

IN THE HIGH COURT OF JUSTICE
BUSINESS AND PROPERTY COURTS OF ENGLAND & WALES
INTELLECTUAL PROPERTY LIST (ChD)

Claim No: IL-2021-000019

B E T W E E N :

CRYPTO OPEN PATENT ALLIANCE

Claimant

-and-

DR CRAIG STEVEN WRIGHT

Defendant

Appendix PM7
Accounting Records / MYOB
ID_004077, ID_004078 and ID_004079 and associated
documents

Introduction

1. This Appendix contains a report on my investigation of certain documents in the disclosure dataset relating to accounting records purporting to date from 2009-2011. For reasons I explain in detail below it is my opinion that the accounting records are inauthentic, and based on the information available that they were created on 6 and 7 March 2020 by a process of backdated input and editing.
2. I am aware of the need to treat accounting records with particular care in view of the seriousness with which false accounts are treated under the law and I have therefore approached this Appendix taking particular care to set out all steps I have taken to conduct my analysis with screenshots even of steps that are only incidental such as the dialog boxes referred to. While this has led to a very long Appendix with several exhibits, it is my view that setting out the context is important. As with my other analyses, I have also tried to set out the limitations of my analysis and conclusions at each stage.

Metadata overview

3. {ID_004077}
{ID_004078}
{ID_004079} ID_004077, ID_004078 and ID_004079 are PDF documents. They are listed as Reliance Documents. The metadata is as follows:

{ID_004077}
 {ID_004078}
 {ID_004079}

Metadata field	ID_004077	ID_004078	ID_004079
Original File Name	11-08-2009 Information Defense Pty Ltd - Bitcoin Token.pdf	01-10-2009 Information Defense Pty Ltd - Bitcoin Token.pdf	04-08-2009 - BCDB - Bitcoin inventory - Initial transfer of IP to company.pdf
type/Extension	PDF	PDF	PDF
OS Created - Date and Time	21/04/2020 16:51:00	21/04/2020 16:51:00	21/04/2020 16:51:00
OS Last Modified - Date and Time	15/04/2020 13:42:00	15/04/2020 13:42:00	15/04/2020 13:42:00
OS Last Accessed - Date and Time	15/04/2020 13:42:00	15/04/2020 13:42:00	15/04/2020 13:42:00
Title			
Application Created	09/03/2020 17:28:38	09/03/2020 17:31:44	09/03/2020 18:21:13
Application Modified	09/03/2020 17:28:38	09/03/2020 17:32:15	09/03/2020 18:21:13
PDF Producer	Adobe Acrobat 17.11 Image Conversion Plug-in	Adobe Acrobat 17.11 Image Conversion Plug-in	Adobe Acrobat 17.11 Image Conversion Plug-in
PDF Creator	Adobe Acrobat 17.11	Adobe Acrobat 17.11	Adobe Acrobat 17.11
PDF Version	6	6	6

4. Taking them at face value they contain images which appear to be screenshots of accounting records. The three images appear as follows:

{ID_004077}

ID_004077 page 1:

AR Purchases - Edit Item

Print Send To Journal Layout Register Attachments Help for this window

BILL

Supplier: Information Defense Pty Ltd Terms: 0% 1st Net 30th after EOM Tax Inclusive

Ship to: Wright International Investments Ltd
 Republic of Seychelles

Purchase No.: 00000001
 Date: 11/08/2009
 Supplier Inv No.: ID 00185

Bill	Received	Backorder	Item Num...	Description	Price	Disc%	Total	Job	Tax
0	0	0	Block Blocks	A Block is an "envelope" that holds (initially) 50 set of 100,000,00 0 indivisible	\$0.00		£0.00		FRE

Subtotal: £795,000.00
 Freight: £0.00 GST
 Tax: £0.00
 Total Amount: £795,000.00

Comment: Transfer under Warrant of node assets
 Ship Via:
 Promised Date: 31/08/2009

Journal Memo: Purchase; Information Defense Pty Ltd
 Applied to Date: £795,000.00
 Bill Delivery Status: To be Printed
 Balance Due: £0.00

Save as Recurring Payment Spell

OK Cancel

{ID_004077}

ID_004077 page 2:

AR Purchases - Edit Item

Print Send To Journal Layout Register Attachments Help for this window

BILL

Supplier: Information Defense Pty Ltd Terms: 0% 1st Net 30th after EOM Tax Inclusive

Ship to: Wright International Investments Ltd
 Republic of Seychelles

Purchase No.: 00000001
 Date: 11/08/2009
 Supplier Inv No.: ID 00185

Bill	Received	Backorder	Item Num...	Description	Price	Disc%	Total	Job	Tax
15,900	15,900	0	Block Blocks	A Block is an "envelope" that holds (initially) 50 set of 100,000,00 0 indivisible	\$50.00		£795,000.00		FRE

Subtotal: £795,000.00
 Freight: £0.00 GST
 Tax: £0.00
 Total Amount: £795,000.00

Comment: Transfer under Warrant of node assets
 Ship Via:
 Promised Date: 31/08/2009

Journal Memo: Purchase; Information Defense Pty Ltd
 Applied to Date: £795,000.00
 Bill Delivery Status: To be Printed
 Balance Due: £0.00

Save as Recurring Payment Spell

OK Cancel

{ID_004078} ID_004078:

AR Purchases - Edit Item

Print Send To Journal Layout Register Attachments Help for this window

BILL

Supplier: Information Defense Pty Ltd Terms: 0% 1st Net 30th after EOM Tax Inclusive

Ship to: Wright International Investments Ltd
 Republic of Seychelles

Purchase No.: 00000003
 Date: 01/10/2009
 Supplier Inv No.: ID 00198

Bill	Received	Backorder	Item Num...	Description	Price	Disc%	Total	Job	Tax
1,768	1,768	0	Block Blocks	A Block is an "envelope" that holds (initially) 50 set of 100,000,00 0 indivisible	\$50.00		£88,400.00		FRE

Subtotal: £88,400.00
 Freight: £0.00 GST
 Tax: £0.00
 Total Amount: £88,400.00

Comment: Transfer under Warrant of node assets
 Ship Via:
 Promised Date:

Journal Memo: Purchase; Information Defense Pty Ltd
 Applied to Date: £88,400.00
 Bill Delivery Status: To be Printed
 Balance Due: £0.00

Save as Recurring Payment Spell

OK Cancel

{ID_004079} ID_004079:

AR Adjust Inventory

Journal Register Help for this window

Inventory Journal No.: IJ000001 Year-End Adjustment

Date: 04/08/2009

Memo: Initial transfer of IP to company

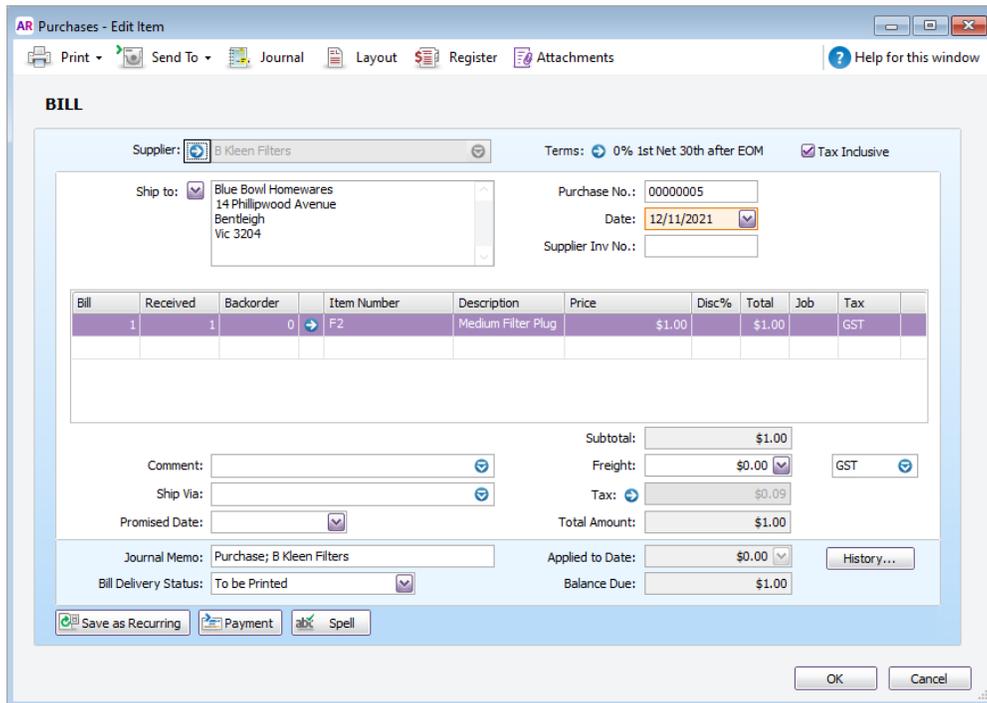
Item Number	Quantity	Unit Cost	Amount	Account	Job	Memo
BCDB	1	\$250,000.00	\$250,000.00	1-1120		Initial IP transfer from Warrant

OK Cancel

Origin of screenshots

5. By researching using Google searches for some of the terms featured in the screenshots, I was able to find a webpage containing very similar screenshots at the URL <https://help.myob.com/wiki/display/ar/How+Receive+Items+works>, including the one shown below. A copy of that webpage is at **Exhibit PM7.1**. That website is part of the 'help' pages for the accounting software called MYOB AccountRight. It therefore appears to me that the screenshots in the three disclosure documents listed above are screenshots of the MYOB AccountRight accounting software.

{H/48}



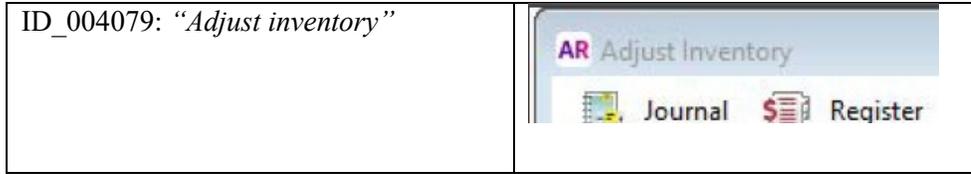
6. Although I am not familiar with MYOB software itself, I observed that each of these three screenshots include the title bars from the windows being displayed, which read as follows:

{ID_004077}

<p>ID_004077: "Purchases – Edit Item"</p>	
<p>ID_004078: "Purchases – Edit Item"</p>	

{ID_004078}

{ID_004079}



7. These text titles led me initially to suspect that the information in the screenshots could be edited, because they appeared to indicate:
 - a. That the software being used has an icon "AR" which is consistent with the name of the software I referred to above as being MYOB "AccountRight", and
 - b. that the function being shown is an "Editing" or "Adjusting" function.

