

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS
AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
**CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD HOLDINGS
LTD., CHESSWOOD US ACQUISITIONCO LTD., LEASE-WIN LIMITED, WINDSET
CAPITAL CORPORATION, CHESSWOOD CAPITAL MANAGEMENT INC.,
CHESSWOOD CAPITAL MANAGEMENT USA INC., 942328 ALBERTA INC.,
908696 ALBERTA INC., 1000390232 ONTARIO INC. and CGL HOLDCO, LLC**

**MOTION RECORD OF THE MONITOR
(CCAA Termination Order)
(Returnable January 23, 2026)**

January 18, 2026

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TO: THE SERVICE LIST

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, AS AMENDED

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CHESSWOOD CAPITAL MANAGEMENT USA INC., 942328 ALBERTA INC.,
908696 ALBERTA INC., 1000390232 ONTARIO INC., and CGL HOLDCO, LLC**

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(as at January 18, 2026)

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¹ Section headings are for managing the Service List only.

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| | Exhibit B – Schedule of Accounts Rendered by the Monitor |
| | Exhibit C – Schedule of Fees, by Timekeeper |
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| | Exhibit A – Redacted Copies of Invoices Issued by Osler |
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**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

IN THE MATTER OF THE *COMPANIES' CREDITORS*
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AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD HOLDINGS LTD.,
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1000390232 ONTARIO INC. and CGL HOLDCO, LLC

**NOTICE OF MOTION
(CCAA Termination Order and Related Relief)
(Returnable January 23, 2026)**

The moving party, FTI Consulting Canada Inc. (“**FTI**”) in its capacity as monitor (in such capacity, the “**Monitor**”) of Chesswood Group Limited (“**Chesswood**”), Case Funding Inc., Chesswood Holdings Ltd., Chesswood US Acquisitionco Ltd., Lease-Win Limited, Windset Capital Corporation, Chesswood Capital Management Inc., Chesswood Capital Management USA Inc., 942328 Alberta Inc. (formerly Rifco National Auto Finance Corporation), 908696 Alberta Inc. (formerly Rifco Inc.), 1000390232 Ontario Inc. and CGL Holdco, LLC (together, the “**Chesswood Group**” or the “**CCAA Parties**”), will make a motion before the Honourable Justice Steele of the Ontario Superior Court of Justice (Commercial List) on Friday January 23, 2026 at 10 a.m., or as soon thereafter as the motion can be heard.

PROPOSED METHOD OF HEARING: The motion is to be heard

- ☐ In writing under subrule 37.12.1(1) because it is;
- ☐ In writing as an opposed motion under subrule 37.12.1(4);
- ☐ In person;
- ☐ By telephone conference;
- ☒ By video conference.

The motion is to be heard by videoconference, the details of which will be provided by the Court.

THE MOTION IS FOR:

1. An order (the “**CCAA Termination Order**”):
 - (a) extending the Stay Period (as defined below) until the CCAA Termination Time (as defined below);
 - (b) upon delivery of the upon delivery of the CCAA Termination Certificate (as defined below) to the service list in these CCAA Proceedings (the “**CCAA Termination Time**”), (I) terminating these CCAA Proceedings, (II) terminating the Charges (as defined in the ARIO (for certainty, as modified by the KERP Approval Order and including the KERP Charge) (each as defined below); and (III) discharging FTI as the Monitor;
 - (c) granting certain releases in respect of the CCAA Proceedings;
 - (d) approving the ninth report of the Monitor dated January 18, 2026 (the “**Ninth Report**”), and the activities, conduct and decisions of FTI and the Monitor set out therein;
 - (e) approving the fees and disbursements of the Monitor and the Monitor’s counsel, Osler, Hoskin & Harcourt LLP (“**Osler**”); and

- (f) authorizing the Books and Records Transfer (as defined below); and
 - (g) extending to Chesswood and Chesswood Litigation Counsel (as defined below) all information rights in favour of the Monitor under any of the transaction agreements previously approved in these CCAA Proceedings (the “**Purchase Agreements**”).
2. Such further and other relief as counsel may request and this Court may provide.

THE GROUNDS FOR THE MOTION ARE:

Background

3. On October 29, 2024, Royal Bank of Canada, in its capacity as administrative agent and as collateral agent (the “**Pre-Filing Agent**”) to the lenders (the “**Pre-Filing Lenders**”) under a second amended and restated credit agreement dated as of January 14, 2022 (the “**Existing Credit Agreement**”), commenced proceedings under the CCAA in respect of the CCAA Parties.
4. On October 29, 2024, this Court issued an order (the “**Initial Order**”), among other things:
- (a) granting an initial stay up to and including November 8, 2024 (the “**Stay Period**”);
 - (b) appointing FTI as Monitor with enhanced powers to oversee the business and financial affairs of the CCAA Parties, and as foreign representative of the CCAA Parties for the purposes of having these proceedings recognized outside of Canada (in such capacity, the “**Foreign Representative**”);
 - (c) approving the DIP financing principal terms sheet dated October 29, 2024 (as amended, the “**DIP Term Sheet**”) between Chesswood, as borrower, the other entities in the Chesswood Group, as guarantors (together, the “**Loan Parties**”), Royal Bank of Canada, as administrative and collateral agent, and the lenders thereunder, and authorizing borrowings under a secured super-priority credit

facility established thereunder (the “**DIP Facility**”) in an initial amount of up to US\$4,000,000;

- (d) granting a first-ranking charge in the amount of US\$2,000,000 in favour of the Monitor, the Foreign Representative, and Canadian and U.S. counsel to the Monitor and Foreign Representative (the “**Administration Charge**”);
- (e) granting a charge, ranking second in priority only to the Administration Charge, over all of the Chesswood Group’s property to secure the DIP Facility; and
- (f) scheduling a comeback hearing to be heard on November 7, 2024.

5. On October 30, 2024, the Foreign Representative filed petitions in the United States Bankruptcy Court for the District of Delaware (the “**U.S. Court**”) for recognition of the CCAA proceedings under chapter 15 of title 11 of the United States Code.

6. On November 7, 2024, this Court issued an amended and restated initial order (the “**ARIO**”), among other things:

- (a) extending the Stay Period until January 31, 2025; and
- (b) increasing the permitted borrowings under the DIP Facility up to a maximum of US\$65,000,000, subject to the terms and conditions of the ARIO and the DIP Term Sheet.

7. The Court subsequently extended the Stay Period until January 30, 2026.

8. On November 25, 2024, the U.S. Court entered, among others, a final order recognizing these CCAA proceedings as a foreign main proceeding and giving effect to the Initial Order and ARIO in the U.S.

9. On December 19, 2024, this Court issued an order (the “**KERP Approval Order**”) approving a key employee retention plan and granting a charge in respect thereof (the “**KERP Charge**”).

10. The DIP Facility was repaid in full from the cash proceeds of a transaction approved by order of this Court dated March 7, 2025.

11. On October 2, 2025, the Court issued an Order (the “**Records Protocol Order**”) that, among other things, extended the Stay Period to and including January 30, 2026, and authorized and approved a protocol in respect of the CCAA Parties’ records (the “**Records Protocol**”).

Outcome of the Records Protocol

12. Given that the CCAA Parties’ businesses have been sold and there are no remaining business activities, maintenance by the Monitor of the Books and Records (as defined in the Ninth Report) on a go-forward basis would result in additional costs to the CCAA Parties’ estates and the Pre-Filing Lenders are not prepared to fund such costs from their collateral (which includes all of the CCAA Parties’ remaining assets).

13. The Monitor is aware that certain parties have or may have claims against the CCAA Parties and/or the former directors and officers of the CCAA Parties and, accordingly, sought and obtained Court approval of the Records Protocol to determine whether any parties may have an interest in preserving the Books and Records.

14. The Monitor received several written requests (each a “**Records Request**”) for the preservation of the Books and Records, including from Chesswood Litigation Counsel (as defined in the Ninth Report), in which it proposed to take possession and control of the Books and Records,

to fund the costs of preserving the Books and Records, and to make production in the ordinary course of the Chesswood Litigation (as defined in the Ninth Report).

15. The Monitor notified all other parties that made a Records Request of the proposal from Chesswood Litigation Counsel, and advised that the Monitor was prepared to facilitate the transfer of the Books and Records to Chesswood Litigation Counsel, subject to court approval (the “**Books and Records Transfer**”). The Monitor requested any objections to the Books and Records Transfer be made prior to December 19, 2025; to date, no objections have been received.

16. Accordingly, the Monitor is seeking approval of the Books and Records Transfer.

17. In addition, the Monitor is seeking an order extending certain information rights in favour of the Monitor or any trustee in bankruptcy to Chesswood (and Chesswood Litigation Counsel).

Termination of the CCAA Proceedings and Related Relief

18. The administration of these CCAA Proceedings is nearly complete. The Monitor has successfully identified and implemented five separate value maximizing transactions, for the benefit of the CCAA Parties’ stakeholders, and the CCAA Parties will have no material assets or operating businesses remaining.

19. Pursuant to the proposed CCAA Termination Order, the CCAA Proceedings will be terminated upon the filing by the Monitor of a termination certificate certifying that all matters to be attended to in connection with the CCAA Proceedings have been completed (the “**CCAA Termination Certificate**”).

20. Certain of the other relief sought under the proposed CCAA Termination Order is necessary to effect an orderly termination of the CCAA Proceedings, including:

- (a) an extension of the Stay Period until the filing of the CCAA Termination Certificate;
- (b) releases for the Monitor and its counsel in respect of all claims with respect to or arising from the CCAA Proceedings or their conduct therein, or any actions or steps taken in connection with any Monitor Incidental Matters as defined in the proposed CCAA Termination Order;
- (c) authorization for the Monitor to continue to execute and file documents in connection with the voluntary dissolutions of the US CCAA Parties (as defined in the Ninth Report) and complete other Monitor Incidental Matters after the CCAA Termination Time; and
- (d) a declaration that, for greater certainty, any tax refunds received after the CCAA Termination Time be deemed to not form part of the bankruptcy estate of the CCAA Parties and may be distributed to the Pre-Filing Agent for and on behalf of the Pre-Filing Lenders, who will not be repaid in full on their secured indebtedness.¹

21. The Monitor anticipates that the Wind-Down Reserve (as defined in the Ninth Report) is sufficient to fund the above costs.

¹ The outstanding obligations under the Existing Credit Agreement exceed \$83 million.

Approval of fees and activities

22. The Monitor's fees and disbursements for the period September 1, 2025 to December 31, 2025 (the "**Monitor Approval Period**") and its counsel's fees for the period September 1, 2025 to January 12, 2026 (the "**Counsel Approval Period**") should be approved.

23. The Monitor's accounts for the Monitor Approval Period total \$951,027.50 in fees, \$2,601.33 in expenses and disbursements, and \$123,971.76 in HST for a total amount of \$1,077,600.59. The Monitor's counsel's accounts for the Counsel Approval Period total \$345,787.00 in fees, \$2,232.81 in expenses and disbursements and \$ 45,154.44 in HST for a total amount of \$393,174.25.

24. The Monitor's and its counsel's fees and disbursements are reasonable in the circumstances and have been validly incurred in accordance with the provisions of the orders of this Court in the CCAA Proceedings.

25. The Monitor's activities, conduct and decisions in this matter, as described in the Ninth Report, should be approved.

26. The Monitor has acted reasonably and in good faith throughout the CCAA Proceedings.

27. The Monitor is not aware of any party opposed to the approval of the Monitor's and its counsel's fees and disbursements, and the Monitor's activities.

General

28. The provisions of the CCAA and the statutory, inherent, and equitable jurisdiction of this Court.

29. Such further and other grounds as counsel may advise.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

- (a) The Ninth Report;
- (b) The affidavit of Jeffery Rosenberg sworn January 16, 2026;
- (c) The affidavit of Sean Stidwill sworn January 15, 2026; and
- (d) Such further and other evidence as counsel may advise and this Honourable Court permit.

January 18, 2026

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TO: THE SERVICE LIST

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C- Court File No: CV-24-00730212-00CL
36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
CHESSWOOD GROUP LIMITED, et al.

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

PROCEEDING COMMENCED AT TORONTO

**NOTICE OF MOTION
(CCAA Termination Order and Related Relief)**

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Court File No. CV-24-00730212-00CL

CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD HOLDINGS LTD., CHESSWOOD US ACQUISITIONCO LTD., LEASE-WIN LIMITED, WINDSET CAPITAL CORPORATION, CHESSWOOD CAPITAL MANAGEMENT INC., CHESSWOOD CAPITAL MANAGEMENT USA INC., 942328 ALBERTA INC., 908696 ALBERTA INC., 1000390232 ONTARIO INC. and CGL HOLDCO, LLC

NINTH REPORT OF FTI CONSULTING CANADA INC., AS MONITOR

January 18, 2026

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ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD
HOLDINGS LTD., CHESSWOOD US ACQUISITIONCO LTD., LEASE-WIN LIMITED,
WINDSET CAPITAL CORPORATION, CHESSWOOD CAPITAL MANAGEMENT INC.,
CHESSWOOD CAPITAL MANAGEMENT USA INC., 942328 ALBERTA INC.,
908696 ALBERTA INC., 1000390232 ONTARIO INC. and CGL HOLDCO, LLC

(each, a “**CCAA Party**”, and collectively, the “**CCAA Parties**”)

NINTH REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS MONITOR

A. INTRODUCTION

1. On October 29, 2024 (the “**Filing Date**”), the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) made an Order (the “**Initial Order**”) under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) in respect of the CCAA Parties (the proceedings commenced pursuant to the Initial Order, the “**CCAA Proceedings**”).¹ The Initial Order resulted from an application brought by Royal Bank of Canada, in its capacity as administrative agent and as collateral agent (in such capacity, the “**Pre-Filing Agent**”) to the lenders (the “**Pre-Filing Lenders**”) under a

¹ The Initial Order applied to three additional entities, Pawnee Leasing Corporation (“**Pawnee**”), Tandem Finance Inc. (“**Tandem**”), and Waypoint Investment Partners Inc. (“**Waypoint**”), and did not include CGL Holdco LLC (“**ResidualCo**”). As discussed below, (i) pursuant to the Pawnee RVO (as defined below), the shares of Pawnee and Tandem were sold by Chesswood U.S. Acquisitionco Ltd. (the “**Pawnee Vendor**”) and certain retained assets and liabilities were vested in ResidualCo, and Pawnee and Tandem were removed from, and ResidualCo was added to, the CCAA Proceedings, and (ii) pursuant to the Waypoint AVO (as defined below), the shares of Waypoint were sold by Chesswood Capital Management Inc. (“**CCMI**”), and Waypoint was removed from the CCAA Proceedings.

second amended and restated credit agreement dated as of January 14, 2022, as amended (the “**Existing Credit Agreement**”).

2. Pursuant to the Initial Order, among other things, FTI Consulting Canada Inc. (“**FTI**”) was appointed as monitor of the CCAA Parties (in such capacity, the “**Monitor**”) with authority to, among other things, for and on behalf of, and in the name of, the CCAA Parties and their respective boards of directors, conduct and control the financial affairs and operations of the CCAA Parties, and carry on the Business of any of the CCAA Parties. The Initial Order also approved the DIP financing principal terms sheet dated October 29, 2024 (as amended, the “**DIP Term Sheet**”), between Chesswood Group Limited (“**Chesswood**”), as borrower, the other entities in the Chesswood Group, as guarantors, Royal Bank of Canada, as administrative and collateral agent (in such capacity, the “**DIP Agent**”), and the lenders thereunder (the “**DIP Lenders**”), and authorizing borrowings under a secured super-priority credit facility established thereunder (the “**DIP Facility**”).
3. On October 30, 2024, the Monitor, in its capacity as foreign representative, commenced proceedings under chapter 15 of title 11 of the United States Code (the proceedings commenced thereunder, “**Chapter 15 Proceedings**”) for each of the CCAA Parties with the U.S. Bankruptcy Court for the District of Delaware (the “**U.S. Court**”). On October 31, 2024, the U.S. Court entered, among others, an *Order Granting Petitioner’s Motion for Provisional Relief*.
4. On November 7, 2024, the Court issued an amended and restated Initial Order (the “**ARIO**”), which, among other things, (i) extended the period of the Court-ordered stay of proceedings in respect of the CCAA Parties under the CCAA until January 31, 2025 (the “**Stay Period**”), and (ii) increased the permitted DIP Borrowings (as defined in the ARIO) up to a maximum of US\$65,000,000, subject to the terms and conditions of the ARIO and the DIP Term Sheet. The Stay Period has subsequently been extended by the Court until and including January 30, 2026.
5. On November 25, 2024, the U.S. Court entered a final order recognizing the CCAA Proceedings as a foreign main proceeding and giving effect to the Initial Order and ARIO in the U.S.

6. On December 19, 2024, the Court issued:
 - (a) an Order (the “**SISP Approval Order**”) that, among other things, approved a sale and investment solicitation process (the “**SISP**”), including bidding procedures thereunder in respect of the CCAA Parties, other than the Old Rifco Entities (as defined below); and
 - (b) an Order (“**KERP Approval Order**”) that, among other things, approved a key employee retention plan (“**KERP**”) and granted a charge in respect thereof (the “**KERP Charge**”).
7. On January 29, 2025, the Court issued an Order (the “**Rifco AVO**”) that, among other things, approved the sale of certain assets by the Old Rifco Entities to Vault Auto Finance Corporation (the “**Rifco Transaction**”) pursuant to an asset purchase agreement dated January 23, 2025 (the “**Rifco APA**”), and granted related relief. On February 14, 2025, the Rifco Transaction closed and Rifco National Auto Finance Corporation and Rifco Inc. filed articles of amendment to change their legal names to 942328 Alberta Inc. and 908696 Alberta Inc. (together, the “**Old Rifco Entities**”), respectively.
8. On March 7, 2025, the Court issued an Order (the “**Pawnee RVO**”) that, among other things, approved the sale by the Pawnee Vendor of all of the issued and outstanding shares in the capital of Pawnee and Tandem to North Mill Equipment Finance, LLC (“**North Mill**”) through a reverse vesting transaction (the “**Pawnee Transaction**”) pursuant to a share purchase agreement dated February 28, 2025 (the “**Pawnee SPA**”), vested certain excluded assets and liabilities in ResidualCo, and granted related relief. The Pawnee Transaction closed on April 1, 2025. The DIP Facility was repaid in full from the cash proceeds of the Pawnee Transaction.
9. On June 9, 2025, the Court issued an Order (the “**Waypoint AVO**”) that, among other things, approved a sale of all issued and outstanding shares of Waypoint by CCMI (the “**Waypoint Transaction**”) pursuant to a transaction agreement dated June 6, 2025 (the “**Waypoint SPA**”). The Waypoint Transaction closed on August 15, 2025.

