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INDEPENDENT COMMISSION AGAINST CORRUPTION

THE HONOURABLE PETER M. HALL QC
CHIEF COMMISSIONER

PUBLIC HEARING

OPERATION PARAGON

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TRANSCRIPT OF PROCEEDINGS

AT SYDNEY

ON MONDAY 31 MAY, 2021

AT 10.00AM

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This transcript has been prepared in accordance with conventions used in the Supreme Court.

THE COMMISSIONER: Yes.

MR DOWNING: Morning, Commissioner. We're ready to resume Mr Dubois' evidence.

THE COMMISSIONER: Yes, thank you. Mr Dubois. Good morning, Mr Dubois. I'll readminister the – do you wish to take an oath or an affirmation?

10 MR DUBOIS: An oath.

THE COMMISSIONER: And in taking an oath, you are swearing on the Koran, is that right?

MR DUBOIS: That's correct.

THE COMMISSIONER: And the Koran is nearby?

MR DUBOIS: Yeah, it's right here.

20

THE COMMISSIONER: It is covered?

MR DUBOIS: Yes.

THE COMMISSIONER: Yes. All right. Do you have any objection to holding the - - -

MR DUBOIS: Oh, I was, I mean, I'm swearing on, I'm making an oath on the Koran.

30

THE COMMISSIONER: All right. Perhaps if you can make a gesture by holding your hand towards the Koran.

MR DUBOIS: Oh, okay. Sorry. Yep, no problem.

THE COMMISSIONER: Thank you.

THE COMMISSIONER: Thank you. Just take a seat. Yes, Mr Downing.

MR DOWNING: Thank you, Commissioner. Mr Dubois, on Friday, and indeed I think Thursday as well, you gave some evidence about Mr Goldberg and the advice he gave at certain times about liquidating companies and trying to avoid payments that were being made to you being traceable.---That's correct.

I just want to try and clarify that as to whether there was one meeting or two. First of all, you recall that you gave some evidence about discussions you had with Mr Goldberg where he expressed some concern about payments made by his brother, Towfik Taha, being traceable?---That's correct.

And I assume that your references were payments being made by Towfik through his company into MWK Developments, the account that you and Towfik Taha were signatories on.---I, I assume because that's what, that's what the – correct.

Now, just thinking about that advice. Do you recall that being a discussion that Towfik Taha was present for as well or was it only a discussion that you and Mr Goldberg were present for?---He wouldn't have, it would have had to have been because he liquidated TTS as well. So, he, Towfik would have had to have been involved in those conversations when they - - -

So you believe that that was a discussion with the total of people being present is you, John Goldberg and Towfik Taha?---I, I definitely remember a meeting probably later on with a Mr Chahid and Barrak and Hassan Alameddine and that would have been at a [REDACTED] residency, I remember, from memory.

Do you know whose house that was?---That's where I, we, that's where I lived but probably previous to that there may have been discussions maybe at Towfik's house in [REDACTED]. He, as I said earlier, initially Mr Goldberg was more concerned about the wellbeing of his brother, and as a result – so that could have been in earlier discussions.

I'll take you to the documents in a moment but the evidence indicates that with MWK, that its use as a vehicle to receive payments came to an end by the end of 2012, and I'm going to suggest to you, and you can agree or disagree, that that would likely reflect that you had had this discussion with Mr Goldberg and Mr Taha about, in effect, getting rid of MWK at a point in perhaps late 2012?---That's what I suggested yesterday when I think you mentioned there was other companies that Mr Goldberg created. I think it was around that time.

There were some in early 2013 and some later but I'll come to that, but you also say that you believe there was a subsequent discussion that involved Mr Goldberg, Mr Chahine and Mr Hadid?---Correct.

Which related to payments that I'm going to suggest their company, Complete Building Fitout, was paying into MWK at the time?---Correct.

10 And I think your evidence was also that Mr Alameddine was present.
---Correct. That's what I remember, yeah.

And Mr Goldberg gave some advice to him about payments that Areva Corp has been making into MWK?---Look, I, I can't recall whether he may have been at my, my residence, Mr Alameddine, but definitely he was part of the conversation.

20 And the wrap-up of that later discussion was that while Mr Alameddine agreed that Areva Corp should be gotten rid of, and he would start doing his work through a different entity, Mr Chahine and Mr Hadid preferred to simply not hand over control of Complete Building Fitout to Mr Goldberg, that they would just move, get rid of one entity and start with another?
---Yeah. I think they, from memory, they just wanted to let it expire and close on its own and then they started a new entity, yeah.

And they started using CBF?---That's correct, yeah.

And subsequently other contractor companies.---That's correct.

30 Just in terms of the time frame, it's also the case, as per the documents I showed you, that it was in about November 2012, or it was in November 2012 where the transfer of that Porsche 996 was made from the MWK name into Towfik Taha's name?---That's correct.

Which you indicated was again part of the wrap-up of your relationship with Mr Taha.---That's correct.

Then you indicated to him he wasn't to get more work?---That's correct.

40 Can we go, please, just to – with MWK, the company was registered on 30 May, 2011. I've taken you to the search already but just bear that date in mind, 30 May, 2011, and it was ultimately deregistered on 20 October, 2013, but I want to take you to the bank statements, because what the bank statements indicate is that while the company wasn't - -?---Sorry, it was deregistered, 20, 30 October?

20 October, 2013.---Okay.

But while the company itself wasn't deregistered until then, I'll take you to the bank statements for the joint account that you and Mr Taha operated for MWK, that is the account 4-5-6-9 that I have taken you to some records of already and you've agreed with me that there was a particular card, 8-0-2-4, that the transactions indicate you held.---Yes.

10 What the records for the bank statements show is that notwithstanding that the company still existed until October 2013, all of the moneys coming through the accounts had come to an end by the end of November 2012.
---2012, okay.

So can I take you, first of all, to volume 5.1, page 49. First of all, you'll see that it's the bank statement from MWK Developments, the account 4-5-6-9, where both you and Mr Goldberg were signatories.---Yes.

I withdraw that. You and Mr Taha, I apologise, not Mr Goldberg. It was you and Mr Taha that were signatories on the MWK account.---Yes.

20 And you'll recall, this is the page that I took you to before, with the transactions showing, including the one on 17 April, if we go down to the bottom of the page, the purchase of the \$9,127.47 purchased Rolex watches, Jeddah.---In April, yeah.

Using card 8-7-2-4. But what you'll see on that page is for the month there were credits, that is money coming in, of \$63,873.---Yes.

30 And debits of, and if we go to the bottom of the page, please, debits of 56,064.51. So at the end of the month, there was a balance of 7,693.99.
---Ah-hmm.

And that's for the period April 2012 but if we go down, please, to page 56, same volume. And you'll see this is now the statement for late April into late May 2012.---Yes.

And you'll see that during that month if we go to the bottom, there were credits of \$66,000 and debits of \$50,624.09.---Yes.

So the balance was 21,850.15.---Yes.

40 Can we then please go to page 65. And you'll see that this is now a statement for the period if we go to the top, please. So September, October.---Yes.

And you'll see that on that page, there are some very significant credits.
---Yes.

And at the bottom, you'll see that the credits for that period were \$511,500.
---Yes.

And the debits were \$61,778.62.---Yes.

And then if we go, please, to page 91, you'll see it's the statement for the same account, this time for end of October to end of November 2012.---Yes.

And you'll see that during this month that there were credits of 69,300 but debits of 435,129.65.---Yes.

10 So that by 15 November, 2012, the account had been completely emptied, the balance was nil.---Okay.

And you'll see it actually goes, like, into a debit just because there was an account servicing fee.---Okay.

But do you see on that page, there were a very substantial number of large withdrawals?---Yes.

20 And you'll see that they are card entries at the Westfield Centre Court Branch.---Yes.

And I'm going to suggest that on each occasion that was you going with your debit card and withdrawing cash in very large sums.---I don't remember. I don't recall that. It may, may, it could have been somebody else on my behalf. I don't know.

30 Well, I'm going to subsequently - - -?---It could have been. As I said before, could have, definitely but must have been, there would have been, definitely been instances where I've pulled, pulled out cash but I just don't recall. That seems like a lot of withdrawals.

Well, I will take you a little later to the actual records to show that the withdrawals were made in cash and using card 8-0-2-4.---Okay.

But, first of all - - -?---Yeah.

- - - that was the branch that was closest to your work address in Parramatta.---Okay.

40 It was, wasn't it?---Yeah. I've already - I haven't denied that, yeah.

All right.---Yeah. Yeah.

And was there some need perhaps in late 2012, so this is the period in November - - -?---Mmm.

- - - for you to obtain some cash for some particular purpose?---I, I have no idea. It could have been - I have to, I have to try and recollect my, my

thoughts but maybe it would have been because we went to close the account. It could have been something else. I'm not sure.

Just to get the money out so that the account could be effectively shut down?---It could have been, maybe. I'm not sure. I don't recall exactly.

But as I've also indicated to you, this is also the time of, it seems, the mediation leading to the transfer of the Porsche to Mr Taha.---That's correct.

10

Moving on from those events in 2012, you've told us again today that you recall that subsequent meeting that involved discussions and with Mr Goldberg giving advice to Mr Alameddine and to Mr Chahine and Mr Hadid.---That's right.

And just in terms of time frames, first of all, do you recall that the wash-up, or one aspect of the wash-up of that discussion was that Mr Goldberg assumed control of Mr Alameddine's company Areva?---That's right, yep.

20

And I'm going to suggest that that was in the middle of 2013, after the advice you'd had from Mr Goldberg. Sorry, the advice Mr Goldberg had given to you but also to Mr Alameddine, to Mr Chahine and Mr Hadid. ---Yes.

And if we could go, please, to volume 4.2, page 1. And you'll see this is the search for Areva Corporation. You'll see that it was first registered back in 6 September, 2007.---Yes.

30

And ultimately deregistered 26 July, 2015.---Yes.

But if we go, please, to page 2. I'm sorry, to page 3. You'll see in terms of the dates as regards who was director, that Mr Alameddine was the director from 6 September, 2007 through to 20 June, 2013.---Yes.

And Mr Adam Malas, but John Goldberg, then became the director on that day, 20 June, 2013, and remained the director through to its deregistration on 26 July, 2015.---Okay.

40

Looking at that, is it likely that, from your recollection of events, that it was at or around the time of the change in directorship, that is Mr Alameddine is replaced by Mr Goldberg, that there was that meeting and the advice given? ---Could have been before then, the meeting, potentially, yeah.

But at some point in the first half of 2013.---Correct, yeah.

And again, if you could just take us back to the discussions, you believe that the meeting where that advice Mr Goldberg gave to Mr Alameddine, to you, to Mr Chahine and Mr Hadid, it was your evidence that you thought that

was more likely at your address.---I remember there being a meeting at my address, yes. It could have been others as well, but yeah.

And your evidence was you didn't believe Mr Towfik Taha was present at that meeting?---I don't recall him present at that meeting. I mean, to be honest, I don't recall him. I remember different, I remember Chahid and Barrak there. That's where I remember them telling me afterwards that they prefer not to hand over their companies and prefer to close them themselves.

10 And by mid-2013, Mr Taha was off the scene, wasn't he, in the sense that you'd already settled up with him, the Porsche had been given to him.
---Yeah, correct, yeah.

And there'd been some cash balance of I think you said about \$25,000.
---25,000, yep, yep. Yep, okay, yep.

Now, also late on Friday I took you to some records in respect of other of the companies that Mr Alameddine controlled, and you remember one of them was EPMD?---Yes.
20

And if we could go, please, to the search, which is at volume 4.3, page 1. And you'll see that the search for EPMD shows, first of all, that it was registered on 7 January, 2013.---Yes.

And ultimately if we go, please, to page 2, you'll see that with the directors, Mr Alameddine is the director from 7 January, 2013 until 1 July, 2013, and Simon Raha then becomes the director.---Okay.

