## G. Entities not preparing financial reports

For each state public sector company, other than government owned corporations, the board of directors considers the requirements of the *Corporations Act 2001* to determine whether financial statements need to be prepared. The board must revisit the assessment every 3 years or whenever a significant change occurs.

When entities are part of a larger group and are secured by a deed of cross guarantee with other entities in that group (that they will cover their debts), the Australian Securities and Investments Commission allows them to not prepare a financial report. They appear in Figure G1 as 'deed of cross guarantee ASIC order'.

In addition, dormant or small companies that meet specific criteria under the *Corporations Act 2001* are not required to prepare financial statements. They appear in Figure G1 as 'dormant' or 'non-reporting'.

Accordingly, the Auditor-General will not issue audit opinions for the following controlled public sector entities for 2022, as they were not required to produce financial statements.

Figure G1
Entities not producing financial statements

Public sector entity	Reason for not preparing financial statements
Energy	
Controlled entities of CS Energ	gy Limited
Aberdare Collieries Pty Ltd	Deed of cross guarantee ASIC order
Callide Energy Pty Ltd	Deed of cross guarantee ASIC order
CSE H2 Pty Ltd	Deed of cross guarantee ASIC order
CS Energy Group Holdings Pty Ltd	Dormant
CS Energy Group Operations Holdings Pty Ltd	Dormant
CS Energy Kogan Creek Pty Ltd	Deed of cross guarantee ASIC order
CS Energy Oxyfuel Pty Ltd	Deed of cross guarantee ASIC order
CS Kogan (Australia) Pty Ltd	Deed of cross guarantee ASIC order
Kogan Creek Power Pty Ltd	Deed of cross guarantee ASIC order
Kogan Creek Power Station Pty Ltd	Deed of cross guarantee ASIC order
Controlled entities of Energy Queensland Limited	
Energex Limited	Deed of cross guarantee ASIC order
Ergon Energy Corporation Limited	Deed of cross guarantee ASIC order
Ergon Energy Telecommunications Pty Ltd	Non-reporting

Public sector entity	Reason for not preparing financial statements	
Metering Dynamics Pty Ltd	Deed of cross guarantee ASIC order	
SPARQ Solutions Pty Ltd	Deed of cross guarantee ASIC order	
Varnsdorf Pty Ltd	Dormant	
VH Operations Pty Ltd	Dormant	
Yurika Pty Ltd	Deed of cross guarantee ASIC order	
Controlled entities of Pov	verlink	
Harold Street Holdings Pty Ltd	Non-reporting	
Powerlink Transmission Services Pty Ltd	Non-reporting	
Queensland Capacity Network Pty Ltd	Non-reporting	
Controlled entities of Stanwell		
Energy Portfolio 1 Pty Ltd	Dormant	
Glen Wilga Coal Pty Ltd	Dormant	
Goondi Energy Pty Ltd	Non-reporting	
Mica Creek Pty Ltd	Deed of cross guarantee ASIC order	
SCL North West Pty Ltd	Deed of cross guarantee ASIC order	
Tarong Energy Corporation Pty Ltd	Dormant	
Tarong Fuel Pty Ltd	Deed of cross guarantee ASIC order	
Tarong North Pty Ltd	Non-reporting	
TEC Coal Pty Ltd	Deed of cross guarantee ASIC order	
TN Power Pty Ltd	Deed of cross guarantee ASIC order	
Ports		
Controlled entities of Gladstone Ports	Corporation Limited	
Gladstone Marine Pilot Services Pty Ltd	Non-reporting	
Controlled entities of North Queensland Bulk Ports Limited		
Mackay Ports Limited	Dormant	
Ports Corporation of Queensland Limited	Dormant	
Queensland Investment Corporation (QIC)		
Entities managed by QIC Limited		
Canberra Centre Investments Pty Ltd	Dormant	



Public sector entity	Reason for not preparing financial statements
Capital Parking Pty Ltd	Non-reporting
Claremont Retail Company Pty Ltd	Dormant
Debt Retirement Trust – External Managers Trust	Non-reporting
Debt Retirement Trust – External Managers Trust No.2	Non-reporting
Eastland Property Holdings Pty Ltd	Dormant
Eastland Ringwood Office Pty Ltd	Non-reporting
National Injury Insurance Scheme, Queensland – External Managers Trust	Non-reporting
National Injury Insurance Scheme, Queensland – External Managers Trust No.2	Non-reporting
Pacific Echo Pty Limited	Dormant
QACPF Big Top Pty Ltd	Non-reporting
QACPF Miller Property Pty Ltd	Dormant
QACPF Nerang Mall Pty Ltd	Non-reporting
QACPF No. 7 Pty Ltd	Dormant
QACPF Pakenham Place Pty Ltd	Non-reporting
QACPF Pittwater Place Pty Ltd	Non-reporting
QACPF The Village Mt Gravatt Pty Ltd	Non-reporting
QBDF Pty Ltd	Dormant
QBF No. 1 Pty Ltd	Dormant
QBF No. 2 Pty Ltd	Dormant
QFF CRR Pty Ltd	Dormant
QFF QGRE Pty Ltd	Dormant