10. On July 29, 2025, the Court issued an Order (the “**Bishop AVO**”) that, among other things, approved the transaction agreement among ResidualCo, the Pawnee Vendor, and North Mill dated July 22, 2025 (the “**Bishop Transaction Agreement**”) and the transactions contemplated therein (including a settlement of charge-off (i.e., debts previously written off) recovery entitlements under the Pawnee Transaction) (collectively, the “**Bishop Transactions**”), and transferred and vested in North Mill all of ResidualCo’s right, title and interest in and to the Bishop Equity Interests and the Bishop Assigned Contract (each as defined in the Bishop Transaction Agreement), and granted related relief. The Bishop Transactions closed on August 18, 2025.
11. On September 16, 2025, the Court issued an Order (the “**Easy Legal AVO**”) that, among other things, approved the asset purchase agreement between Chesswood, 1000390232 Ontario Inc. (“**Easy Legal**” and together with Chesswood, the “**Easy Legal Vendors**”), and 17208260 Canada Inc., dated August 27, 2025 (the “**Easy Legal APA**”), and the sale by the Easy Legal Vendors of the Easy Legal Assets (as defined in the eighth report of the Monitor dated September 9, 2025 (the “**Eighth Report**”)) to 17208260 Canada Inc. (the “**Easy Legal Transaction**”). The Easy Legal Transaction closed on September 23, 2025.
12. On October 2, 2025, the Court issued an Order (the “**Records Protocol Order**”) that, among other things, extended the Stay Period to and including January 30, 2026, and authorized and approved a protocol in respect of the CCAA Parties’ records (the “**Records Protocol**”).
13. On November 20, 2025, on a motion brought by the Pre-Filing Agent, on behalf of the Pre-Filing Lenders, the Court issued an Order (the “**Lift Stay Order**”) that, among other things, lifted the Court-ordered stay of proceedings solely for the purpose of permitting the Pre-Filing Agent, on behalf of the Pre-Filing Lenders, to commence and pursue a proceeding against Chesswood and certain former directors and officers or senior management figures of the CCAA Parties.
14. As set out more fully in the affidavit of Wenwei (Wendy) Chen sworn October 28, 2024, filed in support of the application for the Initial Order, (i) the CCAA Parties’ business was a financial services company that provided loans to small businesses and consumers across

Canada and the United States, focusing on equipment, vehicle and legal financing, and specializing in providing loans to a wide range of credit profiles, and (ii) CCAA protection was necessary given an impending liquidity crisis caused by, among other things, an inability of the CCAA Parties to pay their senior debt obligations as they became due, and several other continuing defaults under the Existing Credit Agreement, such that new borrowings under the Existing Credit Agreement were no longer permitted.

15. FTI filed a pre-filing report dated October 29, 2024 (the “**Pre-Filing Report**”) with the Court prior to the commencement of the CCAA Proceedings. The Pre-Filing Report and previous reports filed by the Monitor with the Court in these CCAA Proceedings, as well as copies of the Orders granted by the Court in these CCAA Proceedings, including the Initial Order, the ARIO, the SISP Approval Order, the Rifco AVO, the Pawnee RVO, the Waypoint AVO, the Bishop AVO, the Easy Legal AVO, the Records Protocol Order, and the Lift Stay Order are available on the Monitor’s website at <http://cfcanada.fticonsulting.com/Chesswood> (the “**Monitor’s Website**”).
16. This ninth report of the Monitor (the “**Ninth Report**”) is being filed:
 - (a) to provide an update on certain developments in the CCAA Proceedings since the date of the supplement to the eighth report of the Monitor dated September 26, 2025 (the “**Supplement to the Eighth Report**”), and the CCAA Parties’ actual cash receipts and disbursements for the 17-week period ending January 2, 2026, and a comparison to the most recent cash flow forecast filed in these CCAA Proceedings, which was included with the Supplement to the Eighth Report (the “**September 2025 Forecast**”);
 - (b) in support of the Monitor’s motion returnable January 23, 2025, seeking an order (the “**CCAA Termination Order**”):
 - (i) extending the Stay Period until the CCAA Termination Time (defined below);
 - (ii) upon delivery of the CCAA Termination Certificate (defined below) to the service list in these CCAA Proceedings (the “**CCAA Termination Time**”), (I) terminating these CCAA Proceedings, (II) terminating the Charges (as

defined in the ARIIO (for certainty, as modified by the KERP Approval Order and including the KERP Charge)); and (III) discharging FTI as Monitor;

- (iii) granting certain releases in respect of the CCAA Proceedings;
- (iv) approving this Ninth Report, and the activities, conduct and decisions of FTI and the Monitor set out therein and herein;
- (v) approving the fees and disbursements of the Monitor and the Monitor's counsel, Osler, Hoskin & Harcourt LLP ("**Osler**");
- (vi) authorizing the Books and Records Transfer (as defined below); and
- (vii) extending to Chesswood and Chesswood Litigation Counsel (as defined below) all information rights in favour of the Monitor under any of the Rifco APA, Pawnee SPA, Waypoint SPA, Bishop Transaction Agreement and the Easy Legal APA (together, the "**Purchase Agreements**").

B. TERMS OF REFERENCE

17. In preparing this Ninth Report, the Monitor has relied upon audited and unaudited financial information of the CCAA Parties' books and records, certain financial information and forecasts prepared by the CCAA Parties, discussions with various stakeholders and parties, including senior management of the CCAA Parties ("**Management**") and their respective advisors, and information and documentation provided by the Pre-Filing Agent and its legal counsel, Blake, Cassels & Graydon LLP (collectively, the "**Information**").
18. Except as otherwise described in this Ninth Report:
 - (a) the Monitor has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants of Canada Handbook; and
 - (b) the Monitor has not examined or reviewed the financial forecasts or projections referred to in this Ninth Report in a manner that would comply with the procedures described in the Chartered Professional Accountants of Canada Handbook.

19. Future-oriented financial information reported in, or relied on, in preparing this Ninth Report is based on Management's assumptions regarding future events. Actual results will vary from these forecasts and such variations may be material.
20. The Monitor has prepared this Ninth Report in connection with its motion for the CCAA Termination Order. This Ninth Report should not be relied on for any other purpose.
21. Capitalized terms not otherwise defined herein have the meanings ascribed to them in the ARIO or the Supplement to the Eighth Report, as applicable.

C. MONITOR'S ACTIVITIES SINCE THE SUPPLEMENT TO THE EIGHTH REPORT

22. Since the Supplement to the Eighth Report, the Monitor has undertaken the following activities, among others:
 - (a) updating the Monitor's Website as necessary, including posting copies of the Supplement to the Eighth Report, the Records Protocol Order, the Lift Stay Order, and other related documents, including the notice of the Records Protocol;
 - (b) monitoring the Monitor's email inbox and responding to enquiries;
 - (c) participating in discussions with and assisting the CCAA Parties in discussions with employees, suppliers, creditors, other stakeholders and other parties on matters related to the CCAA Proceedings and responding to requests for information from certain such parties;
 - (d) monitoring the receipts and disbursements of the CCAA Parties;
 - (e) responding to enquiries from stakeholders and participating in discussions with certain stakeholders;
 - (f) attending on matters in furtherance of the liquidation and proposed winding up and dissolution of certain of the US CCAA Parties (as defined below);
 - (g) attending on matters in furtherance of the Records Protocol, including responding to enquiries and requests and engaging with certain interested parties with respect to the post-CCAA termination arrangements in respect of the Books and Records;

- (h) assisting the CCAA Parties with preparing and, where necessary, submitting, certain tax filings and tax returns;
- (i) developing a proposed path forward for the completion of these CCAA Proceedings, in consultation with the CCAA Parties and the Pre-Filing Agent; and
- (j) preparing this Ninth Report.

D. RECORDS PROTOCOL

- 23. As set out in the Supplement to the Eighth Report, over 350 boxes of the CCAA Parties' documents and records are currently being held by a third-party records and information management company (collectively, the "**Physical Documents**") and the Monitor continues to retain access to certain of the CCAA Parties' electronic records, including in the cloud or on third-party servers (the "**Electronic Records**" and together with the Physical Documents, the "**Books and Records**"). Given that the CCAA Parties' businesses have been sold and there are no remaining business activities, maintenance by the Monitor of the Books and Records on a go-forward basis would result in additional costs to the CCAA Parties' estates and the Pre-Filing Lenders are not prepared to fund such costs from their collateral (which includes all of the CCAA Parties' remaining assets).
- 24. The Monitor is aware that certain parties have or may have claims against the CCAA Parties and/or former directors and officers of the CCAA Parties and, accordingly, sought and obtained Court approval of the Records Protocol to determine whether any parties may have an interest in preserving the Books and Records.
- 25. Pursuant to the Records Protocol Order, on October 10, 2025, the Monitor gave notice of the Records Protocol to the following potentially interested parties:
 - (a) all parties on the service list in these CCAA Proceedings;
 - (b) all purchasers of any assets acquired in transactions previously approved by the Court in these CCAA Proceedings;
 - (c) the insurer to the CCAA Parties' directors and officers; and

- (d) parties to existing litigation claims commenced against the CCAA Parties or any of their former directors and officers (in such capacities) known to the Monitor.
26. The Monitor received several written requests (each, a “**Records Request**”) in respect of the retention of the Books and Records prior to the November 28, 2025 deadline, including a request from Adair Goldblatt Bieber LLP (“**Chesswood Litigation Counsel**”), which firm has been retained by Chesswood (through its directors’ and officers’ insurer) and a former director and officer of Chesswood to act for them in respect of the class action commenced by Shane McCormick (*McCormick v Chesswood Group Ltd. et al.*, Court File No. CV-24- 00729269-00CP) (the “**McCormick Litigation**”) and the action against Chesswood and certain former directors and officers by the Pre-Filing Agent (*Royal Bank of Canada, in its capacity as Administrative Agent and Collateral Agent to the Lenders v Chesswood Group Ltd. et al.*, Court Fil No. CL-25-00753601-0000) (the “**RBC Litigation**”) and together with the McCormick Litigation, the “**Chesswood Litigation**”). The Monitor also received Records Requests from each of plaintiff’s counsel in the McCormick Litigation and plaintiff’s counsel in the RBC Litigation.
27. In its Records Request, Chesswood Litigation Counsel requested that all of the Books and Records in the Monitor’s possession or control be transferred to Chesswood Litigation Counsel and confirmed that the costs of retaining all of the Books and Records would be borne by Chesswood (*i.e.*, by its directors’ and officers’ insurer), subject to a contribution from the Monitor in respect of the costs associated with retaining records necessary to comply with tax reporting obligations. Chesswood Litigation Counsel also confirmed that once they took possession of the Books and Records, they would make production in the ordinary course to the parties in the Chesswood Litigation and any other proceeding involving Chesswood, in accordance with their obligations under the *Rules of Civil Procedure* (or any similar rules or regulations that may apply to them).
28. The Monitor subsequently notified the other parties that submitted Records Requests of the proposal made by Chesswood Litigation Counsel to retain all of the Books and Records, to fund the costs of such retention and to make production in the ordinary course of the Chesswood Litigation. The Monitor indicated that, given that multiple Records Requests

had been received and the above-noted assurances from Chesswood Litigation Counsel, the Monitor was prepared to facilitate the transfer of the Books and Records to Chesswood Litigation Counsel, subject to court approval. The Monitor asked that the other parties that made a Records Request advise the Monitor by no later than December 19, 2025 if there were any objections to this arrangement. As of the date of this Ninth Report, no objections have been received.

29. Accordingly, the Monitor is seeking approval to transfer possession or control of all Books and Records to Chesswood Litigation Counsel (on behalf of Chesswood) for preservation and use in any civil proceedings or other matters (the “**Books and Records Transfer**”). The Monitor (and any trustee in bankruptcy) will retain a right to access the Books and Records as may be necessary to comply with any tax reporting obligations in respect of the CCAA Parties.
30. In furtherance of the proposed Books and Records Transfer and to avoid any additional administrative cost, the Monitor is also seeking to extend to Chesswood (and Chesswood Litigation Counsel) all information rights in favour of the Monitor (or any trustee in bankruptcy of the CCAA Parties) under each of the Purchase Agreements. Such rights relate primarily to the applicable purchasers’ obligations to maintain the books and records included in the sale transaction for a period of no less than six years following the applicable closing date and to make those books and records available to the Monitor or any trustee in bankruptcy. Requiring Chesswood or Chesswood Litigation Counsel to make information requests through the Monitor or any trustee in bankruptcy would be inefficient and add unnecessary costs, for which there is no funding as the Pre-Filing Lenders will not agree to fund such costs and no such costs are contemplated in the Wind-Down Reserve (as defined below). In addition, the Chesswood Litigation could continue beyond the period during which the Monitor or any trustee in bankruptcy might otherwise require access.

E. RECEIPTS AND DISBURSEMENTS FOR THE 17-WEEK PERIOD ENDED JANUARY 2, 2026

31. The CCAA Parties’ actual negative net cash flow on a consolidated basis for the 17-week period ending January 2, 2026, was approximately US\$2.5 million, compared to a

forecasted negative net cash flow of approximately US\$3.2 million, representing a positive variance of approximately US\$0.7 million as summarized below:

(\$USD in thousands)

| | 17 Weeks Ending January 02, 2026 | | | |
|--|----------------------------------|-------------------|----------------|--------------|
| | Actual | Forecast | Variance (\$) | Variance (%) |
| Receipts | | | | |
| Receipts from Securitization Assets | \$ - | \$ - | \$ - | 0% |
| Receipts from Financing Instrument Receivables | 14 | - | 14 | 100% |
| Total Receipts | \$ 14 | \$ - | \$ 14 | 100% |
| Disbursements | | | | |
| Operating Disbursements | | | | |
| Disbursements from Securitization Assets | \$ - | \$ - | \$ - | 0% |
| Collections Expense | - | - | - | 0% |
| Payroll | (152) | (60) | (92) | -153% |
| Other Operating Expenses | (168) | (845) | 677 | 80% |
| Taxes | (6) | (55) | 49 | 90% |
| Total Operating Disbursements | \$ (326) | \$ (960) | \$ 635 | 66% |
| Net Cash from Operations | \$ (312) | \$ (960) | \$ 649 | 68% |
| Financing Disbursements | | | | |
| Loan Repayments | \$ - | \$ - | \$ - | 0% |
| Interest Expenses | (633) | (695) | 62 | 9% |
| Restructuring Disbursements | | | | |
| Restructuring Legal and Professional Costs | (1,564) | (1,518) | (46) | -3% |
| Net Cash Flows | \$ (2,509) | \$ (3,173) | \$ 664 | 21% |
| Beginning Balance | \$ 755 | \$ 750 | \$ 5 | 1% |
| Net Cash Flows | (2,509) | (3,173) | 664 | 21% |
| Transaction Proceeds Holdback | 2,482 | 3,173 | (692) | -22% |
| DIP Advances | - | - | - | 0% |
| DIP Fees & Interest | - | - | - | 0% |
| FX Gain (Loss) | 2 | - | 2 | 100% |
| Ending Balance | \$ 729 | \$ 750 | \$ (21) | -3% |

32. Explanations for the key variances from the September 2025 Forecast are as follows:

- (a) positive variance in ‘Other Operating Expenses’ of approximately US\$0.7 million due to lower than forecast actual operating disbursements.

F. EXTENSION OF THE STAY PERIOD AND TERMINATION OF THESE CCAA PROCEEDINGS

33. The administration of these CCAA Proceedings is nearly complete. The Monitor has successfully completed the SISP and has identified and implemented five separate value maximizing transactions resulting in realization in excess of \$130 million for the benefit

of the CCAA Parties' stakeholders, as well as going concern outcomes for certain of the Chesswood Group's business units.

34. The CCAA Parties have no material assets or operating businesses remaining. Accordingly, the Monitor believes that, following completion of the limited remaining administration matters as described below, it is appropriate to bring these CCAA Proceedings to an end.
35. The proposed CCAA Termination Order provides that these CCAA Proceedings will be terminated upon service of a certificate of the Monitor (the "**CCAA Termination Certificate**") to the service list in these CCAA Proceedings (the "**Service List**") certifying that, to the knowledge of the Monitor, all matters to be attended to in connection with these CCAA Proceedings have been completed to the satisfaction of the Monitor. At such time, FTI will be released and discharged as Monitor and each of the Charges will be terminated, released and discharged.
36. The remaining material features of the proposed CCAA Termination Order, which will effectuate the orderly conclusion of these CCAA Proceedings, are discussed below.

Stay Extension

37. The Stay Period is set to expire on January 30, 2026. The continuation of the stay of proceedings is necessary to provide stability during the remaining administration of these CCAA Proceedings, including in respect of the wind-down activities of the CCAA Parties. Accordingly, the Monitor is seeking an extension of the Stay Period up the CCAA Termination Time (*i.e.*, delivery of the CCAA Termination Certificate to the Service List).
38. In addition to the Books and Records Transfer (should such be approved), the remaining matters and wind-down activities to be performed in these CCAA Proceedings (the "**Wind-Down Activities**") include, without limitation (a) completing statutory and administrative duties and filings, including assisting the CCAA Parties with preparing, and where necessary submitting, certain tax filings and other reporting requirements, including finalizing and submitting tax returns; (b) payment of amounts owing to the beneficiaries of the Administration Charge (as defined in the ARIO), the distribution of remaining funds to the Pre-Filing Agent (for and on behalf of the Pre-Filing Lenders), and closure of certain

bank accounts; and (c) filing the CCAA Termination Certificate with the Court and delivering it to the Service List.

39. The anticipated costs through the extended Stay Period are expected to consist primarily of professional fees of the Monitor, the Monitor's counsel and the Pre-Filing Agent's counsel in relation to the completion of these CCAA Proceedings (the "**Termination Costs**"), outstanding tax liabilities and tax professional fee payments, other miscellaneous costs pertaining to winding down these CCAA Proceedings and completing the Books and Records Transfer (should such be approved), as well as costs to fund the bankruptcy proceedings for the Canadian CCAA Parties and voluntary dissolution of the US CCAA Parties, described in greater detail beginning at paragraph 44, below (the "**Bankruptcy Costs**" and together with the Termination Costs, the "**Remaining Costs**").
40. The Monitor anticipates that the reserves held by the Monitor from proceeds of transactions completed during these CCAA Proceedings (the "**Wind-Down Reserve**") will be sufficient to fund the Remaining Costs. The amount of the Wind-Down Reserve held by the Monitor was approximately US\$1.57 million as at January 2, 2026. Any remaining balance will be distributed to the Pre-Filing Agent (for and on behalf of the Pre-Filing Lenders).²
41. The Monitor supports extending the Stay Period for the following reasons:
 - (a) additional time is required to complete the Books and Records Transfer (should such be approved), preparation and filing of final tax returns and the Wind-Down Activities;
 - (b) the Wind-Down Reserve held by the Monitor is sufficient to fund the remaining costs of these CCAA Proceedings;
 - (c) based on the information currently available to it, the Monitor believes that no creditor of the CCAA Parties would be materially prejudiced by the extension of the Stay Period to the CCAA Termination Time;

² The outstanding obligations under the Existing Credit Agreement exceed \$83 million.

- (d) the CCAA Parties, under the supervision of the Monitor, are acting in good faith and with due diligence; and
- (e) the CCAA Parties have acted in good faith and with due diligence in the CCAA Proceedings since the commencement of the CCAA Proceedings.

Releases

- 42. Upon termination of these CCAA Proceedings, the Monitor proposes that the Monitor, its counsel, and each of their respective affiliates and officers, directors, partners, employees and agents (collectively, the “**Released Parties**”) will be released and discharged from any and all claims that any person may have or be entitled to assert against the Released Parties, whether known or unknown, matured or unmatured, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place in any way relating to, arising out of or in respect of the CCAA Proceedings, their respective conduct in connection with the CCAA Proceedings, or any actions required or steps taken in carrying out any Monitor Incidental Matters (as defined in the proposed CCAA Termination Order) (collectively, the “**Released Claims**”), and that any such Released Claims will be released, stayed, extinguished and forever barred and the Released Parties will have no liability in respect thereof, provided that the Released Claims do not include any claim or liability arising out of any gross negligence or willful misconduct on the part of the Released Parties.
- 43. The releases in favour of the Released Parties are necessary to bring finality to these CCAA Proceedings. The Released Parties have made significant and often critical contributions to the implementation of these CCAA Proceedings, including working diligently towards maximizing recoveries during the course of these CCAA Proceedings and the successful sale of various Chesswood Group assets and business units for the benefit of the CCAA Parties’ stakeholders (including, without limitation, in the case of (i) the Monitor, by assisting with the development and implementation of the SISP, the negotiation of transaction documents for multiple transactions, and monitoring the CCAA Parties’ operations, and (ii) legal counsel to the Monitor, by providing advice and direction to the Monitor in connection with these CCAA Proceedings and the Chapter 15 Proceedings).

The Monitor believes that the proposed releases are appropriately tailored given that their scope is limited to matters relating to the CCAA Proceedings and that they are subject to the exclusions noted above.