Now, do you recall discussions with Mr Alameddine in early 2013 about perhaps setting up EPMD as an entity to replace Areva? That is, a company that could be put forward as a contractor, but was a clean company that hadn't had the history of making payments into MWK?---It, it could have been in the discussions with him. He wanted more work, so as a result this company would have emerged. I remember him mentioning this name to me, yes.
30

You did say in your evidence on Friday that you believe that EPMD actually did its works a bit later in time.---This is what I recall, and I could be wrong, yeah.
40

No, well, can I indicate to you that I believe you're correct, that the records from the RMS suggest that EPMD began performing contract work in about mid-2016.---Okay. I thought it was 15/16.

And then can I take you then to the third of the contractor companies, and that's Seina, or Siena.---Yep.

Now, I want to suggest to you that on 1 July – well, sorry, I’ll come to Seina in a moment. First of all I want to come to a different company, Acate Pty Ltd.---Yes.

And do you recall that that was a company that was used as a dummy bidder?---Correct, yep.

10 And can I take you to the document – and, sorry, this may take a moment to bring up. The search for that is CE Exhibit 48. But just on Acate, do you recall that company as being one that you understood Mr Alameddine’s younger brother Ahmed had something to do with or - - -?---I think, I think he controlled that company. I think he was maybe the director of that company. I can’t remember now. I’m not sure. But he, he was, it was something that he, he managed.

So Ahmed or - - -?---Ahmed, yeah.

20 But did you understand that, in reality, that it was Mr, it was his brother Hassan that was making the decisions about jobs that he would have put in place for?---To use as a dummy, yeah, correct. Correct.

But if you look at the search itself, you’ll see that the company was registered on 29 March, 2011.---Yeah.

And deregistered on 23 January, 2019. But if we go, please, within the search.---Deregistered? Okay.

30 If we go, please, to page 2 in the search, and you’ll see that the original name from the bottom, that is the organisation details from 29 March, 2011 to 12 June, 2013, was actually Gold Service Wholesalers?---Okay.

And then changed its name. And in that regard, it indicates the change to Acate on 9 July, 2013, so the middle of 2013.---Okay.

Now if we could go, please, to page 3, there’s a list there of the directors of the company. You’ll see that first in time, from 14 June, 2013 to 29 March – sorry. From 29 March, 2011 to 14 June, 2013, the director was Mohamad Harb Roumieh, R-o-u-m-i-e-h. Do you know who that is?---No idea.

40 You’ll see then that Hassan Alameddine becomes director, 14 June, 2013, but only for a very short period. He ceases on 1 July.---Ah hmm.

And his brother Ahmed then becomes director on 1 July, 2013 and remains director until the deregistration on 23 January, 2019. Now, just thinking about Acate, was that a company that you were asking to set up as an additional dummy bidder or do you recall if he proposed it?---He proposed it. I don’t remember him asking, no. That’s what I recall.

But you had already, by that point, been asking him from time to time to put in dummy bids for the purposes of jobs that were going to be awarded?
---That's right.

10 And finally can we go to the – I'll take you to the records in respect of the company which became Seina Group Pty Ltd. Can we go, please, to volume 4.5, page 23. And you'll see the search for Seina Group indicates a registration date of 22 March, 2010. But if I could take you, please, to page 32. And if we just enlarge that a little, please. You'll see that the original name of the company, going back to 22 March, 2010, was H.A.M. Formwork Pty Ltd.---Yep.

And that there's then, on 22 July, 2013, a notification of resolution changing the company name.---Yep.

And that that takes effect on 29 July. The name becomes Seina Group Pty Ltd.---Okay.

20 Now, do you recall discussions with Mr Alameddine in or around that time, that is mid-2013, about Seina being the group that would become the contact company that he would get his work through?---Of course he would have told me, you know, that's the company that he's going to, wants to use or propose.

And that company then did very significant works, didn't it, from 2013 right through until 2019?---That's correct.

30 So that really from the point of that advice that Mr Goldberg gave about the concerns about Areva having made payments into MWK, the two contractor companies were Seina and then EPMD, that is the contractor companies controlled by Mr Alameddine?---Sorry, what was the, sorry, what was the, can you just rephrase the question?

Sure. So that after the advice that you've described Mr Goldberg giving about concerns regarding Areva having made payments into MWK's account, the two contractor companies he then used going from that point in 2013 onwards were Seina Group and EPMD?---To win work through, yes, yeah.

40 With Acate putting in dummy quotes?---That's correct.

Can I then take you, please, to the related topic of the way in which Mr Alameddine, through the different companies, quoted for and obtained work? And in the course of me asking you questions about the companies that Mr Hadid and Mr Chahine operated, you've already indicated that on a number of occasions that Mr Alameddine was part of the process of meeting

with them, discussing upcoming jobs and the prices that would be quoted.
---Yeah, towards the, yeah, sometimes there wouldn't, there wouldn't be but sometimes it was just being myself and – as I said previously.

So that there were some times when all three of you – that is the three contractors, Mr Alameddine, Mr Chahine and Mr Hadid – were there. Other times it was just you and Mr Alameddine one-on-one?---Correct. I mean, on, on some occasions they would communicate together as well.

10 But there were a number of meetings along the way where, in effect, all three contractors were colluding with you to come up with the prices at which they would quote and knowing who was going to have the job awarded to them?---That's correct.

Now, just to go to the detail of a couple of jobs that Mr Alameddine obtained through his companies, can I get you to, please, to volume 4.8, page 1? That is not my thought of what that page was. Thank you. So do you see that – if we just enlarge that a little, please – it's a 24 May, 2017, email from you to allen@acate.com.au?---Yep.

20

Do you see that first of all?---(No Audible Reply)

And it's seeking – sorry – it's a request for quote in respect of over-height signage on the approach of certain bridges.---Yes.

And in the body of the email – read it to yourself – but you'll see you set out some detail there as to the nature of the works and what would be involved. Just let me know when you've had the opportunity to read through that.
---Yep.

30

And if you look at the list of attachments you'll see that there is, you can tell from the name of each of the PDFs, the descriptions of the various locations where signage was required.---Yes.

And do you recall this job?---What was this, '17? Yeah, I do recall, I do recall this job, yes.

40 So that there were various locations involving bridges where there needed to be signage on the approach to indicate that over-height vehicles couldn't go through?---That's correct.

And first of all, from the email, knowing that this goes to Alan at Acate, this would have been the email going to Acate for the purposes of it providing a dummy quote?---That's right.

If I could take you, please, same volume, 4.8, at page 202. And just while we're waiting for that to come up, it's the case that when you sent out the request for quote to Acate, you would have sent it out to other companies in

order for them to provide quotes so that ultimately someone could obtain the job?---That's correct.

All right. Okay, we just have a technical issue for the moment. Just while we're waiting for that to come up, can you recall who ultimately obtained this job?---It would have been either Seina or Siena. I'm not sure how you pronounce it, I think Siena. Or EPMD, one of the two.

10 Once that page comes up, I'll take you to the actual quote which Seina submitted, but it was submitted on the same day – that is 24 May, 2017 – as the request for quote went out.---Ah hmm.

And submitted at 3.35pm. Just pausing there, in order for Seina to provide a quote, it's literally the same day that it got the request for quote for 11 different locations around Sydney, it would have had to have known in advance that this job was coming up and that it would need to prepare submitting a quote, correct?---That's right.

20 All right, thank you. So you'll see on that day, as I indicated, 24 May, 2017, 3.35pm. Harry Alameddine submits a quote to you as the Managing Director of Seina Group. And if we go, please, to page 203, the first page of the quote, you'll see the quote's actually dated the day before the request for quote went out, 23 May. And if we then go through the pages, you'll see that for the 11 locations – and tell us when you've had a chance to go to each page – but for the different, 11 different locations, the quote provided was 19,850 plus GST per location.---Sorry, what was the question?

30 I just want you to confirm for me, as we go through, that for each of the different locations, the quote that's provided is 19,850 plus GST.---Yep.

So if we just keep going through to the last page, which is page 211, you'll see that that's, the last location is Boundary Street, Roseville, but the total of the quote is \$218,353 plus GST or 240,185 inclusive of GST.---Yep.

Now, if we go, please, to same volume, page 223. You'll see on the same day, 24 May, at 4.16pm, you get an email purportedly from simon@epmd.com submitting the quote for EPMD.---That's right.

40 And did you ever understand that Mr Raha had any involvement even in doing the paperwork or did you understand that - - -?---Not paperwork, but I think he worked with Hassan Alameddine on some of the jobs.

Did you know, for instance, whether he actually was the person sending emails when they came in from EPMD or whether it was actually Hassan?
---No, I never, I never got that, I never got that impression, sorry.

You thought it was Hassan?---Yep.

All right. If we go then, please, to page 224. You'll see that it's a quote for the same job.---Yes.

Over-height signage. And if you go to the next page, you'll see that in this instance it's a much shorter quote, just the two pages but with a listing of the same 11 sites, and this quote is 231,500 plus GST, so 254,650 all up. ---Yep.

10 Then, please, could we go to same volume, page 230. And you'll see same day, 24 May, 2017, but at 6.04pm, you get a quote from allen@acate, purportedly from Allen Hawat, H-a-w-a-t, providing the quote for the over-height installation stage 2.---Okay.

Does that name, Allen Hawat, ring any bells for you? Do you know how that was used or why it was used?---I don't know, no. I don't remember.

20 Was Allen ever used as a sort of nickname or shortening of Ahmed Alameddine's name?---I mean, it could be, yeah, it could be but not, his last name isn't Hawat so, I mean, maybe they changed it to, to make a difference between his brother, like the same surname.

So that you wouldn't have quotes coming from two Alameddines on the one job?---That's right, yeah.

In any event, if we could go, please, to page 232. You'll see this is the Acate quote and it lists the 11 locations, and if you go to the next page, the total cost is 238,330 plus GST or \$262,16.---Yes.

30 Now, first of all, if we go back to the page before, please, to 232, do you believe that you created the template for Acate?---No, no. I don't, like, I can't recall this, no.

In any event, you would be able to tell, I take it from the three quotes and the sums, that ultimately it was Seina who got the job?---Yes.

40 And if we go, please, to volume 4,8, page 259. You'll see that on 26 May, so two days later, you send the purchase order to Mr Alameddine at Seina Group, and if we go to the next page, to page 260, you'll see the purchase order confirms that Seina got the job in its quoted sum of 218,350 plus GST for those 11 over-height signage locations.---Yes.

And if we go, please, to page 263, you'll see there's invoice number 175 for Seina, dated 24 June, 2017, and if we go through the pages from that page through to page 271, you'll see that it follows the same format as the quote at 19,850 plus GST for the 11 sites so that all up you come to the 218,350 plus GST.---Yes.

Now, looking just at that job, would you agree that from the sums involved, it's pretty obvious that that was one of the jobs where there had been a meeting and an agreement about what the price would be so that there would be a sufficient margin for kickbacks to be paid?---I mean, yeah, there would have been previous meetings, correct.

10 But also the meetings resulted in some agreement about this price. The price, I'm going to suggest to you, wasn't the real price based on actual estimates for the signage work but in fact it had a built-in premium or margin so that there would be sufficient to pay you your kickback.---I'm going to disagree with you there because the - - -

20 THE COMMISSIONER: Sorry, I can't hear you.---Sorry. The, the price for signage may have been agreed with Hassan Alameddine prior to this project. So he, I think he may have done, prior to this, a number of signage projects. So based on me sharing with him what the costs were by other companies, mainly internal RMS before they got dissolved, on heavy vehicle checking stations and inspection bays and the number of signs they were installing and the prices they were charging, which were excessive, I believe they were excessive, as a result of that, he – well, in the discussions with him, he calculated basically what a site would cost based on the number of signage, and this is what this reflects. So the 15 to \$20,000 mark is what a sign would cost depending on the signs. So I don't recall agreeing to this size to the cost, 19,000, it wasn't like that. It was more, "This is what relatively each site would cost." And if you go through the records there's probably many sites, many, I think they've done at least several purchase orders for heavy vehicle inspection bays signage installations and they're relatively very similarly priced. And that's based on previous discussion. Sorry. Maybe that was a lengthy response.

30 MR DOWNING: That's all right. But do we take it, though, from what you've said that the estimate of about 15,000 per site was roughly what it would cost to do the signage work?---Yeah. That's what was agreed. So I would agree, like what was in discussion, you know, 15 to 20,000 per site, correct.