QFF Registry No.1 Pty Ltd	Non-reporting
QGIF Carry Rebate Trust	Non-reporting
QGIF Co No. 1 Pty Ltd	Dormant
QGIF Co No. 1A Pty Ltd	Dormant
QGIF Co No. 2 Pty Ltd	Non-reporting
QGIF Co No. 2A Pty Ltd	Non-reporting
QGIF Europe Limited	Non-reporting

GGIF Finance Co (Australia) Pty Ltd Non-reporting  QIC Active Retail Property Fund TST Company Pty Ltd Non-reporting  QIC Asia Real Estate Investments Pty Ltd Non-reporting  QIC Brisbane Airport Queensland Government Clients Trust Non-reporting  QIC Business Development Fund Non-reporting  QIC Cash Plus Fund – Government Clients  QIC Cash Plus Fund – Government Clients  QIC Compant  QIC Developments Pty Ltd  QIC Developments Pty Ltd  QIC Global Infrastructure Fund Europe AIV A Ltd  QIC Global Infrastructure Fund Europe AIV B Ltd  QIC Global Infrastructure Fund Europe AIV B Ltd  QIC Global Infrastructure Fund Europe AIV B Ltd  QIC Hi Yield Pty Ltd  QIC Hi Yield Pty Ltd  QIC Infrastructure Management No. 3 Pty Ltd  QIC Infrastructure Management No. 4 Pty Ltd  QIC Infrastructure Management No. 5 Pty Ltd  QIC Infrastructure Management No. 6 Pty Ltd  QIC Infrastructure Management No. 6 Pty Ltd  QIC Infrastructure Management No. 6 Pty Ltd  QIC Infrastructure Management No. 7 Pty Ltd  QIC	Public sector entity	Reason for not preparing financial statements
QIC Asia Real Estate Investments Pty Ltd  QIC Brishane Airport Queensland Government Clients Trust  Non-reporting  QIC Business Development Fund  Non-reporting  QIC Cash Plus Fund – Government Clients  Non-reporting  QIC CM Pty Ltd  Dormant  QIC Coomera Pty Ltd  QIC Coomera Pty Ltd  QIC Dormant  QIC Dormant  QIC Dormant  QIC Dormant  QIC Dormant  QIC Epping Pty Ltd  QIC Global Infrastructure Fund Europe AIV A Ltd  QIC Global Infrastructure Fund Europe AIV B Ltd  QIC Global Infrastructure Fund Europe AIV B Ltd  QIC Global Infrastructure Fund Feeder GP Limited  QIC Helensvale Pty Ltd  QIC Hi Yield Pty Ltd  QIC Infrastructure Management No. 3 Pty Ltd  QIC Infrastructure Management No. 4 Pty Ltd  QIC Investment Holdings Pty Ltd  QIC Investment Holdings Pty Ltd  QIC Investment Holdings Trust  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives Fund – Government Clients  Non-reporting	QGIF Finance Co (Australia) Pty Ltd	Dormant
Alice Brisbane Airport Queensland Government Clients Trust  Non-reporting  Alice Business Development Fund  Alice Cash Plus Fund – Government Clients  Non-reporting  Alice Cash Plus Fund – Government Clients  Alice Comera Pty Ltd  Alice Comera Pty Ltd  Alice Corporate Management, Inc  Alice Dormant  Alice Dormant  Alice Dormant  Alice Epping Pty Ltd  Alice Epping Pty Ltd  Alice Global Infrastructure Fund Europe AIV A Ltd  Alice Global Infrastructure Fund Europe AIV B Ltd  Alice Global Infrastructure Fund Feeder GP Limited  Alice Global Infrastructure Fund Feeder GP Limited  Alice Global Infrastructure Fund Feeder GP Limited  Alice Hi Yield Pty Ltd  Alice Hi Yield Pty Ltd  Alice Infrastructure Management No. 3 Pty Ltd  Alice Infrastructure Management No. 4 Pty Ltd  Alice Infrastructure Management No. 4 Pty Ltd  Alice International Real Estate Investments Pty Ltd  Alice International Real Estate Investments Pty Ltd  Alice Investment Holdings Pty Ltd  Alice Investment Holdings Trust  Alice Investment Holdings Trust  Alice Liquid Alternatives External Managers Trust – Defensive  Covernment Clients  Alice Liquid Alternatives External Managers Trust – Growth  Covernment Clients  Alice Liquid Alternatives External Managers Trust – Growth  Covernment Clients  Alice Liquid Alternatives Fund – Government Clients  Alice Liquid Alternatives Fund –	QIC Active Retail Property Fund TST Company Pty Ltd	Non-reporting
All C Business Development Fund Non-reporting  OIC Cash Plus Fund – Government Clients Non-reporting  OIC CM Pty Ltd Dormant  OIC Coomera Pty Ltd Dormant  OIC Corporate Management, Inc Non-reporting  OIC Developments Pty Ltd Dormant  OIC Epping Pty Ltd Dormant  OIC Global Infrastructure Fund Europe AIV A Ltd Dormant  OIC Global Infrastructure Fund Europe AIV B Ltd Dormant  OIC Global Infrastructure Fund Feeder GP Limited Dormant  OIC Hi Yield Pty Ltd Dormant  OIC Hi Yield Pty Ltd Dormant  OIC Infrastructure Management No. 3 Pty Ltd Dormant  OIC Infrastructure Management No. 4 Pty Ltd Dormant  OIC Infrastructure Management No. 4 Pty Ltd Dormant  OIC Initial Unitholder Pty Ltd Non-reporting  OIC International Real Estate Investments Pty Ltd Dormant  OIC Investment