Bankruptcy Relief and Winding-Down

44. The Records Protocol Order authorizes, but does not require, each of the Canadian CCAA Parties to make an assignment in bankruptcy under the BIA and authorizes the Monitor to file any such assignments for and on behalf of the Canadian CCAA Parties, to serve as the bankruptcy trustee in the event of such assignments, and to administer the bankruptcy estates of the CCAA Parties on a consolidated basis (but without a substantive consolidation).
45. Several of the CCAA Parties (being Case Funding Inc., Pawnee Vendor, Windset Capital Corporation, Chesswood Capital Management USA Inc., and ResidualCo) are US-based entities (collectively, the “**US CCAA Parties**”). Following the CCAA Termination Time and related termination of the Chapter 15 Proceedings thereafter, the US CCAA Parties intend to commence voluntary dissolutions under Delaware law. The Monitor is seeking authorization to continue to execute and file any documents or instruments as may be necessary or desirable in connection with such dissolutions as Monitor Incidental Matters.
46. In addition, for greater certainty, the Monitor requests that any tax refunds received by or on behalf of any CCAA Party (wheresoever located) be deemed to not form part of the bankruptcy estate of the CCAA Parties and rather shall be promptly distributed to the Pre-Filing Agent (for and on behalf of the Pre-Filing Lenders) as a partial repayment of the obligations owing to the Pre-Filing Lenders under the Existing Credit Agreement as part of these CCAA Proceedings. As noted in the Pre-Filing Report of Monitor, in its capacity as Proposed Monitor, dated October 29, 2024, the Monitor’s counsel has confirmed the validity and enforceability of the Pre-Filing Agent’s security over the property and assets of the CCAA Parties. On this basis, and after repayment in full of the DIP Facility approved in the ARIO, the Court has authorized the Monitor to distribute the cash proceeds of transactions previously approved in these CCAA Proceedings and other residual amounts, including certain anticipated tax refunds, to the Pre-Filing Agent for and on behalf of the

Pre-Filing Lenders, who will not be repaid in full. The relief sought is intended to ensure that certain tax refunds payable to the CCAA Parties, wheresoever located included in the United States, are be distributed to the Pre-Filing Lenders in the most efficient way possible.

G. APPROVAL OF FEES AND ACTIVITIES

47. Pursuant to paragraphs 38 and 39 of the ARIO, the Monitor and its counsel are to:
 - (a) be paid their reasonable fees and disbursements, in each case at their standard rates and charges, whether incurred prior to or subsequent to the date of the ARIO, as part of the costs of the CCAA Proceedings; and
 - (b) pass their accounts from time-to-time before this Court.
48. The Monitor and counsel to the Monitor have maintained detailed records of their time and disbursements as they relate to the CCAA Proceedings, and the Court previously approved certain fees and disbursements of the Monitor and Osler relating to earlier aspects of the CCAA Proceedings pursuant to an Order made on May 1, 2025 and the Records Protocol Order.
49. The Monitor now requests approval of its fees and disbursements for the period of September 1, 2025 to December 31, 2025, (the “**Monitor Approval Period**”) as set out in the affidavit of Jeffrey Rosenberg, made January 16, 2026 (the “**Rosenberg Affidavit**”), and counsel to the Monitor’s fees and disbursements for the period September 1, 2025 to January 12, 2026, (the “**Counsel Approval Period**”) as set out in the affidavit of Sean Stidwill, made January 15, 2026 (the “**Stidwill Affidavit**” and together with the Stidwill Affidavit, the “**Fee Affidavits**”).
50. The Rosenberg Affidavit, attached as Appendix “A”, includes, at Exhibit “A” thereto, copies of the invoices rendered by the Monitor in respect of these CCAA Proceedings for the Monitor Approval Period that have been redacted to protect certain privileged and commercially sensitive information.

51. For the Monitor Approval Period, the Monitor's accounts total \$951,027.50 in fees, \$2,601.33 in expenses and disbursements, and \$123,971.76 in HST for a total amount of \$1,077,600.59. A schedule of the accounts rendered by the Monitor for the fees and disbursements incurred in connection with the activities during the Monitor Approval Period is included at Exhibit "B" to the Rosenberg Affidavit. A summary of the personnel, hours and hourly rates charged by the Monitor during the Monitor Approval Period is included at Exhibit "C" to the Rosenberg Affidavit.
52. The Stidwill Affidavit, attached as Appendix "B", includes, at Exhibit "A" thereto, copies of the invoices rendered by Osler in respect of the Counsel Approval Period that have been redacted to protect certain privileged and commercially sensitive information.
53. For the Counsel Approval Period, Osler's accounts total \$345,787.00 in fees, \$2,232.81 in expenses and disbursements, and \$ 45,154.44 in HST for a total amount of \$393,174.25. A schedule of the accounts rendered by counsel to the Monitor for the fees and disbursements incurred during the Counsel Approval Period is included at Exhibit "B" to the Stidwill Affidavit. A summary of the personnel, hours and hourly rates charged by Osler during the Counsel Approval Period is included at Exhibit "C" to the Stidwill Affidavit.
54. As described in the fifth report of the Monitor dated April 25, 2025, the Eighth Report and the Supplement to the Eighth Report, filed in support of, among other things, the approval of the Monitor's and its counsel's fees and disbursements relating to earlier aspects of the CCAA Proceedings, the Monitor has undertaken an expansive mandate throughout the CCAA Proceedings. Since the date of the Supplement to the Eighth Report, the primary activities of the Monitor included:
 - (a) monitoring the receipts and disbursements of the CCAA Parties;
 - (b) making distributions to the Pre-Filing Agent (for and on behalf of the Pre-Filing Lenders);
 - (c) participating in discussions with and assisting the CCAA Parties in discussions with employees, suppliers, creditors, other stakeholders and other parties on matters related to the CCAA Proceedings and responding to requests for information from certain such parties;

- (d) with the assistance of Osler, preparing this Ninth Report in these CCAA Proceedings;
- (e) appearing at the Pre-Filing Agent's motion seeking the Lift Stay Order and attending to related matters;
- (f) attending on matters in furtherance of the Records Protocol, including engaging with counsel to certain parties with litigation claims against the CCAA Parties or their former directors and officers, Chesswood Litigation Counsel, counsel to certain of the former directors and officers, and the Pre-Filing Agent, and its counsel, with respect to the Records Protocol and the Books and Records
- (g) assisting the CCAA Parties with the filing of tax returns and attending on matters in furtherance of the proposed winding up and dissolution of the US CCAA Parties;
- (h) developing a proposed path forward for the completion of these CCAA Proceedings, in consultation with the CCAA Parties and the Pre-Filing Agent; and
- (i) bringing the within motion in the CCAA Proceedings pursuant to its expanded authority.

55. The Monitor submits that the fees and disbursements incurred by the Monitor and counsel to the Monitor, as more particularly described in the Fee Affidavits, are reasonable in the circumstances and have been validly incurred in accordance with the provisions of the Orders issued in respect of these CCAA Proceedings. Additionally, the Monitor believes that the hourly rates charged by its counsel are consistent with the rates charged by corporate law firms practicing in the area of corporate insolvency and restructuring law in Toronto.
56. The Monitor respectfully requests the approval of the fees and disbursements of the Monitor and counsel to the Monitor as set out in the Fee Affidavits. The proposed CCAA Termination Order also approves the fees and disbursements of the Monitor (and its counsel) to complete any matters in its role as Monitor that are ancillary or incidental to these CCAA Proceedings and the Chapter 15 Proceedings following service of the CCAA Termination Certificate.

57. The Monitor is also requesting approval of this Ninth Report, and the activities of the Monitor described herein. This Court previously approved the Monitor's prior reports and the activities and conduct set out therein.

H. CONCLUSION

58. For the reasons set out in this Ninth Report, the Monitor is of the view that the CCAA Termination Order should be granted.


All of which is respectfully submitted this 18th day of January, 2026.

FTI Consulting Canada Inc.

In its capacity as Monitor of Chesswood Group Limited, Case Funding Inc., Chesswood Holdings Ltd., Chesswood US Acquisitionco Ltd., Lease-Win Limited, Windset Capital Corporation, Chesswood Capital Management Inc., Chesswood Capital Management USA Inc., 942328 Alberta Inc., 908696 Alberta Inc., 1000390232 Ontario Inc. and CGL Holdco, LLC and not in its personal or corporate capacity



Jeffrey Rosenberg
Senior Managing Director



Jodi Porepa
Senior Managing Director

APPENDIX “A” – ROSENBERG FEE AFFIDAVIT

(see attached)

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD
HOLDINGS LTD., CHESSWOOD US ACQUISITIONCO LTD., LEASE-WIN
LIMITED, WINDSET CAPITAL CORPORATION, CHESSWOOD CAPITAL
MANAGEMENT INC., CHESSWOOD CAPITAL MANAGEMENT USA INC.,
942328 ALBERTA INC., 908696 ALBERTA INC., 1000390232 ONTARIO INC.
and CGL HOLDCO, LLC

**AFFIDAVIT OF JEFFREY ROSENBERG
(sworn January 16, 2026)**

I, Jeffrey Rosenberg, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a senior managing director of FTI Consulting Canada Inc. (“**FTI**”), in its capacity as Court-appointed monitor (in such capacity, the “**Monitor**”) in the above-captioned proceedings pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. I make this affidavit in support of a motion by the Monitor for an Order, among other things, approving the fees and disbursements of the Monitor.

3. Attached hereto collectively as Exhibit “A” are redacted copies of the invoices issued by the Monitor for the period between September 1, 2025 and December 31, 2025 (the “**Approval Period**”) setting out the Monitor’s fees, disbursements and applicable taxes for the relevant period. I confirm that these accounts accurately reflect the services provided by the Monitor in this matter for the Approval Period and the fees and disbursements claimed by it for the Approval Period.

4. Attached hereto as Exhibit “B” is a schedule of the accounts rendered by the Monitor for the fees and disbursements incurred in connection with the activities summarized in Exhibit “A” undertaken in these proceedings during the Approval Period.

5. Attached hereto as Exhibit “C” is a schedule summarizing the individuals who have worked on this matter, including their roles, hours and billing rates during the Approval Period.

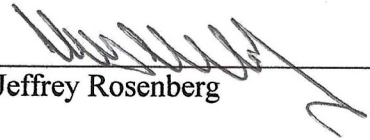
6. The total fees charged by the Monitor during the Approval Period were \$951,027.50, plus disbursements of \$2,601.33, plus Harmonized Sales Tax in the amount of \$123,971.76 for a total of \$1,077,600.59. Total hours invoiced by the Monitor in this period were 1,002.40 for an average hourly rate charged of \$948.75/hour.

7. To the best of my knowledge, (i) the total hours, fees and disbursements incurred by the Monitor during the Approval Period are reasonable and appropriate in the circumstances, and (ii) the hourly rates charged by the Monitor are comparable to the rates charged by other accounting, financial advisory, and restructuring firms in the Toronto market for the provision of similar services, and are comparable to the hourly rates charged by FTI for services rendered in relation to similar proceedings.

SWORN BEFORE ME over videoconference
this 16th day of January, 2026 in accordance
with O. Reg. 431/20, Administering Oath or
Declaration Remotely. The affiant is located
in the City of Toronto, in the Province of
Ontario and the commissioner is located in the
City of Toronto, in the Province of Ontario.

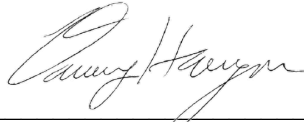


Davis Haugen (LSO No. 90412J)
Commissioner for Taking Affidavits



Jeffrey Rosenberg

THIS IS EXHIBIT "A" REFERRED TO IN
THE AFFIDAVIT OF JEFFREY ROSENBERG
SWORN BEFORE ME ON THIS 16th DAY OF JANUARY, 2026

A handwritten signature in cursive script, appearing to read "Davis Haugen", positioned above a horizontal line.

Davis Haugen (LSO No. 90412J)
A Commissioner for Taking Affidavits

Exhibit A



Corporate Finance

October 10, 2025

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Re: CCAA Monitor
Job No. 500001.9490
Invoice No. 102900002877

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through September 30, 2025.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Rosenberg", with a long, sweeping underline.

Jeffrey Rosenberg
Senior Managing Director



Invoice Remittance

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

| | |
|--------------------------|-------------------------|
| Invoice No. | October 10, 2025 |
| Job No. | 102900002877 |
| Terms | 500001.9490 |
| Due Date: | Due Upon Receipt |
| Currency | October 10, 2025 |
| Tax Registration: | CAD |

Re:CCAA Monitor

Current Invoice Period: Charges posted through September 30, 2025

| | |
|-----------------------------------|---------------------|
| Amount Due Current Invoice | \$328,611.56 |
|-----------------------------------|---------------------|

Bank Information

Please indicate our invoice number with your remittance

| | | | |
|----------------------|--|--------------------------|-----------------|
| Account Name: | FTI Consulting Canada Inc. | Bank Code: | 002 |
| Bank Name: | Bank of Nova Scotia | Account Number: | 0861715 |
| Bank Address: | Scotia Plaza, 44 King Street West | Swift/BIC Code: | NOSCCATT |
| | Toronto, Ontario M5H 1H1 | Transit Code: | 47696 |
| | Canada | Account Currency: | CAD |

Please forward remittance advice to AR.Support@fticonsulting.com.

| | |
|---|-----------------------------------|
| Please remit cheque payments to: | FTI Consulting Canada Inc. |
| | C/O T10073 |
| | P.O. Box 10073 |
| | Postal Station A |
| | Toronto, ON M5W 2B1 |
| | Canada |



Invoice Summary

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

| | |
|-------------------|------------------|
| Invoice No. | October 10, 2025 |
| Job No. | 102900002877 |
| Terms | 500001.9490 |
| Due Date: | Due Upon Receipt |
| Currency | October 10, 2025 |
| Tax Registration: | CAD |

Re: CCAA Monitor

Current Invoice Period: Charges posted through September 30, 2025

| Name | Title | Rate | Hours | Total |
|------------------------------------|--------------------------|------------|---------------|---------------------|
| Dean Mullett | Senior Managing Director | \$1,280.00 | 31.20 | \$39,936.00 |
| Jeffrey Rosenberg | Senior Managing Director | \$1,280.00 | 58.10 | \$74,368.00 |
| Jodi Porepa | Senior Managing Director | \$1,090.00 | 62.40 | \$68,016.00 |
| Richard Kim | Managing Director | \$1,060.00 | 33.00 | \$34,980.00 |
| Adsaran Vithiyananthan | Director | \$770.00 | 11.10 | \$8,547.00 |
| Carter Wood | Senior Consultant | \$675.00 | 37.90 | \$25,582.50 |
| Adam Gasch | Consultant | \$435.00 | 0.20 | \$87.00 |
| Jennifer Ye | Consultant | \$435.00 | 85.10 | \$37,018.50 |
| Total Professional Services | | | 319.00 | \$288,535.00 |

| Expenses | Total |
|-----------------------|-------------------|
| Business Meals | \$1,834.01 |
| Hotel & Lodging | \$365.38 |
| Taxi | \$54.36 |
| Train | \$17.94 |
| Total Expenses | \$2,271.69 |

| Invoice Total | CAD Amount |
|------------------|---------------------|
| | \$290,806.69 |
| HST (13%) | \$37,804.87 |
| Total Due | \$328,611.56 |

Invoice Detail

Invoice No.
Job No.

October 10, 2025
102900002877
500001.9490

Total Professional Services Dean Mullett

| | | |
|------------|--|------|
| 09/02/2025 | Reserve draw request; status update and next steps with FTICA team. | 0.80 |
| 09/03/2025 | Various correspondence with tax return preparers. | 0.40 |
| 09/04/2025 | Weekly budget to actual variance. | 0.40 |
| 09/05/2025 | Various discussions with Richard Kim regarding; easy legal. | 0.90 |
| 09/08/2025 | Status update with FTI team, EL closing plan; follow-up with Osler re: lender distribution; various discussions with Osler regarding; court materials for upcoming hearing. | 1.30 |
| 09/09/2025 | Various discussions and correspondence regarding court materials; various questions from lenders; call with FTI team re: cash flows and outstanding matters for court report; call with Richard Kim re: [REDACTED], discuss response to lender questions. | 1.80 |
| 09/10/2025 | court materials, various correspondence with Osler and FTI team regarding same; various correspondence with counsel regarding tax matters; various discussions re: Blakes questions regarding [REDACTED] various discussions re: [REDACTED]. | 1.10 |
| 09/11/2025 | Budget variance. | 0.30 |
| 09/12/2025 | Review upcoming court hearing and materials. | 0.30 |
| 09/14/2025 | Review Osler factum. | 0.30 |
| 09/15/2025 | Various discussions regarding CCAA stay termination deferral; various discussions with Osler re; prep for attendance at court. | 0.90 |
| 09/16/2025 | Various correspondence with Blakes and Osler re: [REDACTED]; various discussions with FTI team regarding updated cash flows; call with Jeff Rosenberg re: [REDACTED]; various discussions with FTI team re: lender meeting. | 1.40 |
| 09/17/2025 | Various discussions with FTI team and Blakes re: [REDACTED] and lender call. | 0.40 |
| 09/18/2025 | Various discussions with Blakes, Osler and FTI team re: stay extension request, court date, and court materials; various discussions with Richard Kim regarding; easy legal closing status; review variance reporting; call with Blakes re: stay extension; call with Jodi Porepa re: stay extension and cash flow forecast. | 1.80 |

Invoice Detail

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Job No.