But isn't it the case then that given that what was being built here was actually 19,850 - - -?---Mmm.

40 - - - plus GST per site, that what was being built in was a sufficient margin so that you could be paid a kickback?---Well, the, the, there's definitely a, a sufficient margin in there for him and for myself because of the overheads, but it was night-time work, so that would justify the increase in price.

THE COMMISSIONER: Just a moment. We're talking about a real price based on estimates. You understand what that means?---Mmm.

You do?---That wasn't done for this job.

No, but you're not denying that there was not a corrupt margin involved in this project, are you?---No, I'm not denying it. I'm just trying to explain, Commissioner.

Well, what was the corrupt margin?---Sorry. I don't understand that question, Commissioner.

10 You do understand it.---No, I actually don't. What was the question, Commissioner?

You know what the phrase "corrupt margin" means, don't you?---No. I need to, I need you to break it in, to explain it to me, Commissioner, please.

Are you deliberately obfuscating?---No, no. I'm not, and I'm not, I'm not being silly, I just don't know, you know - - -

Let me do it in stages. You know what a margin is, don't you?---Correct.

20 What is a margin?---How do I answer that? I don't know. What's a margin? I mean - - -

Well, you understand what a margin is. It's an amount over and above the actual cost of doing the work.---That's correct. Correct.

And you know what the word "corrupt" means?---Yes.

So you know what the phrase "corrupt margin" means?---Okay.

30 You do? What does "okay" mean? Yes or no, you do understand - - -?---I, sort of, I'm, I'm getting what you're saying, yes.

You understand what a corrupt margin is?---Okay. Yes.

No, not okay. You know, don't you, what a corrupt margin means? ---Somewhat, yes, I, I sort of, I understand what you're saying.

40 So is the answer to my question, which I've now put three times, yes? ---Yes.

And it means that an extra amount built in for a job which is not objectively justifiable as a margin. That's what a corrupt margin involves, doesn't it? ---Okay. Yes.

No, not okay. Do you or don't you understand?---Yes. Yes.

Then coming to the project that you've been asked a number of questions about now, that is 24 May, 2017, signage over bridges on which there were

quotes from Acate, Seina, EPMD, in the award of the contract, there was built in, was there not, a corrupt margin to Seina or involving Seina?---Yes.

And are you able to assist the Commission as to what that margin was?
---Wouldn't have a clue right now. I need to go through every single site, location, figure out what brackets were required, what the bridge was, what fabrication was required for each job, what it involved in terms of traffic control, how long it took for me to calculate how much it would require to, because of the cost and then potentially give you what the, a standard
10 margin would be, and then calculate the corrupt margin you're seeking, Commissioner. It's virtually, it's, it's a lengthy process. I can, we - - -

And that was the methodology employed in relation to the project about which you're being now asked questions.---And I've said no, it didn't include, this is not how it was done.

Well, how was it done?---As I said to, previously, to, I'm, I'm, I'm not sure what his name - - -

20 How was the corrupt margin, not the profit margin, how was the corrupt margin calculated, by what methodology?---It wasn't, it wasn't calculated for this job. As I said, he'd, he'd done multiple of these jobs and the, the, he basically used the same process that he had charged 15 to 20,000 - - -

Just pause there.---Mmm.

Confine your attention, please, to what I'm asking you. What I'm asking you is what methodology was employed - - -?---Mmm.

30 - - - to calculate the corrupt margin for this project that you're being asked questions about?---What methodology was employed to calculate the corrupt margin? Well, after he'd basically - no, that's not the answer that you're after. What methodology was used to calculate the corrupt margin? There was no methodology used.

There wasn't a methodology?---No.

40 It was just a guess, was it? You just sort of thought of a number and added it on to the true estimated price?---No, he used previous estimates to calculate the, the price of the project, knowing there's going to be sufficient profit for him, and to provide - - -

And then just plucked a figure out of the air to add as the margin?---No, he didn't do that.

Well, that's what I'm asking you. What was the methodology used to - - -?
---Commissioner, I can't - - -

Don't interrupt. You know the project that you're being asked about questions.---Yes.

You understand which project we're talking about.---Yes.

You accepted in evidence that there was, built into the price that Seina got the job for, 218,350 plus GST, a corrupt margin, correct?---Correct.

10 You say you don't know what the corrupt margin was.---Yes.

Is that your evidence?---This is, there's been, okay - - -

No, is that your evidence?---Yes. I don't recall exactly what the corrupt margin was, Commissioner, yes.

And you're saying, are you, that you don't understand by what method that margin was calculated?---I, I can't make up an answer just to answer the question.

20 Well, do you know - - -?---I'm not going to - - -

- - - what the methodology was to arrive at a corrupt margin for this project? Or don't you know?---I'm not going to just make up an answer just to answer the question, Commissioner.

Answer my question.---I don't know what methodology was - - -

30 The question is do you know or don't you know what the approach was in calculating the corrupt margin for this project? You either do know or you don't know. What's the answer?---I'm not understanding what you're trying to - - -

You do, you do.---No, I don't. No, I don't. No, I don't.

And you are increasingly frustrating the work of this Commission. You either know it or you don't know it. Do you know what the approach was in calculating the corrupt margin for this project?---Do I know what the approach was?

40 Yes. Do you have knowledge in your head - - -?---Yes.

- - - your recollection as to what the method was? Or don't you have that recollection or knowledge?---My recollection, Commissioner, is that he had done – this is, again, this is stage two. So he'd done a stage one previously. So he has some idea about what it costs for him to lay these projects out.

Of course. Of course he must have known what the cost - - -?---Okay, well, this is what I'm - - -

- - - what the true cost was.---Yeah.

I'm asking you how he fixed or how anybody involved in this particular transaction fixed the corrupt margin.---So what I'm, my answer to you, the methodology was, for this, was to use previous costs that had incurred on similar projects, potentially a stage one of this over-height project, and build in a, a margin for every site to make it look acceptable and uniform. That's probably the methodology.

10

But not being a true price, being a price that involves a corrupt margin.---It couldn't have been a true price, Commissioner, because he didn't go to every single site and break it down. He just included a, a, a, a blanket margin for every site.

Yes.

MR DOWNING: Thank you. Just to go back and try and break it down a bit, Mr Dubois. You agreed with me that when the request for quote went out on 24 May and you got the responses from the three companies the same day, there must have been discussions before.---I already said yes, yeah.

20

I'm just trying to perhaps assist you in dealing with this issue.---There's no issue, I'm just trying to be as honest as possible.

THE COMMISSIONER: Don't make statements, please.---I'm not making statements.

You just give answers to questions.

30

MR DOWNING: It's likely, isn't it, that at the time you had the discussions with Mr Alameddine about this job that he'd already had some experience in doing signage work everywhere, correct?---Correct, correct.

And that based on that experience, it sounds like you understood from what he'd done before that he had a price of around the \$15,000 mark per site. ---To 20,000. That's what I recall, okay?

But those discussions occurring, that is before the request for quote even went out, there would have been some agreement at that point, wouldn't there, as to what the prices would be for the different companies, that is the dummy bids and the bid that would actually succeed?---The discussions were more around, as long as they are at a higher price to what – so if Seina in this case got the work, the others would have to quote a higher price total.

40

So, in this instance, there would have been, in the course of that discussion there would have been an indication from you that the price that was going

to be quote for by Seina was going to be 218,500 plus GST?---In discussions with Mr Alameddine?

Yes.---Yep, correct.

And then there would have been discussion about what the Acate price and what the EPMD price would be and they would be higher?---Sometimes I wouldn't have to nominate it, they would just basically, they, they, he knew that he would have to be a higher price.

10

I mean, it's plainly obviously that it had to be higher.---Correct.

Because they're going to miss you out on the job.---Correct.

But in having that initial discussion where the Seina price is agreed to be 218,750, you accept, don't you, that even if there was no explicit discussion about what would be paid to you later, that there was sufficient built in, based on your experience with the jobs, that there would be a sum that would ultimately be paid in kickbacks once the job had been paid by the RMS?---That's right.

20

Thank you. Now, and your evidence is that it was after the invoices were paid where you would have sort of more detailed discussions about exactly how much was going to be allowed from that job for you?---Correct.

So that at some point after that job had been performed and paid, you would have actually gone to Mr Alameddine and said, "Look, on that job, maybe, I don't know, 5,000 per site, so 55,000 across the 11 sites," something like that?---He would just break it down or he would sometimes have notes that he would go through and, and, you know, sometimes there would be things that he wouldn't have allowed for, or things took longer than expected and he would share that with me afterwards.

30

So by the time of that discussion after the job has been done and been paid, you were no longer talking the theoretical likely costs and margins, you knew the exact figures?---Yeah, afterwards, yeah. He would, correct, that's right.

40

So that he could then say to you, "Well, perhaps this one came in a bit cheaper," or, "This one cost more because there was night work and we needed staff," so you would get the actual figures from him as to what it would cost?---That's right.

You would know what his actual profit margin was, that is what he was to keep?---That's correct.

And he would then talk to you about how much was then to be allocated to you?---That's correct, yeah.

Was there ever any barter at that point of the discussion about whether you believed there should be more of a margin or whether perhaps per site there should be a greater allowance?---With Hassan Alameddine there was always, he would always include costs that, that didn't potentially reflect, like, he would always allow additional costs for machinery and travel and, and accommodation and, like, as an example, yeah.

10 So, in a sense that when you would have those discussions with him after the invoice had been paid, you had felt a need to try and keep him honest in terms of what he was billing into the costs?---Yeah. Like, 90 per cent of the time.

So that there would be a little bit of to and fro about what was actual cost and how much the margin would be?---That's right, correct.

20 Now, can I take you to a different job, please. If we could go to volume 4.9, page 20. And do you see, this is now in February 2018, so six or seven months later than the job I took you to earlier, and it's a request for quote you send on 26 February, 2018, for heavy vehicle maintenance signage installation works.---Okay.

And do you see that the email goes to Mr Alameddine at Seina Group, simon@epmd.com.au, to info@cbfprojects.com and to admin@ozcorpcivil.com?---Okay.

30 So looking at that, you actually invited four parties to quote, but in reality it was two of Mr Alameddine's companies and two of Mr Chahid and Mr Hadid's company?---That's correct.

And you'll note that it requires quotes to be in by the close of business, 2 March, 2018?---Yeah.

40 Now, do you recall who – I'm sorry. Just so that you're aware of the detail of it, can we go, please, to page 21? And you'll see this was the actual request for quote document seeking HVIS rebranding of signs and logos. And if we go, please, to page 22, you'll see that there is a list of sites there. So, there's also a description of the region but the sites were Silverwater, Razorback, Braemar, Picton Road, Glencoe North, Glencoe – well, two Glencoe northbound, Eden southbound, Bodalla, then over the page. It's misspelt, but Nimmitabel, which is down the South Coast.---Yep.

And Bega.---Ah hmm.

So do you recall that particular job?---I recall, as I said in the past, as I said before, there were multiple HVIS, HVIB, you know, different sites, signage.

And, sorry, what does HVIB stand for?---Bay.

Inspection bay.---Bay. And then the others is station. So they're a little bit structured differently.

Now, do you have a recollection of who got this job?---Oh, would have been Hassan. He, he did, he did the majority of the sites.

THE COMMISSIONER: Who was that?---Sorry? Hassan Alameddine. Mr Alameddine.

10

MR DOWNING: Which would mean, then, from the companies invited to quote, it's either going to be Seina Group or EPMD.---That's correct.

Now, just pausing for a moment and just thinking about Ahmed Alameddine, you did deal with him, from time to time in relation to different jobs that either Seina or EPMD did, correct?---That's correct.

20

So that whilst he was, at least on paper, the director of Acate and it provided dummy quotes, he did have some actual physical role with some of the works, didn't he?---Yeah, he managed some of the works, correct.

So that, for instance - - -?---He was onsite, sorry.

Thank you, so he was onsite doing things?---Yeah, sometimes, yeah.

Now, you're aware he's quite a bit younger, about nine years younger than Hassan?---Yep.