{ID_004081}

ID_004081 and MYOB database

{ID_004080}
 {ID_004081}
 {ID_004077}
 {ID_004078}
 {ID_004079}

8. In addition to the two reliance documents (which are in effect screenshots with very little metadata), I identified that documents ID_004080 and ID_004081 appear to be related to ID_004077-004079 in that:

{ID_004080}

- a. ID_004080 is a text file which appears to contain exported data from MYOB, in that the first line refers to "MYOB Baslink", and

{ID_004081}

- b. ID_004081 is an email containing a zip file attachment, which itself contains a zipped export from MYOB.

{ID_004080}
 {ID_004081}

The metadata details for ID_004080, ID_004081 and the zip file attachment are as follows:

File Name	BASLINK.TXT
OS Created - Date and Time	06/03/2020 15:44
OS Last Modified - Date and Time	06/03/2020 15:44
OS Last Accessed - Date and Time	06/03/2020 15:44

{ID_004081}

Metadata field	ID_004081
Name/Subject	WII
Original File name	00002037_item.msg

OS Created - Date and Time	28/05/2020 17:15:00
OS Last Modified - Date and Time	27/05/2020 11:05:00
OS Last Accessed - Date and Time	27/05/2020 11:05:00
Subject	WII
Communication Date	Friday, 17 April 2020 at 20:25:09 British Summer Time
To	Steve Shadders <s.shadders@nchain.com>
From	craig@rcjbr.org
Mapi-Display-To	Steve Shadders
Mapi-Importance	1
Transport Headers X-Mailer	Microsoft Outlook 16.0
Mapi-Sender-Email-Address	craig@rcjbr.org
Mapi-Sender-Name	craig@rcjbr.org
Mapi-Smtp-Message-Id	<26b301d614ed\$e97b60b0\$bc722210\$@rcjbr.org>

{ID_004081}

9. ID_004081 is an email which contains a header indicating that it was sent from Craig Wright to Steven Shadders on 17 April 2020 at 20:25. The email has no content in its body but does attach a zip file named "WII.zip".

10. Within "WII.zip", among other files,¹ is a second zip file named "MYOB03072012.zip". That second zip file:

{ID_004077}
{ID_004079}

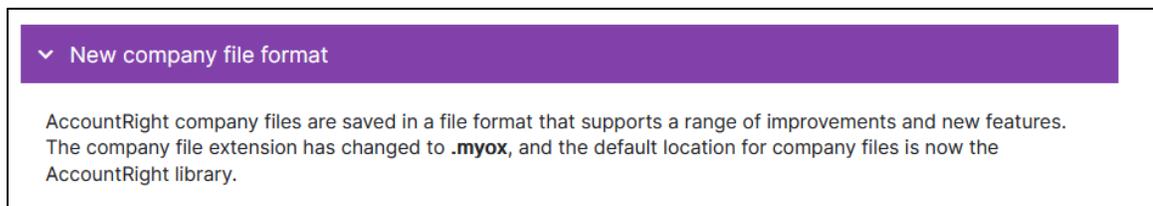
¹ For context, I note that the zip file in which MYOB03072012.zip appears also contains other files including PDFs that are recorded in their metadata as dating from 2009. This did not assist my analysis however, because the inclusion of files from 2009 within a zip file does not provide any information about the dates of other files within the same zip file. This is because files can be added or removed from a ZIP archive easily, and a ZIP archive can be created including files from a range of dates. I was also not able to discern any relationship between these files and the documents relied upon (ID_004077 to ID_004079) that would assist my analysis. Although I noted that the filenames of the PDF documents did correlate with some of the "order number" items within the MYOB software database that I go on to describe, those filenames themselves are user-editable and also do not provide information about the dates of the MYOB documents.

- a. contains a file called "Wright International Investments Ltd.myox" (the ".MYOX File").
 - b. records a last-modified timestamp for that .MYOX File as 7 March 2020 at 17:30
11. By looking on the MYOB website, I was able to establish that a "MYOX" file is a database format used by MYOB software. It was possible to check the relevance of the MYOX file format by using the Search function on the same website referred to above (help.myob.com) for the keyword "MYOX". This led to various results which refer to "MYOX" files as libraries used by the MYOB AccountRight software, such as the web page at <https://help.myob.com/wiki/display/ar/Company+file+changes+between+v19+and+new+AccountRight?searchfacet=support:help&searchterm=myox#expand-AccountRightlibrary> which states:

"An AccountRight library is a defined location where AccountRight company files are stored."

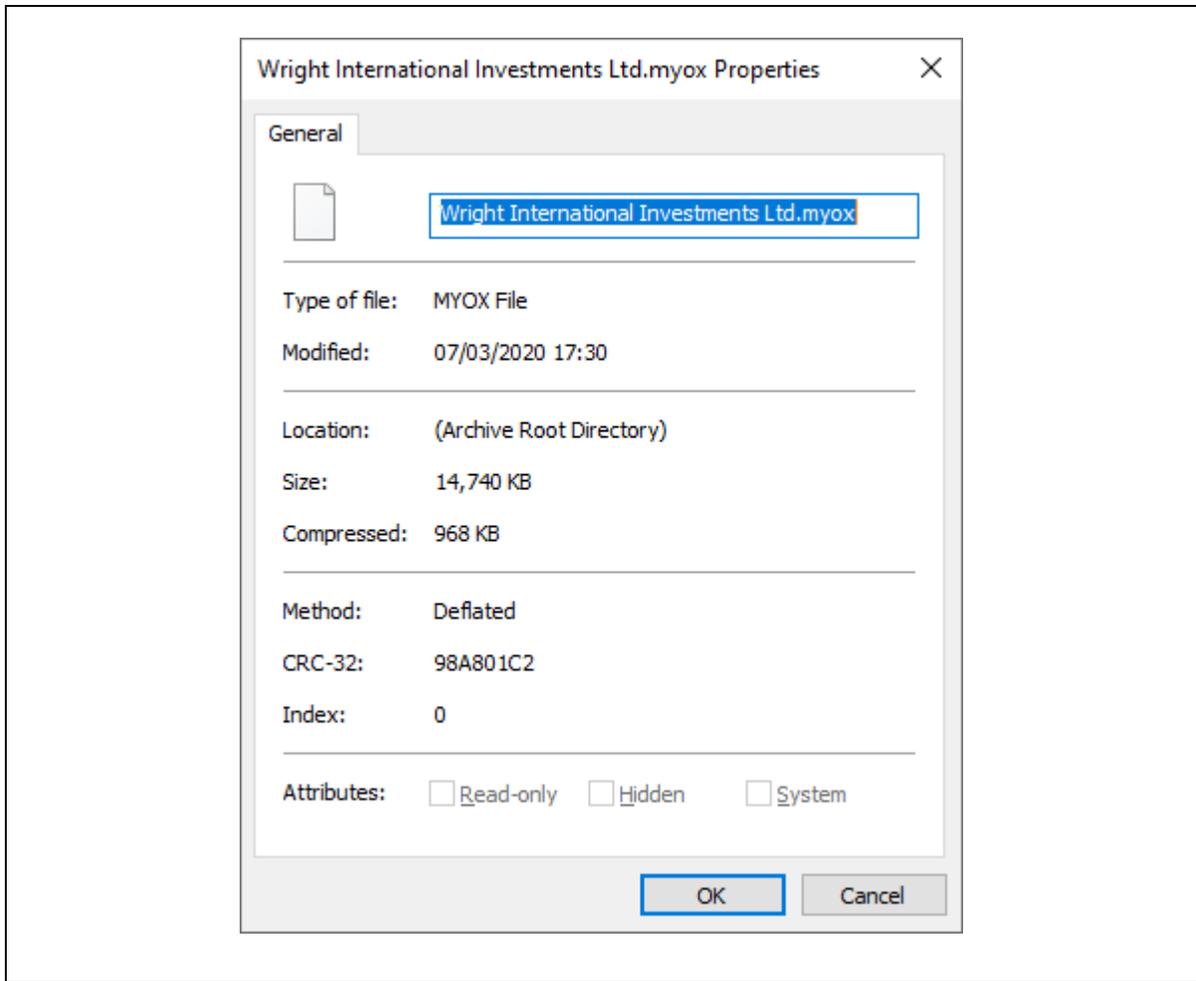
*"To view files stored in your library, including the sample files that came with your software, click **Open** in the AccountRight welcome window."*

"AccountRight company files are saved in a file format that supports a range of improvements and new features. The company file extension has changed to .myox, and the default location for company files is now the AccountRight library."



Raw text of .MYOX File

12. I therefore began to investigate the .MYOX File by examining the raw text of the file in a plain text file viewer.
13. I observed that the file was highly structured, with data organised in clear sections, and the file contained many passages of text which were stored as plain text and legible within a text viewer. I observed that several passages of text matched text visible within the disclosed screenshots in



18. I installed the software on a Windows 10 instance, because that is the version of Windows that is contextually appropriate for that version of the MYOB software.