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500001.9490

| | | | |
|-------------------|--|-----------------------------|--------------------|
| 09/19/2025 | Call with Richard Kim regarding cash flow and lender deck; various discussions and review of update cash flow forecast; various discussions re: stay extension period; various discussions regarding Easy legal closing status; various correspondence regarding tax matters; calls with Jeff Rosenberg and Richard Kim regarding cash flow forecast, lender update deck, lender meeting; call with FTI team to review cash flow forecast and wind down plans. | 2.30 | |
| 09/20/2025 | Review of cash flows, call with FTI team regarding same; various discussions with Osler re: lender distribution. | 2.60 | |
| 09/21/2025 | Review and edit lender update; various discussions regarding lender update. | 1.00 | |
| 09/22/2025 | Various discussions with Blakes and Osler regarding stay extension and lender status update; calls with Blakes; various discussions with Richard Kim regarding: lender update; various discussions regarding; Easy Legal sale closing; draw request. | 2.80 | |
| 09/23/2025 | Various discussions with Osler re: [REDACTED] [REDACTED] various discussions with Jeff Rosenberg regarding: lender update, tax returns and CCAA funding; various calls with Blakes regarding lender update, tax returns, cash flows and lender distribution; various calls with Richard Kim regarding Easy legal sale, lender distribution, lender update; call with Blakes and Agent to prepare for lender call; call with lenders re: status update and stay extension; prep for lender calls. | 4.10 | |
| 09/24/2025 | Various discussion with Jeff Rosenberg and Jodi Porepa regarding: stay extension, cash flow forecast, [REDACTED] and lender request, various calls with Jeff Rosenberg regarding same. | 1.80 | |
| 09/25/2025 | Various discussions and review of court materials, lender distribution, [REDACTED]; call with Jeff Rosenberg and Jodi Porepa regarding court materials, [REDACTED]; call with Osler regarding court materials; review budget variance. | 2.10 | |
| 09/26/2025 | Various discussions and correspondence ice with Blakes and Osler regarding [REDACTED]; various discussions with Agent re: lender distribution; draw request. | 1.40 | |
| 09/29/2025 | Status update with FTI team; various correspondence with Agent regarding lender distribution, call with Richard Kim regarding same. | 0.80 | |
| 09/30/2025 | Various correspondence with Blakes and Osler regarding [REDACTED] [REDACTED]. | 0.20 | |
| \$1,280.00 | | per hour x total hrs | 31.20 |
| | | | \$39,936.00 |

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Jeffrey Rosenberg

| | | |
|------------|--|------|
| 09/01/2025 | Review of cash flows and other correspondence. | 1.30 |
| 09/02/2025 | Review of payments; review of several pieces of correspondence; [REDACTED]. | 2.30 |
| 09/03/2025 | Review of correspondence; review of disbursements; review of disbursements. | 1.70 |
| 09/04/2025 | Review of correspondence; review of weekly reporting; review of [REDACTED]; attend update call. | 1.80 |
| 09/05/2025 | Review of correspondence; review of contracts; attend update call. | 1.20 |
| 09/08/2025 | Record storage matters; review of revised cash flow. | 1.80 |
| 09/09/2025 | Call with management; work on court materials; signing of affidavit; review of expenses; review of cash flows. | 4.30 |
| 09/10/2025 | Review of cash flow matters; review of easy legal matters; work on closing matters; work on [REDACTED]; work on tax matters; review of proposed payments; work on insurance matters. | 2.80 |
| 09/11/2025 | Review of various wind down estimates; review of [REDACTED]; review of weekly reporting; review of correspondence; work on Easy Legal matters. | 2.60 |
| 09/12/2025 | Review of materials and preparation for court hearing. | 2.30 |
| 09/14/2025 | Review of court materials. | 1.40 |
| 09/15/2025 | Review of motion materials; call with Osler in preparation of hearing; work with respect to Factum. | 3.60 |
| 09/16/2025 | Attend and prepare for court; attend call with Blakes; work on cash flows; work on closing matters. | 3.70 |
| 09/17/2025 | Work on cash flow matters; review of variance analysis; review of court orders. | 2.70 |
| 09/18/2025 | Work on cash flows; work on reporting to lenders; review of variance analysis; attend update calls. | 3.40 |
| 09/19/2025 | Work on revising cash flows; attend update call; work on lender presentation; review of [REDACTED]. | 2.30 |
| 09/22/2025 | Review of deck to lenders; update on tax matters; review of correspondence to and from Osler; work on closing matters; review final payroll runs. | 2.90 |
| 09/23/2025 | Closing of the Easy Legal transaction; review of weekly reporting. | 1.10 |

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500001.9490

| | | |
|-------------------|---|-----------------------------|
| 09/24/2025 | Review of court documents; attend update call; review of correspondence from Osler; review of invoices; review of correspondence from Blakes; further review of court Documents; review of tax matters. | 1.70 |
| 09/25/2025 | Attend update call with Osler regarding court materials; review of court report. | 3.30 |
| 09/26/2025 | Correspondence from legal counsel regarding court materials; review of payments; work on court materials; work on Monitor's Report. | 2.90 |
| 09/28/2025 | Review of correspondence from Blakes; review of Court materials. | 2.30 |
| 09/29/2025 | Review of banking matters; review of correspondence from Blakes; work on Court Orders; review of draft orders. | 2.10 |
| 09/30/2025 | Review of court documents; attend update calls; review of analysis. | 2.60 |
| \$1,280.00 | | per hour x total hrs |
| | | 58.10 |
| | | \$74,368.00 |

Jodi Porepa

| | | |
|------------|--|------|
| 09/04/2025 | Review variance analysis; internal discussions regarding same; review proposed disbursements; review and respond to third party enquiries; follow up on [REDACTED]; follow up on Easy Legal status of wind down; follow up on draft court report; follow up on support for court materials; internal discussions regarding same. | 3.10 |
| 09/05/2025 | Review variance analysis; internal discussions regarding same; review proposed disbursements; review and respond to third party enquiries; follow up on [REDACTED]; follow up on Easy Legal status of wind down; follow up on draft court report; follow up on support for court materials; internal discussions regarding same. | 3.40 |
| 09/08/2025 | Call with IT employees to discuss wind down considerations; call with [REDACTED] to discuss wind down items; internal discussion regarding same; review draft court report and provide comments; review variance analysis and provide comments; call with Osler to discuss court report considerations; review [REDACTED]. | 3.10 |
| 09/09/2025 | Review draft order and provide comments; review appendix for Monitor's Report and provide comments; finalize Monitor's Report. | 4.20 |
| 09/11/2025 | Call with Blakes regarding [REDACTED]; review bankruptcy related questions; review bankruptcy documents. | 3.10 |

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500001.9490

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|------------|---|------|
| 09/15/2025 | Call with Osler regarding Factum; review Factum; call with Osler/Alston to discuss bankruptcy and dissolution; call with Blakes to discuss stay extension; call with Osler to [REDACTED]. | 5.50 |
| 09/16/2025 | Call with [REDACTED]; call with counsel to address stay extension; review wind down reserve; call with Osler; internal discussions regarding wind down; internal discussions regarding updated assumptions for CFF; call with Blakes; review estimates for record retention. | 4.60 |
| 09/17/2025 | Review changes to CFF; internal discussions regarding same; call with Osler; call with Blakes. | 4.00 |
| 09/18/2025 | Review changes to CFF; internal discussions regarding same; call with Osler; call with Blakes. | 4.10 |
| 09/19/2025 | Internal call to discuss updated CFF and Lender presentation. | 1.90 |
| 09/20/2025 | Internal discussion regarding updated CFF. | 0.70 |
| 09/21/2025 | Review draft Lender presentation and provide comments. | 0.80 |
| 09/22/2025 | Call with [REDACTED] to discuss outstanding items and next steps; review proposed disbursements and approve; internal discussion regarding next court report; review variance analysis and provide comments; internal discussion regarding Waypoint. | 3.90 |
| 09/24/2025 | Review email correspondence; respond to lender enquiries; review affidavit and appendix to supplemental report; review and respond to US tax email correspondence. | 1.10 |
| 09/25/2025 | Draft Court Report; provide comments; review variance analysis; review final CFF; internal call to discuss follow up questions from lender call; follow up on [REDACTED]; internal discussions on bank reconciliations; internal review of proposed wire and financial reconciliations regarding same. | 5.10 |
| 09/26/2025 | Review and finalize Monitor's Report; review [REDACTED] with Blakes; call with Osler; call with Blakes and Osler to discuss [REDACTED]; review of proposed disbursements; review of variance analysis and provide comments; email communication with agent regarding repayment; call with [REDACTED] to discuss ongoing work; call with [REDACTED] to discuss ongoing payments. | 4.20 |
| 09/28/2025 | Follow up communication with [REDACTED] regarding ongoing services; draft response to Blakes regarding [REDACTED]; review proposed [REDACTED]. | 2.30 |
| 09/29/2025 | Internal discussions regarding outstanding items; review [REDACTED]; review updates to proposed language from Blakes; review final wire and issue correspondence to agent; follow up on [REDACTED]. | 3.60 |

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|------------|---|-----------------------------|--------------|--------------------|
| 09/30/2025 | Finalize language with Blakes; call with Osler regarding ██████████; follow up on ██████████; follow up on ██████████ ██████████; review document retention protocol. | 3.70 | | |
| | \$1,090.00 | per hour x total hrs | 62.40 | \$68,016.00 |

Richard Kim

| | | | | |
|------------|---|-----------------------------|--------------|--------------------|
| 09/02/2025 | Review of transaction documentation and correspondence with counsel on ██████████. | 0.50 | | |
| 09/03/2025 | Review of ██████████ and correspondence with counsel on the same. | 1.00 | | |
| 09/04/2025 | Discussion with buyer on closing matters; review of transaction documents to confirm the same. | 1.50 | | |
| 09/05/2025 | Call with buyer and company on transition items for closing, review of related materials. | 1.00 | | |
| 09/08/2025 | Review of court materials for transaction and comments to the same. | 2.00 | | |
| 09/09/2025 | Review of updated cash flow forecast and calls on the same. | 2.00 | | |
| 09/10/2025 | Call with counsel to go over cash flow forecast and tax matters. | 1.50 | | |
| 09/11/2025 | Call with buyer and company on transition items for closing, review of related materials. | 1.00 | | |
| 09/15/2025 | Comments to court materials and preparation call with counsel for court hearing. | 1.50 | | |
| 09/16/2025 | Attendance in court for transaction approval request. | 0.50 | | |
| 09/18/2025 | Call with buyer on timing to close and arrangements for ██████████ ██████████ internal call on cash flow forecast and review of the same. | 2.50 | | |
| 09/19/2025 | Discussion on stay extension and preparation of presentation to lenders. | 2.00 | | |
| 09/20/2025 | Review of and revisions to cash flow forecast, preparation of presentation to lenders and discussions on the same. | 4.00 | | |
| 09/21/2025 | Preparation of presentation to lenders and discussions on stay extension. | 1.50 | | |
| 09/22/2025 | Discussions on cash flow forecast, stay extension and preparation of presentation to lenders. | 5.00 | | |
| 09/23/2025 | Meeting with lenders and presentation to lenders, correspondence on tax returns. | 5.50 | | |
| | \$1,060.00 | per hour x total hrs | 33.00 | \$34,980.00 |

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Adsaran Vithiyananthan

| | | | | |
|-----------------|--|-----------------------------|--------------|-------------------|
| 09/05/2025 | Call on wind up matters; call on Easy Legal transaction considerations; internal discussions; summarize wind up listing. | 1.80 | | |
| 09/08/2025 | Cash flow forecast update; internal discussions; internal call walking through cash flow forecast. | 1.10 | | |
| 09/09/2025 | Review bankruptcy documents and internal discussions on the same; discussions on tasks and hand off; review [REDACTED] and follow-up regarding the same; review wind up checklist; review draft court materials; further walk through of cash flows. | 4.30 | | |
| 09/10/2025 | Internal call on cash flow forecast; all on cash flows and questions from Lenders' counsel; call with Lenders' counsel on motion matters and cash flows; further revision of cash flow forecast; call on bankruptcy matters; internal discussions. | 1.90 | | |
| 09/11/2025 | Internal discussions on bankruptcy matters; review Eighth Report. | 0.40 | | |
| 09/12/2025 | Call on distribution to Lenders; internal discussions. | 0.50 | | |
| 09/29/2025 | Review revised cash flow forecast; correspondence on distributions; internal discussions. | 1.10 | | |
| \$770.00 | | per hour x total hrs | 11.10 | \$8,547.00 |

Carter Wood

| | | |
|------------|---|------|
| 09/09/2025 | Bankruptcy planning call with Adsaran V. and Jen Y. | 0.30 |
| 09/12/2025 | File update call with Adsaran V. and Jen Y. regarding repayments. | 0.60 |
| 09/15/2025 | Discussions with management on status updates and required tasks; discussions with FTI team and Osler on wind down considerations and file updates. | 1.70 |
| 09/16/2025 | Reviewing variance analysis. | 0.70 |
| 09/17/2025 | Tax call with Chesswood management and external tax advisor; internal calls with Jodi P. and Jen. Y; calls with Osler on data retention. | 2.30 |
| 09/18/2025 | Discussion with Jen Y. on to do list and transitioning items. | 1.00 |
| 09/19/2025 | Internal discussions with FTI team on cash flow forecast. | 0.90 |
| 09/20/2025 | Transition calls with Jen Y.; reviewing priority to do list items and discussing cash flow forecast updates. | 1.10 |
| 09/21/2025 | Preparing draft monitor report; reviewing final cash flow forecast; preparing fee approval. | 1.40 |

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| | | | |
|-----------------|--|-----------------------------|--------------------|
| 09/22/2025 | Reviewing and approving payroll; setting up reserve draw wire; various emails with management; reviewing cash flow forecast; updating draft Monitor Report. | 4.40 | |
| 09/23/2025 | Reviewing closing items for Easy Legal transaction; working on Court Report; reviewing weekly cash flow details and proposed payment requests. | 4.30 | |
| 09/24/2025 | Reviewing fee approval details and related emails with Osler. | 1.00 | |
| 09/25/2025 | Reviewing and making updates to the Monitor Report; internal discussions on updates with Jodi P.; updating variance analysis and preparing language for lender repayments; finalizing review of proposed payments. | 5.90 | |
| 09/26/2025 | Internal discussions with Jodi P. on lender repayments; setting up Fx transfers; calling [REDACTED]. | 2.60 | |
| 09/28/2025 | Coordinating posting of motion materials and report to website. | 0.30 | |
| 09/29/2025 | Preparing for and having update call with Jodi P; setting up wire for lender repayment; reviewing excel breakdown of repayment allocation from lenders; reviewing and responding to emails regarding [REDACTED]. | 4.30 | |
| 09/30/2025 | Preparing variance analysis and reviewing cash flows; discussions with [REDACTED] on related matters; internal discussions with Jodi P. on various matters including [REDACTED] and record retention; preparing record retention protocol milestone tracking; call with Osler on [REDACTED]. | 5.10 | |
| \$675.00 | | per hour x total hrs | 37.90 |
| | | | \$25,582.50 |

Adam Gasch

| | | | |
|-----------------|--------------------------------------|-----------------------------|----------------|
| 09/25/2025 | Call with CW regarding FX transfers. | 0.20 | |
| \$435.00 | | per hour x total hrs | 0.20 |
| | | | \$87.00 |

Jennifer Ye

| | | | |
|------------|--|------|--|
| 09/02/2025 | Approve [REDACTED]; set up wire for approval; follow up on outstanding items; prepare calendar for bankruptcy items; ascend updates for tentative filing date; review of bankruptcy checklist; call to Company regarding the same; internal discussion regarding bankruptcy preparation. | 2.90 | |
|------------|--|------|--|

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Invoice Detail

Invoice No.
Job No.

October 10, 2025
102900002877
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| | | |
|------------|---|------|
| 09/03/2025 | Review of variance analysis for the Week Ended August 29, 2025; follow up on storage provider and tax agent quotes; email correspondence regarding Easy Legal; update Ascend for entity information; call to Osler; call with tax accountant regarding taxes; review of quotes for storage provider and tax agent; call to review variance analysis; call to discuss outstanding items and to-do list. | 5.30 |
| 09/04/2025 | Update creditor listing; review of data storage quotes; finalize variance analysis for Lender review; email correspondence with tax agent; create summary table for data storage quotes. | 3.70 |
| 09/05/2025 | Calls with Company to discuss outstanding items and transitions; call with Easy Legal regarding the same; prepare [REDACTED]; update [REDACTED]; update creditor listing for bankruptcy; update [REDACTED] regarding the same. | 4.80 |
| 09/07/2025 | Review data storage quotes and summary regarding the same; review of disclaimer letters and run blackline. | 1.30 |
| 09/08/2025 | Review of August narratives; review of contract disclaimers; follow up with third party storage provider; follow up on employee matters; call with Company regarding [REDACTED]; call regarding cash flow forecast; review of variance analysis for the Week Ending September 5, 2025; update variance analysis section for Eighth Monitor's Report; call regarding bankruptcy preparation and transition items; follow up on outstanding items; review and approve payroll; summary table of total proceeds. | 8.30 |
| 09/09/2025 | Review and update Monitor's Report draft; review documents regarding the same; update fee affidavit; various correspondence regarding third party storage provider; review of trial balances; call regarding the same; review and redact narratives for fee approval; review inventory listing of boxes; call with Counsel for [REDACTED] | 6.50 |
| 09/10/2025 | Finalize variance analysis; follow up on outstanding tax matters; upload court documents to Monitor's website; review and approve proposed payments for the Week Ending September 12, 2025; follow up on outstanding items; set up wire for reserve funds; update repayment table; internal call to discuss bankruptcy items; summary of IT/Accounting contracts. | 4.70 |
| 09/11/2025 | Follow up on outstanding items; various correspondence regarding the same; update Word docs for CCAA termination order language; draft agenda items for calls with counsel; call with Blakes; update list for data retention; update tax summary; finalize variance analysis for lender review. | 4.30 |

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Job No.

October 10, 2025
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| | | | | |
|-----------------|---|-----------------------------|--------------|--------------------|
| 09/12/2025 | Follow up on outstanding items; internal call regarding repayment table; internal call regarding transition; correspondence with insurance agent; review of employee [REDACTED]; call with Company regarding bank accounts. | 2.50 | | |
| 09/15/2025 | Review of [REDACTED]; update to-do list for Company transition; call with Company regarding the same; internal call regarding outstanding items; call with counsel regarding bankruptcy and next steps; call with counsel regarding data retention; various correspondence for follow up. | 5.30 | | |
| 09/16/2025 | Call with Company IT regarding data retention; update summary regarding the same; call to Company regarding taxes; draft email summary for US entity; internal call to walk through variance analysis process; email correspondence with third party data storage. | 2.70 | | |
| 09/17/2025 | Summary of data retention items; respond to Easy Legal enquiry; follow up on outstanding items; finalize review of variance analysis for the Week Ended September 12, 2025; review of prior cash flow forecast mechanics; review Easy Legal APA and respond to enquiries; call with Company to review variance analysis; update to-do list; call with tax accountant; update cash flow forecast for stay extension. | 8.60 | | |
| 09/18/2025 | Internal calls regarding cash flow forecast extension; finalize variance analysis for lender review; update forecast for comments received; review and update [REDACTED] internal call to discuss to-do list and transition items; review and approve proposed payments for the Week Ending September 19, 2025; reconcile wind-down reserve draw to Company cash; update Monitor's website for court documents. | 8.30 | | |
| 09/19/2025 | Call with Company to review company bank accounts and outstanding items; summary of information for accountant; updates to cash flow forecast for stay extension and bridge to prior forecast; summary of receipts to Company; call regarding cash flow forecast; various follow up regarding the same; internal call to discuss outstanding items; review of [REDACTED] | 6.80 | | |
| 09/20/2025 | Update cash flow forecast; internal call regarding to-do list and hand-off items; call with FTI CA regarding forecast; finalize cash flow forecast extension. | 8.50 | | |
| 09/24/2025 | Email correspondence regarding outstanding items. | 0.30 | | |
| 09/29/2025 | Various follow up and email correspondence on outstanding items. | 0.30 | | |
| \$435.00 | | per hour x total hrs | 85.10 | \$37,018.50 |



Invoice Detail

| | |
|--------------------|-------------------------|
| Invoice No. | October 10, 2025 |
| Job No. | 102900002877 |
| | 500001.9490 |

| | | |
|------------------------------------|------------|---------------------|
| Total Professional Services | CAD | \$288,535.00 |
|------------------------------------|------------|---------------------|



Corporate Finance

November 11, 2025

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Re: CCAA Monitor
Job No. 500001.9490
Invoice No. 102900002977

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through October 31, 2025.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Rosenberg", with a long, sweeping underline.

Jeffrey Rosenberg
Senior Managing Director



Invoice Remittance

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

| | |
|--------------------------|--------------------------|
| Invoice No. | November 11, 2025 |
| Job No. | 102900002977 |
| Terms | 500001.9490 |
| Due Date: | Due Upon Receipt |
| Currency | November 11, 2025 |
| Tax Registration: | CAD |

Re:CCAA Monitor

Current Invoice Period: Charges posted through October 31, 2025

Amount Due Current Invoice

\$288,835.35

Bank Information

Please indicate our invoice number with your remittance

| | | | |
|----------------------|--|--------------------------|-----------------|
| Account Name: | FTI Consulting Canada Inc. | Bank Code: | 002 |
| Bank Name: | Banque Scotia | Account Number: | 0861715 |
| Bank Address: | Scotia Plaza, 44 rue King Ouest | Swift/BIC Code: | NOSCCATT |
| | Toronto, Ontario M5H 1H1 | Transit Code: | 47696 |
| | Canada | Account Currency: | CAD |

Please forward remittance advice to AR.Support@fticonsulting.com.

