

COGNIKIN PTY LTD

Circular Resolution of the Directors - Financial Authority Matrix - AWC Group Holdings Pty Ltd

Reference: AWC-CR-2026-001

22 June 2026

Circular Resolution of the Directors - Financial Authority Matrix

AWC Group Holdings Pty Ltd (ACN 695 044 323)

Reference: AWC - CR - 2026 - 001

Status: DRAFT v0.1 - for director assent. Not executed until signed. **Cyre Partners (Matthew Sweeney) to confirm the resolution mechanism and director voting entitlement before circulation.** House first-draft instrument, not legal advice.

Supersedes: nil - first standalone financial-authority circular for this entity. Consolidates the finance role-map adopted in the AWC Group Holdings board circular of 10 June 2026 (May 2026 pack, Schedule 1), reconciled by MJOLNIR from that board session.

REVIEW NOTES - delete before circulating

- Directors recorded from the ASIC Current & Historical Company Extract 02 May 2026. Officeholder change pending: **Form 484 (Nicholas Wells resigning as director; Travis Sheil to become sole director)** resolved 10 Jun 2026, not yet lodged (blocked behind the \$503 ASIC fee, board CR §8.1.6). The **registered** position (Nick + Travis) is used for the assent block until the Form 484 completes. [CONFIRM] both directors' voting entitlement against the current ASIC extract - Cyre.
 - [CONFIRM] the target role-holders at Cyre Partners (Shonia Poole) for Invoice Generator and Pay-run Executor; Nicholas Wells holds these on an interim basis until Travis Sheil's Westpac access and the Cyre payroll migration complete.
 - Keep Bill Approver and Bill Payer different persons (segregation of duties). Interim concentration in Nick (Bill Approver + interim Bill Payer + interim Pay-run Executor) is a known compensating-control gap pending Travis's Westpac onboarding - see clause 3 and board CR §8.6.
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Resolution of the Directors of AWC Group Holdings Pty Ltd (ACN 695 044 323) passed by circular / written means

Made under: s 248A (Corporations Act 2001 (Cth) - circulating resolutions of directors; a resolution is passed without a directors' meeting if all directors entitled to vote on it sign a document containing a statement that they are in favour of it), and the company's constitution where applicable.

Recitals

A. The company is duly incorporated. AWC Group Holdings Pty Ltd (ACN 695 044 323) was registered as an Australian proprietary company on **06 February 2026** (as *My Almighty Home Pty Ltd*; renamed **AWC Group Holdings Pty Ltd** effective 27 March 2026) and remains registered. This records, as the foundational governance fact, that the company exists and is the entity to which the authorities below attach. (*Name-swap caution: this ACN 695 044 323 is the current "AWC Group Holdings"; do not confuse with ACN 687 093 205, the current "My Almighty Home Pty Ltd" and this company's 100% parent.*)

B. The director(s) entitled to vote at the date of this resolution: Nicholas John Wells, Travis John Sheil.

C. Purpose. To establish on the record who holds each financial authority - including a named reconciler against every bank account - so money cannot be raised, approved, paid, reconciled or reimbursed except by a named, accountable role-holder, and so the KOINON network routes financial processes to the correct person.

It is resolved that:

1. Adoption of the Financial Authority Matrix.

Role	Definition	Holder
Invoice Generator (AR)	Raise an invoice for the company to send for payment, including staff on-charge invoices to subsidiaries at cost + 10% cost-recovery margin.	Cyre Partners (Shonia Poole) [CONFIRM] - target; interim: MJOLNIR / AWC
Bill Approver (AP - authorise)	Approve an incoming supplier bill; does not release funds. >\$5,000 and all POs escalate to a director.	Nicholas Wells (backup: director Travis Sheil; Cyre)

Role	Definition	Holder
Bill Payer (AP - disburse)	Execute payment of an approved bill. Must differ from the Bill Approver.	Travis Sheil (director); interim: Nicholas Wells while Westpac access transitions
Pay-run Executor	Run the company's payroll (standardised to Fridays).	Cyre Partners (Shonia Poole) [CONFIRM] - target; interim: Nicholas Wells (so no run is missed)
Account Reconciler	Reconcile the company's bank and card accounts.	Travis Sheil (director, overall); balance-sheet review: Nicholas Wells + MJOLNIR
Expense Approver	Approve employee out-of-pocket reimbursement; flows to Bill Payer or Pay-run on approval.	Directors cross-approve (each self-reconciles own card)

Payroll Approver (control). The pay run is **approved by Travis Sheil** (director) and per-employee timesheets are approved by the **company the employee performs the work for** (e.g. shared sales-support staff working into My Almighty Home are approved by that subsidiary's manager), then executed per the Pay-run Executor row. Approver (Travis) differs from interim executor (Nick).