AR 2020.3	MYOB AccountRight 2020.3 PC Installer
AR 2020.2	MYOB AccountRight 2020.2 PC Installer
AR 2020.1	MYOB AccountRight 2020.1 PC Installer
AR 2019.4	MYOB AccountRight 2019.4 PC Installer
AR 2019.3	MYOB AccountRight 2019.3 PC Installer

19. At the point of opening the .MYOX File I was prompted to enter an administrator password, but simply pressing "OK" without entering any password allowed the file to open, which I understand to mean that the file itself was not secured with a password.
20. Upon opening the MYOX file I was presented with an error because the software could not connect to the internet to validate the company account in question. The lack of connection was to be expected because it is my habit to conduct my analysis on machines that are disconnected from the internet, to preserve the integrity and confidentiality of data. Rather than attempt to cause the MYOB to connect to the internet, I selected the alternative option presented to me, which was to open the database as a "read only" file.
21. Upon doing so I was able to browse the database contained within the MYOX File (which I refer to as the database below). The default view presented a "Command Centre" with options for typical accounting processes such as Banking, Purchases and Accounts functions.
22. Since ID_004077 and ID_004078 related to "Purchases" I selected the "Purchases" option within the command centre and was able to browse the Purchase Register.
23. By expanding the date filter, I was able to observe that the Purchase Register includes 8 records with dates between 2009 and 2011, which presented as follows:

{ID_004077}
{ID_004078}

Date	PO No.	Supplier I...	Supplier	Amount	Amt Due	Status
11/08/2009	00000001	ID 00185	Information Defense Pty Ltd	£795,000.00	£0.00	Closed
3/08/2009	00000002	007806	Abacas Seychelles	£4,950.00	£0.00	Closed
1/10/2009	00000003	ID 00198	Information Defense Pty Ltd	£88,400.00	£0.00	Closed
2/01/2010	00000004	ID 00254	Information Defense Pty Ltd	£83,150.00	£0.00	Closed
2/04/2010	00000005	ID 00293	Information Defense Pty Ltd	£165,200.00	£0.00	Closed
30/06/2010	00000006	ID 00330	Information Defense Pty Ltd	£37,300.00	£0.00	Closed
30/07/2010	00000007	ABA885	Abacas Seychelles	£13,450.00	£0.00	Closed
26/02/2011	00000008	16555	WMIKR.com	£1,680,875.00	£0.00	Closed

24. By opening and inspecting these records, I was able to replicate very similar screenshots to those in the disclosure documents mentioned above. I show below the screenshots equivalent to those in ID_004077 which I have created:

{ID_004077}

AR Purchases - Edit Item [Read-only]

Print Send To Journal Layout Register Attachments Help for this window

BILL

Supplier: Information Defense Pty Ltd Terms: 0% 1st Net 30th after EOM Tax Inclusive

Ship to: Wright International Investments Ltd
 Republic of Seychelles

Purchase No.: 00000001
 Date: 11/08/2009
 Supplier Inv No.: ID 00185

Bill	Received	Backorder	Item Num...	Description	Price	Disc%	Total	Job	Tax
0	0	0	Block Blocks	A Block is an "envelope" that holds (initially) 50 set of 100,000,00 0 indivisible	\$0.00		£0.00		FRE

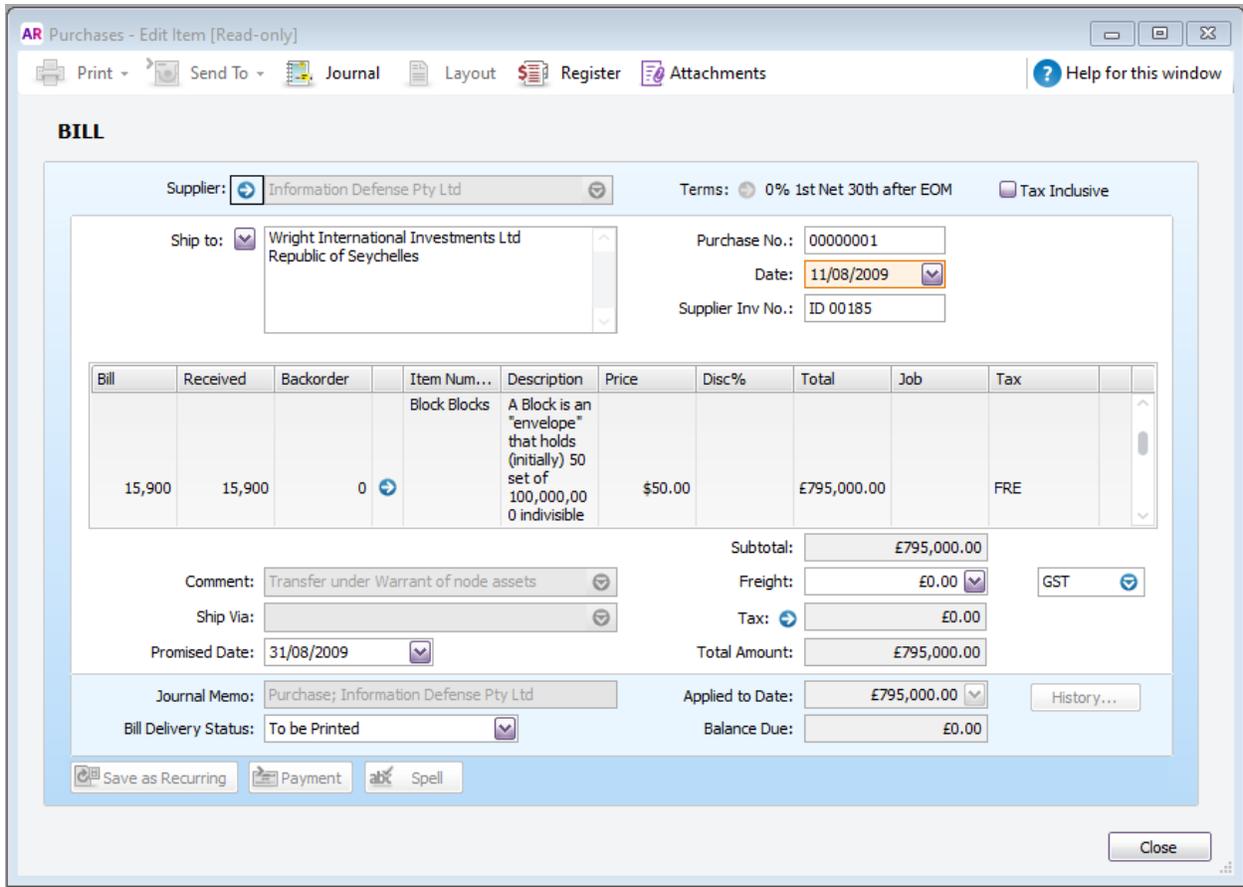
Subtotal: £795,000.00
 Freight: £0.00 GST
 Tax: £0.00
 Total Amount: £795,000.00

Comment: Transfer under Warrant of node assets
 Ship Via:
 Promised Date: 31/08/2009

Journal Memo: Purchase; Information Defense Pty Ltd Applied to Date: £795,000.00 History...
 Bill Delivery Status: To be Printed Balance Due: £0.00

Save as Recurring Payment Spell

Close



25. However, in doing so I observed that the word "Terms:" appears near the top middle of both of my screenshots, as well as on the first page of ID_004077, and on the screenshot in ID_004078. The same word "Terms:" is missing from the second page of ID_004077.

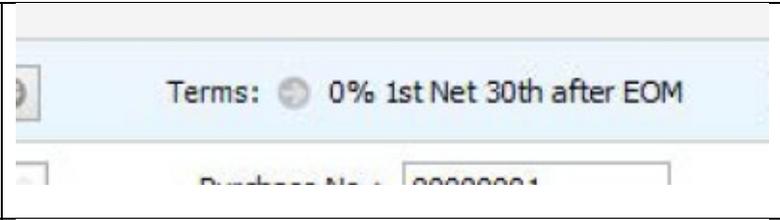
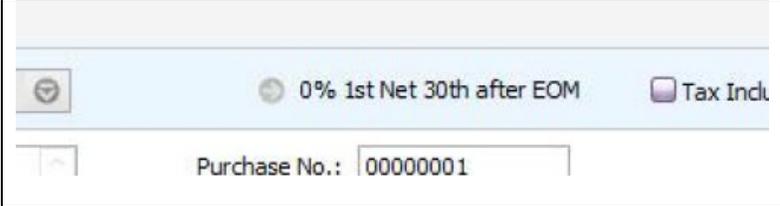
{ID_004077}
 {ID_004078}

{H/48}

<p>"Terms:" as shown in Exhibit PM7.1:</p>	
<p>"Terms:" as shown on my reproduced screenshot (equivalent to ID_004077 page 1):</p>	
<p>"Terms:" as shown on my reproduced screenshot (equivalent to ID_004077 page 2):</p>	

{ID_004077/1}

{ID_004077/2}

{ID_004077/1} "Terms:" as shown on ID_004077 page 1:	
{ID_004077/2} No display of the word "Terms:" on ID_004077 page 2:	

{ID_004077}

26. I considered this to be irregular in view of the fact that pages 1 and 2 of ID_004077 are screenshots of two different parts of the same Purchase Item record, with the only other difference being that the text in the central field was scrolled down. Further, when reproducing that myself I observed that the word "Terms:" (which was not user-editable, being part of the user interface of the software not a part of the record) was present on both screenshots. While I am not familiar with the MYOB software itself and so cannot say for certain whether there exists a functionality which would cause the word "Terms:" to disappear in this way, I was not myself able to replicate any circumstance in which the word "Terms:" disappeared despite attempting to do so. I saw nothing to indicate that the display (or lack of display) of the word "Terms:" was intended to change depending on which part of the text in the other fields below it was in view when scrolling.² I therefore consider this to be irregular absent explanation of how this phenomenon could occur through ordinary use of the software It might however be consistent with the image being edited in simple image-editing software after a screenshot were taken. I was able to replicate the same effect (removing the word "Terms:" from its otherwise plain background) using a basic version of Microsoft Paint, as shown in the red circle in the screenshot below:

² I later confirmed that this did not appear related to the fact that I was in Read Only mode, as opening another file without that restriction did not enable editing of the "Terms:" user interface element of the software.

Supplier: Information Defense Pty Ltd

Ship to: Wright International Investments Ltd
Republic of Seychelles

Purchase No.: 00000001
Date: 11/08/2009
Supplier Inv No.: ID 00185

Bill	Received	Backorder	Item Num...	Description	Price	Disc%	Total	Job	Tax
15,900	15,900	0	Block Blocks	A Block is an "envelope" that holds (initially) 50 set of 100,000,00 0 indivisible	\$50.00		£795,000.00		FRE

Subtotal: £795,000.00
Freight: £0.00
Tax: £0.00
Total Amount: £795,000.00
Applied to Date: £795,000.00
Balance Due: £0.00

27. While inspecting the database, I observed that the “*current financial year*” of the database was set to 2012. In my opinion that fact (the ‘current financial year’ setting) is not indicative of manipulation as it could have been consistent with, for example, the MYOB software having been used up until the end of 2011 and not used thereafter. However, it did indicate to me that the software did not track the current accounting year automatically, but that this was able to be configured as a result of user entry.