Please remit cheque payments to: **FTI Consulting Canada Inc.**
A/S T10073
C.P. 10073, Succursale A
Toronto, ON M5W 2B1
Canada



Invoice Summary

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Re: CCAA Monitor

| | |
|-------------------|-------------------|
| Invoice No. | November 11, 2025 |
| Job No. | 102900002977 |
| Terms | 500001.9490 |
| Due Date: | Due Upon Receipt |
| Currency | November 11, 2025 |
| Tax Registration: | CAD |

Current Invoice Period: Charges posted through October 31, 2025

| Name | Title | Rate | Hours | Total |
|------------------------------------|--------------------------|------------|---------------|---------------------|
| Dean Mullett | Senior Managing Director | \$1,325.00 | 14.80 | \$19,610.00 |
| Jeffrey Rosenberg | Senior Managing Director | \$1,325.00 | 51.40 | \$68,105.00 |
| Jodi Porepa | Senior Managing Director | \$1,235.00 | 81.40 | \$100,529.00 |
| Richard Kim | Managing Director | \$1,095.00 | 1.50 | \$1,642.50 |
| Adsaran Vithiyananthan | Director | \$905.00 | 16.20 | \$14,661.00 |
| Carter Wood | Senior Consultant | \$745.00 | 20.60 | \$15,347.00 |
| Jennifer Ye | Consultant | \$520.00 | 66.60 | \$34,632.00 |
| Joshua Gelman | Consultant | \$450.00 | 2.40 | \$1,080.00 |
| Total Professional Services | | | 254.90 | \$255,606.50 |

| Invoice Total | Amount CAD |
|------------------|---------------------|
| | \$255,606.50 |
| HST (13%) | \$33,228.85 |
| Total Due | \$288,835.35 |

Invoice Detail

Invoice No. November 11, 2025
Job No. 102900002977
500001.9490

Total Professional Services Dean Mullett

| | | |
|------------|--|------|
| 10/01/2025 | Court hearing details; various correspondence regarding bank interest and payment of same; various correspondence between Blakes and Osler regarding [REDACTED]; distribution of court materials. | 1.20 |
| 10/02/2025 | Court hearing regarding stay extension, authorization for bankruptcy, etc.; various correspondence regarding court materials and court hearing; various discussions with Jeff Rosenberg regarding court hearing. | 2.00 |
| 10/03/2025 | Various correspondence regarding variance report, lender distribution, etc. | 0.40 |
| 10/04/2025 | Review of schedules. | 0.20 |
| 10/06/2025 | Status update with Richard Kim. | 0.40 |
| 10/07/2025 | Review court order. | 0.20 |
| 10/09/2025 | Various correspondence regarding Easy Legal [REDACTED]; call with Richard Kim regarding same; review company draw request; review budget variance. | 0.80 |
| 10/10/2025 | Review of record retention protocol; various admin and file oversight matters. | 0.80 |
| 10/14/2025 | Status update and work plan with FTI CA team. | 0.40 |
| 10/15/2025 | Various discussions and review of tax related matter; review associated documentation. | 1.40 |
| 10/16/2025 | Call with Jeff Rosenberg regarding [REDACTED]; call with Jeff Rosenberg and Jodi Porepa regarding same; call with Richard Kim regarding tax returns; review weekly budget variance. | 1.60 |
| 10/17/2025 | Various correspondence regarding Rifco [REDACTED]. | 0.50 |
| 10/20/2025 | Status update with FTI CA team; various correspondence with RBC regarding repayment. | 0.50 |
| 10/21/2025 | Lender repayment. | 0.50 |
| 10/23/2025 | Review weekly budget variance; various correspondence regarding [REDACTED]; review draw request. | 0.60 |
| 10/24/2025 | Various discussions regarding [REDACTED] and taxes; call with Blakes regarding [REDACTED]. | 1.00 |
| 10/26/2025 | Various correspondence with Blakes regarding [REDACTED]. | 0.20 |
| 10/27/2025 | Status update with FTI team; various correspondence regarding [REDACTED]. | 0.40 |
| 10/28/2025 | Various file oversight matters; review Blakes proposed stay lift order, various correspondence regarding same. | 0.50 |
| 10/29/2025 | Call with Jeff Rosenberg regarding proposed stay lift order; review updated stay lift order. | 0.80 |

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Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com

Invoice Detail

Invoice No. November 11, 2025
Job No. 102900002977
500001.9490

| | | |
|------------|---|-----------------------------|
| 10/30/2025 | Various discussions with FTI team regarding lender interest; review weekly budget variance and distribution to lenders. | 0.40 |
| | \$1,325.00 | per hour x total hrs |
| | | 14.80 |
| | | \$19,610.00 |

Jeffrey Rosenberg

| | | |
|------------|---|------|
| 10/01/2025 | Work on [REDACTED]; review of disbursements; review of correspondence from Blakes; review of correspondence from Osler; review of Factum; review of various emails. | 2.80 |
| 10/02/2025 | Matters related to the hearing; review of files and emails; review of court orders. | 1.50 |
| 10/03/2025 | Review of weekly reporting; review of correspondence. | 1.80 |
| 10/06/2025 | Work on document retention issues; work on noticing requirements; review and approve invoices; work on file closure matters. | 2.40 |
| 10/07/2025 | Work on document retention; work on noticing; work on file closing matters; work on [REDACTED]. | 2.70 |
| 10/08/2025 | Work on noticing matters; work on banking matters; work on insurance matters; work on tax matters. | 2.80 |
| 10/09/2025 | Work on noticing matters; review of several corporate documents; call with staff; call with Alston; work on tax matters. | 2.60 |
| 10/10/2025 | Work on tax matters; review of correspondence. | 1.60 |
| 10/14/2025 | Work on tax matters; work on banking matters. | 2.30 |
| 10/15/2025 | Review of weekly reporting; work on [REDACTED]; review of orders with respect to the same; review of budget to actual. | 2.40 |
| 10/16/2025 | Work on tax matters; review of correspondence. | 1.80 |
| 10/17/2025 | Review of correspondence to and from Blakes; work on file finalization matters. | 2.20 |
| 10/20/2025 | Work on tax matters; work on employee matters; work on Easy Legal matters. | 2.30 |
| 10/21/2025 | Review and approve payment; review of correspondence; file finalization matters. | 2.60 |
| 10/22/2025 | Call with Blakes; file finalization matters; update call with staff; review of correspondence; review of tax matters. | 1.80 |
| 10/23/2025 | Review of correspondence with Blakes and review of tax matters; review of weekly reporting. | 2.80 |
| 10/24/2025 | Review of payments; review of funds; work on tax matters. | 1.40 |
| 10/26/2025 | Review of correspondence; review of files. | 1.30 |
| 10/27/2025 | Review of tax matters; review of file closure matters. | 2.80 |

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Invoice Detail

Invoice No. November 11, 2025
Job No. 102900002977
500001.9490

| | | | | |
|-------------------|---|-----------------------------|--------------|--------------------|
| 10/28/2025 | Work on [REDACTED]; review of correspondence; work on sale of miscellaneous equipment. | 2.30 | | |
| 10/29/2025 | Call with Blakes; file finalization matters; update call with staff; review of correspondence; review of tax matters. | 1.80 | | |
| 10/30/2025 | Correspondence with Osler; call with Blakes; review of files; review of correspondence with respect to [REDACTED]; work on tax matters; work on [REDACTED]; review of budget to actual. | 3.10 | | |
| 10/31/2025 | Work on tax matters; attend update call; review of files. | 2.30 | | |
| \$1,325.00 | | per hour x total hrs | 51.40 | \$68,105.00 |

Jodi Porepa

| | | |
|------------|--|------|
| 10/01/2025 | Review document retention protocol; follow up on outstanding tax matters; internal discussions regarding same; review proposed interest calculation; review variance analysis and provide comments. | 4.20 |
| 10/03/2025 | Finalize variance analysis; finalize interest payments; follow up on tax matters; follow up on document retention protocol; internal discussions regarding same; address [REDACTED] and financial reconciliation. | 4.30 |
| 10/06/2025 | Internal discussions on outstanding items; review of record retention protocol; review draft notice to certain parties and provide comments; discussion on parties to be notified; review Order and Monitor's Report. | 3.60 |
| 10/07/2025 | Review tax returns and follow up with [REDACTED]; review and respond to enquiries from Blakes; internal communication on [REDACTED]. | 3.50 |
| 10/08/2025 | Review variance analysis and provide comments; internal call to discuss outstanding items as part of Canadian wind down; review document retention protocol and provide comments; review draft notice for protocol and provide comments; review preliminary list of parties to be notified and provide comments; internal discussions regarding follow up pertaining to the protocol; follow up on [REDACTED]; follow up on [REDACTED]; internal discussions regarding same. | 4.70 |

Invoice Detail

November 11, 2025
Invoice No. 102900002977
Job No. 500001.9490

| | | |
|------------|---|------|
| 10/09/2025 | Review document retention protocol and provide comments; review updated draft notice for protocol and provide comments; review updated preliminary list of parties to be notified and provide comments; internal discussions regarding follow up pertaining to outstanding information needed for the document retention protocol; follow up on [REDACTED]; follow up on outstanding information needed for US dissolution; follow up on outstanding tax enquiries; call with Alston Bird to discuss [REDACTED]; follow up with [REDACTED] regarding [REDACTED]; internal discussions regarding same; review [REDACTED] with [REDACTED]; review and finalize variance analysis. | 4.80 |
| 10/10/2025 | Internal call to discuss outstanding US information; call with US counsel to discuss outstanding information; call with [REDACTED] to discuss maintaining bank accounts; internal discussion regarding same; review and finalize proposed disbursements; review and finalize payment; call with [REDACTED] to discuss same; call with [REDACTED] to discuss outstanding US items; follow up outstanding Canadian banking enquiries. | 4.50 |
| 10/14/2025 | Follow up on [REDACTED]; internal discussions regarding payment and [REDACTED]; internal discussions regarding [REDACTED]; review [REDACTED]; internal discussions regarding record retention protocol; update on [REDACTED]; follow up on [REDACTED]; internal discussions regarding same. | 4.50 |
| 10/15/2025 | Follow up on [REDACTED]; internal discussions regarding payment and [REDACTED]; follow up on information required to set up new bank accounts in the US and retain existing accounts in the US; internal discussions regarding same; internal discussions regarding Rifco; follow up in respect of same. | 4.40 |
| 10/16/2025 | Review variance analysis and provide comments; internal discussions on [REDACTED] and required next steps; discussions regarding outstanding [REDACTED]; internal discussions regarding document retention protocol; follow up with Osler regarding [REDACTED]. | 4.60 |
| 10/17/2025 | Review outstanding enquiries; call with [REDACTED] to [REDACTED]; review [REDACTED]; review financial reconciliations regarding cash in Monitor's accounts. | 3.50 |

Invoice Detail

November 11, 2025
Invoice No. 102900002977
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|------------|--|------|
| 10/20/2025 | Internal discussions regarding [REDACTED]; internal discussions regarding roll forward of outstanding debt; internal discussions regarding repayment notice; review repayment notice and provide comments; review status of [REDACTED] and next steps. | 3.10 |
| 10/21/2025 | Internal discussions regarding issues with [REDACTED]; review and approved payments; review financial reconciliation; review draft repayment notice; review communication with former employees and provide comments; internal discussions on data retention and associated costs. | 3.50 |
| 10/22/2025 | Review variance analysis and provide comments; review updated KYC; internal discussions on US bank accounts; follow up on CCM [REDACTED]; review updated loan balance roll forward; internal discussions regarding same. | 3.60 |
| 10/23/2025 | Review requirements for [REDACTED]; review updated KYC; internal discussions regarding [REDACTED]; review updated document retention payments; review and finalize variance analysis; review tax returns; discussion with [REDACTED] regarding same; internal discussions regarding tax. | 4.50 |
| 10/24/2025 | Review proposed disbursements and provide comments; review and finalize variance analysis; internal discussions regarding [REDACTED]; review updated [REDACTED] workbook; call with Blakes to discuss same. | 3.70 |
| 10/28/2025 | Review motion material to lift stay; calls with counsel to discuss same; internal discussions regarding renewing [REDACTED]; review Know Your Client (KYC) documentation and provide comments; internal discussions regarding same; discussions regarding [REDACTED]; discussions with counsel [REDACTED] status update on US bank account; discussions regarding same; review retention protocol enquiry. | 4.30 |
| 10/29/2025 | Review variance analysis and provide comments; review motion material to lift stay; calls with counsel to discuss same; review financial reconciliation and roll forward of wind down reserve; internal discussions regarding renewing [REDACTED]; review Know Your Client (KYC) documentation and provide comments; internal discussions regarding same; discussions regarding [REDACTED]. | 4.20 |

Invoice Detail

Invoice No.
Job No.

November 11, 2025
102900002977
500001.9490

| | | | | |
|------------|--|-----------------------------|--------------|---------------------|
| 10/30/2025 | Review and finalize variance analysis and [REDACTED]; review motion materials; discussion with Osler regarding lift stay; follow up with Osler regarding document retention; review and identify [REDACTED]; internal discussions regarding same; internal discussions regarding [REDACTED]; review Know Your Client (KYC) documentation and provide comments; internal discussions regarding same; discussions regarding [REDACTED]; review [REDACTED]. | 4.10 | | |
| 10/31/2025 | Review [REDACTED]; review [REDACTED]; follow up on US counsel outstanding items; review correspondence regarding same and provide comments; draft correspondence regarding [REDACTED]. | 3.80 | | |
| | \$1,235.00 | per hour x total hrs | 81.40 | \$100,529.00 |

Richard Kim

| | | | | |
|------------|---|-----------------------------|-------------|-------------------|
| 10/01/2025 | Meeting with lenders and presentation to lenders; correspondence on tax returns. | 1.00 | | |
| 10/09/2025 | Comments to reach outs for record retention purposes and review of submitted tax returns. | 0.50 | | |
| | \$1,095.00 | per hour x total hrs | 1.50 | \$1,642.50 |

Adsaran Vithiyananthan

| | | | | |
|------------|---|------|--|--|
| 10/01/2025 | Review Monitor's hotline and respond to inquiries; discussions on cash flow interest payment. | 0.30 | | |
| 10/06/2025 | Internal call on creditor listing and noticing matters. | 0.30 | | |
| 10/07/2025 | Review Monitor's hotline and respond to inquiries. | 0.20 | | |
| 10/10/2025 | Call with [REDACTED] on bank accounts and KYC; internal discussions. | 0.70 | | |
| 10/14/2025 | Complete KYC/AML questionnaires; correspondence with bank on questionnaires; internal discussions; correspondence with former management. | 1.90 | | |
| 10/15/2025 | Follow-ups on banking matters; internal discussions. | 0.40 | | |
| 10/16/2025 | Discussions on [REDACTED] matters; internal discussions. | 0.30 | | |

Invoice Detail

Invoice No. November 11, 2025
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|--------------------------------------|---|--------------------------|
| 10/20/2025 | Internal discussions; correspondence with [REDACTED]; correspondence on debt roll forward; correspondence on WEPP matters. | 1.90 |
| 10/21/2025 | Correspondence on shipping matters; call with management on bank fees; internal discussions. | 0.70 |
| 10/22/2025 | Review debt and proceeds continuity schedule and provide comments on the same; correspondence on [REDACTED]; internal discussions. | 2.50 |
| 10/23/2025 | Correspondence with bank on [REDACTED]; internal discussions. | 0.40 |
| 10/24/2025 | Call on [REDACTED] tax matters; internal discussions. | 0.70 |
| 10/28/2025 | Correspondence on bank account opening; review correspondence on shipments; internal discussions. | 0.60 |
| 10/29/2025 | Review insurance KYC; correspondence on bank account opening and KYC; internal discussions on tax matters; review and update tax workbook; review [REDACTED]. | 3.70 |
| 10/30/2025 | Call on tax matters; internal discussions on bank account opening; correspondence on revolver interest payment. | 1.00 |
| 10/31/2025 | Correspondence on tax matters; correspondence with U.S. counsel on dissolution; internal discussions. | 0.60 |
| \$905.00 per hour x total hrs | | 16.20 \$14,661.00 |

Carter Wood

| | | |
|------------|---|------|
| 10/01/2025 | Status update call with Jodi P; respond to Chesswood related emails; review of variance analysis. | 1.90 |
| 10/03/2025 | Calls with [REDACTED]; update variance analysis and send to [REDACTED]. | 0.70 |
| 10/05/2025 | Prepare notice for retention record protocol; review motion materials for requirements on retention protocol. | 0.60 |
| 10/06/2025 | Internal discussions on status updates with Jodi P.; prepare listing of parties for noticing regarding the Records Protocol; emails with counsel regarding [REDACTED]. | 3.00 |
| 10/07/2025 | Emails with [REDACTED] regarding [REDACTED]; review cash flows and prepare variance analysis; coordinate the posting of the Court documents to Monitor website; discussions with [REDACTED] on cash flows and other file matters. | 2.40 |
| 10/08/2025 | Prepare record retention listing and respond to emails related to records protocol; prepare variance analysis; review proposed payments and reserve draw request. | 3.70 |

Invoice Detail

Invoice No.
Job No.

November 11, 2025
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| | | | |
|-----------------|---|-----------------------------|--------------------|
| 10/09/2025 | Finalization of notice for Records Protocol; finalize of listing for Records Protocol; internal discussions with Jodi P. on various workstreams including variance analysis, proposed payments, noticing requirements, etc.; call with [REDACTED] on file updates; finalize and send variance analysis to [REDACTED]; set up wire for reserve draw request. | 5.10 | |
| 10/10/2025 | Finalize and send records protocol notice; mail notice of records protocol to undeliverable notices; coordinate cheque payments for [REDACTED] | 1.40 | |
| 10/14/2025 | Internal discussions with Jen Y. on transition items. | 1.50 | |
| 10/17/2025 | Internal discussions with Jen Y. on lender repayments. | 0.20 | |
| 10/21/2025 | Internal discussion with Jen Y. on tax returns. | 0.10 | |
| \$745.00 | | per hour x total hrs | 20.60 |
| | | | \$15,347.00 |

Jennifer Ye

| | | |
|------------|---|------|
| 10/08/2025 | Various email correspondence regarding current status of [REDACTED] | 0.70 |
| 10/09/2025 | Email regarding wind down reserve and repayment; internal call to discuss the same. | 0.30 |
| 10/09/2025 | Various email correspondence regarding wind down reserve and insurance policies. | 0.30 |
| 10/14/2025 | Internal call to transition items and follow up on outstanding items; call to courier regarding undelivered mail; discussion regarding taxes; review of hotline; respond to enquiries received; follow up on 401k wind down status. | 3.60 |
| 10/15/2025 | Calls to courier regarding undelivered mail; variance analysis for the Week Ended October 10, 2025; update variance analysis with comments; review forecast to actuals for reserve balance; various discussions regarding mail. | 3.10 |
| 10/16/2025 | Calls to courier regarding undelivered mail; discussions regarding the same; call to Company regarding data retention; finalize variance reporting for Lender review. | 2.90 |
| 10/17/2025 | Follow up on outstanding items; calls with courier regarding undelivered mail; various correspondence regarding annual reports, taxes and 401k; internal call to discuss outstanding items; internal call to discuss repayment; call to [REDACTED]. | 5.00 |
| 10/20/2025 | Draft repayment language; review of [REDACTED]; internal call regarding the same; call to courier regarding packages; send repayment notice to Agent; internal call regarding outstanding items; review information for [REDACTED]. | 4.10 |

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Invoice Detail

November 11, 2025
Invoice No. 102900002977
Job No. 500001.9490

| | | |
|--------------------------------------|--|--------------------------|
| 10/21/2025 | Call to courier regarding packages; follow up on outstanding items; review of variance analysis for the Week Ended October 17, 2025; finalize repayment details; set up wire to Agent; summary of indebtedness position and repayments to date. | 6.20 |
| 10/22/2025 | Finalize summary of indebtedness and repayments; review variance analysis and update for comments; call to discuss outstanding items; email correspondence regarding tax agent; finalize [REDACTED] | 6.90 |
| 10/23/2025 | Review proposed payments for the Week Ending October 24, 2025; finalize variance analysis for lender review; follow up on tax agent; review summary of [REDACTED]; call to [REDACTED]; summary regarding the same; call to discuss outstanding items and approve proposed payments; set up wire to Company for reserve draw. | 4.60 |
| 10/24/2025 | Internal call to discuss outstanding items; call with contractor to discuss tax items; call to US accountant regarding tax returns; internal call to review summary of indebtedness and repayment; follow up on outstanding items; set up wire for [REDACTED]; call to bank regarding the same. | 5.50 |
| 10/27/2025 | Review of [REDACTED]; summary regarding the same and compare to 2023 returns; follow up on outstanding items; discussions regarding the same. | 1.80 |
| 10/28/2025 | Call to [REDACTED]; review of KYC form for insurance; review of [REDACTED]; complete [REDACTED]; follow up on outstanding items. | 5.10 |
| 10/29/2025 | Call to [REDACTED]; review [REDACTED]; review of variance analysis for the Week Ended September 24, 2025; update tax workbook for tax payments made; update KYC form for [REDACTED]; update data retention workbook; summary regarding tax returns. | 9.30 |
| 10/30/2025 | Finalize KYC form for [REDACTED]; summary for data retention requests; review of records protocol; discussion regarding repayment summary; call with Company regarding taxes; upload motion materials to Monitor's website; follow up on insurance; finalize and send variance analysis for lender review. | 4.70 |
| 10/31/2025 | Follow up on outstanding items; prepare tax questions for accountant; review of new state returns; update tax workbook regarding the same; call to Company regarding wire received. | 2.50 |
| \$520.00 per hour x total hrs | | 66.60 \$34,632.00 |

Joshua Gelman

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Invoice Detail

Invoice No. November 11, 2025
Job No. 102900002977
500001.9490

| | | | |
|------------|---|-----------------------------|-------------------|
| 10/06/2025 | Compile service list in Excel for parties to notice. | 1.40 | |
| 10/06/2025 | Make required adjustments to service list for noticing. | 0.50 | |
| 10/10/2025 | Review email addresses for accuracy for noticing. | 0.50 | |
| | \$450.00 | per hour x total hrs | 2.40 |
| | | | \$1,080.00 |

| | | |
|------------------------------------|------------|---------------------|
| Total Professional Services | CAD | \$255,606.50 |
|------------------------------------|------------|---------------------|



Corporate Finance

December 10, 2025

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Re: CCAA Monitor
Job No. 500001.9490
Invoice No. 102900003084

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through November 30, 2025.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Rosenberg", with a long, sweeping underline.