Holdings Pty Ltd Dormant  OIC Investment Holdings Trust Dormant  OIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  OIC Liquid Alternatives External Managers Trust – Growth Soverment Clients  OIC Liquid Alternatives External Managers Trust – Growth Non-reporting  OIC Liquid Alternatives External Managers Trust – Growth Non-reporting  OIC Liquid Alternatives External Managers Trust – Growth Non-reporting  OIC Liquid Alternatives External Managers Trust – Growth Non-reporting  OIC Liquid Alternatives Fund – Government Clients Non-reporting  OIC Liquid Alternatives Fund – Government Clients Non-reporting	QIC Asia Real Estate Investments Pty Ltd	Non-reporting
Alic Cash Plus Fund – Government Clients  Alic Cash Plus Fund – Government Clients  Dormant  OIC Comera Pty Ltd  Dormant  OIC Corporate Management, Inc  Non-reporting  OIC Developments Pty Ltd  Dormant  OIC Epping Pty Ltd  Dormant  OIC Global Infrastructure Fund Europe AIV A Ltd  Dormant  OIC Global Infrastructure Fund Europe AIV B Ltd  Dormant  OIC Global Infrastructure Fund Feeder GP Limited  Dormant  OIC Helensvale Pty Ltd  Dormant  OIC Hi Yield Pty Ltd  Dormant  OIC Infrastructure Management No. 3 Pty Ltd  Dormant  OIC Infrastructure Management No. 4 Pty Ltd  Dormant  OIC Initial Unitholder Pty Ltd  Non-reporting  OIC International Real Estate Investments Pty Ltd  Dormant  OIC Investment Holdings Pty Ltd  Dormant  OIC Investment Holdings Trust  OIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  OIC Liquid Alternatives External Managers Trust – Growth  Oovernment Clients  OIC Liquid Alternatives External Managers Trust – Growth  Oovernment Clients  OIC Liquid Alternatives External Managers Trust – Growth  Oovernment Clients  OIC Liquid Alternatives External Managers Trust – Growth  Oovernment Clients  OIC Liquid Alternatives External Managers Trust – Growth  Oovernment Clients  OIC Liquid Alternatives External Managers Trust – Growth  Oovernment Clients  OIC Liquid Alternatives Fund – Government Clients  Non-reporting  OIC Liquid Alternatives Fund – Government Clients  Non-reporting  OIC Liquid Alternatives Fund – Government Clients  Non-reporting	QIC Brisbane Airport Queensland Government Clients Trust	Non-reporting
OIC CM Pty Ltd ODormant OIC Coomera Pty Ltd ODormant OIC Corporate Management, Inc Non-reporting OIC Developments Pty Ltd ODormant OIC Epping Pty Ltd ODormant OIC Global Infrastructure Fund Europe AIV A Ltd ODormant OIC Global Infrastructure Fund Europe AIV B Ltd ODormant OIC Global Infrastructure Fund Europe AIV B Ltd ODormant OIC Global Infrastructure Fund Feeder GP Limited ODormant OIC Helensvale Pty Ltd ODormant OIC Hi Yield Pty Ltd ODormant OIC Infrastructure Management No. 3 Pty Ltd ODormant OIC Infrastructure Management No. 4 Pty Ltd ODormant OIC International Real Estate Investments Pty Ltd ODormant OIC International Real Estate Investments Pty Ltd ODormant OIC Investment Holdings Pty Ltd ODormant OIC Investment Holdings Trust OIC Investment Holdings Trust OIC Investment Holdings Trust OIC Liquid Alternatives External Managers Trust – Defensive (Government Clients) OIC Liquid Alternatives External Managers Trust – Growth OVENTIAL OF OND PTY Ltd OND PTY COND PTY	QIC Business Development Fund	Non-reporting
OIC Coomera Pty Ltd Dormant  OIC Corporate Management, Inc Non-reporting  OIC Developments Pty Ltd Dormant  OIC Epping Pty Ltd Dormant  OIC Global Infrastructure Fund Europe AIV A Ltd Dormant  OIC Global Infrastructure Fund Europe AIV B Ltd Dormant  OIC Global Infrastructure Fund Europe AIV B Ltd Dormant  OIC Global Infrastructure Fund Feeder GP Limited Dormant  OIC Helensvale Pty Ltd Dormant  OIC Hi Yield Pty Ltd Dormant  OIC Infrastructure Management No. 3 Pty Ltd Dormant  OIC Infrastructure Management No. 4 Pty Ltd Dormant  OIC Initial Unitholder Pty Ltd Non-reporting  OIC International Real Estate Investments Pty Ltd Dormant  OIC Investment Holdings Pty Ltd Dormant  OIC Investment Holdings Trust Dormant  OIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  OIC Liquid Alternatives External Managers Trust – Growth Government Clients  OIC Liquid Alternatives Fund – Government Clients Non-reporting	QIC Cash Plus Fund – Government Clients	Non-reporting