28. I was also able to confirm by testing that within the “Purchases – Edit Item” screen it was possible to manipulate the text shown. I set out below two examples showing how this can be done by inserting the text “[manipulation test]” in the “Ship to” and “Description” fields associated with this record. (However, since the record was in read-only mode, I was not able to commit these changes to the database and so could not further document the edit process to show how the edit might take effect when saved).

AR Purchases - Edit Item [Read-only]

Print Send To Journal Layout Register Attachments Help for this window

BILL

Supplier: Information Defense Pty Ltd Terms: 0% 1st Net 30th after EOM Tax Inclusive

Ship to: Wright International Investments Ltd
 Republic of Seychelles
 [manipulation text] Purchase No.: 00000001
 Date: 11/08/2009 Supplier Inv No.: ID 00185

Bill	Received	Backorder	Item Num...	Description	Price	Disc%	Total	Job	Tax
0	0	0	Block Blocks	A Block is an "envelope" that holds (initially) 50 set of 100,000,00 0 indivisible	\$0.00		£0.00		FRE

Subtotal: £795,000.00
 Freight: £0.00 GST
 Tax: £0.00
 Total Amount: £795,000.00

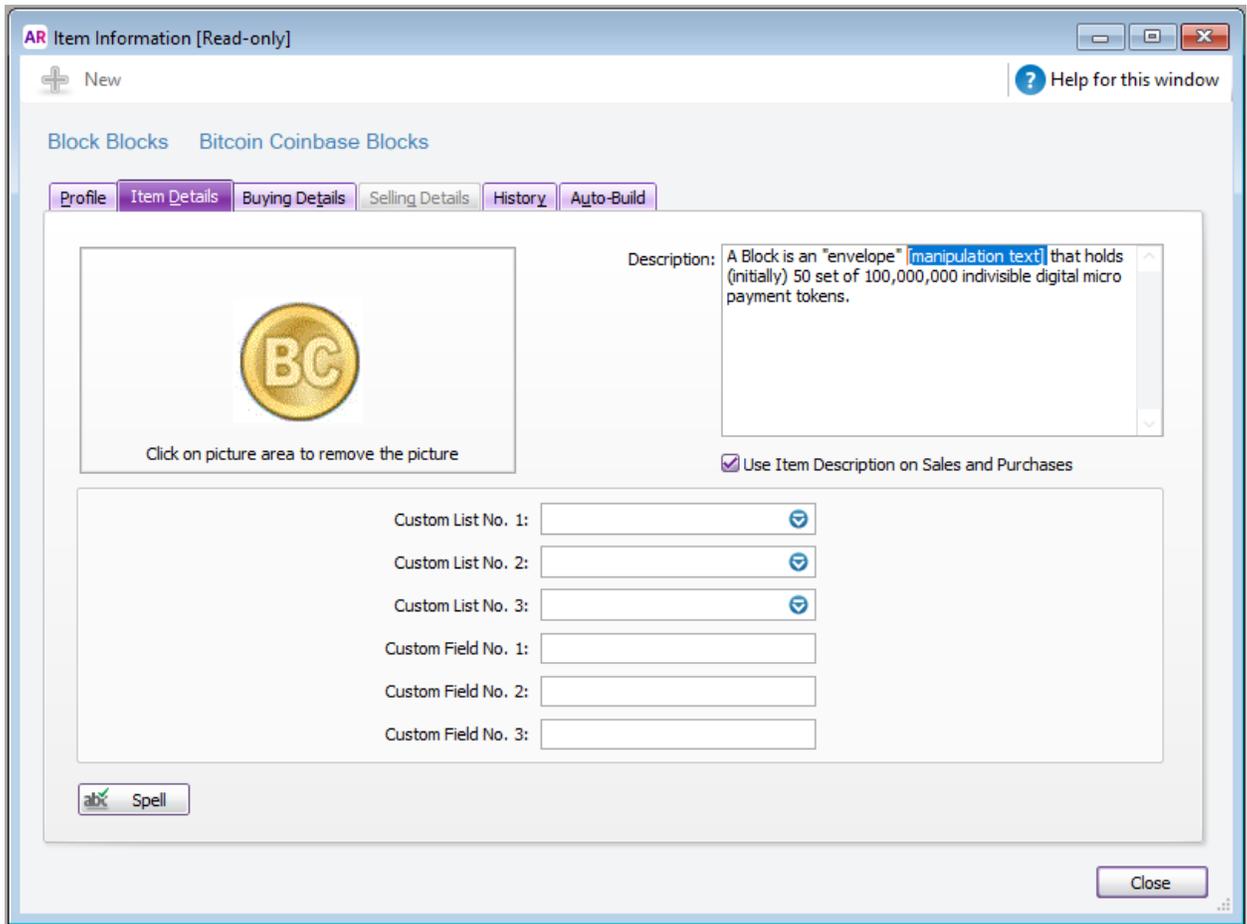
Comment: Transfer under Warrant of node assets
 Ship Via:
 Promised Date: 31/08/2009

Journal Memo: Purchase; Information Defense Pty Ltd Applied to Date: £795,000.00 History...
 Bill Delivery Status: To be Printed Balance Due: £0.00

Save as Recurring Payment Spell

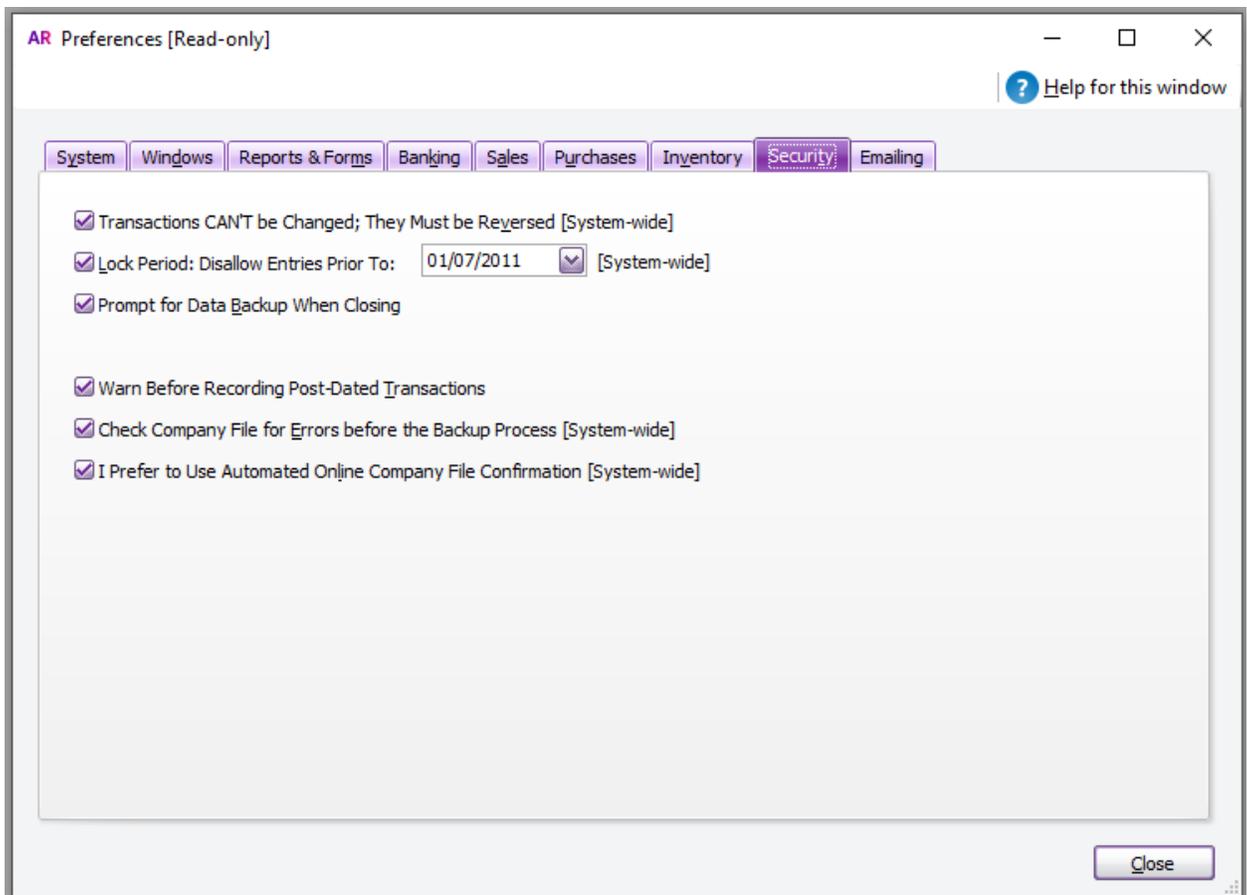
Close

29. The following screenshot shows manipulation of the "Description" text associated with the record above, which can be opened for editing from that screen, opening another dialog titled "Item Information":