30

And during the period that you were doing – sorry, that Mr Hassan Alameddine was doing work through his companies, were you aware whether he lived the same address as Ahmed Alameddine?---Sorry, can you repeat your question? I didn't - - -

In the period when Hassan Alameddine, through his companies, is doing RMS works - - -?---Yes.

- - - were you aware whether he lived at the same address as Ahmed Alameddine?---That's a long period, so they were - - -

40

Well, there was a period where he was married, wasn't there? That's Hassan?---Yes.

But then he – is it the case that his wife died, he didn't remain married for very long?---Correct, yeah.

Did he then move back to the family home, to your knowledge?---Yeah, he, he moved back to the family home and I think Ahmed was also married and

he lived, the house that they were, that was there was split into multiple sections, so - - -

And can you recall that there were substantial periods where they were both living there?---For, when Hassan, Mr Alameddine was married – I’m referring to Hassan Alameddine here – he, they lived on the same block but the house was split into different sections.

10 And is that address in, is it Mary Street, [REDACTED]?---No, that’s in [REDACTED], this address.

Was the Alameddines’, Hassan and Ahmed’s parents’ address in – sorry? ---[REDACTED].

Sorry, [REDACTED].---Yeah, that’s correct.

In - - -?---[REDACTED].

20 Thank you. Now, as far as what Ahmed Alameddine did, did you have any knowledge of him perhaps having any role in respect of the paperwork for particular jobs?---Yeah, I remember him assisting Mr, his brother, Hassan Alameddine, on the over-height project with – I remember he was working on design work. Design work, I say design work, I’m, yeah, that he did some design work, maybe putting quotations, invoicing. Later on he would go to site. So it was a big, a mix, a mix of, a mix of things, yes.

So at times he had some involvement with the, that is the design, so things like doing drawings, et cetera, for signage?---Correct, correct, correct, yeah.

30 But you’ve also indicated that you did see him working onsite at a number of locations.---Correct, yeah.

Would that be with Hassan at the same time or sometimes there on his own?---Most of the time it was with Hassan Alameddine, but sometimes it was on his own.

40 And did you have any understanding as to whether he might sometimes organise subcontractors on particular jobs that Hassan had won through his companies?---That’s right, yeah.

And did you have any idea of the financial relationship between Hassan and Ahmed as to whether - - -?---I, I, no, I don’t, actually.

Whether he got paid something or how he might have been paid?---He would have – I’m not sure, I never asked him that question. Sorry, I - - -

You didn’t ask either Ahmed or Hassan?---Correct, yep.

But there were times, weren't there, when you would actually deal with Ahmed himself to obtain paperwork on particular jobs?---That's right. I mean, I, I - - -

So, for instance, when Hassan was overseas.---Correct.

And do you recall that there was a period in late February/early March 2018 when Hassan was overseas and you dealt with Ahmed on a particular job?
---Hassan Alameddine went overseas multiple times, but, yeah, the
10 possibility, yes.

Well, this might assist. If you go, please, to volume 4.9, page 18. And just before I take you to specifics, do you recall that he travelled fairly extensively to the Middle East?---Mr Hassan Alameddine?

Hassan. Hassan Alameddine.---Yes, yes.

And did you understand that was at times to do with his meat business?
---That's what he said to me, yes.
20

All right. Do you see that on this particular travel movements document it shows a 20 February, 2018 departure on flight EK413?---20 February, 2018, okay, yes.

And do you see that it shows an arrival date – that is arrival back into Australia – on 2 March, 2018 on flight EK412?---EK - - -

So I'm going to suggest that it shows a departure from Sydney on 20 February, 2018 and an arrival back into Sydney on 2 March, 2018.---Okay.
30

Now, just pausing there, you will recall from the document I took you to earlier – that is, the request to quote for 10 heavy vehicle inspection signage jobs – that was sent out on 26 February, 2018.---26 February, 2018, okay.

So that's during the period of Hassan Alameddine, according to the travel document, being absent overseas.---Yes.

Do you recall that you actually went to the Alameddine house during that period of absence and spoke to Ahmed in order to chase up quotes for the particular job?---Yeah, I, I visited, you know, numerous occasions – so it wouldn't surprise me, no.
40

I'm going to suggest on 1 March, 2018, bearing in mind that the request for quote had a closing date for the quotes of 2 March, 2018, I'm going to suggest on 1 March you actually attended and saw Ahmed Alameddine on that day in respect of the quotes for this job.---Yep.

Do you recall that on occasions, and I'm going to suggest on 1 March, that you actually went there in order to drop of USBs for Hassan?---It happened multiple times.

That is dropping off USBs with the paperwork, that is documents like quotes or invoices?---And vice versa, sometimes he would give me USBs.

10 All right. I want you to listen to a particular piece of audio please, which I'm going to suggest is a WhatsApp message that Ahmed left for Hassan on 1 March, 2018. If you just pause for a moment.---I don't really want to hear their voices, to be honest with you. Do I have to, is it necessary?

Well, I can take you to the transcript but I think it would be - - -?---I'd rather not to be honest.

THE COMMISSIONER: No, well, Counsel Assisting will determine what he wishes to do.

20 MR DOWNING: It's only short but I think, in fairness, you should actually hear the audio. So if we could play the audio please. The transcript is at volume 4.9, page 41. And we can perhaps take you to that as well.

AUDIO RECORDING PLAYED

[11.18am]

MR DOWNING: Just pausing there. Do you recognise that as Ahmed Alameddine's voice?---Yes.

30 And you've noticed that as per the audio and as per the transcript, so it's 1 March, 2018, that he indicates that you come past the house and give him another USB.---Okay.

So just pausing there, it's the case isn't it, that from time to time you'd been to the house and given Ahmed USBs for Hassan?---As I said and vice versa, they would do the same yes.

He also indicates in that message that you'd gone past with Baz that day. ---Yes.

40

Can you recall why you would have been going with Baz to the Alameddine house that day?---Mate, I'd see Baz, not frequently, but many occasions. Perhaps I was talking about work, we used to catch up from time to time, yes.

But would the purpose of, would it have simply been that he happened to be with you that would explain why he'd accompanied you to - - -?
---Potentially, yes.

All right. But you'll see in the message he says, he gave you another USB to fix to send him more stuff?--May have even gone in Baz's, Barrak's vehicle that day.

But it's, do you accept, consistent with what Mr Ahmed Alameddine said in the audio message, that what you would have been giving him was a USB which contained documents that he was then to give to Hassan to submit?
---Correct, or submit on his behalf.

10

And in this instance it's the case, isn't it, that – well, I withdraw that. I took you to the request for quote and it demonstrated that in this instance, the request for quote went to Seina, EPMD, CBF and Ozcorp?---Yes.

So it's the case, isn't it, that Mr Hadid - - -?---Mmm.

- - - was also a part of the group that was being asked to tender – or, sorry, to quote for this job?---That's right. That's why I said it may have been, like, work-related, as well.

20

So it's likely, isn't it, that before, in fact, Mr Hassan Alameddine departed to go overseas, there would have been a discussion with him, with Mr Hadid, Mr Chahine and you about this job and who would quote and who would get it?---Before he went overseas, he went on the 26th. When did I send the RFQ? I mean - - -

Sorry. He departs on the - - -?---26th?

THE COMMISSIONER: 20 February, wasn't it?

30

MR DOWNING: 20 February he departs.---20th of February.

And you send the RFQ on the 26th.---Okay, so, look, there may have been a meeting prior but there were many meetings, anyway. So they, they generally knew I was coming.

But in this instance it's likely, isn't it, that first of all you would have known from Mr Alameddine that he was about to depart. He would have told you that.---Yeah, sometimes I knew, sometimes, sometimes I didn't, to be
40 honest.

Wouldn't you have wanted to discuss with him before he left for overseas this particular job, who was going to get it and who would bid at what price?---That's, generally that's what we did. Correct. But he would have known about this because, you know - - -

And did Ahmed ever attend those sorts of meetings?---Ahmed ever attend those sort of meetings? Not that I recall. I mean, sometimes he was there

onsite with the contractors, like, Barrak and Chahid and even his brother, so I was, so he may have been, you know, he may have been there during, onsite, but I don't ever recall him, I don't ever recall him attending those meetings at any of our property, houses or, you know, I, I don't recall that, no.

10 So you understand the meetings I'm asking about are the meetings where, in effect, what's discussed is the upcoming work, who would put in a budget, at what price and who would get the job?---Yeah. Yeah. I don't recall him coming to those meetings.

But having heard the audio, you accept that you'd gone round the house on the day to drop something off in respect of an RMS job?---Correct.

And it's likely, isn't it, that it would have been the job that you were seeking the quote the following day, isn't it, that is, the job that was to close on 2 March?---Yes. Yes.

20 Now, in terms of what was actually quoted on this particular job, bearing in mind that according to the audio, you're there on 1 March, 2018. Can we go, please, to volume 4.9, page 30. And you see that on the same day, 1 March, 2018, at 2.49pm, you get an email purportedly from Simon at EPMD, even though there's no name in the email, but it's attaching the quote for the HVIS signage.---Yeah.

And if you go, please, to the next page, so 31 to 32. You'll see that this is the 1 March, 2018, quote from EPMD in the sum of 225,600 plus GST. ---Okay.

30 And it's likely, isn't it, that this would have been part of what you discussed with Mr Ahmed Alameddine that day when you went round?---I wouldn't have discussed, maybe I just given him the, I'm not sure what I discussed with him. I can't remember (not transcribable)

But it would have been a USB containing quote documents in order for the various quotes to be submitted?---He may have discussed quotes with his brother and how much the quantities were, but, you know, potentially, yes.

40 And in this job, you know from the RFQ that the quoting companies from Mr Alameddine's point of view, that is Hassan Alameddine, were EPMD and Seina?---Correct. Yes.

So the likelihood is that there were EPMD and Seina draft quotes on the USB. Correct?---Yes.

If we could go then, please, to page 48, same volume. And you'll see same day that at 3.52pm, you get an email said to be from Harry Alameddine with his quote from Seina for the job.---Yeah.

And if we go, please, to page 49. You'll see that the quote actually is dated 16 February, 2018, which is earlier than the actual RFQ.
---Stupid.

But in any event, if you go through the pages, please, so from 49, we'll go through and just pause on each, please, through to 54.---Ah hmm.

10 You'll see there's quotes for each of the sites, but the total ultimately is 215,880 plus GST, or \$237,468.---Yep.

So it's a cheaper quote than the EPMD quote.---Yep.

Can we then go, please, to same volume, page 55. You'll see this is an email from Chahid Chahine on 2 March, 2018, so the next day, at 12.03. And if we go, please, to page 56, you'll see it's the CBF quote for this same job.---Okay.

20 So it's the signage installation at the same locations. And if we go over the page to page 57.---Ah hmm.

You'll see the price was 226,750.---Yep.

So again, pausing there, it's higher than the Seina quote. Correct?---Yep.

So it's likely that this was a job where the decision had been made that Seina would win this job.---As I said, he, he, he predominantly did most of the signage work.

30 But can I take you then, please, to page 65 in the same volume. And you'll see this is the – so the last of the companies that sent the RFQ, which was Ozcorp, the quote purportedly from it. So it's dated 28 February, 2018. Do you see that?---Yeah.

And you'll see that it's - - -?---This was sent?

Well, I'll take you in a moment to the data on it. But do you see that it's referring to the same job, it's the various HVIS locations and signage.
---Yep.

40 But it's, it's not, it's unfinished. There's no total in any of it.---Okay, I don't even recall this.

Can I take you, please, to the next page. 66. And I'm going to suggest the metadata indicates that this was a document found on the USB at your house when the search warrant was executed. And you'll show that, it shows a – the metadata shows a date created of 28 February, 2018, and a modification

date, same date. And it seems to be saved as Ozcorp Civil HVIS Signage Quote.xls. So it's an Excel spreadsheet document.---Yep.

So looking at that, it's likely, isn't it, that you prepared the draft quote for Ozcorp as well but, for whatever reason, never completed it.---Sometimes I would assist and give it back to them. Otherwise I, other times I just completed it. They had the templates.