QIC Corporate Management, Inc QIC Developments Pty Ltd Dormant QIC Epping Pty Ltd Dormant QIC Global Infrastructure Fund Europe AIV A Ltd Dormant QIC Global Infrastructure Fund Europe AIV B Ltd Dormant QIC Global Infrastructure Fund Feeder GP Limited Dormant QIC Global Infrastructure Fund Feeder GP Limited Dormant QIC Helensvale Pty Ltd Dormant QIC Hi Yield Pty Ltd Dormant QIC Infrastructure Management No. 3 Pty Ltd Dormant QIC Infrastructure Management No. 4 Pty Ltd Dormant QIC Initial Unitholder Pty Ltd Non-reporting QIC International Real Estate Investments Pty Ltd Dormant QIC Investment Holdings Pty Ltd Dormant QIC Investment Holdings Trust Dormant QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients) QIC Liquid Alternatives External Managers Trust – Growth Government Clients QIC Liquid Alternatives External Managers Trust – Growth Government Clients Non-reporting QIC Liquid Alternatives Fund – Government Clients Non-reporting	QIC CM Pty Ltd	Dormant
QIC Developments Pty Ltd  QIC Epping Pty Ltd  Dormant  QIC Global Infrastructure Fund Europe AIV A Ltd  Dormant  QIC Global Infrastructure Fund Europe AIV B Ltd  Dormant  QIC Global Infrastructure Fund Europe AIV B Ltd  Dormant  QIC Global Infrastructure Fund Feeder GP Limited  Dormant  QIC Helensvale Pty Ltd  Dormant  QIC Hi Yield Pty Ltd  Dormant  QIC Infrastructure Management No. 3 Pty Ltd  Dormant  QIC Infrastructure Management No. 4 Pty Ltd  Dormant  QIC Initial Unitholder Pty Ltd  Non-reporting  QIC International Real Estate Investments Pty Ltd  Dormant  QIC Investment Holdings Pty Ltd  Dormant  QIC Investment Holdings Trust  Dormant  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Listed Equities Fund  Non-reporting  QIC Listed Equities Fund  Non-reporting	QIC Coomera Pty Ltd	Dormant
QIC Epping Pty Ltd Dormant  QIC Global Infrastructure Fund Europe AIV A Ltd Dormant  QIC Global Infrastructure Fund Europe AIV B Ltd Dormant  QIC Global Infrastructure Fund Feeder GP Limited Dormant  QIC Helensvale Pty Ltd Dormant  QIC Hi Yield Pty Ltd Dormant  QIC Infrastructure Management No. 3 Pty Ltd Dormant  QIC Infrastructure Management No. 4 Pty Ltd Dormant  QIC Infrastructure Management No. 4 Pty Ltd Dormant  QIC Initial Unitholder Pty Ltd Non-reporting  QIC International Real Estate Investments Pty Ltd Dormant  QIC Investment Holdings Pty Ltd Dormant  QIC Investment Holdings Trust Dormant  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Sovernment Clients  QIC Liquid Alternatives Fund – Government Clients Non-reporting  QIC Liquid Alternatives Fund – Government Clients Non-reporting  QIC Listed Equities Fund Non-reporting  QIC Liguid Alternatives Fund – Government Clients Non-reporting	QIC Corporate Management, Inc	Non-reporting
QIC Global Infrastructure Fund Europe AIV A Ltd  QIC Global Infrastructure Fund Europe AIV B Ltd  Dormant  QIC Global Infrastructure Fund Feeder GP Limited  Dormant  QIC Helensvale Pty Ltd  Dormant  QIC Hi Yield Pty Ltd  Dormant  QIC Infrastructure Management No. 3 Pty Ltd  Dormant  QIC Infrastructure Management No. 4 Pty Ltd  Dormant  QIC Initial Unitholder Pty Ltd  Non-reporting  QIC International Real Estate Investments Pty Ltd  Dormant  QIC Investment Holdings Pty Ltd  Dormant  QIC Investment Holdings Trust  Dormant  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Liquid Equities Fund  Non-reporting  QIC Ligual Hyperdome (No. 2) Pty Ltd  Dormant	QIC Developments Pty Ltd	Dormant
QIC Global Infrastructure Fund Europe AIV B Ltd  QIC Global Infrastructure Fund Feeder GP Limited  QIC Helensvale Pty Ltd  QIC Hi Yield Pty Ltd  QIC Infrastructure Management No. 3 Pty Ltd  QIC Infrastructure Management No. 4 Pty Ltd  QIC Initial Unitholder Pty Ltd  QIC Initial Unitholder Pty Ltd  QIC International Real Estate Investments Pty Ltd  QIC Investment Holdings Pty Ltd  QIC Investment Holdings Trust  QIC Investment Holdings Trust  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives Fund – Government Clients  QIC Liquid Alternatives Fund – Government Clients  QIC Liquid Alternatives Fund – Government Clients  QIC Liquid Equities Fund  Non-reporting  QIC Ligan Hyperdome (No. 2) Pty Ltd  Dormant  Dormant  Dormant  Dormant  Non-reporting	QIC Epping Pty Ltd	Dormant
QIC Global Infrastructure Fund Feeder GP Limited  QIC Helensvale Pty Ltd  Dormant  QIC Hi Yield Pty Ltd  Dormant  QIC Infrastructure Management No. 3 Pty Ltd  Dormant  QIC Infrastructure Management No. 4 Pty Ltd  Dormant  QIC Initial Unitholder Pty Ltd  Non-reporting  QIC International Real Estate Investments Pty Ltd  Dormant  QIC Investment Holdings Pty Ltd  Dormant  QIC Investment Holdings Trust  Dormant  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Listed Equities Fund  Non-reporting  QIC Ligan Hyperdome (No. 2) Pty Ltd  Dormant	QIC Global Infrastructure Fund Europe AIV A Ltd	Dormant