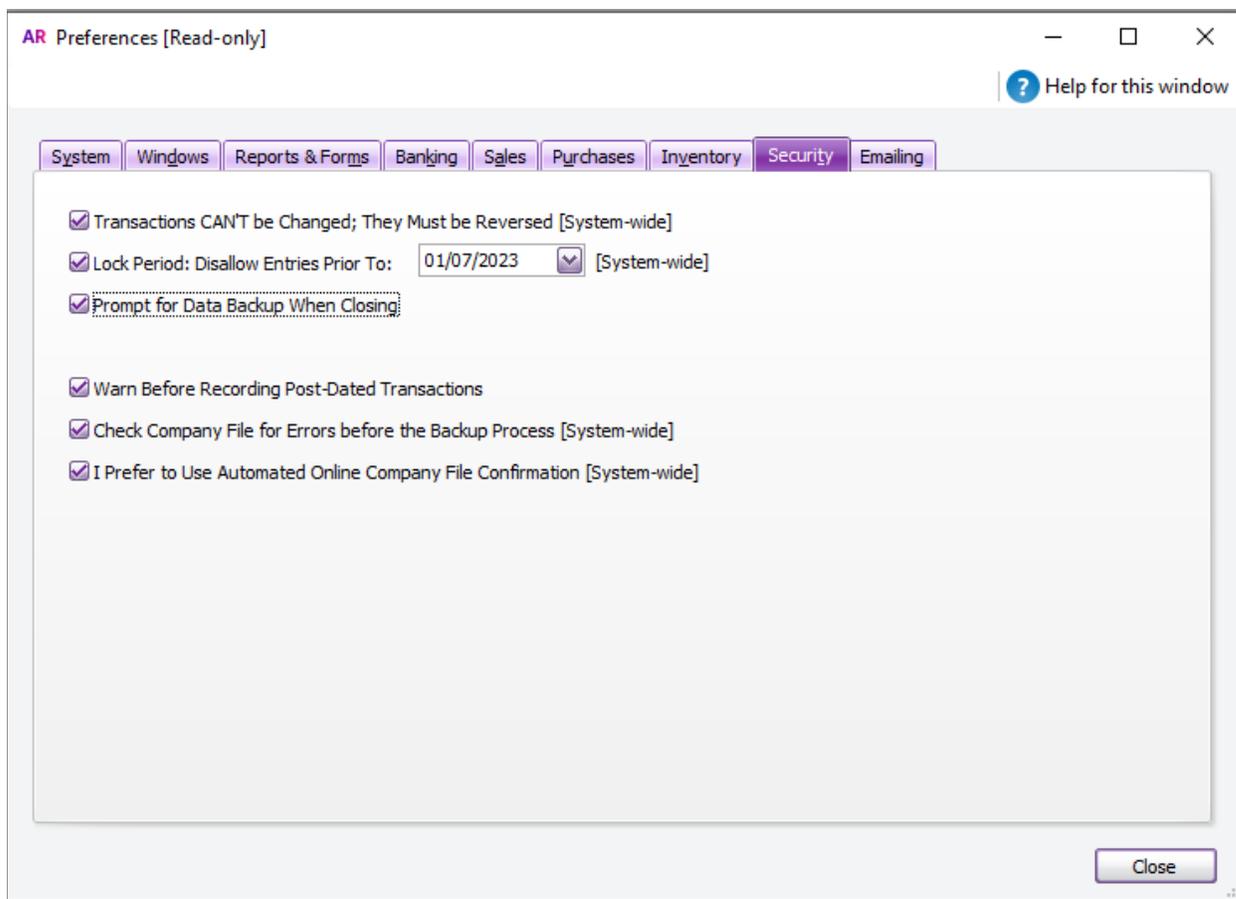


30. I also attempted to change the text of the "Date" field, and observed as follows:

- a. The text of the "Date" field could be changed simply by typing in a date of my choosing, or selecting from a calendar display.
- b. The MYOB software allows its user to select a "Lock Period" within its preferences, which is described as being to "Disallow Entries Prior to" the date selected. As shown below, the "Lock Period" for this database in the MYOX File was already set to "01/07/2011".



- c. However, I was able to simply change that Lock Period setting, either by disabling it (unticking the relevant box) or by typing in a different date of my choosing or selecting the date from a calendar. The following screenshot illustrates that. (As mentioned above, because I was viewing the database in read-only format, I was not able to commit this change to the file.)



- d. There is also a setting in the same preferences window, shown above, which is labelled “*Transactions CAN'T be Changed; They Must be Reversed.*”, which was set to “enabled”. However, that could also simply be ticked and unticked (and therefore enabled or disabled) at will, and I was able to make changes to the date shown by typing in a new date, even without disabling that setting.
31. I observed that the “Purchases – Edit Item” screen includes a “History” button. I considered whether this would enable the user to view any previous changes to the data item in question. The “History” button, however, was greyed out and was not clickable for me when viewing this database. By contrast, the screenshots in ID_004077 and ID_004078 show that the “History” button was not greyed out, suggesting that it was live and clickable at the time those screenshots were taken. I was not able to be sure, based on my interaction with the MYOB software, whether the difference that I observed was due to the fact that I was only able to review the file in “read only” mode, or whether the relevant history was not present within the database itself.

{ID_004077}
{ID_004078}

32. This report is in chronological order according to the steps I took in my analysis. However, as I explain further below, I was able to determine later in my analysis that the "History" button was not in fact linked to a history of changes to the accounting records. Rather, it was possible to see a change log relating to the accounting records via a different reporting function, showing the dates of logins and the dates that each accounting entry was made, which I also explain further below.

Testing in a new MYOB database

33. As stated above, I was only able to review the MYOX File in "read only" mode, which may have limited my ability to fully investigate its functions. I therefore investigated whether I could replicate the analysis without that restriction.

Creating a new company

34. It might have been possible to attempt to open the disclosed document in a live mode, perhaps by associating the company file (and its company name) with a paid MYOB subscription and going online to validate the information. However, I did not consider that to be an appropriate course of action because (A) I expect it would have required me to attempt to log in to the live MYOB account for Wright Information Investments Limited, which would not be appropriate without permission and (B) I am unaware of what effects doing so might have had on either the disclosed file or the live account information itself.

35. Instead, I conducted the following analysis:

- a. I created a new, empty MYOB database in the same software mentioned above, which I configured myself and which therefore allowed me to edit it fully without the 'read only' restriction.
- b. When doing so I was presented with a configuration utility window called "New Company File Assistant", which walked through a wizard with a series of steps. I took screen captures of that series of steps which I exhibit in **Exhibit PM7.2**.
- c. During the account setup process (step "2. Company Information") it was possible for me to enter arbitrary contact details of my choosing. This can be observed in Exhibit PM7.2 page 2.

{H/49}

{H/49/2}

{H/49/3} d. I observed that at the point of creating the database, on step "3. Financial Year" it permitted me to set the relevant financial year to any year of my choosing. I chose 2009, which mirrored the time period of the database entries in the disclosed file. This can be observed in Exhibit PM7.2 page 3.

{H/49/4} e. The 2009 input was accepted as a valid input and it was therefore possible for me to create records (in 2023) which were labelled as pertaining to 2009. It was then possible for me to create a company file: see Exhibit PM7.2 page 4.

Creating and editing records in the database

{H/49} 36. Having created a new company file in this way, I was able to view and edit the "Purchases Register". Screenshots of the steps of process (and the steps described below) are, as before, also contained in Exhibit PM7.2:

- {H/49/13}
- a. The Purchases Register was (as is to be expected) originally empty of records.
 - b. It was possible to create a new entry by selecting the "New Purchase" button.
 - c. When creating a new purchase entry, it was possible to customise the content of all fields within it. However, not all fields operated in the same way:
 - i. Some fields were shown with a white background. These were directly editable as text fields in the normal way, simply by typing information into them. This included the "Date", and "Ship to" fields for example.
 - ii. Other fields were shown with a grey background. These fields were not directly edible within the "New Item" dialog, because they imported records from other parts of the database. For example, setting the "Supplier" field required me to create a new "Supplier", as shown in Exhibit PM7.2 page 13. Once I had created a supplier, that supplier was added to the list of available suppliers, and I could simply select it within the "New Item" dialog, causing it to display the information of my choosing in the "Supplier" field.

- {H/49/14}
- {ID_004077}
{H/49/16}
- d. Once the supplier record had been input, I was then able to freely edit other fields such as "Comment", "Promised Date" and "Journal Memo", which were at that point rendered with a white background allowing for text entry by typing. See Exhibit PM7.2 page 14.
- e. I was also able to enter the monetary amounts manually and entered "£795,000.00" to mirror a record of ID_004077. See Exhibit PM7.2 page 16.
- f. During the setup process, I had selected my company's location as "Australia". I had therefore expected the software to default to the currency of Australian Dollars (\$). However, I observed that the database did not do so, and instead defaulted to the use of Pounds Sterling (£) when entering amounts. I was not certain of the reason that Pounds Sterling was used in this way, but formed the preliminary opinion that it was likely to be an automatic setting detected by the software in question, based on either my geographical location, or the default localisation settings of the computer on which I tested it (which was localised to EN-UK). I investigated this further afterwards, as I explain in more detail below.
- g. In this way it was possible to create purchase records containing information of my choosing.
- h. I noted that the records were automatically assigned "Purchase No" numbers, sequentially beginning from 0000001 onwards. I observed that the same numbering scheme was visibly present in ID_004077 (numbered 00000001) and ID_004078 (numbered 00000003), which is consistent with these being the first and third purchases entered into an otherwise empty accounting record.

{ID_004077}
{ID_004078}

37. I noted that the "History" button, was automatically live and clickable at the point of creation of the record, and the "comment", "journal memo" and other similar fields also remained freely editable. This is consistent with my initial view that the reason they were not clickable or editable (respectively) for me (as shown in my screenshots above) may be a result of the disclosed database having been viewable in "read only" mode.

38. When pressing the "History" button I was presented with a window entitled "Find Transactions" which appeared intended to list a history of various transactions with the supplier whose record I had created. This did not appear to be an audit history of edits made to the Purchase Register, and did not appear to be relevant to my analysis, so I did not explore it further (though as I explain

towards the bottom of this Appendix, I did find the history of edits I made to the document at a later stage in my analysis).

Replicating the closed financial year and editing records

39. I had observed that the .MYOX File was recorded as being made in respect of a financial year which had closed. To replicate this in my new test database, after creating a purchase record, I then selected the menu option "File > Close a Financial Year" and was presented with a couple of prompts to close or open accounts and ensure that no one else was working with the system. Having confirmed these, a new wizard opened entitled "close a financial year assistant":

- a. In the course of that process, I was presented with an option to "*Remove Audit Trail Entries*", which was described with the note "if you use the audit trail feature, you can remove the audit trail entries" with a tickbox option to choose to do so or not.
- b. When choosing to do so, I was faced with the warning message "*Warning: This process cannot be undone, so you should back up your company file before continuing.*"
- c. By proceeding (and choosing the default options within the steps of that wizard), it was possible to close the "2009" financial year within the database. It was not an option for me to choose which financial year was being closed, and 2009 was selected automatically by the software as being the year currently being edited.
- d. I noted that this did not alter how the Purchase Register looked and the fields were still editable. I realised that this was because the record I had created was (artificially) dated in August 2009, which I understand is after the 2009 financial year configured in the software, and actually within the 2010 financial year.
- e. I therefore repeated the "Close a Financial Year Assistant". Having already closed the 2009 financial year, the system selected the 2010 financial year by default and this process completed in the same way as for 2009. Since the dialog boxes look otherwise identical, I have not shown separate screenshots for this repeated process in Exhibit PM7.2, other than where it reflects the change from 2009 to 2010.
- f. Having closed the 2010 financial year, I found that it was still possible to edit the content of the entries within the Purchases Register.