2. Confirmed, interim and target holders. Roles marked **interim** are held now to maintain continuity and transfer to the **target** holder on completion of the conditions in clause 5 (Travis Sheil's Westpac onboarding; the Cyre Partners payroll migration). Any role or cell left [CONFIRM] or otherwise unassigned is the **continuing responsibility of the director(s)** until a named holder is recorded, and remains a standing compliance item until closed - no cell left blank at execution.

3. Thresholds and controls. Bill approval above \$5,000 and all purchase orders require director approval. Bill Approver and Bill Payer must be different persons. The interim concentration in Nicholas Wells (Bill Approver plus interim Bill Payer and interim Pay-run Executor) is recorded as a known, time-limited compensating-control gap pending Travis Sheil's Westpac onboarding (board CR 10 Jun 2026, §8.6); directors to review at the next board cycle.

4. KOINON network routing and Xero access. This Matrix is the source of truth the KOINON network uses to route each financial process for The Company. The Account Reconciler and the balance-sheet reviewers require **Xero read access** for The Company (tenant awc_group_holdings_pty_ltd). Under the KI Authority & Access Matrix

(acn-000228928-ki/compliance → governance/entitlements.yaml, brokers.xero.grants), **MJOLNIR (Nicholas Wells)** holds **provisional Xero read scope for The Company** for reconciliation and balance-sheet review; that grant hardens on execution of this resolution. On the Form 484 taking effect (clause 5), **FENRIR (Travis Sheil)**, as sole director and overall Account Reconciler, is to be added on the same read basis and Nick's interim grant reviewed for sunset.

5. Officeholder transition. The directors have resolved (board CR 10 Jun 2026) to consolidate The Company under a **single director, Travis John Sheil**, and to remove Nicholas John Wells as director by **Form 484**. On that change taking effect: (a) this Matrix converts to a sole-director instrument (future resolutions under s 198E (Corporations Act 2001 (Cth) - single director / single shareholder proprietary company may make decisions by recording and signing them)); (b) the interim Bill Payer and Pay-run Executor roles held by Nicholas Wells transfer to Travis Sheil and/or Cyre Partners; and (c) the director responsibilities (WHS, insurance, legal) sit with Travis Sheil. Until the Form 484 is lodged and registered, the registered two-director position governs and both directors sign below.

6. System of record. This resolution and its Matrix are stored in the AWC Group Holdings Pty Ltd compliance vault on `git.kisrv.com (acn-695044323-awc-holdings/compliance)` as the system of record, reviewed at least annually and on change, and read together with the monthly board circular (Schedule 1). The KOINON Authority Matrix references this resolution as the source of truth for this entity.

7. Authority to give effect. The director(s) are authorised to do all things necessary to give effect to this resolution, including instructing Cyre Partners and the operators of the company's Xero and banking systems.

Assent of the director(s)

By signing below, each director states that they are in favour of the resolution above (s 248A).

Director (full name)	Signature	Date
Nicholas John Wells	_____	_____
Travis John Sheil	_____	_____

Resolution passed on the date of the last signature above. The signed PDF + completion certificate are filed to `acn-695044323-awc-holdings/compliance/resolutions/signed/`.

Open items to close before circulating

- [] [CONFIRM] director voting entitlement against the current ASIC extract (Cyre); confirm whether the Form 484 has lodged - if registered, re-cut as a sole-director (s 198E) instrument for Travis Sheil.
- [] [CONFIRM] Cyre Partners (Shonia Poole) as target Invoice Generator + Pay-run Executor; record the interim-to-target transfer date.
- [] Confirm Travis Sheil's Westpac access status (drives the interim Bill Payer / Pay-run handover).
- [] **Cyre Partners (Matthew Sweeney)** to confirm mechanism + entitlement.
- [] Clear the \$503 ASIC fee blocking the Form 484 lodgement (board CR §8.1.6).
- [] Circulate for signature; file signed copy in acn-695044323-awc-holdings/compliance/resolutions/signed/.

Director text message (<=120 chars): AWC: CR-2026-001 Financial Authority Matrix - bill approver/payer, payroll, reconciler + Xero access for assent

Drafted by ODIN 2026-06-22 under the drafting house standard. Finance role-map sourced from the AWC Group Holdings board circular of 10 June 2026 (Schedule 1), reconciled by MJOLNIR; directorships from the ASIC Current & Historical Company Extract 02 May 2026. Not legal advice; for Cyre Partners (financial) review before it takes effect.