QIC Helensvale Pty Ltd Dormant  QIC Hi Yield Pty Ltd Dormant  QIC Infrastructure Management No. 3 Pty Ltd Dormant  QIC Infrastructure Management No. 4 Pty Ltd Dormant  QIC Initial Unitholder Pty Ltd Non-reporting  QIC International Real Estate Investments Pty Ltd Dormant  QIC Investment Holdings Pty Ltd Dormant  QIC Investment Holdings Pty Ltd Dormant  QIC Investment Holdings Trust Dormant  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives Fund – Government Clients  QIC Listed Equities Fund  QIC Logan Hyperdome (No. 2) Pty Ltd  Dormant	QIC Global Infrastructure Fund Europe AIV B Ltd	Dormant
QIC Hi Yield Pty Ltd Dormant  QIC Infrastructure Management No. 3 Pty Ltd Dormant  QIC Infrastructure Management No. 4 Pty Ltd Dormant  QIC Initial Unitholder Pty Ltd Non-reporting  QIC International Real Estate Investments Pty Ltd Dormant  QIC Investment Holdings Pty Ltd Dormant  QIC Investment Holdings Pty Ltd Dormant  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives Fund – Government Clients Non-reporting	QIC Global Infrastructure Fund Feeder GP Limited	Dormant
QIC Infrastructure Management No. 3 Pty Ltd  QIC Infrastructure Management No. 4 Pty Ltd  Dormant  QIC Initial Unitholder Pty Ltd  Non-reporting  QIC International Real Estate Investments Pty Ltd  Dormant  QIC Investment Holdings Pty Ltd  Dormant  QIC Investment Holdings Trust  Dormant  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives External Managers Trust – Mon-reporting  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Listed Equities Fund  Non-reporting  QIC Logan Hyperdome (No. 2) Pty Ltd  Dormant	QIC Helensvale Pty Ltd	Dormant
QIC Infrastructure Management No. 4 Pty Ltd  QIC Initial Unitholder Pty Ltd  Non-reporting  QIC International Real Estate Investments Pty Ltd  Dormant  QIC Investment Holdings Pty Ltd  Dormant  QIC Investment Holdings Trust  Dormant  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Liguid Alternatives Fund – Government Clients  Non-reporting	QIC Hi Yield Pty Ltd	Dormant
QIC Initial Unitholder Pty Ltd  QIC International Real Estate Investments Pty Ltd  Dormant  QIC Investment Holdings Pty Ltd  Dormant  QIC Investment Holdings Trust  Dormant  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives Fund – Government Clients  Dormant  QIC Liguid Alternatives Fund – Government Clients  QIC Liquid Alternatives Fund – Government Clients  Dormant	QIC Infrastructure Management No. 3 Pty Ltd	Dormant
QIC Investment Holdings Pty Ltd  QIC Investment Holdings Pty Ltd  Dormant  QIC Investment Holdings Trust  Dormant  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Listed Equities Fund  Non-reporting  QIC Logan Hyperdome (No. 2) Pty Ltd  Dormant	QIC Infrastructure Management No. 4 Pty Ltd	Dormant
QIC Investment Holdings Pty Ltd  QIC Investment Holdings Trust  QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Listed Equities Fund  Non-reporting  QIC Logan Hyperdome (No. 2) Pty Ltd  Dormant	QIC Initial Unitholder Pty Ltd	Non-reporting
QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives External Managers Trust – Growth Non-reporting  QIC Liquid Alternatives Fund – Government Clients  QIC Liquid Alternatives Fund – Won-reporting  QIC Listed Equities Fund  QIC Logan Hyperdome (No. 2) Pty Ltd  Dormant	QIC International Real Estate Investments Pty Ltd	Dormant
QIC Liquid Alternatives External Managers Trust – Defensive (Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Listed Equities Fund  Non-reporting  QIC Logan Hyperdome (No. 2) Pty Ltd  Dormant	QIC Investment Holdings Pty Ltd	Dormant
(Government Clients)  QIC Liquid Alternatives External Managers Trust – Growth Government Clients  QIC Liquid Alternatives Fund – Government Clients  Non-reporting  QIC Listed Equities Fund  Non-reporting  QIC Logan Hyperdome (No. 2) Pty Ltd  Dormant	QIC Investment Holdings Trust	Dormant
Government Clients  QIC Liquid Alternatives Fund – Government Clients  QIC Listed Equities Fund  QIC Logan Hyperdome (No. 2) Pty Ltd  Dormant		Non-reporting
QIC Listed Equities Fund  QIC Logan Hyperdome (No. 2) Pty Ltd  Dormant		Non-reporting
QIC Logan Hyperdome (No. 2) Pty Ltd  Dormant	QIC Liquid Alternatives Fund – Government Clients	Non-reporting
	QIC Listed Equities Fund	Non-reporting