Jeffrey Rosenberg
Senior Managing Director



Invoice Remittance

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

| | |
|-------------------|-------------------|
| Invoice No. | December 10, 2025 |
| Job No. | 102900003084 |
| Terms | 500001.9490 |
| Due Date: | Due Upon Receipt |
| Currency | December 10, 2025 |
| Tax Registration: | CAD |

Re:CCAA Monitor

Current Invoice Period: Charges posted through November 30, 2025

Amount Due Current Invoice

\$245,986.36

Bank Information

Please indicate our invoice number with your remittance

| | | | |
|---------------|---------------------------------|-------------------|----------|
| Account Name: | FTI Consulting Canada Inc. | Bank Code: | 002 |
| Bank Name: | Banque Scotia | Account Number: | 0861715 |
| Bank Address: | Scotia Plaza, 44 rue King Ouest | Swift/BIC Code: | NOSCCATT |
| | Toronto, Ontario M5H 1H1 | Transit Code: | 47696 |
| | Canada | Account Currency: | CAD |

Please forward remittance advice to AR.Support@fticonsulting.com.

Please remit cheque payments to: FTI Consulting Canada Inc.
A/S T10073
C.P. 10073, Succursale A
Toronto, ON M5W 2B1
Canada



Invoice Summary

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Re: CCAA Monitor

| | |
|-------------------|-------------------|
| Invoice No. | December 10, 2025 |
| Job No. | 102900003084 |
| Terms | 500001.9490 |
| Due Date: | Due Upon Receipt |
| Currency | December 10, 2025 |
| Tax Registration: | CAD |

Current Invoice Period: Charges posted through November 30, 2025

| Name | Title | Rate | Hours | Total |
|------------------------------------|--------------------------|------------|---------------|---------------------|
| Dean Mullett | Senior Managing Director | \$1,325.00 | 8.20 | \$10,865.00 |
| Jeffrey Rosenberg | Senior Managing Director | \$1,325.00 | 48.90 | \$64,792.50 |
| Jodi Porepa | Senior Managing Director | \$1,235.00 | 72.50 | \$89,537.50 |
| Adsaran Vithiyananthan | Director | \$905.00 | 10.70 | \$9,683.50 |
| Jennifer Ye | Consultant | \$520.00 | 81.90 | \$42,588.00 |
| Total Professional Services | | | 222.20 | \$217,466.50 |

| Expenses | Total |
|-----------------------|-----------------|
| Delivery & Courier | \$220.54 |
| Total Expenses | \$220.54 |

| Invoice Total | Amount CAD |
|------------------|---------------------|
| | \$217,687.04 |
| HST (13%) | \$28,299.32 |
| Total Due | \$245,986.36 |

Invoice Detail

Invoice No.
Job No.

December 10, 2025
102900003084
500001.9490

Total Professional Services

Dean Mullett

| | | | | |
|-------------------|---|-----------------------------|-------------|--------------------|
| 11/03/2025 | Various correspondence regarding Blakes stay lift motion; various correspondence regarding bank interest; status update with FTI team. | 0.50 | | |
| 11/06/2025 | Review draw request; review weekly budget variance. | 0.50 | | |
| 11/11/2025 | Various file oversight matters. | 0.80 | | |
| 11/13/2025 | Review weekly budget to actual variance; review Blakes motion materials. | 1.10 | | |
| 11/17/2025 | Status update with FTI team. | 0.30 | | |
| 11/19/2025 | Lenders stay lift motion hearing planning. | 0.20 | | |
| 11/20/2025 | Various discussions with Jeff Rosenberg and Jodi Porepa regarding stay lift hearing; review stay lift materials; review weekly actual to budget variance; review company draw request. | 1.60 | | |
| 11/21/2025 | Review stay lift order. | 0.30 | | |
| 11/25/2025 | Various file oversight matters. | 0.50 | | |
| 11/26/2025 | Various discussions with FTI team regarding record retention. | 0.70 | | |
| 11/27/2025 | Review info sharing protocol; call with Jodi Porepa regarding same; call with Jeff Rosenberg regarding same; review weekly budget to actual variance; discuss data room materials with Richard Kim. | 1.20 | | |
| 11/28/2025 | Review of [REDACTED] and available info; review [REDACTED]. | 0.50 | | |
| \$1,325.00 | | per hour x total hrs | 8.20 | \$10,865.00 |

Jeffrey Rosenberg

| | | |
|------------|--|------|
| 11/03/2025 | Review of payments; review of correspondence. | 1.80 |
| 11/04/2025 | Work on [REDACTED] received; review of correspondence; work on sale of miscellaneous equipment. | 2.30 |
| 11/05/2025 | Review of correspondence from legal counsel; work on tax matters; review of financial information; work on banking matters. | 2.60 |
| 11/06/2025 | Work on tax matters; review of files; correspondence from Blakes; work on [REDACTED]; work on banking matters; review of weekly reporting. | 2.80 |
| 11/07/2025 | Work on tax matters. | 1.40 |



Invoice Detail

Invoice No.
Job No.

December 10, 2025
102900003084
500001.9490

| | | | | |
|-------------------|---|-----------------------------|--------------|--------------------|
| 11/10/2025 | Work on account opening matters; work on [REDACTED] matters; work on tax matters. | 2.90 | | |
| 11/11/2025 | Work on bank account matters; approval of receipts and disbursements; review of tax matters. | 3.10 | | |
| 11/12/2025 | Work on [REDACTED] review of correspondence; review of [REDACTED] review of weekly reporting; review of banking matters. | 2.80 | | |
| 11/13/2025 | Work on tax matters; review of files; correspondence from Blakes; work on [REDACTED] work on banking matters; work on banking matters. | 2.80 | | |
| 11/14/2025 | Work on tax matters. | 1.80 | | |
| 11/17/2025 | Work on account opening matters; work on [REDACTED] matters; work on tax matters; work on corporate wind down matters; letter from [REDACTED] legal counsel. | 2.90 | | |
| 11/18/2025 | Review of tax matters; review of correspondence; review of payments; work on file wind down matters; work on information requests. | 2.70 | | |
| 11/19/2025 | Work on [REDACTED] review of correspondence; work on dissolution matters; review of variance analysis; prepare for court. | 2.50 | | |
| 11/20/2025 | Review of proposed payments; attend pre-hearing call with Osler; attend court; work on banking matters; review of endorsement; review of payments. | 2.70 | | |
| 11/21/2025 | Work on tax matters; review of court order. | 1.70 | | |
| 11/24/2025 | Work on protocol matters; correspondence with Osler; work on bank account matters; work on tax returns. | 2.60 | | |
| 11/25/2025 | Review of tax matters; review of record retention matters. | 1.90 | | |
| 11/26/2025 | Review of banking matters; review of weekly reporting; review of variance analysis. | 2.30 | | |
| 11/27/2025 | Review of proposed payments; work on bankruptcy and file wind down matters; review of correspondence from Blakes; review of record retention matters; review of budget to actual. | 2.70 | | |
| 11/28/2025 | Work on tax matters; work on information update matters; work on dissolution matters; review of correspondence from legal counsel. | 2.20 | | |
| 11/29/2025 | Review of correspondence. | 0.40 | | |
| \$1,325.00 | | per hour x total hrs | 48.90 | \$64,792.50 |

Jodi Porepa

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TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
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Invoice Detail

December 10, 2025
Invoice No. 102900003084
Job No. 500001.9490

| | | |
|------------|---|------|
| 11/03/2025 | Review financial reconciliation; review tax return reconciliations; follow up on [REDACTED]; follow up on outstanding information returns; review motion material filed. | 4.00 |
| 11/04/2025 | Follow up with US counsel [REDACTED]; follow up on US bank account; internal discussions on tax reconciliations; follow up with [REDACTED] on outstanding items; follow up on tax information returns. | 3.70 |
| 11/05/2025 | Review listing of all tax returns; internal discussions on reconciliations; follow up on outstanding information; review proposed disbursements; internal discussions regarding same; review variance analysis and provide comments. | 4.10 |
| 11/06/2025 | Finalize variance analysis; discussion with Blakes [REDACTED]; review tax returns and provide comments; review updated reconciliation of tax returns; call with [REDACTED] regarding tax returns and third party enquiries. | 2.30 |
| 11/07/2025 | Call with Blakes to [REDACTED]; review tax returns and provide comments; review updated reconciliation of tax returns. | 1.00 |
| 11/10/2025 | Review e-file authorization forms; internal discussion regarding tax returns and [REDACTED]; communication with [REDACTED]. | 4.00 |
| 11/11/2025 | Review e-file authorization forms; internal discussions regarding outstanding returns; review financial reconciliations for tax returns; internal discussion regarding tax returns and [REDACTED]; communication with [REDACTED]. | 5.20 |
| 11/12/2025 | Review financial reconciliation; internal discussions regarding document retention protocol; internal discussions regarding tax calculations and reconciliations performed; review US tax returns; sign e-authorizations; follow up call with Alston; review enquiries regarding document retention protocol. | 3.40 |
| 11/13/2025 | Review variance analysis and provide comments; review funding request; internal discussions regarding same; review financial reconciliations for tax returns; US tax returns; sign e-authorizations; review enquiries regarding document retention protocol. | 3.60 |
| 11/14/2025 | Email enquiries with Alston [REDACTED]; call with Alston regarding same; internal discussions regarding tax authorizations; review financial reconciliations for [REDACTED]; internal discussions regarding same; review and sign e-authorizations; internal discussions regarding information enquiries for document retention protocol. | 4.20 |
| 11/16/2025 | Review US tax returns; sign e-authorizations; follow up call with Alston; review enquiries regarding document retention protocol. | 1.30 |

Invoice Detail

December 10, 2025
Invoice No. 102900003084
Job No. 500001.9490

| | | |
|------------|---|------|
| 11/17/2025 | Review document retention requests and discuss approach going forward; internal discussions regarding outstanding tax returns; internal discussions regarding US bank account; internal discussions regarding next steps; discussions regarding specific state tax return reconciliations; follow up on Osler emails regarding dissolution. | 3.20 |
| 11/18/2025 | Internal discussions regarding outstanding tax returns; internal discussions regarding US bank account; internal discussions regarding next steps; discussions regarding specific state tax return reconciliations; follow up on Osler emails regarding dissolution; follow up with US counsel on dissolution. | 3.40 |
| 11/19/2025 | Internal discussions regarding document retention; internal discussions regarding outstanding tax requests; review variance analysis and provide comments; internal discussions regarding US bank account and outstanding information; review financial reconciliation regarding same. | 3.50 |
| 11/20/2025 | Attend court hearing; call with Osler to discuss court hearing; call with Osler to discuss document retention requests and next steps; review document retention requests; call with Blakes to discuss same. | 4.00 |
| 11/21/2025 | Review variance analysis and provide comments; review proposed disbursements and provide comments; internal discussions regarding same. | 3.30 |
| 11/24/2025 | Follow up on US-related tax enquiries; communication with Blakes regarding [REDACTED]; follow up on document retention policy; review and respond to third party enquiries. | 3.40 |
| 11/25/2025 | Internal discussions on tax; review draft responses and provide comments; review status of 401k review; follow up on [REDACTED] communication; follow up on US-related tax enquiries; coordinate follow up on US dissolutions; review draft responses to document retention requests and provide comments. | 2.90 |
| 11/26/2025 | Follow up on US-related tax enquiries; communication with Blakes regarding [REDACTED]; follow up on document retention policy; review and respond to third party enquiries; call with Osler to discuss recent document retention protocol; internal discussions on outstanding items and draft report. | 3.30 |
| 11/27/2025 | Review variance analysis and provide comments; review proposed disbursements and provide comments; internal discussions on tax; review bankruptcy documents; follow up on US-related tax enquiries. | 2.90 |

Invoice Detail

Invoice No.
Job No.

December 10, 2025
102900003084
500001.9490

| | | | | |
|------------|---|-----------------------------|--------------|--------------------|
| 11/28/2025 | Review proposed disbursements and provide comments; internal discussions on next steps and outstanding items; internal discussions on bankruptcy documents; internal discussion on outstanding [REDACTED] and other returns; follow up on outstanding tax returns; follow up on outstanding bank account and next steps; follow up on [REDACTED] enquiries. | 3.20 | | |
| 11/29/2025 | Review bankruptcy documents; review draft responses to document retention; review status of dissolutions and coordinate upcoming follow up; follow up on outstanding items and draft responses to third party enquiries. | 2.60 | | |
| | \$1,235.00 | per hour x total hrs | 72.50 | \$89,537.50 |

Adsaran Vithiyananthan

| | | | | |
|------------|--|-----------------------------|--------------|-------------------|
| 11/03/2025 | Review responses regarding tax; internal discussions. | 0.20 | | |
| 11/04/2025 | Review state tax returns for 2024; internal discussions on tax matters; review tax control sheet. | 1.40 | | |
| 11/05/2025 | Discussions on state tax returns; internal discussions; correspondence with bank on account opening. | 1.80 | | |
| 11/06/2025 | Internal discussions on tax matters; correspondence with tax professionals on US taxes; review documents for taxes; correspondence on bank account opening. | 0.80 | | |
| 11/07/2025 | Correspondence on tax matters; internal discussions. | 0.60 | | |
| 11/10/2025 | Internal discussion on tax returns, bank accounts, and other outstanding matters. | 1.70 | | |
| 11/11/2025 | Work on bank account opening matters; internal discussions on tax returns; review draft emails and documents. | 1.00 | | |
| 11/12/2025 | Correspondence on bank account opening matters; correspondence on tax returns; internal discussions. | 0.60 | | |
| 11/13/2025 | Internal discussions on state tax returns and next steps in finalizing; draft letter of direction to bank and coordinate bank account opening; various discussions and correspondence on state tax returns and bank account matters. | 1.20 | | |
| 11/14/2025 | Internal discussions on account opening; correspondence on the same; correspondence on tax matters. | 0.40 | | |
| 11/19/2025 | Internal discussions on bank account opening and tax returns; review correspondence from bank. | 0.40 | | |
| 11/20/2025 | Call on bank account opening; internal discussions. | 0.60 | | |
| | \$905.00 | per hour x total hrs | 10.70 | \$9,683.50 |

Invoice Detail

December 10, 2025
Invoice No. 102900003084
Job No. 500001.9490

Jennifer Ye

| | | |
|------------|--|------|
| 11/03/2025 | Discussion regarding state tax returns; review of Company summary regarding the same; upload motion materials to Monitor's website; review of [REDACTED] accounts; internal discussion regarding the same. | 2.10 |
| 11/04/2025 | Review new state returns; update summary regarding the same; review of October 2025 narratives for billing; revise and finalize narratives. | 5.30 |
| 11/05/2025 | Follow up on outstanding items; review of bank accounts and [REDACTED] call to vendor regarding [REDACTED]; email regarding the same; review of proposed payments for the Week Ending November 7, 2025; review of variance analysis for Week Ending October 31, 2025; internal call to discuss taxes and approve proposed payments. | 5.50 |
| 11/06/2025 | Review of state tax returns and outstanding questions; set up and approve wire for reserve draw; review of Company summary regarding the same; follow up on [REDACTED] accounts; follow up on [REDACTED] [REDACTED]; finalize public information forms; email regarding the same; finalize variance analysis for lender review; review of outstanding items; respond to enquiries to Monitor's hotline; follow up on tax filing summary. | 5.90 |
| 11/07/2025 | Follow up on outstanding items; various email correspondence regarding the same; review of tax filing summary and bank accounts. | 1.20 |
| 11/10/2025 | Follow up on outstanding items; review of state audit findings; internal discussion regarding taxes; various correspondence regarding [REDACTED]; review of e-filing authorization and declarations; call to discuss the same and other tax items. | 4.60 |
| 11/11/2025 | Follow up on state return matters; draft email regarding [REDACTED] and bank accounts; follow up regarding the same; discussion with US accountant regarding returns; review state returns with comments; internal call regarding the same; updates to the draft email. | 4.40 |
| 11/12/2025 | Follow up emails for outstanding items; summary of state return questions; update workbook regarding the same; review signed authorizations; review variance analysis for Week Ending November 7, 2025; discussion regarding tax payments to be made; review [REDACTED] form; follow up regarding outstanding returns; discussion regarding the same; update e-authorization forms for signature. | 6.10 |

Invoice Detail

Invoice No.
Job No.

December 10, 2025
102900003084
500001.9490

| | | |
|------------|--|------|
| 11/13/2025 | Follow up on status of tax returns; review e-authorizations for signing; finalize executed e-authorizations; review of state return; internal discussion regarding addresses and signatures; calls to accountant. | 6.50 |
| 11/14/2025 | Update tax returns for address line; internal discussions regarding the same; calls to accountant; call with Alston; internal call regarding record retention; review and respond to hotline enquiry. | 3.60 |
| 11/17/2025 | Follow up on outstanding items; discussion with bank regarding accounts; review of state returns to be finalized; discussions with accountant regarding the same; comparison to 2023 returns; correspondence with disclaimed vendors. | 4.80 |
| 11/18/2025 | Follow up on returns with tax accountant; follow up on bank account opening; review of tax matters and other outstanding items; calls to bank; calls to accountant. | 2.10 |
| 11/19/2025 | Review of variance analysis for the Week Ending November 14, 2025; review of proposed payments for the Week Ending November 21, 2025; follow up on bank account opening; discussion regarding record retention protocol; emails regarding the same; finalize approval of proposed payments; internal discussion regarding record retention; call to counsel regarding the same. | 5.30 |
| 11/20/2025 | Call with counsel; finalize variance analysis; upload court documents to Monitor's website; approve proposed payments and set up wire for reserve draw; calls regarding outstanding items. | 3.70 |
| 11/21/2025 | Various discussion with bank regarding account opening and change of signers; calls to accountant regarding returns; follow up on outstanding items. | 1.80 |
| 11/24/2025 | Follow up on outstanding items; review of record retention request; internal discussions regarding the same; discussion with tax accountant regarding state returns; upload documents to Monitor's website; discussion with bank regarding account opening. | 3.50 |
| 11/25/2025 | Follow up on outstanding items; internal discussion regarding bank accounts; review of variance analysis for the Week Ending November 21, 2025; follow up on 401k status; review of and update to Monitor's bank accounts; update workbook for record retention requests; call with counsel regarding the same; internal discussion regarding the same; review of tax return status and outstanding items. | 4.90 |
| 11/26/2025 | Draft response to employee enquiry; review of tax information requested; internal discussion regarding outstanding items; draft language to record retention request; finalize variance analysis for review. | 2.30 |

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TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com

Invoice Detail

Invoice No. December 10, 2025
Job No. 102900003084
500001.9490

| | | | | |
|------------|---|------|-----------------|-----------------------------|
| 11/27/2025 | Update [REDACTED] for October 2025; follow up on outstanding items; respond to enquiry received to Monitor's hotline; summary of draft responses; follow up on status of bank accounts; finalize variance analysis for lender review. | 4.00 | | |
| 11/28/2025 | Update bankruptcy documents; follow up on data retention request and update to workbook regarding the same; draft responses to enquiries; follow up with bank and accountant regarding taxes. | 4.30 | | |
| | | | \$520.00 | per hour x total hrs |
| | | | 81.90 | \$42,588.00 |

| | | | |
|--|------------------------------------|------------|---------------------|
| | Total Professional Services | CAD | \$217,466.50 |
|--|------------------------------------|------------|---------------------|



Corporate Finance

January 12, 2026

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

Re: CCAA Monitor
Job No. 500001.9490
Invoice No. 102900003227

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through December 31, 2025.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Rosenberg", with a long horizontal stroke extending to the right.