{H/49}

Editing security settings

40. I observed that the .MYOX File had its "preferences" set such that the "Security" tab's option labelled "*Transactions CAN'T be changed ; They Must be Reversed [System-wide]*" was enabled. Although viewing the .MYOX File in read-only mode did not enable me to change that setting (and therefore I could not observe its effect), I was able to observe the effect of that setting in my new test database. I opened the "preferences" dialog and enabled that setting. The effect of doing so was that the record of the purchase in the Purchases Register would then be displayed with certain fields greyed out. This included the fields "comment", "journal memo", "ship via" and others. This corresponded to the same fields which are shown as greyed out in the disclosed documents ID_004077 and ID_004078.

41. I note that after having set the "*Transactions CAN'T be changed*" property to enabled, it was still possible to revert that property back to disabled, which then rendered those fields to be editable again, even after the financial year remained closed.

Not able to remove "Terms:"

42. I then tested whether I could replicate the phenomenon I referred to above, whereby the word "Terms:" was omitted from the second page of ID_004077. I did so as follows:

- a. It was possible to add a second line entry within the same purchase record, by typing information directly.
- b. This resulted in the purchase record containing two lines, the second of which could be viewed by scrolling down within the field in the middle of the record, as again shown in Exhibit PM7.2
- c. When viewing the first line of the record, it was highlighted in purple in the same way as shown in ID_004077 page 1.
- d. When viewing the second line of the same record, it was not highlighted in purple and was instead on a pale grey background. This is also consistent with ID_004077 page 2.
- e. In that way I was able to replicate the two-line entry view as shown in ID_004077 overall, however the word "Terms:" was present even when viewing the second line and did not disappear as a result of scrolling.

{ID_004077/2}

- f. ID_004077 page 2, which does not show the word "Terms:" as discussed above, therefore appears to me to be irregular.
- g. I was also able to confirm that the word "Terms:" itself was part of the user interface of the software and was not a user-editable field.
- h. While I was not previously familiar with the MYOB software itself, despite attempting to find ways that might cause this to occur (including careful examination of the various preferences and settings offered by the software), I was not able to find any way for the word "Terms:" to be removed or changed as a result of my operation of the software that I used.

Note on selecting a Service company rather than an Item company

{H/49/16}

{H/49/26}

{ID_004077}

43. In the analysis above, since I just used the default settings when setting up my test company database, this resulted in the supplier being recorded as a supplier of "services" (which was the default) rather than a supplier of "items". This had the effect that records created relating to that supplier were marked as a "New Service" rather than a "New Item" in the title bar of the Edit window (see Exhibit PM7.2 page 16) and the edit window referred to "Edit Service" rather than "Edit Item" (see Exhibit PM7.2 page 26). I observed that this was different to the wording in ID_004077 which referred to an "Item". Noting that difference,
- a. Rather than starting again, I proceeded with my analysis in the way described above, using my 'service' supplier to investigate the functions of the Purchase Register in the software. As a result, the screenshots referred to sometimes bear the word "service" instead of "item".
 - b. I found this appeared to have no relevant effect on my analysis and no other effect that I could discern other than the layout of the information in the central fields of the records was slightly different.
 - c. Having completed the analysis which I described, I then checked whether a company being registered as a 'service' provider instead of an 'item' provider made any difference. I did so by creating a new company, but rather than using the default settings I modified the defaults by selecting options which resulted in recording a supply of 'items' rather than 'services'. I observed that as expected, when creating a new purchase the window was titled as referring to a new "Item" rather than a new "Service" and observed no other

differences than those mentioned above. I satisfied myself that the differences were only cosmetic and were of no relevance.

{H/50}
{ID_004077}
{ID_004078}

d. I was able to reproduce a screenshot of a corresponding "Edit Item" dialog which is shown in **Exhibit PM7.3**, which illustrates that the same output is possible in respect of an "item" supplier as a "service" supplier and which corresponds to ID_004077 and ID_004078.

{H/50}

e. Having already gone through the whole process of documenting my analysis against the default settings of a "Service" company and having demonstrated the "Item" setting did have the expected effect as shown in the screenshot at Exhibit PM7.3, I did not then reproduce every screenshot again to show the setup of the company and the production of records and information, in view of the fact that the display of the word "Item" rather than "Service" did not appear to be materially different.

f. From here onwards I proceeded to use the "Item" configured company.

Adjust Inventory screens

{ID_004077} 44. Having replicated entries to the Purchase Register corresponding to ID_004077, I attempted to replicate an entry in the "Inventory" section of the database, corresponding to the "Adjust Inventory" screenshot shown in ID_004079.

{ID_004079}

- {H/51}
- a. Screenshots of this process can be seen in **Exhibit PM7.4** corresponding to each of the following steps.
- b. As with the Purchases Register function, the Inventory function allowed me to create and edit records containing text, amounts and dates of my choosing.
- c. I selected 2009 as before. Since I had already closed the financial year concerned (and it was not a possible to re-open the financial year), I found I was faced with a warning that the record I was creating was in a closed financial year. Since the date being selected was arbitrary, I simply avoided this error by choosing a different financial year (2011).
- d. When creating the record in the Inventory Journal using the Adjust Inventory dialog, the resulting record was assigned an automatic number "IJ000001", i.e. the first entry in the Inventory Journal (IJ). I observed that this was an identical number to the "IJ" number

{ID_004079}

visible in ID_004079. This is consistent with the record in that screenshot being the first item input into an otherwise empty records system.

e. It was not immediately obvious to me what accounting process was expected for the "inventory" procedure., but after checking various options, I was able to replicate this by first creating a record of a new "Item" type (which I called *BCD-Btest*), and then to log an inventory of that item using the "Record" button in the "Adjust inventory" dialog, which would then appear in the "Items Register" section of the database.

{ID_004079}

f. The result of this can be seen in Exhibit PM7.4, which reproduces a screenshot equivalent to ID_004079.

g. I then enabled the "Transactions CAN'T be changed" setting in Preferences, which resulted in the fields "Inventory Journal No.", "Date" and "Memo" no longer being editable and being displayed in grey.

h. I then disabled the "Transactions CAN'T be changed" setting, which resulted in the fields "Inventory Journal No.", "Date" and "Memo" becoming editable again.

{H/51}

i. The difference between the greyed-out and editable fields can be seen in Exhibit PM7.4.

Test database – summary

45. By creating a test database in this way, I was able to freely populate information within it, backdate the entries of the information to dates of my choosing, and alter records after they were created, and in so doing I was able to substantially replicate the screenshots at ID_0004077, ID_0004078 and ID_0004079.

{ID_004077}
{ID_004078}
{ID_004079}

Currency localisation

46. I record the following observation for completeness though it did not assist my analysis for reasons explained.

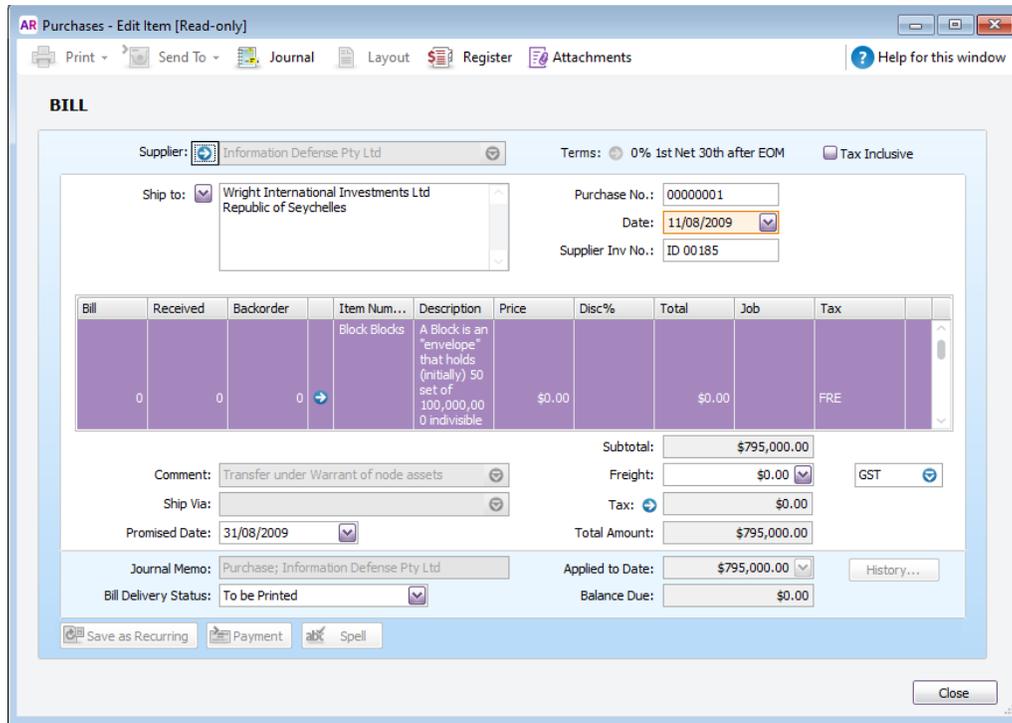
47. I observed above that MYOB appeared to default to the use of Pounds Sterling (£) during my testing, and that I formed the preliminary opinion this was likely to be an automatic setting detected by the software in question, based on either my geographical location, or the default localisation settings of the computer on which I tested it (which was localised to EN-UK).