10 But the fact that this is on your, the USB at your house.---I had many templates on my USB, yep. But, yeah.

Well, it's not just a template, though. It's a template that's at least been partially completed in respect of this job.---Saved as a quote. Yep, yep. Okay. Yes.

20 So I take it you accept that it's likely that you, it would seem, while Mr Hassan Alameddine was overseas, put together – I withdraw that.---Can I ask, what day was the recording with Ahmed Alameddine? Is it the same day?

1 March.---Oh, 1 March. Okay, this is after. Okay.

Following day.---Okay, right.

But it's likely, isn't it, that you gave some assistance to Mr Hadid and Mr Chahine in the preparation of this quote for Ozcorp?---Of course. Of course, yes.

30 And in this instance you started drafting it but didn't complete it.---Correct.

But can we then go, please, to page 62. Sorry – yes, 62. And do you see there's actually – I'm going to suggest this is another document that was found on a USB at your house when the search warrant was executed. But it seems that you've also created, for the same job, a 28 February, 2018 email for Euro Civil.---Was this sent as well? This wasn't sent.

40 No, well, you'll see, first of all, it's incomplete. If you go to the bottom, you'll see that it looks like it's been started as a draft but never completed. ---Okay.

But if you go to the metadata on the next page, you'll see that it's another document created 28 February, 2018, and saved the same date. Sorry, modified the same date and it's saved as ECM Signage Quote.xls, so an Excel spreadsheet again.---Okay.

Just pausing there, and accepting from me that this is found on a device at your home, do you agree it looks like you might have got a bit confused as to who had been asked to quote on this one? Because you seem to have

created a draft for Euro Civil, which wasn't one of the companies invited to quote.---Maybe. Many times they asked me to help them with the quotations because they weren't good with the paperwork.

In any event, you agreed with me before that you could tell from the amounts of the Seina, EPMD and CBF quotes that Seina was the lowest bidder?---Yep.

So it gets the job.---Yes.

10

And if we go, please, to volume 4.9, page 68, you'll see that on 2 March, 2018, that is the day the quotes closed, you create the purchase order or you send the email confirming that you're seeking assistance in the creation of the purchase order.---Yep.

And if we go, please, to page 69, you'll see that the contract creation and variation document for this particular job, so Seina Group, in the sum of 215,880. And if we go to page 70, it's you who's the requester and Mr Steyn signs as the approver on 2 March, 2018.---Yep.

20

And this example, I'm going to suggest to you, is typical of the way in which many jobs were allocated to Mr Alameddine's companies, that is through a dummy bidding process and ultimately a predetermined outcome, that is that his company, in this instance Seina, would get the job.---Yes.

And again, looking at the job and the amounts, it's very likely, isn't it, that as part of the agreement that it would get the job, there was an understanding that there would be a kickback ultimately from the sum that was going to be paid to Seina?---Yes.

30

And, again, it's likely that the price that was agreed in that discussion that would have occurred before quotes were obtained, you would have had in your mind a rough estimate as to what the costs were going to be, what the genuine costs of the job would be and what a reasonable margin for Seina would be so that there would be enough of a margin on top of that to cover the kickbacks?---Yes.

On how many occasions can you recall dealing with Ahmed Alameddine in respect of the different contracts that Hassan Alameddine's companies performed?---On how many occasions?

40

How frequent was it that you dealt with Ahmed?---How frequent? I mean, definitely when Hassan was overseas. Towards the end I think Ahmed was, was looking after things like, he was very involved with the – sorry, I'll go back – very involved with the, with the over-height signage work, oh, the heavy vehicle inspection bay towards, I mean, I think, when the, when the panel was created with, with, I think he assisted his brother with that. Some of the underboring works that they did - - -

Sorry, just pause there. So when you refer to the panel, do you mean the Heavy Vehicle Maintenance Panel?---Correct, yep.

Do you say he assisted him in, what, the completion of the actual tender document?---Oh, yeah. So, yeah, I gave him some templates, yeah. Gave him his, his, Acate's templates. He, just also visiting, like, doing work on site, managing subcontractors on structural steelwork and, and the likes, yeah.

10

I understand that but - - -?---It's hard to say how many times, yeah.

But in terms of dealing with him about the submission of quotes or the completion of invoices, how often was that?---Oh, look it's hard to say as well. Like, I don't, I don't recall. It's hard, it's hard to say. When Hassan was overseas, most definitely, yes, and I don't even recall how many times he was overseas.

20

But you say that you have a recollection that he did travel quite a bit?---Yes, yeah, yeah.

And he would tell you that frequently that had to do with his meat business?---Yeah, correct. Yeah, and we would have called overseas or something like this, but he would tell me to, to, to deal with his brother, that his brother was looking after it.

30

And did you have an understanding that when he was away that it was his brother who was sending the emails that were purportedly coming from Hassan or Simon Raha?---I don't know if he was sending the emails but definitely, most definitely helping prepare them. You know, whether he had the login, I don't know, yeah.

So you weren't aware whether perhaps Hassan was sending things from overseas, where he would log into his email account remotely?---Yeah.

Or whether Ahmed might be going it in his place while he was away? ---Yeah, I don't know. I, I, I'm not sure. I never was, I was never there present, you know, when he sent the, the quote out.

40

Commissioner, I know we started a little late but is that a convenient time? I am going to move to a different subject matter.

THE COMMISSIONER: Yes. We'll take the morning tea adjournment. We'll adjourn.

SHORT ADJOURNMENT

[11.35am]

MR DOWNING: Thank you, Commissioner. Mr Dubois, just one last matter in respect of Ahmed Alameddine. You've indicated earlier in your evidence that Hassan Alameddine typically preferred to pay cash in order to deliver his kickbacks.---Yes.

Did Ahmed ever provide you with cash? Did he ever turn up on Hassan's behalf?---No, not that I recall, no.

10 Can I then take you, please, to Mr Goldberg and his companies. You've confirmed in your evidence already that the original connection to Mr Goldberg came via his older brothers Towfik Taha and I think even an older brother within the Taha family.---Yes, correct.

Sorry, was that - - -?---Mustafa.

Mustafa. Thank you. And it's the case, isn't it, that before Mr Goldberg, through the company that I'm going to take you to, did any RMS work, you and he went into some businesses together?---Correct.

20

And the businesses were Humphrey's Bakery in Bankstown.---Correct.

Coffee Boss in Bankstown, perhaps next door or a door in between.---Correct.

And then My Caffeine Romance in Kirrawee.---Correct.

Now, as best you can recall, what was Mr Goldberg doing at the time that you began those businesses with him?---I, I, look, it's pretty vague, I don't, I don't recall exactly what he was doing, but I remember he had something, he was doing something with, as I said previously, liquidating companies, I mean, he was driving a nice car at the time, so we thought he was doing quite okay for himself.

30

What was he driving?---I think it was a convertible BMW. Yeah, it was like a gold one, like a gold colour. But I think he was kind of doing things like with taxation, working with some accountants. This is why he came across to know a lot of the, kind of the loopholes and the ins and outs (not transcribable)

40

Did you understand any other business activities he was in at the time?---At that particular time, things that were a little bit kind of shady, to be honest. Seemed, seemed, they seemed a little bit shady, you know.

Well, what activities, putting aside whatever characterisation you might have put on them, what activities did you understand he was engaged in?---I think liquidating companies and, and tax, tax, things like tax, tax evasion and, as I said, I didn't mention this earlier but I remember giving

him also money to pay the taxes on the companies and not just me and it was also Hassan Alameddine and Towfik would have given him money to pay taxes. He claimed to know people within the ATO to, to kind of alleviate anything tax, tax, tax, tax issues. This is, this is what I kind of knew he was doing at the time.

But do you say when you gave him money to deal with tax issues, for which companies?---Not tax issues, just to pay the taxes, sorry.

10 But for which companies? Companies that you control?---The ones that were involved with the RMS work.

So do you mean the companies that you were doing your contracting to the RTA and RMS through before you became an employee?---No, this was after I became an employee, yeah.

Well, which companies are you referring to then?---To, to, to, to MWK, TTS, this is what I recall, you know? This was a long time, long time ago. And potentially even Areva Corp, I think. You know? I, I think Hassan
20 Alameddine was a little bit reluctant.

But just pause there. Some of the companies you've referred to are controlled by others. So, Areva Corp was Hassan Alameddine's company? ---Yes.

And TTS was Towfik Taha's company?---Yes.

But as far as MWK was concerned, while that was a company Towfik had set up, you and he were effectively using it to just funnel money so that it
30 could be paid to you?---Correct.

And is it your recollection that you spoke to Mr Goldberg at the time about him taking care of some tax issues for MWK?---This, this is what I recall. I remember him saying that he can, he can, like, he can, he can pay the taxes on the companies at a cheaper rate because he knew somebody within the ATO that can, can do it and, and something along those lines.

So in effect, through some connection he had, you understood you could get some reduction on the tax that was due?---Correct, yeah.
40

And so did you pay him some moneys from MWK, that is one of the bank accounts that MWK controlled, so that he could take care of the tax liabilities?---That's right.

And do you recall now what sort of sums you were talking about in terms of moneys that were paid to him?---I, I remember it was in, in, in excess of 30 or \$40,000, you know - - -

Well, quite a lot of money was going through MWK at the time, correct?
---Yeah.

10 This may or may not assist in terms of your recollection about this but can I ask that you go, please, to volume 5.1 – sorry, 5.1, page 91? I apologise, Commissioner, I just need to find a particular reference. And if we could go, I’m sorry, please, volume 5.1, page 708. And do you see this is a cheque drawn on the MWK Developments account, and you’ll see from the account number on the cheque, it ends, it’s the 4-5-6-9 account, so that’s the account that you and Mr Goldberg, sorry, you and Mr Taha were both signatories on.---Yep.

You’ll see this is a cheque drawn in favour of Mr Goldberg, 22 October, 2012, in the sum of \$42,800.---Yep.

And if you go, please, to the next page, you’ll see it gets deposited into Mr Goldberg’s Suncorp bank account on 23 October, 2012.---Yep.

20 And if we go back, please, to page 707. You’ll see that – sorry, 707. No, 707. You’ll see this is the Suncorp Bank statement showing that that cheque indeed is deposited on 23 October, 2012. That is, the \$42,800. ---Yep.

And then if we could go, please, now please to page 711. Do you see that on 31 October, 2012, MWK Developments, same account ending in 4-5-6-9, draws a cheque for \$45,000 in favour of Mr Goldberg?---Yep.

30 And you’ll see from the stamp on it that’s presented to Suncorp on 2 November, 2012?---Ah hmm.

And if you go then to the next page, you’ll see – sorry, can we go back to 711? Just in fairness I need to show the cheque number. So you see the cheque number there is 1-0-0-6, starting, the numbers on the left-hand side, bottom of the cheque.---Yep.

Go to the next page, please. You’ll see this is now cheque 1-0-0-7. But dated the same date, 31 October, 2012. And it’s for \$45,000 again.---Yep.

40 In favour of Mr Goldberg.---Yep.

And if we go back, please, to page 707, you’ll see that into the Suncorp Bank on 2 November is \$90,000, so the two \$45,000 cheques.---Yep.

So that indicates that in the space of just over a week, in late October/early November 2012, MWK pays about, well, exactly \$132,800 to Mr Goldberg’s Suncorp bank account. Does that accord, in terms of the amounts or the time period, with when you believe that money was being

given to him in order to pay for or to deal with tax issues for MWK?---I mean, most definitely. I don't know, I don't know why there was multiple cheques. Could have been on behalf of other companies. I, I, I don't recall, to be honest. I remember there was a cost associated with liquidating as well, so I don't recall exactly. But most definitely, yes.

And can I also take you to pages 714 and 715. I'm sorry, I'm taking you to 714 first of all. You'll see now 5 November, 2012, there's another \$45,000 cheque drawn on MWK Developments.---Ah hmm.

10

And you'll see from the stamp it's banked at Suncorp on 6 November. ---Yep.

And if you go to the next page, this time 4 November, 2012. Cheque, same amount, \$45,000 again, on the same MWK Developments account ending in 4-5-6-9.---Yep.