QIC Logan Hyperdome Pty Ltd Dormant	QIC Logan Hyperdome (No. 2) Pty Ltd	Dormant
	QIC Logan Hyperdome Pty Ltd	Dormant



QIC Merry Hill Pty Ltd  QIC Mon-Member Manager LLC  QIC Non-Member Manager LLC  QIC Non-Member Manager LLC  QIC Non-Member Manager LLC  QIC North America Investments Pty Ltd  QIC North Asia Real Estate Investment Pty Ltd  QIC North Asia Real Estate Investment Pty Ltd  QIC NZ Power Trust No. 3  QIC NZ Power Trust No. 4  QIC Office Fund TST Company Pty Ltd  QIC Property Fund TST Company Pty Ltd  QIC Property Fund TST Company Pty Ltd  QIC Property Management Pty Ltd  QIC Real Estate Pty Ltd  QIC Real Estate Pty Ltd  QIC Reingwood Pty Ltd  QIC Ringwood Pty Ltd  QIC Robina Pty Ltd  QIC Shopping Centre Fund TST Company Pty Ltd  QIC Toowoomba Pty Ltd  QIC Toowoomba Pty Ltd  QIC Werribee Pty Ltd  QIC Werribee Pty Ltd  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Properting  QIC Property Management Pty Ltd  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Promant  QIC Westpoint Pty Ltd  QIC Promant  QIC Westpoint Pty Ltd  QIC Properting  QPC Investments No. 1 Pty Ltd  QPFTT/QSCFTT 50/50 TST Company Pty Ltd  Non-reporting	Public sector entity	Reason for not preparing financial statements
QIC Non-Member Manager LLC  QIC Noosa Civic Pty Ltd  QIC North America Investments Pty Ltd  QIC North Asia Real Estate Investment Pty Ltd  QIC NZ Power Trust No. 3  QIC NZ Power Trust No. 4  QIC NZ Power Trust No. 4  QIC Office Fund TST Company Pty Ltd  QIC Property Fund TST Company Pty Ltd  QIC Property Management Pty Ltd  QIC Real Estate Pty Ltd  QIC Retail (No. 2) Pty Ltd  QIC Robina Pty Ltd  QIC Robina Pty Ltd  QIC Robina Pty Ltd  QIC Shopping Centre Fund TST Company Pty Ltd  QIC Toowoomba Pty Ltd  QIC Toowoomba Pty Ltd  QIC Westpoint Pty Ltd  QIC Poprant  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Non-reporting  QIC Property Runagement Pty Ltd  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Property Runagement Pty Ltd  QIC Property Runagement Pty Ltd  QIC Westpoint Pty Ltd  QIC Property Runagement Pty Ltd  QIC Westpoint Pty Ltd  QIC Property Runagement Pty Ltd  QIC Read Runagement Pty Ltd  QIC Property Runagement Pty Ltd  QIC Retail R	QIC Merrifield Pty Ltd	Dormant
QIC Noosa Civic Pty Ltd  QIC North America Investments Pty Ltd  QIC North Asia Real Estate Investment Pty Ltd  QIC NZ Power Trust No. 3  QIC NZ Power Trust No. 4  QIC NZ Power Trust No. 4  QIC Office Fund TST Company Pty Ltd  QIC Property Fund TST Company Pty Ltd  QIC Property Management Pty Ltd  QIC Real Estate Pty Ltd  QIC Real Istate Pty Ltd  QIC Retail (No. 2) Pty Ltd  QIC Robina Pty Ltd  QIC Robina Pty Ltd  QIC Shopping Centre Fund TST Company Pty Ltd  QIC Toowoomba Pty Ltd  QIC Toowoomba Pty Ltd  QIC Towant  QIC Werribee Pty Ltd  QIC Westpoint Pty Ltd  QIC Poperty Management Pty Ltd  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Poperty Management Pty Ltd  QIC Westpoint Pty Ltd  QIC Poperty Management Pty Ltd  QIC Poperty Manag	QIC Merry Hill Pty Ltd	Non-reporting
QIC North America Investments Pty Ltd  QIC North Asia Real Estate Investment Pty Ltd  Dormant  QIC NZ Power Trust No. 3  Non-reporting  QIC NZ Power Trust No. 4  Non-reporting  QIC Office Fund TST Company Pty Ltd  Non-reporting  QIC Property Fund TST Company Pty Ltd  QIC Property Management Pty Ltd  Dormant  QIC Real Estate Pty Ltd  QIC Retail (No. 2) Pty Ltd  QIC Ringwood Pty Ltd  Dormant  QIC Robina Pty Ltd  QIC Shopping Centre Fund TST Company Pty Ltd  QIC Toowoomba Pty Ltd  Dormant  QIC UK No. 1 Holding Limited  QIC Village Alphington Pty Ltd  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  Non-reporting  QID P GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant	QIC Non-Member Manager LLC	Non-reporting
QIC North Asia Real Estate Investment Pty Ltd  QIC NZ Power Trust No. 3  QIC NZ Power Trust No. 4  QIC Office Fund TST Company Pty Ltd  QIC Property Fund TST Company Pty Ltd  QIC Property Management Pty Ltd  QIC Real Estate Pty Ltd  QIC Retail (No. 2) Pty Ltd  QIC Robina Pty Ltd  QIC Robina Pty Ltd  QIC Shopping Centre Fund TST Company Pty Ltd  QIC Nowoomba Pty Ltd  QIC UK No. 1 Holding Limited  QIC Village Alphington Pty Ltd  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Westporting  QIC Towestments No. 1 Pty Ltd  QID PGP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant  Dormant	QIC Noosa Civic Pty Ltd	Dormant