48. I investigated this further in the following way:

- a. I created a new clean installation of Windows 10. (I chose Windows 10 because it is the version of Windows that is contextually consistent with the version of MYOB used, being the 2020-3 release).
- b. At the time of creating the installation of Windows 10, I selected configuration options corresponding to Australian localisation (rather than UK localisation as I had previously used).
- c. I then installed MYOB in the same way as described above.
- d. When creating new records, I observed that MOYB defaulted to the use of \$ (Australian Dollars). This confirmed my initial opinion that the choice of currency was based on the localisation settings of Windows.
- e. When opening the .MYOX File from the disclosure dataset and viewing the records, I observed that the currency used in the records was \$ AUD (rather than £ GBP, as shown in the screenshots in ID_004077 to ID_004079). However, this was a simple change of currency symbol and was clearly not a currency conversion, because the numbers displayed remained identical. For example, the number £795,000.00 (as seen in the screenshots in ID_004077 to ID_004079) was displayed as \$795,000.00. A screenshot of the .MYOX File illustrating this is shown below:

{ID_004077}
{ID_004079}

{ID_004077}
{ID_004079}

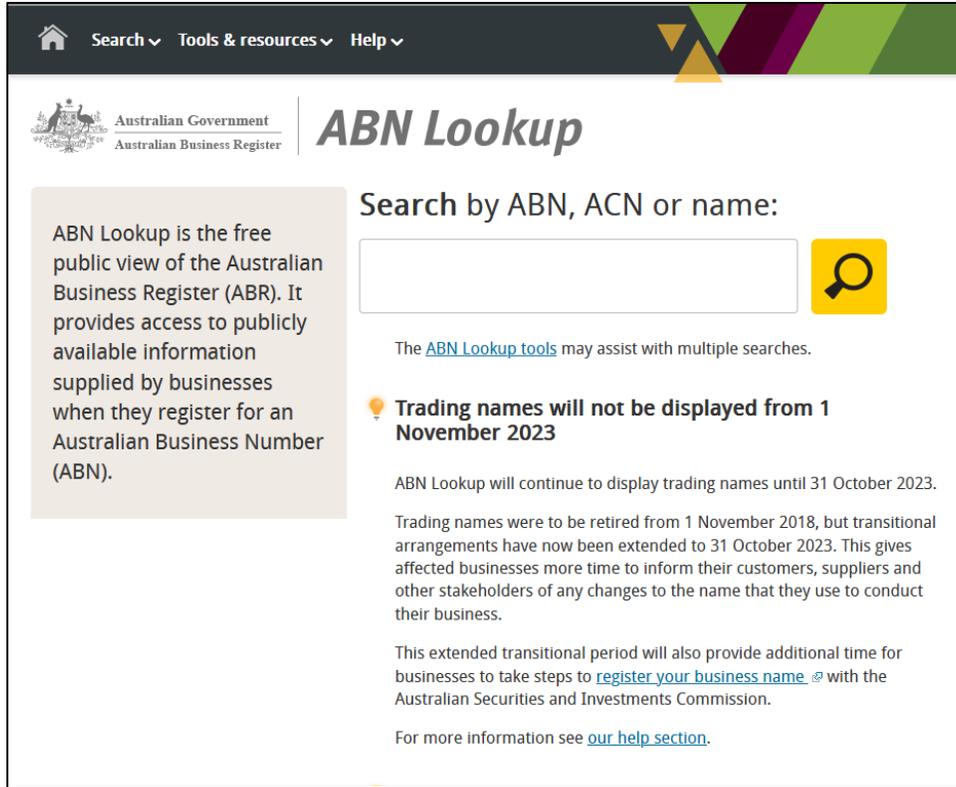


{ID_004077}
{ID_004079}

49. The observation that the screenshots in ID_004077 to ID_004079 display amounts in GBP is therefore consistent with the screenshots being created using a computer whose localisation settings were set to the UK. However, it does not provide information about the currency used at the time of data entry, because the currency symbol changed simply based on the localisation settings of the computer, without any currency conversion being applied.

ABN

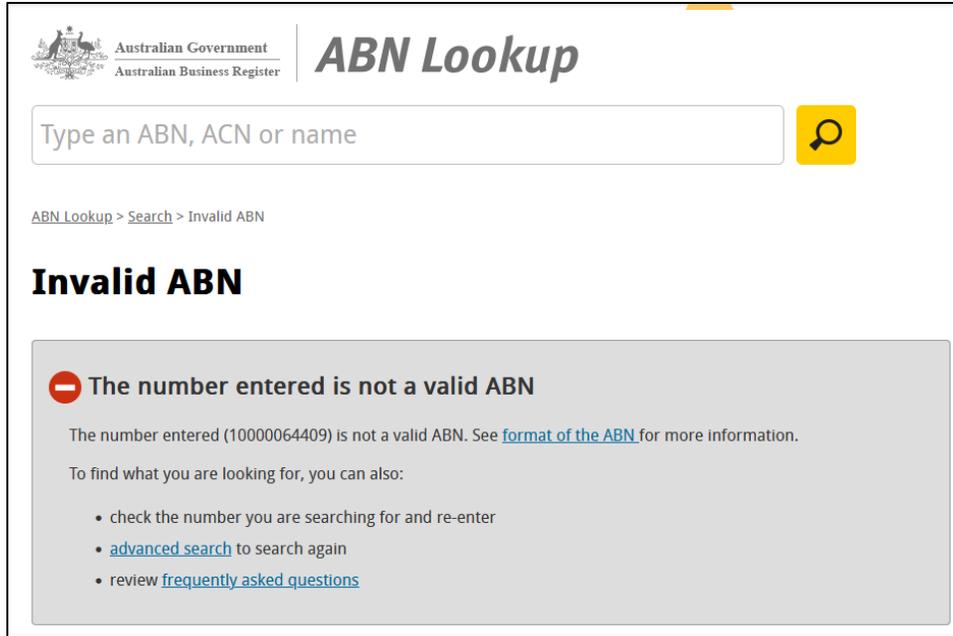
50. Turning back to the MYOX file in the disclosure dataset, I observed that some basic company details are recorded within the .MYOX File, including an "ABN" relating to Wright International Investments Limited of the Seychelles of [10 000 064 409]. I understand that the "ABN" of a company is its Australian Business Number (its registration number with the Australian authorities).
51. I investigated to see whether I could find information that might corroborate the company information within the .MYOX File. By searching online using Google, I was able to find an ABN validation tool called "ABN Lookup" at the Australian Government URL <https://abr.business.gov.au/> :



52. I entered the ABN shown in the .MYOX File into the ABN Lookup search field as follows:



53. I then pressed the search button and was provided a screen indicating that the ABN was not a valid number:



The screenshot shows the Australian Government Australian Business Register ABN Lookup page. At the top left is the Australian Government logo and text. The main heading is 'ABN Lookup'. Below it is a search input field with the placeholder text 'Type an ABN, ACN or name' and a yellow magnifying glass icon. Below the search field is a breadcrumb trail: 'ABN Lookup > Search > Invalid ABN'. The main heading of the error message is 'Invalid ABN'. The error message itself is: 'The number entered is not a valid ABN'. Below this, it says: 'The number entered (10000064409) is not a valid ABN. See [format of the ABN](#) for more information.' It then says: 'To find what you are looking for, you can also:' followed by a bulleted list: '• check the number you are searching for and re-enter', '• [advanced search](#) to search again', and '• review [frequently asked questions](#)'.

54. I then repeated the same search but this time, with no spaces in the number. The result was the same, that the number entered was not a valid ABN.

55. I was not therefore able to verify the ABN information through the official search functionality above. However, the function and use of an ABN and Australian accounting rules in particular are outside my expertise and I am not able to draw any conclusions about this on its own. The validation process did not lead me to any additional official information which might help to explain or corroborate the authenticity of the document.

{ID_004080} ID_004080

56. ID_004080 appears to be a document generated by MYOB and is a tab-separated text file (a file containing data entries organised in columns separated by tab characters). However, it contains very little information other than:

- a. In the first row, a contextual date of 23 January 2020 and what I take to be the details of the software that created it ("MYOB Baslink"). By checking the online MYOB help database, I established MYOB Baslink to be a feature of MYOB designed to export data for the purpose of "lodging your Business Activity Statement", which is indicated to be a form required for periodic filing with the Australian Tax Office.;

- b. In the second row, a reference to "Wright International Investments Limited" with a reference to "Republic of Seychelles" and a date of "30/06/2009"; and
- c. In the remainder of the document, what appear to be approximately 115 rows of generic accounting fields (such as "Petty Cash", "Furniture depreciation" and "GST Free Exports"), almost all of which appear to be entered with a "0.00" value.

57. I also noted that the fields in this document, at least from a simple examination by eye, seemed to correlate with the default fields created by the MYOB program's New Company File Assistant during the course of creating my own test database, as described above. As I am not an accountant, the purpose of this document is not within my field of expertise, and I do not form an opinion about its content beyond taking it at face value as a document that appears to have been exported based on the default fields created in the course of MYOB's setup process and recording very little additional information.

{ID_004080}

58. Since ID_004080 is a text file it contains no embedded metadata. The reported file date and time stamps of 6 March 2020 post-date the date within the content of the document itself (23 January 2020) by a few weeks, but that is consistent with the file having been created as a copy or transmitted by email and thereby not retaining its original file timestamps, and is not suspicious in itself. However, I later came across the audit trail functionality that I report on below, and at that point observed that the dates in question appear to correspond to the time period in which the data was entered into the MYOX File database.

Audit Trail functionality

59. At the time of conducting the analysis above, it had occurred to me that accounting software of this type should allow accounting edits to be tracked, but I could not identify any way of doing it at that time. A few days later, I revisited the MYOB software to investigate this and was at that point able to find that function is indeed available within the MYOB application. It was not immediately obvious because it required me to select the "Reports" menu which opened an additional index dialog, with a very wide range of different options in different tabs.

{H/52}

60. The process is depicted in screenshots in **Exhibit PM7.5**. By selecting "Accounts" and scrolling down to the bottom of the list of options, I found the "Journal Security Audit" reporting feature. By selecting a suitably large time window to ensure all activity was captured (in this case,

between 2007 and 2023), pressing "Display Report" caused a report to be generated showing the dates and times of all edits that were made during that time period.

{H/53} 61. I proceeded to export the Journal Security Audit report to PDF using the indicated option. The Journal Security Audit report itself is at **Exhibit PM7.6**.