And you'll see, so there's another \$90,000.---Yeah.

20

And if you go, please, back to page 713, you'll see that that deposit is made \$90,000 at the Burwood branch on 6 November.---O.K.

So you'll see that in that period, late October, early November, there were very substantial sums that MWK paid to Mr Goldberg. First of all, do you recognise who signed the cheques?---That was my signature, the last cheque, that one, yeah.

We can go back to them in order if you like but do you recognise it?---No, I, I, I think I, yeah, I think it's my, yeah, I'm pretty sure it's my signature.

30

Well, let's go back, please, to 708, the first one, the 42,800.---Yeah, that's my signature.

Then 711.---Right. It doesn't look like my signature, but, yeah, okay, maybe it was my signature, yeah.

712.---Yeah.

Then 714.---That's my signature, there, yeah. Okay.

40

And the 715.---So that's, a few of them are questionable. There's a few that are very distinctively mine, like, that's, I, I don't recognise that one.

But do you recall any other reason why you were making substantial payments to Mr Goldberg at this time from MWK joint account other than to deal with tax for the company?---Actually, honest, I don't, I don't recall. I, I definitely recall the, the tax thing and maybe fees and, and, you know, but I, I trying to remember. I - - -

Well, typically, isn't it the case that the money that came into MWK Developments was money for you, that it was used to transfer into other MWK accounts and for you to use for various expenditures?---Some of that, maybe, well, some of it was for tax, maybe others, he was pulling out in cash for my, on behalf, I don't know, I don't recall exactly, no.

But is it the case that he would give you cash from time to time?---Yeah, I, yeah. Correct.

10

And if we go back, please, to page 713, you'll see that in that bank statement in respect of that deposit of \$90,000, almost immediately, well, literally the same day and then over the next couple of days, there are very significant withdrawals made on that account controlled by Mr Goldberg at Burwood.---Okay. Well, that's, it makes sense, yeah.

So 90,000 goes and in the course of three days, \$85,000 comes out.---Okay.

20

But are you able to assist us now as to whether that came to you or whether it was used to pay tax?---Maybe some was for, was left for him, for either fees that he's claiming to be paying and then some, some of the other money that pulled out was given to me, I don't recall. But I do definitely recall him giving, providing me cash.

But you say that he charged a fee in return for the services he was providing in organising for tax to be taken care of and liquidating companies?
---Liquidating and he did it, not just for me, for multiple companies.

30

Can you recall what sort of size the fees were? Are we talking thousands of dollars, tens of thousands of dollars?---I mean, all I know is I, I remember that it was amounts given to him of excess of 40,000, you know, multiple times of this sort of stuff. You know, whether he paid the taxes, I highly doubt it, but, he wouldn't have but, I mean, that's another story.

40

But do you recall ever learning, subsequent to giving those moneys to Mr Goldberg in respect of the tax liabilities of MWK, whether the tax had been paid or whether you were told it still owed tax?---I don't recall. I don't, I don't, I mean, the company is, I think, when was this, 2012, 2013, they would have liquidated or transferred, the ownership was transferred into his name, so, I, I, I don't, I don't ever recall checking with the accountants, to be honest.

In any event, your recollection of what he was doing at the time when you and he go into the businesses together, the coffee shops and the bakeries
- - -?---Yeah.

- - - is effectively what he was doing was liquidating companies and taking care of tax liabilities for other companies?---Correct. Yeah.

Now, then as far as the actual businesses that you got into, tell us how that came about, that is that you ended up in some form of partnership with Mr Goldberg running Humphrey's Bakery, Coffee Boss and My Caffeine Romance.---And this is the thing. So seeing maybe some of those payments were given to him 'cause around that time, I think, is when those businesses, I'm not sure of the registrations, if you go back to those?

I will take you to them in a moment.---Yeah.

10

And it's the case, isn't it, consistent with your earlier evidence that you say that Minea Cuisine was a company that was set up for the purposes of, as Humphrey's?---Correct. Yeah.

And Coffee Boss was another company that you had set up to run the Coffee Boss café?---I didn't set it up, he did. Yeah, yep.

But did you understand that My Caffeine Romance had a company associated with it or was it being run through one of the other companies?

20

---Oh, I think it may have, or he ran it through Minea Cuisine. I can't remember now, or maybe did, did both. It changed multiple times. I don't recall now but - - -

As far as time frames are concerned, can I take you first of all to the search for Minea Cuisine, so volume 1.1, page 106? And you'll see that the search for Minea Cuisine indicates it was registered on 31 October, 2012.---So that coincides with that same - - -

30

Which is very much around the time of those payments. So, just pausing there though, how did you come to go into business with Mr Goldberg though in the cafés and the bakery? Whose idea was it?---I, I remember he, it was his idea. He was, he saw, he found a location or he told me that he found a location. I think it may have been Coffee Boss originally, the first time, when he said there was an opportunity and for me to maybe diversify, so that if I ever leave the RMS that I've got something to fall back on. And I, I, I showed interest in this idea because I previously lost a job during the, the Global Financial Crisis. So, that was appealing to me. And he said that, I don't have to basically run the business, he would run them and I continued working in my role at the RTA or RMS at the time. I think it was originally Coffee Boss that he was looking at but then - - -

40

Just in that regard, can I take you to the search for Coffee Boss because you'll recall that Minea Cuisine gets registered 31 October, 2012.---Yeah.

If we go, please, to the same volume, 1.1, but at page 141. You'll see that Coffee Boss is registered a little earlier. So the same month but on 4 October, 2012.---Oh, yeah. I mean, from what I recall though, he was originally looking at Coffee Boss and he, he told me that he'd found a great

location, a really great shop and he had known the owner and he'd worked something out with the owner and then from memory, this is what I recall, it was a long time ago, that there was an opportunity, I think two doors down, with the bakery, where I think it was vacant and he, he proposed the idea of opening a, a bakery there. So, yeah.

Just sticking with Coffee Boss at the moment, though. You'll see on the search, registered 4 October, 2012, deregistered 6 March, 2015.---Yep.

10 And if we go over the page, please. As far as the company officers, you'll see that the original director is Elene Mohammad, and I think I've asked you about her before. She is the director according to the ASIC records from 4 October, 2012, to 30 April, 2013.---Ah hmm.

Is your evidence you don't know who that is?---I didn't know the owners. I may have walked in there once and got a coffee but I don't know the owners.

20 Do you believe though that that's likely to be the prior owner of the business before - - -?---Maybe his wife or something. Yeah, I remember there was guy there, yeah.

But you'll see that Mr Goldberg then becomes the director from 30 April, 2013, to 20 May, 2013.---Yeah.

You then become a director just the one day, from 20 to 21 May, 2013. ---That wasn't me doing that. Yep.

30 Well, then you'll see Mr Goldberg goes back to being the director from 21 May, 2013, through to the deregistration on 6 March, 2015.---Yep.

So do you say you had no knowledge that you became a director?---No. I mean, why would I do it for one day?

And you'll see that when you go to the shareholding, if we can go over to page 4, please, at the bottom of the page it's 100 shares, so \$100 worth of \$1 shares. And if you go to the next page, you'll see that the directors were variously Elene Mohammad, Mr Goldberg and you.---Yep.

40 Going from oldest to newest shareholder.---Yep.

Going back then with Coffee Boss, do you believe that the business was bought, that is you had to pay for it?---I think he bought the business. I don't recall exactly how much he bought it for but maybe some of those transfers that were sent to him could have been payments for taxes, maybe it was contributions from my end for the cafes and the, the bakeries.

Well, just again sticking with Coffee Boss, any idea of what the purchase price was, that is the price paid to the old owners?---I never knew, I was never present at the discussions.

Do you know who though paid the money? Like, was it you that paid or was it Mr Goldberg paid or did you both contribute?---From what, what, what I was told – sorry to cut you off.

10 I just want to know who contributed to the purchase price.---From what I was told, it was Mr Goldberg that paid the old owner. He negotiated with the, the old owner. I was never present. I was never in those discussions.

And you didn't know how much was paid?---No.

Then if we go back, then, please, to Minea Cuisine. That's the search at 106.---Yep.

So that's the company set up for Humphrey's.---Yep.

20 And at 106 you'll see, so it registered 31 October, 2012, and deregistered 24 March, 2017.---Yep.

And if we go then, please, to page 108.---Yep.

As far as directors, you'll see that you were the director from 31 October, 2012 to 28 February, 2015.---Yep.

30 And Mr Goldberg then takes over, 28 February, 2015 through to the deregistration on 24 March, 2017.---Yep.

And if you go to the next page, 109. The shareholding. You'll see that you were the original shareholder and then Mr Goldberg later in time.---Yep.

Now just dealing with Humphrey's and Minea Cuisine, what's your recollection as to what occurred there? So that was a vacant shop?---Vacant shop. I think he bought equipment for it, which I contributed in cash money, potentially from the money that was given me, maybe taking that out or, you know, for ovens and things like that.

40 Any idea how much money it required you to put in?---I actually tried to delete this chapter out of my life, so, from my memory. I, I just don't recall. Wouldn't have been a huge amount of money.

But thousands, tens of thousands?---I don't remember how much the oven was. Maybe, maybe 10 – I don't know, I can't recall.

But you gave him some money towards the set-up of the company. ---Correct, that's right.

And the idea at that stage was you have these two businesses in Bankstown, what, in effect he was going to run?---Correct.

They could make some money for you.---Correct.

And that if you ever left the RMS, you would have these to fall back on. ---That's right.

10 And as far as My Caffeine Romance, that was in Kirrawee?---Yep.

And what's your recollection as to when it was that that business was begun?---He told me that he's, I think it was one of his relatives saw an opportunity or knew the owner, and it was a great opportunity, it was a great location, and the – this is what I, this is what I recall. This is, again, a long time ago. But he, but there was a great opportunity, the owner needed to, to sell the, the, the café because of issues he had, and, and he negotiated with the owner. I contributed. Again, like the Coffee Boss, I was never present. I never met the old owner. I don't know what the sale price was for. He
20 would have told me a figure, which I don't recall now, but I would have contributed to that. And the, the idea was that he would also run that along with Coffee Boss and the bakery.

And your recollection is that was later in time than the other two?---I don't remember how long after, but it was after, definitely after those two.

And did he then start operating those businesses?---Yes.

30 And would you go, from time to time, to either coffee shops or the bakery and see him?---For a period of time, I didn't. I never went to these, these locations.

Is there a reason for not going at all?---He just said to me “Just don't come, everything's under control and I've got everything in hand.”

Well, what then happened with the businesses? Did you understand he was working at one or working across all three?---Look, I, I recall he was working, I think he had some relatives, whether it's his direct family, working in the, in the bakery. At the other one, I think he had staff at
40 Coffee Boss. He also had, I think, the old staff, from what I remember, the old staff that were at the Kirrawee café, working there, and was running – I think I may have visited (not transcribable). It was very rare, though. I wouldn't even go into the front. He wouldn't, he wouldn't like me going into the front to meet the staff. So I remember him working in the kitchen at the Kirrawee café, and that happened, that went on for a period of time. I don't recall how long, maybe a year or two, I can't remember. A year or – I can't remember now. But then no, no money was coming. I wasn't receiving any, any moneys, revenue from these – sorry.

No, please.---I wasn't receiving any revenues from these locations. That's when the question marks were raised and we kind of had a dispute, and the agreement was – this is from memory – that he would choose, he would keep some and I would keep some, so I ended up with the Kirrawee café. He ended up with the ones at Bankstown. And then I think not long after, maybe a couple of months after, he offered me, like, the, the rest in Bankstown just for, for free, for no money at all.

10 All right, but going back, you say that when the proposal is put to you by Mr Goldberg the idea was that these were going to be run as genuine businesses - - -?---Yeah.

- - - that you could ultimately perhaps fall back on if you left the RMS.
---That's right.

But you say that he then commences operations with them. So the bakery's set up from scratch with equipment. The other two are bought.---Correct.

20 And he starts to trade through them.---That's right.

And it continues, though, doesn't it, for a year or a period of a couple of years?---I can't remember. I remember it was a period of time. I don't remember exactly how long.