QIC NZ Power Trust No. 3  QIC NZ Power Trust No. 4  Non-reporting  QIC Office Fund TST Company Pty Ltd  QIC Property Fund TST Company Pty Ltd  QIC Property Management Pty Ltd  QIC Real Estate Pty Ltd  QIC Retail (No. 2) Pty Ltd  QIC Ringwood Pty Ltd  QIC Robina Pty Ltd  QIC Robina Pty Ltd  QIC Shopping Centre Fund TST Company Pty Ltd  QIC Toowoomba Pty Ltd  QIC Toowoomba Pty Ltd  QIC Village Alphington Pty Ltd  QIC Westpoint Pty Ltd  QIC Non-reporting  QIC Poperant  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Poperant  QIC Westpoint Pty Ltd  QIC Poperant  QIC Westpoint Pty Ltd  QIC Poperant  QIC Poperant  QIC Poperant  QIC Westpoint Pty Ltd  QIC Poperant  QIC Po	QIC North America Investments Pty Ltd	Dormant
QIC NZ Power Trust No. 4  QIC Office Fund TST Company Pty Ltd  QIC Property Fund TST Company Pty Ltd  QIC Property Management Pty Ltd  QIC Real Estate Pty Ltd  QIC Retail (No. 2) Pty Ltd  Dormant  QIC Ringwood Pty Ltd  QIC Robina Pty Ltd  QIC Shopping Centre Fund TST Company Pty Ltd  QIC Toowoomba Pty Ltd  QIC Toowoomba Pty Ltd  QIC UK No. 1 Holding Limited  QIC Village Alphington Pty Ltd  QIC Werribee Pty Ltd  QIC Westpoint Pty Ltd  QIC Non-reporting  QIC Pormant  QIC Westpoint Pty Ltd  QIC Westpoint Pty Ltd  QIC Pormant  QIC Property Management Pty Ltd  QIC Pormant  QIC Westpoint Pty Ltd  QIC Pormant  QIC Property Management Pty Ltd  QIC Property Management Pty Ltd  Non-reporting  QPC Investments No. 1 Pty Ltd	QIC North Asia Real Estate Investment Pty Ltd	Dormant
QIC Office Fund TST Company Pty Ltd  QIC Property Fund TST Company Pty Ltd  Non-reporting  QIC Property Management Pty Ltd  Dormant  QIC Real Estate Pty Ltd  Dormant  QIC Retail (No. 2) Pty Ltd  Dormant  QIC Ringwood Pty Ltd  Dormant  QIC Robina Pty Ltd  Dormant  QIC Shopping Centre Fund TST Company Pty Ltd  Non-reporting  QIC Toowoomba Pty Ltd  Dormant  QIC UK No. 1 Holding Limited  Dormant  QIC Village Alphington Pty Ltd  Dormant  QIC Werribee Pty Ltd  Dormant  QIC Westpoint Pty Ltd  Non-reporting  QID GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant	QIC NZ Power Trust No. 3	Non-reporting
QIC Property Fund TST Company Pty Ltd  QIC Property Management Pty Ltd  Dormant  QIC Real Estate Pty Ltd  Dormant  QIC Retail (No. 2) Pty Ltd  Dormant  QIC Ringwood Pty Ltd  Dormant  QIC Robina Pty Ltd  Dormant  QIC Shopping Centre Fund TST Company Pty Ltd  Non-reporting  QIC Toowoomba Pty Ltd  Dormant  QIC UK No. 1 Holding Limited  Dormant  QIC Village Alphington Pty Ltd  Dormant  QIC Werribee Pty Ltd  Dormant  QIC Westpoint Pty Ltd  Non-reporting  QIDP GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant	QIC NZ Power Trust No. 4	Non-reporting
QIC Property Management Pty Ltd  QIC Real Estate Pty Ltd  Dormant  QIC Retail (No. 2) Pty Ltd  Dormant  QIC Ringwood Pty Ltd  Dormant  QIC Robina Pty Ltd  Dormant  QIC Shopping Centre Fund TST Company Pty Ltd  Non-reporting  QIC Toowoomba Pty Ltd  Dormant  QIC UK No. 1 Holding Limited  Dormant  QIC Village Alphington Pty Ltd  Dormant  QIC Werribee Pty Ltd  Dormant  QIC Westpoint Pty Ltd  Non-reporting  QIDP GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd	QIC Office Fund TST Company Pty Ltd	Non-reporting
QIC Retail (No. 2) Pty Ltd  QIC Retail (No. 2) Pty Ltd  Dormant  QIC Ringwood Pty Ltd  Dormant  QIC Robina Pty Ltd  Dormant  QIC Shopping Centre Fund TST Company Pty Ltd  Non-reporting  QIC Toowoomba Pty Ltd  Dormant  QIC UK No. 1 Holding Limited  Dormant  QIC Village Alphington Pty Ltd  Dormant  QIC Werribee Pty Ltd  Dormant  QIC Westpoint Pty Ltd  Non-reporting  QIDP GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant	QIC Property Fund TST Company Pty Ltd	Non-reporting
QIC Retail (No. 2) Pty Ltd  Dormant  QIC Ringwood Pty Ltd  Dormant  QIC Robina Pty Ltd  Dormant  QIC Shopping Centre Fund TST Company Pty Ltd  Non-reporting  QIC Toowoomba Pty Ltd  Dormant  QIC UK No. 1 Holding Limited  Dormant  QIC Village Alphington Pty Ltd  Dormant  QIC Werribee Pty Ltd  Dormant  QIC Westpoint Pty Ltd  Non-reporting  QIDP GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant	QIC Property Management Pty Ltd	Dormant
QIC Ringwood Pty Ltd  QIC Robina Pty Ltd  Dormant  QIC Shopping Centre Fund TST Company Pty Ltd  Non-reporting  QIC Toowoomba Pty Ltd  Dormant  QIC UK No. 1 Holding Limited  Dormant  QIC Village Alphington Pty Ltd  Dormant  QIC Werribee Pty Ltd  Dormant  QIC Westpoint Pty Ltd  Non-reporting  QIDP GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant	QIC Real Estate Pty Ltd	Dormant