{H/52} 62. As can be seen in the continuing screenshots in Exhibit PM7.5, I was also able to generate a "Security session report" in a similar manner, indicating the dates and times of all logons and attempted logons to the file in the same period.

63. I observed that the PDF exports of these Reports did not allow all the relevant data to be viewed, cutting off some information at the edge of the page. I therefore exported in multiple formats:

{H/53} a. **Exhibit PM7.6 - PDF export of Journal Security Audit**

{H/54} b. **Exhibit PM7.7 - Excel export of Journal Security Audit**

{H/55} c. **Exhibit PM7.8 - PDF export of Security Session Audit**

{H/56} d. **Exhibit PM7.9 - Excel export of Security Session Audit**

{H/57} e. **Exhibit PM7.10** - A zip file containing the spreadsheet files used to create Exhibits 7 and 9 above, which can help to preserve the metadata when documents are transferred.

{H/53} 64. By examining the records within Exhibits PM7.6 to PM7.10, it is very clear that:

a. All of the accounting entries were created in the two-day period between 6 March 2020 and 7 March 2020.

b. Although they were all entered during that time, the entries were ascribed different dates variously ranging from 2009 to 2011.

{H/53} c. As well as entries being input, there are also records of continuing editing to the entries during that period. Taking the 5th, 6th and 7th rows of the first page of Exhibit PM7.6 for example, it can be seen that

d. In the 5th row, an entry was "Added" with a date of 6/03/2020, and was assigned number IJ000001 with a value of £250,000.00 but no text note.

- e. In the 7th row, the same item was later changed to record the entry as dating from 4/08/2009, and the text label "Initial transfer of IP to company" was added.
- f. All three edits took place on 6/03/2020.
- g. The Session audit logs (Exhibits PM7.8 and PM7.9) indicate that the person logging in to the file variously attempted to log in using the usernames "Administrator" and craig@panopticopt.com. The times of those logins are recorded as occurring on 6th and 7th March 2020, consistently with the times logged in Exhibit PM7.6 and PM7.7.

65. Overall, this leads me to the firm conclusion that the records in the .MYOX File, though purporting to refer to the period in 2009-2011, were in fact artificially created by entering them and editing them over the course of two days on 6th and 7th March 2020 and are therefore not authentic accounting records dating from their purported time.

Further spreadsheet documents

- 66. Three further documents that appear to relate to the MYOX database and ID_004077 to ID_004079 have been included within the disclosure dataset. These are ID_004089, ID_4090 and ID_4091. Of these, ID_004089 and ID_4090 are identical to each other by MD5 hash, and according to the information provided by Ontier with the disclosure dataset file timestamps also. I have therefore only analysed ID_004090 and ID_004091. The table below lists the properties for these two documents:

Metadata field	ID_004090	ID_004091
Original File name	Exhibit 5 - Purchases and Payables Journal.xlsx	Exhibit 7 - Inventory Value Reconciliation.xlsx
type / Extension	XLSX	XLSX
OS Created - Date and Time	28/05/2020 17:15:00	28/05/2020 17:15:00
OS Last Modified - Date and Time	27/05/2020 11:05:00	27/05/2020 11:05:00
OS Last Accessed - Date and Time	27/05/2020 11:05:00	27/05/2020 11:05:00
Author	MYOB Technology Pty Ltd	Keith.Loo
Last Author	AP	AP
Created	21/08/1997 18:10:29	18/08/1997 20:59:51
Last Saved	17/04/2020 08:39:30	17/04/2020 08:52:38
Difference between Internal Created and Internal Last Modified	8274 days 14hrs29mins	8277 days 11hrs52mins

Difference between Internal Created and Internal Last Modified as minutes	11915429	11919592
Revision Number		
Last Printed	25/09/2013 00:05:32	24/09/2013 23:58:49
AppName	Microsoft Excel	Microsoft Excel
AppVersion XML	16.03	16.03
Comments		
Company		
Manager		
Title	Purchases & Payables Journal	Account Inquiry

67. My first observation is that the filenames given for these files above, "*Exhibit 5 - Purchases and Payables Journal.xlsx*" and "*Exhibit 7 - Inventory Value Reconciliation.xlsx*" are indicative that they form part of a series of related documents presumably numbered from 1 to at least 7 (although it is possible that they form part of different sets of documents). No additional related documents in this format have been included in the disclosure dataset however (such as Exhibit 6, which would logically come between the provided Exhibit 5 and Exhibit 7)

68. Inspecting the content of these files, I recognised the data as similar to that which was found recorded within the MYOX File. I therefore revisited the MYOB AccountRight software and entered the "reports" dialog within the program, where I located two report functions that were named similarly to the filenames given for the two disclosure documents above.

69. I produced screenshots of the process which are attached to this report as my Exhibit PM7.11 for the Purchases & Payables Journal (ID_004090), and my Exhibit PM7.12 for the Inventory Value Reconciliation (ID_004091).

70. Both of the reports generated an output that triggered the launching of an MS Excel window with an empty template, into which the content was then programmatically added. The resultant spreadsheets for each report matched that in ID_004090 and ID_004091 respectively.

71. An inspection of the MS Excel properties for the reports indicated that the Created and Last printed timestamps of the reports I generated (in August 2023) curiously matched the timestamps given for the disclosure documents. At this point the Excel reports had not yet been saved, and the metadata properties within it related to the template AccountRight documents from which they were sourced. Upon being saved, the modified timestamp and author name were updated in the normal expected way.

{H/53}
 {H/52}
 {H/54}

{H/58}
 {ID_004090}
 {H/59}
 {ID_004091}

{ID_004090}
 {ID_004091}

72. Investigating this observation, I was able to locate the location where the template files used by the MYOB software for this process were stored within the software's own files, in the subdirectory
"...\\Users\\USERNAME\\Documents\\MYOB\\AccountRight\\2020.3\\Reports\\Spreadsheet", and I inspected the two template files that related to the two outputted excel reports. I observed that they matched the properties for Created, Last Printed, and Author to those given in the files in the disclosure dataset, while the "Last Saved" or "Last Modified" timestamps (April – May 2020) do likely pertain to the date they were authored.

{ID_004090}
{ID_004091}

73. This demonstrates that the 1997 and 2013 timestamps from ID_004090 and ID_004091 are from the template files of AccountRight, and do not relate to the content of the documents in question. They therefore cannot be relied upon as pertaining to date of creation of the documents.

{ID_004090}
{ID_004091}

74. Both ID_004090 and ID_004091 have report generation time filters listed on the face of each document as 10/03/2020. This suggest that the reports were run on this date or thereafter. This is consistent with the Last Saved date for each document being 17/04/2020 and the Last Modified date being 27/05/2020.

75. The Last Author is recorded as being "AP", which would relate to the computer that was used to save the reports.

76. The content of the reports simply repeats that which is in the MYOX File and includes no information regarding when the data was input into the database.

77. Both documents include the folder path

"C:\\Users\\ntaplin\\Documents\\Farrington\\Reporting\\Exhibits\" embedded within their metadata.

78. The user name within this, "ntaplin", does not obviously correlate with the initials "AP" configured in MS Word, suggesting that the user "ntaplin" may have been responsible for disclosure handling the documents after their creation. I searched online for "ntaplin" and observed that this corresponded to the name of a person who works at the firm Alix Partners, which I am aware provides computer forensic and e-disclosure services, and would correspond to the initials "AP". If true, this would suggest that the documents have been contaminated by the collection process undertaken. I cannot determine what other metadata may have been compromised as a result. Considering the results of my earlier analysis and the content of the spreadsheets matching that observed within the MYOX File database found in the disclosure

dataset I believe the potential impact of any such contamination to be minimal in this case, as the information can be cross-checked against other documents in the dataset. I have considered that it may also be the case that ntaplin was tasked with creating the exports from the MYOB database for the purpose of disclosure.

Conclusion on ID 4077, 4078, 4079 and associated documents

- {ID_004077}
{ID_004078}
{ID_004079}
79. Following the processes described above, I was able to replicate (in 2023) equivalent database entries to those shown in ID_004077, ID_004078, and ID_004079, using information of my choosing, backdated to 2009. I was able to create a company with a name I chose, add, edit and re-edit accounting entries at will, to lock them for editing, and then to unlock them for editing and make subsequent changes. See paragraphs 31-42.
- {ID_004077}
{ID_004078}
{ID_004079}
80. I found the process of replicating the entries to be relatively straightforward and uncomplicated. As a person unfamiliar with general accounting practice and unfamiliar with this software in particular, the process of creating the test company, familiarising myself with the settings and adding entries (while keeping screenshots and a note of what I did) took me approximately 3 hours (although that was just one part of a careful analysis which took me overall around 3 days, plus work on this Appendix).
- {ID_004077}
{ID_004078}
{ID_004079}
81. In view of the ease with which I have been able to reproduce equivalent screenshots to those shown in ID_004077, ID_004078, ID_004079, and to reproduce my own equivalent database (even without prior familiarity with the software in question), I do not regard the screenshots themselves as being reliable sources of the underlying information contained within them.
- {ID_004078}
82. I consider it irregular that the second page of ID_004078 excludes the word "Terms:", which is otherwise part of the user interface of the software. In my opinion, that is consistent with the image maybe being edited after a screenshot was taken, and is not consistent with the operation of the software that I was able to observe. See paragraphs 26 and 42. I acknowledge however that I was not previously familiar with this software, and therefore that is an opinion based on what I have seen, pending any other explanation being provided.
- {ID_004077}
{ID_004078}
{ID_004079}
83. The zip file containing the .MYOX File (i.e. the file that appears to contain the underlying database file from which screenshots ID_004077, ID_004078, and ID_004079 were taken), namely "MYOB03072012.zip", contains in its filename digits resembling a date (03 July 2012 or 07 March 2012 depending on the date format). However, that filename is user-editable and I do

not consider it to be a reliable source of information about the origin date of the file itself. By contrast, the zip file into which it is incorporated and the email file to which it is attached (ID_004081) contain metadata indicating that they originate from 2020.

84. My analysis also found evidence that the individual records in the .MYOX File were created in 2020 and back-dated to dates in the period 2009-2011, confirming my view that the information in the .MYOX File and in ID_004077, ID_004078, and ID_004079 is not reliable.