But do you say that you ever received any money from them?---I don't recall receiving any money from them, no.

30 Well, that must have been a bit of a rude shock, given that the idea was that they were going to be money-making enterprises and you've put money into each of them in one form or another.---That was one of the reasons why we had the dispute.

Now, just pausing and thinking about the bakery, was Mr Goldberg's mother actually working in the bakery, do you recall?---Yeah, I said direct family working there, yeah.

40 Were you suspicious then that perhaps you were being ripped off through these enterprises?---Yes.

And did you raise that with him?---Yes.

And you say that – well, sorry, what was his response to you challenging him about the operation of the businesses?---His response was that – I think I may have asked him to maybe buy, buy me out, maybe give me money in return for him to keep the businesses. I wanted to get out of them. And, and his response I think was that he didn't have the money to buy me out or he didn't want to buy me out. I can't remember which one it was. And that,

that he, he would select some and then he would, like, basically split the businesses.

And you say that the splitting involved initially him keeping the two Bankstown businesses and you assuming the control of the Kirrawee business, correct?---Correct, yep.

And at some later point he proposes that you can have the Bankstown shops for free?---Some time after, yes.

10

Now, just pausing for a moment, could it be that, in fact, the discussions around starting these businesses weren't around the idea of conducting legitimate money-making businesses, but they were a form of continuing to funnel kickbacks to you?---No, it was actually to, to, to run these businesses as proper businesses.

20

So do you say that there was no discussion along the lines of that it might be a way of, in effect, laundering money and returning money to you to disguise its actual origins?---I don't recall that that was a, that was an initial conversation. I, from what I recall, that may have, maybe that conversation happened later on, but initially it was to run these as proper businesses.

30

You say it may have come up later. Do you - - -?---I don't recall. I mean, I don't recall if and when, but I mean, that may have happened, may have occurred with John. I don't recall that conversation. From what I remember, and this is a long time ago, and this is something that is, was troubling to me for other reasons, but I tried to forget about these, but I recall that he, these businesses were bought or operated – well, the intention was to operate these businesses as legitimate businesses and to run them as cafes. And when I didn't receive any moneys from them, I was really concerned.

But the initial funds that go in, I've taken you to a number of cheques from MWK - - -?---Mmm.

- - - that were paid to Mr Goldberg.---Mmm.

40

You indicated that some of those cheques may have represented funds being given to him to cover, to take care of the tax liabilities of MWK.---That's right.

But I think you indicated that some of those moneys could also have been moneys towards the set-up of the various café and bakery businesses. ---That's right. It's hard to say. This is a long time ago.

I understand. But do you recall any discussions with him along the lines of that MWK is ceasing operations and we're going to pull the money out of it and put it into the café businesses and the bakery business, and it can then

be returned to you as a way of getting the kickbacks back to you?---No, no, he was, he set up, from memory, from memory, again, this is a long time ago and I can't be a hundred per cent certain, but he set up other businesses where he actually did the RMS work.

Well, I'll come to those in a moment.---Well, this is why. I think he, as a, as a, as helping me with, with the businesses, I think I, maybe in return he wanted work, he requested work from the RMS. That's what I recall. I could be wrong.

10

Sorry, so in return for assisting you with the businesses - - -?---Yeah. Well, he was running the businesses. So he essentially now became friendly and was requesting work from the RMS.

20

Could it be that the offer of the Bankstown shops to you for free was in effect a form of kickback once he started getting the RMS work?---No. I, I remember the, towards, towards the end when he, he just couldn't run the businesses for some reason, I, I, I don't, I don't recall why, he wasn't interested in them and initially I remember he wanted, he said, "If you wanted the businesses in Bankstown," I can't, he wanted the figure, right. I can't remember what that figure was, just moneys paid - - -

So he initially wanted to be paid out for them?---Correct, yeah. And I said, "No, you can keep them, I don't want them. I'm not interested." And then just offered them to me. That's what I recall.

But you didn't take them?---I did for a short period, yes, and then - - -

30

That is the Bankstown businesses as well Kirrawee?---Correct. And then, correct, no, I did, I did take them, yes, but not, not the Bankstown businesses initially, no.

But what then happened to each of the businesses?---The bakery closed down and I think the, the Bankstown business, Hassan Alameddine I think helped me sell or I may have sold it, or he, I can't remember if he helped me advertise it on Gumtree or some platform and it was sold for maybe \$15,000. Very, it was, was a small amount of money.

40

And sorry, which was the café's was that, was that the Kirrawee - - -?---It was the Coffee Boss. Coffee Boss.

Oh, so Coffee Boss in Bankstown?---Correct, correct.

And then later towards, later on, the, the café at Kirrawee was sold for, I can't remember the exact figure but it wasn't, you know, a lot of money. I think it was like \$50,000 or something like this. From memory. It could have been plus or minus.

But at any time during the operation of those café and bakery businesses, did you regard them as, in effect, being used to disguise kickback moneys that were being put through the business and ultimately coming back to you?---Just, through who, through, through which contractor, sorry?

10 Well, through moneys that had come through MWK then paid to Mr Goldberg and then being put through the café businesses or the bakery business?---No, I don't remember that with Mr Goldberg to be honest. I don't recall, I may be wrong but I don't recall that, no. That wasn't the intention.

Now, you've indicated that there was, separate to those, the bakery and café businesses, that Mr Goldberg asked for some work himself.---Yes.

And you've already indicated in the course of your evidence that whilst you can't now remember the names of the companies, you do recall that he had one company that became an RMS contractor?---Yeah.

20 And another company that was used as an arms-length non-contractor through which moneys were funnelled?---Yeah, correct.

And just in that regard I'm going to suggest to you that MJ Wilsons was the company that was the contractor and - - -?---Can I just add – sorry. I, I, now I do recall that none of these companies were in his name.

30 Well, we'll come to that. First of all, MJ Wilsons – I'm going to take you to a document just to show you when it became an RMS contractor and if we could go, please, to volume 6, page 90. So first of all this is the search and you'll see that the company in registered 10 January, 2013, correct?---Yes.

And if you – and you'll also see it was deregistered 7 June, 2015.---2015, yeah.

But if we go, please, to page 91, you'll see that the directors were Mark Abraham from its inception, 10 January, 2013, to 7 June, 2015.---Yep.

40 So it's through the entirety of the existence of the company, from inception right through until deregistration, that Mr Abraham is also the secretary and if you go to the bottom of the page and then over to page 92, you will see he owned the shares.---Yep.

And you've conformed already in your evidence that you understood that it was a friend of his from school that he got to be the front person for the company?---I don't know if it was from school. I don't know if I met the guy so, but I know it was a friend of his, I mean, that he knew, and he didn't want to put his name on the business.

So, he told you that?---Yeah.

Bit you say you never met Mr Abraham?---No. Not that I recall, so I don't come off as a liar but I don't, I don't recall him at all.

Now, first of all, it's the case, isn't it, that with Mr Goldberg, he had no relevant background at all in any form of work that would have been relevant to the work that the RMS required?---No.

10 So is it really the case that you agreed to him being a contractor to try and placate him because of some disagreement in relation to, perhaps, dealings with his brother or issues with the café?---I think it was a mixture of things, definitely his brother was in the picture, in the background because there was still money that he wanted. May be, with the café I think maybe for a short period of time it came, I sort of trusted him for a short period. So it could be a combination of things. I can't remember what I was thinking at the time, but yes.

20 But whatever it was that you were thinking, it was something that was not, it wasn't agreeing to his company doing the work because of any track record or established capacity to do it?---No, no.

Did you have some understanding that he had some background in activities like panel beating or spray painting?---Oh yeah, I think I forgot about that. I think he has some history with that, yes.

Or buying or selling cars?---Yeah, he was involved with that too, I think, from memory now it's coming back to me.

30 But he'd never done any relevant civil works that you were aware of?---I think at one point he set up a company that also did training for people with, a government scheme through Centrelink, I think I mentioned that may be that was after the cafes.

Training for people with what?---Basically job seekers that were, that needed training whether it be first aid or certain courses that were offered through the government.

40 All right. Now you've indicated that he told you that with the company that I've suggested to you is MJ Wilson's that was going to do contract work, but it was going to be fronted by someone else?---Correct.

But you never met Mr Abraham?---No, not that I recall, no.

Did Mr Goldberg tell you anything about the nature of the arrangement he had with that person?---No.

So you had no idea, for instance, to whether there was some payment that was going to be made to that other person, whether he received a cut of

perhaps RMS payments that were made?---I don't recall any specific conversation about the arrangements, to be honest, he may have given him some money, I don't remember.

But you don't recall him telling you specifically what was going on financially between Mr Goldberg and I'm going to suggest Mark Abraham?---No, I don't recall that, no.

10 Do you recall that over a period of just over a year from January 2013 to April 2014 MJ Wilson's obtained a number of RMS contracts?---Yes.

And do you recall that it was typically asphaltting type work?---I remember there was asphaltting works, yes.

I'm going to suggest that there was six contracts over that period of January 2013 to April 2014 to a total value of \$1,089,935. Does that accord, first of all, with the period, just over a year?---Yeah, that sounds about right.

20 And just over a \$1 million in payments?---I don't recall the numbers but that, you know, there were multiple contracts that were given, yes.

But he had absolutely no background of skills in asphaltting, correct?---No.

And is it the case that you understood that he subcontracted the work out?
---Correct.

30 Did you organise or assist him to organise the subcontractors?---I may have given him some names and I think he also found other names as well, I can't remember now.

Do you recall now any subcontractors doing asphaltting work at the time that you had some experience, them doing RMS work?---I do remember going out to site or going to site with him and there was other, there was subcontractors visiting the site. They were taking measurements - - -

Do you know who that asphalter was?---It could have been, I think, it could have been Ozpave I think.

40 All right. I'll take you to the specifics in a moment.---I think it was Ozpave, Ozpave, that rings a bell.

But it's correct, isn't it, that throughout the period of his work through his company – that is in 2013/2014 – he paid kickbacks?---Yes.

And was it typically in the form of cash?---That's right, yes.

All right. And when it came to the cash, would he literally delivery it to you or would it come from someone else?---He would deliver the cash.

And what sort of size cash payments were you receiving from him, tens of thousands of dollars?---Yes, at one point, sometimes it was a \$100,000, \$200,000 he would provide.

And what, he'd come to your house and give it to you?---Yes.

And what money in a bag, money in a box?---Shoe box.

10 Is it the case that you asked him for kickbacks or he offered them?---He offered them.

Now, it's the case, isn't it, that well before he ever did any work for his own company, he was aware of the nature of the arrangement you had with his brother Towfik?---Yes.

So he knew already that kickbacks were something that you were receiving from contractors?---That's right.

20 Now, can I take you, first of all, I want to take you to one of the slides from the opening, so it's slide 23 if we could. And you'll see that according to that slide, the RMS work from February 2013 to April 2014 involved \$987,635 being paid into a CBA account for MJ Wilsons Projects.---Ah-hmm.

And of that money, almost all of it ends up being taken out in cash withdrawals, 941,700.---Ah-hmm.

30 And over that period, you saw him I take it on a number of occasions to receive cash from him?---Yes.

And as far as the bank account, you'll see it's a CBA account ending in 7-8-5-9. I've asked you about this already but it's the case, isn't it, that you did -- well, I withdraw that. Did you have any knowledge as to who were the signatories on the bank account that he'd set up for the company?---No.

40 And your evidence was that you never met Mr Abraham and he didn't ever give you cash?---If he says otherwise, I don't remember him, I, I don't remember, I don't recall Mr Abraham, I, I, I don't remember ever meeting Mr Mark Ibrahim.

So is it the case that you don't know now who operated the particular MJ Wilsons bank account?---From memory, I think, from what I recall, I think Mr Goldberg told me that Mr Abraham would pull out the money.

Mr Abraham - - -?---I, I don't recall his name, but he, whoever was, whoever was - - -

The person behind the company?---Correct. Yeah.

Was?---Was pulling out the, the cash. That's what I remember Mr Goldberg telling me.

Now, do you recall ever having Ms Abdelkarim, his then partner, deliver cash to you?---Mmm. No. I don't remember seeing her, no.