QIC Robina Pty Ltd  QIC Shopping Centre Fund TST Company Pty Ltd  Non-reporting  QIC Toowoomba Pty Ltd  Dormant  QIC UK No. 1 Holding Limited  Dormant  QIC Village Alphington Pty Ltd  Dormant  QIC Werribee Pty Ltd  Dormant  QIC Westpoint Pty Ltd  Non-reporting  QIDP GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant	QIC Retail (No. 2) Pty Ltd	Dormant
QIC Shopping Centre Fund TST Company Pty Ltd  QIC Toowoomba Pty Ltd  Dormant  QIC UK No. 1 Holding Limited  QIC Village Alphington Pty Ltd  Dormant  QIC Werribee Pty Ltd  Dormant  QIC Westpoint Pty Ltd  Non-reporting  QIDP GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant	QIC Ringwood Pty Ltd	Dormant
QIC Toowoomba Pty Ltd  QIC UK No. 1 Holding Limited  QIC Village Alphington Pty Ltd  Dormant  QIC Werribee Pty Ltd  Dormant  QIC Westpoint Pty Ltd  Non-reporting  QIDP GP1 S.á r.l.  QPC Investments No. 1 Pty Ltd  Dormant	QIC Robina Pty Ltd	Dormant
QIC UK No. 1 Holding Limited  QIC Village Alphington Pty Ltd  Dormant  QIC Werribee Pty Ltd  Dormant  QIC Westpoint Pty Ltd  Non-reporting  QIDP GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant	QIC Shopping Centre Fund TST Company Pty Ltd	Non-reporting
QIC Village Alphington Pty Ltd  Dormant  QIC Werribee Pty Ltd  Dormant  QIC Westpoint Pty Ltd  Non-reporting  QIDP GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant	QIC Toowoomba Pty Ltd	Dormant
QIC Werribee Pty Ltd  QIC Westpoint Pty Ltd  Non-reporting  QIDP GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant	QIC UK No. 1 Holding Limited	Dormant
QIC Westpoint Pty Ltd  Non-reporting  QIDP GP1 S.á r.l.  Non-reporting  QPC Investments No. 1 Pty Ltd  Dormant	QIC Village Alphington Pty Ltd	Dormant
QIDP GP1 S.á r.l.  QPC Investments No. 1 Pty Ltd  Dormant	QIC Werribee Pty Ltd	Dormant
QPC Investments No. 1 Pty Ltd Dormant	QIC Westpoint Pty Ltd	Non-reporting
	QIDP GP1 S.á r.l.	Non-reporting
QPFTT/QSCFTT 50/50 TST Company Pty Ltd Non-reporting	QPC Investments No. 1 Pty Ltd	Dormant
	QPFTT/QSCFTT 50/50 TST Company Pty Ltd	Non-reporting
QPFTT/QSCFTT 75/25 TST Company Pty Ltd Non-reporting	QPFTT/QSCFTT 75/25 TST Company Pty Ltd	Non-reporting
Queensland BioCapital Funds Pty Ltd Dormant	Queensland BioCapital Funds Pty Ltd	Dormant
Queensland Motorways Properties Pty Ltd Dormant	Queensland Motorways Properties Pty Ltd	Dormant
Strategic Asset Investment Fund Non-reporting	Strategic Asset Investment Fund	Non-reporting



Public sector entity	Reason for not preparing financial statements	
Strategic Asset Investment Fund (Unlisted No.1)	Non-reporting	
TIF3 Pty Ltd	Dormant	
Virgin Holding Trust	Non-reporting	
Watergardens Pty Limited	Dormant	
Rail		
Controlled entities of Queens	sland Rail Limited	
On Track Insurance Pty Ltd	Dormant	
Water		
Controlled entities of Northern SEQ Distributor-Retailer Authority (trading as Unitywater)		
Unitywater Properties Pty Ltd	Non-reporting	
Unitywater Properties No. 2 Pty Ltd	Dormant	
Headworks Australia Pty Ltd	Non-reporting	
WTCC Pty Ltd	Dormant	
Controlled entities of Sun	water Limited	
Burnett Water Pty Ltd	Deed of cross guarantee ASIC order	
Eungella Water Pipeline Pty Ltd	Deed of cross guarantee ASIC order	
North West Queensland Water Pipeline Pty Ltd	Deed of cross guarantee ASIC order	
Other		
Controlled entities of Queensland Treasury Holdings Pty Ltd		
City North Infrastructure Pty Ltd*	Wound up	
Network Infrastructure Company Pty Ltd	Dormant	
Queensland Airport Holdings (Cairns) Pty Ltd	Dormant	
Queensland Airport Holdings (Mackay) Pty Ltd	Dormant	
Controlled entities of The Council of the Queensland Institute of Medical Research		
A.C.N. 653 473 397 Pty Ltd (trading as BioManufacturing Alliance Investments)	Dormant	
Q-Gen Pty Limited	Dormant	
Vaccine Solutions Pty Ltd	Non-reporting	



Public sector entity	Reason for not preparing financial statements
Other	
Brisbane Organising Committee for the 2032 Olympic and Paralympic Games	Exemption provided by Under Treasurer
Queensland Trade and Investment Office Pty Ltd (controlled by Trade and Investment Queensland)	Dormant
Sunshine Coast Racing Pty Ltd (controlled by Racing Queensland Board)	Non-reporting
Sunshine Locos Pty Limited** (jointly controlled by Queensland Treasury and Queensland Treasury Corporation)	Wound up

Note: \*City North Infrastructure Pty Ltd was deregistered 10 February 2022. \*\*Sunshine Locos Pty Ltd was deregistered 1 June 2022.

Source: Queensland Audit Office.