Jeffrey Rosenberg
Senior Managing Director



Invoice Remittance

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

| | |
|--------------------------|-------------------------|
| Invoice No. | January 12, 2026 |
| Job No. | 102900003227 |
| Terms | 500001.9490 |
| Due Date: | Due Upon Receipt |
| Currency | January 12, 2026 |
| Tax Registration: | CAD |

Re:CCAA Monitor

Current Invoice Period: Charges posted through December 31, 2025

Amount Due Current Invoice **\$214,167.32**

Bank Information

Please indicate our invoice number with your remittance

| | | | |
|----------------------|--|--------------------------|-----------------|
| Account Name: | FTI Consulting Canada Inc. | Bank Code: | 002 |
| Bank Name: | Banque Scotia | Account Number: | 0861715 |
| Bank Address: | Scotia Plaza, 44 rue King Ouest | Swift/BIC Code: | NOSCCATT |
| | Toronto, Ontario M5H 1H1 | Transit Code: | 47696 |
| | Canada | Account Currency: | CAD |

Please forward remittance advice to AR.Support@fticonsulting.com.

Please remit cheque payments to: **FTI Consulting Canada Inc.**
A/S T10073
C.P. 10073, Succursale A
Toronto, ON M5W 2B1
Canada



Invoice Summary

Chesswood Group Limited
41 Scarsdale Road, Suite 5
Toronto, ON M3B 2R2
Canada

| | |
|-------------------|------------------|
| Invoice No. | January 12, 2026 |
| Job No. | 102900003227 |
| Terms | 500001.9490 |
| Due Date: | Due Upon Receipt |
| Currency | January 12, 2026 |
| Tax Registration: | CAD |

Re: CCAA Monitor

Current Invoice Period: Charges posted through December 31, 2025

| Name | Title | Rate | Hours | Total |
|------------------------------------|--------------------------|------------|---------------|---------------------|
| Dean Mullett | Senior Managing Director | \$1,325.00 | 6.30 | \$8,347.50 |
| Jeffrey Rosenberg | Senior Managing Director | \$1,325.00 | 40.80 | \$54,060.00 |
| Jodi Porepa | Senior Managing Director | \$1,235.00 | 62.20 | \$76,817.00 |
| Jennifer Ye | Consultant | \$520.00 | 93.50 | \$48,620.00 |
| Joshua Gelman | Consultant | \$450.00 | 3.50 | \$1,575.00 |
| Total Professional Services | | | 206.30 | \$189,419.50 |
| Expenses | | | | Total |
| Delivery & Courier | | | | \$109.10 |
| Total Expenses | | | | \$109.10 |
| Invoice Total | | | | Amount CAD |
| | | | | \$189,528.60 |
| HST (13%) | | | | \$24,638.72 |
| Total Due | | | | \$214,167.32 |

Invoice Detail

Invoice No.
Job No.

January 12, 2026
102900003227
500001.9490

Total Professional Services

Dean Mullett

| | | | |
|------------|---|-------------------|-----------------------------|
| 12/01/2025 | Review inbound correspondence regarding legal counsel info request; various matters regarding file oversight. | 0.90 | |
| 12/03/2025 | Review draw request; various discussions regarding same. | 0.40 | |
| 12/04/2025 | Various file update matters; review budget to actual. | 0.80 | |
| 12/05/2025 | Review draw request. | 0.50 | |
| 12/10/2025 | Various file oversight matters. | 0.30 | |
| 12/11/2025 | Review weekly budget to actual variance report; distribution of same. | 0.50 | |
| 12/12/2025 | File oversight and wrap-up discussions with Jeff Rosenberg. | 0.40 | |
| 12/16/2025 | Various file oversight matters; various correspondence with Osler regarding court hearing. | 0.30 | |
| 12/18/2025 | Review weekly variance report; various correspondence with counsel regarding January hearing to terminate CCAA. | 0.80 | |
| 12/23/2025 | File update matters. | 0.30 | |
| 12/24/2025 | Weekly budget to variance; discussion with Lender regarding [REDACTED] | 1.10 | |
| | | \$1,325.00 | per hour x total hrs |
| | | 6.30 | \$8,347.50 |

Jeffrey Rosenberg

| | | |
|------------|---|------|
| 12/01/2025 | Attend update call; work with legal counsel on file finalization matters. | 2.30 |
| 12/02/2025 | Review of receipts; review of file closing matters; review of tax matters. | 2.10 |
| 12/03/2025 | Work on [REDACTED]; work on variance analysis. | 1.90 |
| 12/04/2025 | Review of proposed payments; review of correspondence. | 2.50 |
| 12/05/2025 | Work on [REDACTED]; review of correspondence; update call with Blakes and Alston. | 2.60 |
| 12/08/2025 | Review of claims; review of correspondence from legal counsel; review of tax matters. | 2.20 |
| 12/09/2025 | Work on tax assessment matters; review of correspondence; review of correspondence from Blakes; work on record retention matters. | 2.70 |
| 12/10/2025 | Work on [REDACTED] call regarding the same; work on records matters; review of correspondence from Blakes; review of invoice. | 2.60 |

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TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com

Invoice Detail

Invoice No. **102900003227**
Job No. **500001.9490**

January 12, 2026

| | | |
|-------------------|---|-----------------------------|
| 12/11/2025 | Review of tax matters; update summary for lenders; review of analysis; work on court report. | 2.80 |
| 12/12/2025 | Work on record retention matters; call with Blakes; review of weekly reporting. | 2.30 |
| 12/15/2025 | Review of correspondence from Blakes; review of files for information; work on banking matters; work on tax matters. | 2.30 |
| 12/16/2025 | Work on Monitor's Report; work on tax matters; work on bank account matters; review of correspondence; review of [REDACTED] matters. | 2.70 |
| 12/17/2025 | Work on [REDACTED]; review of correspondence; review of correspondence from Blakes; review of correspondence from Olser. | 2.40 |
| 12/18/2025 | Work on tax matters; work on record retention matters. | 2.60 |
| 12/19/2025 | Review of correspondence from legal counsel regarding winddown; discussion regarding the same; work on banking matters; review of payments. | 1.70 |
| 12/22/2025 | Work on tax matters. | 0.60 |
| 12/23/2025 | Work on tax matters; review of correspondence; review of variance analysis. | 1.50 |
| 12/24/2025 | Review of variance reporting; work on tax matters; review of bank correspondence; review of expenses. | 1.60 |
| 12/31/2025 | Work on court report, review of correspondence. | 1.40 |
| \$1,325.00 | | per hour x total hrs |
| | | 40.80 |
| | | \$54,060.00 |

Jodi Porepa

| | | |
|------------|--|------|
| 12/01/2025 | Internal discussions regarding document retention protocol and outstanding items required for wind down; call with US counsel to [REDACTED]. | 3.70 |
| 12/02/2025 | Internal update on outstanding items; review preparation for bankruptcies and dissolutions; update on status with [REDACTED]; discussions around US bank accounts; discussions regarding tax returns and US mailing addresses; status of 401k plan wind down; discussion regarding remaining costs; discussions regarding draft court report; discussions regarding document retention protocol. | 3.60 |

Invoice Detail

Invoice No.
Job No.

January 12, 2026
102900003227
500001.9490

| | | |
|------------|--|------|
| 12/03/2025 | Internal update on outstanding items; review preparation for bankruptcies and dissolutions; update on status with registered agent; discussions around US bank accounts; discussions regarding tax returns and US mailing addresses; status of 401k plan wind down; discussion regarding remaining costs; discussions regarding draft court report; discussions regarding document retention protocol. | 3.80 |
| 12/04/2025 | Review variance analysis and provide comments; internal discussions regarding tax returns and setting up US bank accounts; internal discussions regarding document retention protocol. | 3.60 |
| 12/05/2025 | Review proposed disbursements; review financial reconciliation and provide comments; internal discussions regarding same; internal discussions regarding document retention protocol and outstanding items required for wind down; call with Blakes and US counsel to discuss dissolutions and bankruptcies. | 3.90 |
| 12/08/2025 | Call with Osler to discuss document retention protocol; call with Osler to discuss US bank accounts; internal discussion on tax returns; internal review of [REDACTED]; internal discussions on outstanding items and next steps. | 4.10 |
| 12/09/2025 | Call with Osler to discuss [REDACTED]; call with Osler to [REDACTED]; internal discussion on tax returns; internal review of [REDACTED]; internal discussions on outstanding items and next steps. | 2.80 |
| 12/10/2025 | Call with Osler to [REDACTED]; call with Osler to [REDACTED]; internal discussion on tax returns; internal review of [REDACTED]; internal discussions on outstanding items and next steps. | 3.30 |
| 12/11/2025 | Call with Osler to [REDACTED]; call with Osler to [REDACTED]; internal discussion on tax returns; internal review of [REDACTED]; internal discussions on outstanding items and next steps. | 2.60 |
| 12/12/2025 | Call with Osler to [REDACTED]; call with Osler to [REDACTED]; internal discussion on tax returns; internal review of [REDACTED]; internal discussions on outstanding items and next steps. | 2.50 |
| 12/15/2025 | Review variance analysis and provide comments; review proposed disbursements and sign off on payments; internal discussions regarding tax returns; internal discussions regarding document retention protocol; call with counsel to [REDACTED]; [REDACTED] call with Blakes to [REDACTED]; [REDACTED]; communication with US tax advisors. | 2.50 |

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Invoice Detail

Invoice No. **102900003227**
Job No. **500001.9490**

January 12, 2026

| | | |
|------------|--|------|
| 12/16/2025 | Call with Osler to discuss [REDACTED]; call with [REDACTED]; internal discussions regarding same; review and respond to Blakes [REDACTED] review and respond to email correspondence. | 3.40 |
| 12/17/2025 | Review variance analysis and provide comments; review proposed disbursements and sign off on payments; internal discussions regarding tax returns; internal discussions regarding document retention protocol; call with counsel to discuss [REDACTED]; call with Blakes to [REDACTED] communication with US tax advisors. | 2.70 |
| 12/18/2025 | Review variance analysis and provide comments; review proposed disbursements and sign off on payments; internal discussions regarding tax returns; internal discussions regarding document retention protocol; call with counsel to discuss [REDACTED]; call with Blakes to [REDACTED]; communication with US tax advisors. | 2.40 |
| 12/19/2025 | Review variance analysis and provide comments; review proposed disbursements and sign off on payments; internal discussions regarding tax returns; internal discussions regarding document retention protocol; call with counsel to discuss [REDACTED]; call with Blakes to [REDACTED] communication with US tax advisors. | 2.60 |
| 12/22/2025 | Follow up with [REDACTED] regarding bank accounts; internal discussions regarding same; follow up on tax enquiries; internal discussions regarding same; review variance analysis and provide comments; review proposed disbursements and provide comments; internal discussion regarding status update and follow up required; follow up on US tax outstanding issues; follow up on email correspondence with [REDACTED]; follow up on email correspondence with Alston; review bankruptcy documents. | 2.80 |
| 12/23/2025 | Follow up with [REDACTED] regarding bank accounts; internal discussions regarding same; follow up on tax enquiries; internal discussions regarding same; review variance analysis and provide comments; review proposed disbursements and provide comments; internal discussion regarding status update and follow up required; follow up on US tax outstanding issues; follow up on email correspondence with [REDACTED]; follow up on email correspondence with Alston; review bankruptcy documents. | 2.50 |

Invoice Detail

Invoice No. **102900003227**
Job No. **500001.9490**

January 12, 2026

| | | | | |
|-------------------|--|-----------------------------|--------------|--------------------|
| 12/24/2025 | Follow up with █████ regarding bank accounts; internal discussions regarding same; follow up on tax enquiries; internal discussions regarding same; review variance analysis and provide comments; review proposed disbursements and provide comments; internal discussion regarding status update and follow up required; follow up on US tax outstanding issues; follow up on email correspondence with █████; follow up on email correspondence with Alston; review bankruptcy documents. | 2.60 | | |
| 12/29/2025 | Review bankruptcy documents; internal discussions regarding bank accounts; internal discussions regarding outstanding tax items; follow up with counsel on █████; follow up with counsel on document retention protocol; internal discussions regarding same; review and respond to emails. | 2.30 | | |
| 12/30/2025 | Review bankruptcy documents and provide comments; review draft report and provide comments; update draft report. | 4.00 | | |
| 12/31/2025 | Review and respond to Osler; review and respond to email correspondence. | 0.50 | | |
| \$1,235.00 | | per hour x total hrs | 62.20 | \$76,817.00 |

Jennifer Ye

| | | |
|------------|--|------|
| 12/01/2025 | Follow up on outstanding items; review of dissolution documents; calls to counsel; updates to bankruptcy documents; internal discussions regarding the same. | 4.60 |
| 12/02/2025 | Review of variance analysis for Week Ending November 28, 2025; follow up on outstanding items; review of address change forms for bank; email to registered agent regarding services; discussions regarding the same; call to bank regarding account; call to US tax accountant; follow up enquiries for taxes outstanding; discussion for mailing options for payment; call to state department of revenue; call with registered agent; internal discussion regarding to-do list. | 7.10 |
| 12/03/2025 | Follow up on outstanding items; emails and calls to bank; finalize variance analysis for review; calls to states regarding addresses; call to bank regarding cheque; call to █████. | 5.00 |
| 12/04/2025 | Review of proposed payments for Week Ending December 5, 2025; follow up on outstanding items; calls to state regarding outstanding taxes; calls to states and █████ for return questions; calls to US tax accountant regarding the same; finalize variance analysis for lender review; updates to outstanding items list. | 6.70 |

Invoice Detail

Invoice No.
Job No.

January 12, 2026
102900003227
500001.9490

| | | |
|------------|---|------|
| 12/05/2025 | Follow up on proposed payment approvals; set up wire for reserve draw; calls to bank regarding account; calls to US tax accountant regarding outstanding tax liability; internal call to discuss outstanding items; approve proposed payments; follow up with registered agent regarding annual reports; coordinate mailing for cheque payment. | 7.80 |
| 12/08/2025 | Review and follow up on outstanding items; draft emails to counsel regarding [REDACTED]; review of [REDACTED]; call to department of revenue; internal call regarding outstanding items; follow up on state return items; call regarding 401k plan; summary of AP to consider for wind-down; summary of dissolution next steps; follow up on bankruptcy prep and creditor listing items. | 7.60 |
| 12/09/2025 | Update data workbook for physical storage quotes; calls to state departments of revenue; follow up on outstanding items; internal discussions regarding calls to state departments of revenue; update to tracker regarding the same; update request information regarding vendors; call to counsel regarding [REDACTED]; review of November 2025 narratives. | 6.90 |
| 12/10/2025 | Call to states departments of revenue; update workbook regarding the same; review of variance analysis for the Week Ending December 5, 2025; follow up on outstanding items; calls to US bank regarding accounts; respond to enquiries and draft emails; update data retention workbook for minute book information; updates to creditor listing for bankruptcy items; internal call regarding outstanding items. | 4.70 |
| 12/11/2025 | Call to state department of revenue; draft emails for responses to record retention requests; email to US tax accountant; update to tax workbook; various discussions with registered agent; finalize variance analysis for lender review; follow up on outstanding items. | 6.50 |
| 12/12/2025 | Follow up on outstanding items; address enquiries for record retention request; call to registered agent regarding [REDACTED] draft Ninth Monitor's Report; review of Monitor's billings; finalize billing summary attachments for court report; internal call to discuss outstanding items; calls to US tax accountants; call with bank on bank accounts; follow up email regarding the same. | 5.20 |
| 12/15/2025 | Various correspondence regarding US bank accounts; email to Rifco regarding mail received; review of registered agent annual report filings; call with counsels; download of minute books; update data retention workbook regarding the same; finalize approval for 401k expense; call regarding the same; follow up on outstanding items. | 5.50 |

FTI Consulting Canada, Inc.
TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com

Invoice Detail

Invoice No.
Job No.

January 12, 2026
102900003227
500001.9490

| | | |
|-----------------|---|-----------------------------|
| 12/16/2025 | Update draft Monitor's report for 401k wind down status; respond to enquiries received to Monitor's hotline; call to 401k third-party plan administrator; follow up on outstanding items; finalize updates to creditor listing. | 2.50 |
| 12/17/2025 | Review of variance analysis for Week Ending December 12, 2025; review of proposed payments for Week Ending December 19, 2025; follow up on outstanding items; calls to tax accountant. | 2.00 |
| 12/18/2025 | Follow up on outstanding items; discussion with US colleague regarding letters received; finalize variance analysis for lender review. | 1.40 |
| 12/19/2025 | Follow up on outstanding items; calls to US bank; various correspondence with tax accountants; internal discussion regarding US bank accounts and tax returns; approve proposed payments. | 2.70 |
| 12/22/2025 | Summary of discussion items for call with bank; update to workbook regarding the same; internal discussion regarding bank and accounts; follow up emails regarding the same; calls to US tax accountant regarding returns; follow up emails regarding the same; follow up on outstanding items. | 3.30 |
| 12/23/2025 | Follow up on outstanding items; variance analysis for Week Ending December 19, 2025; follow up with US tax accountant; call to bank regarding accounts; discussion with Company regarding invoices to be paid; internal call to discuss outstanding items. | 4.10 |
| 12/24/2025 | Follow up on outstanding items; finalize variance analysis for lender review; internal email regarding tax returns filed; correspondence with counsel regarding [REDACTED]. | 2.10 |
| 12/29/2025 | Follow up on outstanding items; call with bank regarding accounts; call to registered agent regarding annual reports; email correspondence regarding the same; email correspondence with disclaimed vendor; internal discussion regarding [REDACTED]. | 3.40 |
| 12/30/2025 | Email to 401k plan administrator; call with Company to discuss [REDACTED] matters; review of variance analysis for the Week Ended December 26, 2025; update bank account information; call to department of revenue regarding payment. | 2.30 |
| 12/31/2025 | Finalize variance analysis for lender review; review of bankruptcy document comments; correspondence with registered agent regarding billings; internal discussion regarding [REDACTED]. | 2.10 |
| \$520.00 | | per hour x total hrs |
| | | 93.50 |
| | | \$48,620.00 |

Joshua Gelman

FTI Consulting Canada, Inc.
TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



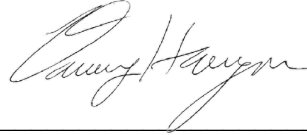
Invoice Detail

Invoice No. **January 12, 2026**
Job No. **102900003227**
500001.9490

| | | | | |
|------------|--|-----------------------------|-------------|-------------------|
| 12/04/2025 | Call [REDACTED] to deal with filing information. | 0.60 | | |
| 12/09/2025 | Calls to state department of revenue to discuss options for address change on tax returns. | 2.10 | | |
| 12/10/2025 | Call to department of revenue to discuss tax return address information. | 0.10 | | |
| 12/11/2025 | Call to discuss options for address change on tax return. | 0.70 | | |
| | \$450.00 | per hour x total hrs | 3.50 | \$1,575.00 |

| | | |
|------------------------------------|------------|---------------------|
| Total Professional Services | CAD | \$189,419.50 |
|------------------------------------|------------|---------------------|

THIS IS EXHIBIT "B" REFERRED TO IN
THE AFFIDAVIT OF JEFFREY ROSENBERG
SWORN BEFORE ME ON THIS 16th DAY OF JANUARY, 2026

A handwritten signature in cursive script, appearing to read "Davis Haugen".