10 Now, you were aware, weren't you, that separate to MJ Wilsons, he set up another company, which I'm going to suggest is Wilkins Corp, for the purposes of funnelling kickbacks?---That rings a bell, yes.

Now, if we could go, please, to volume 6, page 106. You see that's the search for Wilkins Corp and it shows that it was registered 17 December, 212, and deregistered 16 March, 2018.---Yeah.

And if you go, please, to page 108, you'll see that in terms of the directors, Mariam Abdelkarim was the director from 17 December, 2012, to 14 June, 2013.---Yeah.

20

Then Mr Goldberg was just for a brief period, 14 June, 2013, to 4 July, 2013, and then Ms Abdelkarim resumes as the director 4 July, 2013, through until the 16 March, 2018, deregistration.---Yeah.

Now, were you aware of the directors or the office holders of this company, Wilkins Corp?---I don't recall, no.

30 But I take it you had some communication with Mr Goldberg that I've already told you that this other company had been set up and that payments would go from the contracted company to this company and then on to you. ---Potentially, yes. I mean, I, I, as I said before, I, I barely remembered the company name.

Now, I asked you on Friday about different bank accounts that Wilkins Corp opened, that is, you recall some questions I asked you about two Suncorp accounts and one CBA?---Yeah.

40 And you indicated that you had no knowledge that Ms Abdelkarim was a signatory on any them.---No. No, no, I don't recall, no, like, maybe he may have mentioned it to me but I don't recall.

When he gave you cash, did he ever indicate to you where the cash had come from or was that not something that was ever discussed?---From what I recall, I remember that, him saying that the person that was, that was on the company, the, Mr, well, now it's, he was saying Mr Abraham, well, in this case, it would have been this, this Mariam, so he didn't mention Mariam pulling out money but whoever was, was pulling out cash and

giving it to him. He never mentioned this is from this company or it is from that company.

But did you understand that was the person behind the contractor company that was pulling out cash?---Correct. Correct. That's what I understood. That's what I recall.

10 Thank you. Now, did you, as part of your arrangement with Mr Goldberg, reach some agreement that he would get a cut for, in effect facilitating the laundering of money through this non-contractor company?---Which one? It wasn't Wilkins Corp.

Well, there was, MJ Wilsons is the contractor. Wilkins Corp was the non-contractor company. But did you understand that he was keeping a cut of the moneys that were coming through those companies?---That's, of course, man. He was, he was running both, basically.

20 But did you understand or was there some agreement with you as to how much was to come to you and how much he was to keep from the work that was generated through MJ Wilsons?---I think it was fifty-fifty from memory.

And I just wonder whether the arrangement you had with him when it came to how you would estimate kickbacks and then how they would be paid, was that similar to the arrangement that you had with the other contractors? Or was your arrangement with Mr Goldberg different?---No, from memory I think it was similar. From memory it was similar. I don't recall anything different, to be honest.

30 So is it in this sense that before he would put in a quote for a job you would talk to him about the fact that the quote was, or the request for quote was to come?---Yes.

You would have had some discussion then about the price that you estimated would be the appropriate price for it.---Yes.

40 You would have had some calculation in your head based on an estimate as to what the cost would be as to how much of a margin it would be on top of the actual real price.---Yes.

And that ultimately once it had been paid, you'd talk to him about the specifics of how much the actual costs were and how much you were going to get and how much he would get?---That's right. I think even in some instances he already had quotes from other subcontractors, from memory. It's a bit hazy in my mind, to be honest.

I'll come to specifics in a moment.---Okay.

And your evidence is that it was always cash that you received from him during the period of the MJ Wilsons work?---Maybe some of that work went towards the payment of whatever – I can't remember if it overlapped or not for the cafes. I think there was – if you remember, I remember (not transcribable) I mean, I had a feeling that the amount that he told me that he bought the cafes for was exaggerated. I mean, I just didn't, afterwards I had a feeling – I can't remember if the original owner had come in and spoken to the staff or something along those lines, and this is where I kind of realised that he, the amount that he told me that he, back then, I can't
10 remember what it was, was exaggerated, exaggerated by multiple, multiple times, so maybe some of those payments had gone to paying or contributing towards the cafes. I can't remember now if they overlapped. But, yeah, the majority of that was cash.

Can I take you, please, to slide 26. And you'll see that this is a chart showing payments made into the various Wilkins Corp accounts that I asked you some questions about on Friday.---Ah hmm.

And I also asked you some questions about whether you had any knowledge
20 of CBF Projects making payments through those accounts, and your evidence was, I think, that you weren't aware of that.---CBF Projects made, put money - - -

Making payments into the three different Wilkins Corp accounts. That is, the Suncorp account, two Suncorp accounts and one CBA account.---Okay. I don't even recall that.

But as far as the moneys that were paid into Wilkins Corp were concerned, the records indicate that one of the Suncorp accounts, that is that were under
30 Wilkins Corp account ending in 0-7-4-7 but with Ms Abdelkarim as the signatory, actually paid \$8,000 into a Minea Cuisine account that had been set up for Minea Cuisine with Suncorp, but an account that you were signatory on. Do you have any knowledge of that payment and why it might have been made?---I honestly don't remember.

And just to put dates around it, I don't know whether this assists. On 15 July, 2013, \$3,000 was paid across, and then on 17 July, 2013, \$5,000 was paid across. No knowledge of that?---At the moment, no. I have to think
40 about this one.

All right.---Yeah.

Now, separate to that, I'm going to suggest that between March and August 2013 Mr Goldberg made seven payments totalling \$49,094 from his personal account to the Minea cuisine bank account. That is, the account that you were the signatory of.---Yeah.

Do you have any recollection now as to why Mr Goldberg was making those payments into the Minea Cuisine account?---Was he a signatory as well?

The signatory – oh sorry – for the Minea Cuisine account, no. It was just an account that you were the signatory on.---Okay.

And that’s March to August 2013.---March to August 2013. I don’t remember.

10

And again, to put it in time context, this is before Mr Goldberg becomes the director of Minea Cuisine. That doesn’t happen until 28 February, 2015, at which time he replaces you. No recollection of that?---I don’t recall. I don’t, I don’t remember.

Now, as far as the work that MJ Wilsons did, given Mr Goldberg had no relevant background, I take it you were assisting him with the preparation of quotes, invoices et cetera?---Most definitely. Well, well, very likely, yes.

20

And do you recall if you set up the templates for him in order to even provide quotes and invoices?---Maybe. Potentially.

Well, I’m going to suggest that a number of the storage devices that were located at your home, that is hard drives and USBs, included Word versions of multiple MJ Wilsons documents, so quotes, invoices and correspondence with you as the last author?---I think they were very similar to the TTS groups quotes, the, the template. Maybe, okay. No, I do, I do, I do remember setting up the templates.

30

And as far as an email address, did you assist him in either setting up or operating the email address for MJ Wilsons?---That I don’t remember.

There’s an email address that was used, mjwilsonprojects@gmail.com. ---Oh, I may have, I may have. That rings a bell.

Now, going back in time, do you recall sending him a paperwork so that MJ Wilsons could be set up as an RMS contractor?---Sending him paperwork?

40

So that MJ Wilsons could be accepted by the RMS as a contractor, that is as a vendor?---Oh. I think he had fill out the templates, yes.

But given that he was – I withdraw that. Given that it was a company that you were assisting to become a vendor, it would have been you who sent that?---The template, yes.

THE COMMISSIONER: When you say “template,” what do you mean?
---It’s a, it’s a form that they fill out from memory.

these are submitted.---Yeah, the company was registered on 10 January, you mean?

It was, yes, it was registered.---Oh, okay, sorry, yes. Okay, then the register with the, okay, not even a week later. Okay.

10 But do you recall that he'd actually got his first contract at pretty much that time?---As I said to you earlier, so I don't remember exactly – I, I do remember the company names, so, but I do recall them doing work, so it would have been around that time, yes. And that makes sense because that's when, I think, Mr Goldberg was in the picture now for doing RMS work.

Well, if we could go, please, just to volume 6, page 352. Actually, so 353 if we could, please. Do you see it's a quote from MJ Wilsons Projects for "Heavy vehicle inspection, Sydney road side parking bays, asphaltting works"?---Yes.

20 And the job is described as widening of road and asphalt.---Yes.

And if you look at the date, this is actually dated 9 January, 2013, so the day before the company was actually registered.---Yes. So would have been, would have been prepared beforehand.

So you would have had the discussion with him beforehand about these jobs.---Yes.

30 And I take it, given his lack of any knowledge about doing asphaltting work, you would have effectively have drafted this for him.---Yes.

If you have a look at the quote number, you'll see it's quote number 189, even though it's actually the first quote that MJ Wilsons ever put in. Was that a flourish on your part, to try and make it look like this is a company that had been working for some period of time?---Yes.

40 And look, please, at the locations that are described as we go through this quote. So it starts on page 353 and goes to 357. But if you look, you'll see that there are seven sites. So if you start on page 353, there's Lucas Heights.---Yes.

And that's 25,000 plus GST.---Yep.

Then we go to Captain Cook Drive on page 354. 23,000 plus GST.---Yep.

Then Henry Lawson Drive, Lansdowne.---Ah hmm.

And if we go over the page, 24,000 plus GST. Then Henry Lawson Drive, Revesby.---Yep.

22,000 plus GST. Henry Lawson Drive, Georges Hall. And if we go over the page to 356, 25,000 plus GST. Then just Henry Lawson Drive without a suburb, 40,000 plus GST.---There's two sites to Henry Lawson Drive.

Well, there's actually four, it would seem. If we go back, please, you'll see from 354.---Henry Lawson Drive.

10 Henry Lawson Drive, Lansdowne. Henry Lawson Drive, Revesby.---I remember the Revesby one. And Georges Hall, Georges Hall, okay.

And then the last one, on page 356, doesn't have a suburb. Any idea where that one is?---Penrith one?

No, the last Henry Lawson Drive, which doesn't have a subject attached to it.---Henry Lawson Drive. The one near the airport. That could be it.

20 In any event, that was 40,000 plus GST. And then Penrith, if you go over the page to page 357, is 21,000 plus GST. So the total was 180,000 plus GST or 198,000 inclusive of GST.---Mmm.

So just pausing there. Are all of these locations real locations of RMS sites in Sydney where roadworks were required?---Yeah, they're real locations. From memory. I'd have to check the Henry Lawson Drive sites, but I remember there was multiple sites along Henry Lawson Drive. But, yeah, from memory they are real locations, yeah.

Where asphaltting works were actually required?---Yeah.

30 But - - -?---From what I recall. It's again a long time ago.

- - - looking at the quote just on its own now, and looking at the sums involved, it's the case, isn't it that this again involved an estimate based on an allowance for the kickbacks that you were going to receive.---That's right.

40 And I take it, consistent with what you said to us earlier, it would have been based on a discussion with Mr Goldberg just before this was actually prepared - - -?---Sorry.

- - - so that you had done rough estimates as to how much the genuine cost would be and how much could then be paid as your kickback?---That's correct.

Do you know on this one whether there were competitor quotes obtained?---I don't remember.

Given the size of the job, it's one that would have required competitor quotes. Correct?---Yes.

In any event, if we could go, please, to same volume, page 362, you'll see a letter of offer is done, sent or addressed to Mr Abraham confirming that the quote has been accepted.---Yeah.

So 180,000 plus GST.---Yep.

10 Now, first of all, do you know whether the work was actually done at these sites by anyone?---From memory, the, the sites were, were, were done, yes, from memory.

Do you know who did the work?---Who did the work? What do you mean, sorry, who did the work?

Who actually performed the - - -?---Subcontractor.

20 And do you believe that was Ozpave? You referred to Ozpave earlier.

It could have been, yeah.

Commissioner, is that a convenient time?

THE COMMISSIONER: Yes, thank you. I just note before I adjourn the sitting, hours this week, it'll be start at 11.00am tomorrow and 9.30 on Thursday next.

30 MR DOWNING: Thank you, Commissioner.

THE COMMISSIONER: Very good, thank you. I'll adjourn, 2 o'clock.

LUNCHEON ADJOURNMENT

[1.02pm]