Davis Haugen (LSO No. 90412J)
A Commissioner for Taking Affidavits

EXHIBIT B

| Invoice No./Period | Invoice Date | Fees (\$) | Expenses (\$) | HST (\$) | Total Fees, Disbursements, and HST (\$) | Hours Billed | Average Billed Rate (\$) |
|--|--------------|-------------------|-----------------|-------------------|--|-----------------|-----------------------------|
| 102900002877 (September 1, 2025 - September 30, 2025) | 10/10/2025 | 288,535.00 | 2,271.69 | 37,804.87 | 328,611.56 | 319.00 | 904.50 |
| 102900002977 (October 1, 2025 - October 31, 2025) | 11/11/2025 | 255,606.50 | - | 33,228.85 | 288,835.35 | 254.90 | 1,002.77 |
| 102900003084 (November 1, 2025 - November 30, 2025) | 12/10/2025 | 217,466.50 | 220.54 | 28,299.32 | 245,986.36 | 222.20 | 978.70 |
| 102900003227 (December 1, 2025 - December 31, 2025) | 1/12/2026 | 189,419.50 | 109.10 | 24,638.72 | 214,167.32 | 206.30 | 918.17 |
| Total | | 951,027.50 | 2,601.33 | 123,971.76 | 1,077,600.59 | 1,002.40 | 948.75 |

THIS IS EXHIBIT "C" REFERRED TO IN
THE AFFIDAVIT OF JEFFREY ROSENBERG
SWORN BEFORE ME ON THIS 16th DAY OF JANUARY, 2026

A handwritten signature in cursive script, appearing to read "Davis Haugen".

Davis Haugen (LSO No. 90412J)
A Commissioner for Taking Affidavits

EXHIBIT C

| September 1, 2025 - December 31, 2025 | | | | |
|---------------------------------------|--------------------------|----------|-----------------|-------------------|
| Dean Mullett | Senior Managing Director | 1,325.00 | 29.30 | 38,822.50 |
| Dean Mullett | Senior Managing Director | 1,280.00 | 31.20 | 39,936.00 |
| Jeffrey Rosenberg | Senior Managing Director | 1,325.00 | 141.10 | 186,957.50 |
| Jeffrey Rosenberg | Senior Managing Director | 1,280.00 | 58.10 | 74,368.00 |
| Jodi Porepa | Senior Managing Director | 1,235.00 | 216.10 | 266,883.50 |
| Jodi Porepa | Senior Managing Director | 1,090.00 | 62.40 | 68,016.00 |
| Richard Kim | Managing Director | 1,095.00 | 1.50 | 1,642.50 |
| Richard Kim | Managing Director | 1,060.00 | 33.00 | 34,980.00 |
| Adsaran Vithiyananthan | Director | 905.00 | 26.90 | 24,344.50 |
| Adsaran Vithiyananthan | Director | 770.00 | 11.10 | 8,547.00 |
| Carter Wood | Senior Consultant | 745.00 | 20.60 | 15,347.00 |
| Carter Wood | Senior Consultant | 675.00 | 37.90 | 25,582.50 |
| Adam Gasch | Consultant | 435.00 | 0.20 | 87.00 |
| Jennifer Ye | Consultant | 520.00 | 242.00 | 125,840.00 |
| Jennifer Ye | Consultant | 435.00 | 85.10 | 37,018.50 |
| Joshua Gelman | Consultant | 450.00 | 5.90 | 2,655.00 |
| Total | | | 1,002.40 | 951,027.50 |

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED AND IN THE
MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF CHESSWOOD GROUP LIMITED, et al.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding Commenced at Toronto

AFFIDAVIT OF JEFFREY ROSENBERG
(sworn January 16, 2026)

OSLER, HOSKIN & HARCOURT LLP

1 First Canadian Place
100 King Street West, Suite 6200
Toronto, Ontario M5X 1B8

Marc Wasserman LSO#: 44066M

Tel: 416-862-4908

Email: mwasserman@osler.com

Dave Rosenblat LSO#: 64586K

Tel: 416-862-5673

Email: drosenblat@osler.com

Sean Stidwill LSO#: 71078J

Tel: 416-862-4217

Email: sstidwill@osler.com

Lawyers for the Monitor

APPENDIX “B” – STIDWILL FEE AFFIDAVIT

(see attached)

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD
HOLDINGS LTD., CHESSWOOD US ACQUISITION CO LTD., LEASE-WIN
LIMITED, WINDSET CAPITAL CORPORATION, CHESSWOOD CAPITAL
MANAGEMENT INC., CHESSWOOD CAPITAL MANAGEMENT USA INC.,
942328 ALBERTA INC., 908696 ALBERTA INC., 1000390232 ONTARIO INC.
and CGL HOLDCO, LLC

AFFIDAVIT OF SEAN STIDWILL
(sworn January 15, 2026)

I, Sean Stidwill, of the City of Ottawa, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a barrister and solicitor qualified to practice law in the Province of Ontario and I am a partner in the law firm of Osler, Hoskin & Harcourt LLP (“**Osler**”), counsel to FTI Consulting Canada Inc. (“**FTI**”), in its capacity as Court-appointed Monitor (in such capacity, the “**Monitor**”) in the above-captioned proceedings pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) and, as such, I have knowledge of matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. I make this affidavit in support of a motion by the Monitor for an Order, among other things, approving the fees and disbursements of the Monitor and Osler as counsel to the Monitor.

3. Attached hereto collectively as Exhibit “A” are redacted copies of the statements of account of Osler (the “**Osler Accounts**”) in respect of services rendered to the Monitor in respect of the within proceedings for the period from September 1, 2025 to January 12, 2026 (the “**Billing Period**”). During the Billing Period, the total fees billed by Osler were \$345,787.00, plus disbursements of \$2,232.81 and applicable taxes of \$45,154.44.

4. Attached hereto as Exhibit “B” is a schedule summarizing the total amounts charged by Osler during the Billing Period contained in the Osler Accounts.

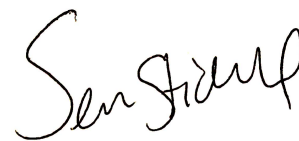
5. As set out in Exhibit “C”, 354.70 hours were incurred by Osler personnel during the Billing Period, which when divided by the total fees results in an average hourly rate of approximately \$974.87 (exclusive of applicable taxes).

6. To the best of my knowledge, (i) the total hours, fees and disbursements incurred by Osler during the Billing Period are reasonable and appropriate in the circumstances, and (ii) the hourly rates charged by Osler are comparable to the rates charged by law firms in the Toronto market for the provision of similar services, and are comparable to the hourly rates charged by Osler for services rendered in relation to similar proceedings.

SWORN BEFORE ME over videoconference
this 15th day of January, 2026 in accordance
with O. Reg. 431/20, Administering Oath or
Declaration Remotely. The affiant is located
in the City of Ottawa, in the Province of
Ontario and the commissioner is located in the
City of Toronto, in the Province of Ontario.

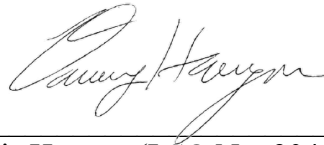


Davis Haugen (LSO No. 90412J)
Commissioner for Taking Affidavits



Sean Stidwill

THIS IS EXHIBIT "A" REFERRED TO IN
THE AFFIDAVIT OF SEAN STIDWILL
SWORN BEFORE ME ON THIS 15th DAY OF JANUARY, 2026

A handwritten signature in cursive script, appearing to read "Davis Haugen".

Davis Haugen (LSO No. 90412J)
A Commissioner for Taking Affidavits

Exhibit A

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

Invoice Issued in Canadian Dollars

FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto-Dominion Centre, P.O. Box 104
Toronto, ON M5K 1G8
CANADA

Invoice No.: 13086415
Date: October 31, 2025
Payor ID: 223352
GST/HST No.: 121983217 RT0001

Attention: Jeffrey Rosenberg
Senior Managing Director

Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Project East (F#1262237) .

| | |
|-------------------------|-------------------|
| OUR FEE HEREIN | 223,465.00 |
| REIMBURSABLE EXPENSES * | 591.80 |
| HST @ 13% | 29,083.31 |
| TOTAL (CAD): | 253,140.11 |

* Includes non-taxable expenses of 339.00 CAD

Accounts are due and payable on delivery. Interest will accrue at the annual rate of 12% from the date that is one month after delivery until the date paid.



We are committed to protecting the environment. Please provide your email address to payments@osler.com to receive invoices and reminder statements electronically.



REMITTANCE ADVICE

Canadian Dollars EFT and Wire Payments:

TD Canada Trust
751 3rd Street S.W.
Calgary, Alberta T2P 4K8
Transit No: 80629-0004
Account No: 5219313
SWIFT Code: TDOMCATTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Invoice No.: 13086415
Payor ID: 223352
Amount: 253,140.11 CAD

Please provide details of EFT/wire to payments@osler.com, itemizing invoice number(s) being paid. Email money transfers are not accepted.

Please return remittance advice(s) with cheque.

OUTSTANDING INVOICE SUMMARY

CAD INVOICES

| INVOICE # | DATE | FEES | EXPENSES | TAXES | TOTAL | ACCOUNTS RECEIVABLE |
|--------------------------------|-----------|-------------------|-----------------|------------------|-------------------|---------------------|
| 13031375 | Jun-30-25 | 237,398.50 | 485.65 | 30,924.95 | 268,809.10 | 268,809.10 |
| 13042180 | Jul-31-25 | 162,223.50 | 1,328.00 | 21,217.63 | 184,769.13 | 184,769.13 |
| 13072431 | Sep-22-25 | 67,846.00 | 1,518.83 | 8,973.36 | 78,338.19 | 78,338.19 |
| 13086415 | Oct-31-25 | 223,465.00 | 591.80 | 29,083.31 | 253,140.11 | 253,140.11 |
| TOTAL OUTSTANDING (CAD) | | 690,933.00 | 3,924.28 | 90,199.25 | 785,056.53 | 785,056.53 |

FEE SUMMARY

| NAME | HRS | RATE | FEES |
|--------------------------|---------------|-------|-------------------|
| <u>PARTNER</u> | | | |
| Kelsey Armstrong | 6.70 | 1,065 | 7,135.50 |
| Shawn T. Irving | 8.70 | 1,200 | 10,440.00 |
| Kimberly Maguire | 0.50 | 1,095 | 547.50 |
| David Rosenblat | 31.10 | 1,200 | 37,320.00 |
| Mark Sheeley | 39.20 | 995 | 39,004.00 |
| Sean Stidwill | 78.90 | 960 | 75,744.00 |
| Marc Wasserman | 4.60 | 1,650 | 7,590.00 |
| <u>ASSOCIATE</u> | | | |
| Tiffany Dang | 0.40 | 680 | 272.00 |
| Albina Mamonkina | 16.40 | 630 | 10,332.00 |
| Lipi Mishra | 11.60 | 930 | 10,788.00 |
| Lauren Scott | 21.20 | 730 | 15,476.00 |
| Jessica Silverman | 4.60 | 810 | 3,726.00 |
| <u>PARAPROFESSIONAL</u> | | | |
| Elizabeth E. Buchanan | 0.50 | 300 | 150.00 |
| Kevin MacEachern | 4.40 | 325 | 1,430.00 |
| <u>STUDENT</u> | | | |
| Jennifer Bieman | 8.00 | 390 | 3,120.00 |
| Stephen Fulford | 0.60 | 390 | 234.00 |
| Chloe Jurczyk | 0.40 | 390 | 156.00 |
| TOTAL FEES (CAD): | 237.80 | | 223,465.00 |

FEE DETAIL

| DATE | NAME | DESCRIPTION | HRS |
|-----------|------------------|---|------|
| Sep-02-25 | Albina Mamonkina | Updating [REDACTED] contract disclaimers. | 0.30 |

| | | | |
|-----------|-------------------|--|------|
| Sep-02-25 | David Rosenblat | Reviewing correspondence. | 0.10 |
| Sep-02-25 | Mark Sheeley | Correspondence and discussion regarding draft court materials. | 0.80 |
| Sep-04-25 | David Rosenblat | Reviewing correspondence; engaged regarding upcoming motion materials. | 0.20 |
| Sep-05-25 | Albina Mamonkina | Reviewing and updating █████ contract disclaimers; communicating internally and with FTI regarding same. | 0.60 |
| Sep-05-25 | Jessica Silverman | Attending to email from S. Stidwill regarding █████. | 0.20 |
| Sep-06-25 | Sean Stidwill | Drafting 8th report; drafting two orders; attending on review of file matters in connection with same. | 8.10 |
| Sep-07-25 | David Rosenblat | Reviewing and commenting on report; reviewing correspondence; responding to email. | 1.40 |
| Sep-07-25 | Sean Stidwill | Drafting 8th report; drafting two orders; attending on review of file matters in connection with same. | 6.20 |
| Sep-08-25 | Kelsey Armstrong | Reviewing and commenting on draft approval and vesting order and Monitor's report for Easy Legal transaction. | 0.50 |
| Sep-08-25 | Albina Mamonkina | Sending out █████ contract disclaimers; communicating internally and with FTI regarding same. | 0.50 |
| Sep-08-25 | David Rosenblat | Reviewing correspondence; responding to email; attending calls with FTI; attending internal call regarding report; attending to same. | 2.90 |
| Sep-08-25 | Mark Sheeley | Revising draft materials; correspondence and discussion regarding same. | 2.50 |
| Sep-08-25 | Jessica Silverman | Reviewing materials for █████. | 0.50 |
| Sep-08-25 | Sean Stidwill | Attending on court report, CCAA termination order, and Easy Legal AVO matters; sending draft AVO to Gowlings; attending on calls with M. Sheeley and D. Rosenblat; attending on Bishop matters; attending on disclaimer matters; attending on call with J. Porepa; attending on calls with D. Rosenblat regarding court materials; attending on related discussions, correspondence, and document review and revision throughout the day in connection with the foregoing and other CCAA termination and Easy Legal AVO matters. | 8.00 |
| Sep-09-25 | Kelsey Armstrong | Email correspondence with purchaser's counsel regarding Easy Legal approval and vesting order. | 0.40 |
| Sep-09-25 | Albina Mamonkina | Reviewing and updating fee affidavits; commissioning same; communicating regarding same; redacting invoices; updating service list. | 4.40 |

| | | | |
|-----------|-------------------|--|-------|
| Sep-09-25 | Lipi Mishra | Finalizing monitor's report and motion record and serving/filing same. | 3.90 |
| Sep-09-25 | David Rosenblat | Attending to review, revision and finalization of report and motion record; attending multiple calls with FTI regarding related matters; attending internal calls regarding same; attending to lender inquiries; reviewing correspondence; responding to email. | 3.30 |
| Sep-09-25 | Lauren Scott | Discussing factum-drafting approach with M. Sheeley; drafting factum for sale approval and other relief. | 1.10 |
| Sep-09-25 | Mark Sheeley | Revising draft court materials; correspondence and discussions regarding same. | 6.50 |
| Sep-09-25 | Sean Stidwill | Attending on revisions to court report, CCAA termination Order, and Easy Legal; attending on revisions to two fee affidavits; reviewing FTI and Osler invoices in connection with same; attending on [REDACTED]; attending on finalization and service of court materials for CCAA termination and AVO throughout the day; attending on related discussions, correspondence, and document review and revision. | 11.00 |
| Sep-10-25 | Jennifer Bieman | Meeting with L. Scott for instructions on drafting and proofreading a factum for the Sept. 16, 2025 court appearance. | 0.60 |
| Sep-10-25 | Jennifer Bieman | Proofreading and verifying the currency of case law cited in the approval and vesting order factum. | 1.00 |
| Sep-10-25 | Tiffany Dang | Commissioning the affidavit of service for L. Mishra. | 0.10 |
| Sep-10-25 | Kevin MacEachern | Attending to Commercial Court online portal; submitting motion record and communicating with L. Mishra with respect to court's acceptance of same for filing. | 0.80 |
| Sep-10-25 | David Rosenblat | Reviewing correspondence; responding to email; attending to bank inquiries. | 0.40 |
| Sep-10-25 | Lauren Scott | Drafting sale and termination approval factum; discussing tasks regarding same with J. Bieman. | 7.00 |
| Sep-10-25 | Jessica Silverman | [REDACTED]; emailing S. Stidwill regarding same. | 1.20 |
| Sep-10-25 | Sean Stidwill | Attending on Easy Legal AVO matters; attending on redlines for Blakes; attending on call regarding wind-down matters; attending on correspondence; reviewing [REDACTED] in connection with [REDACTED] matters. | 1.50 |
| Sep-10-25 | Marc Wasserman | Attending call with FTI and Alston regarding status and next steps; corresponding regarding same and other matters. | 1.40 |

| | | | |
|-----------|-------------------|---|------|
| Sep-11-25 | Jennifer Bieman | Revising and editing footnotes on a factum for the approval and vesting order hearing on Sept. 16, 2025. | 3.60 |
| Sep-11-25 | Albina Mamonkina | Attending to correspondence with FTI. | 0.30 |
| Sep-11-25 | David Rosenblat | Attending call with Blakes; attending to post-closing matters; reviewing correspondence; responding to emails. | 0.80 |
| Sep-11-25 | Lauren Scott | Drafting sale and termination approval factum; revising same; attending to correspondence regarding same. | 2.30 |
| Sep-11-25 | Jessica Silverman | Exchanging emails with client regarding [REDACTED]. | 0.20 |
| Sep-12-25 | Kelsey Armstrong | Call with purchaser's counsel regarding Easy Legal closing; discussing transaction terms with M. Sheeley. | 0.40 |
| Sep-12-25 | Tiffany Dang | Corresponding with J. Popedi regarding the hearing next week. | 0.10 |
| Sep-12-25 | David Rosenblat | Attending to motion materials; reviewing correspondence. | 0.40 |
| Sep-12-25 | Lauren Scott | Reviewing case law cited in factum; reviewing precedent factums and orders to address comments. | 1.80 |
| Sep-12-25 | Mark Sheeley | Revising draft factum; correspondence and discussions regarding court approval hearing. | 3.00 |
| Sep-12-25 | Jessica Silverman | Discussing [REDACTED] with S. Poysa; revising [REDACTED] and sending to client. | 0.60 |
| Sep-12-25 | Sean Stidwill | Attending on cash flow matters; attending on bishop proceeds matters; attending on internal calls and discussions regarding court hearing and factum. | 0.50 |
| Sep-13-25 | David Rosenblat | Reviewing and commenting on factum; reviewing correspondence. | 0.80 |
| Sep-13-25 | Lauren Scott | Revising factum to implement comments; attending to correspondence. | 0.80 |
| Sep-13-25 | Mark Sheeley | Revising draft factum; [REDACTED] correspondence regarding same. | 1.50 |
| Sep-13-25 | Sean Stidwill | Reviewing and commenting on factum; reviewing [REDACTED] [REDACTED] corresponding internally | 1.50 |
| Sep-14-25 | David Rosenblat | Attending to factum; reviewing correspondence; responding to email. | 0.30 |
| Sep-14-25 | Mark Sheeley | Revising affidavit; correspondence regarding same. | 0.50 |
| Sep-15-25 | Kelsey Armstrong | Email correspondence regarding Easy Legal closing. | 0.40 |

| | | | |
|-----------|-------------------|--|------|
| Sep-15-25 | Shawn T. Irving | Discussions with D. Rosenblat regarding CCAA termination and [REDACTED]; attending call with Blakes regarding same; attending call with Monitor team regarding same. | 1.60 |
| Sep-15-25 | Lipi Mishra | Finalizing, serving, and filing factum. | 1.50 |
| Sep-15-25 | David Rosenblat | Reviewing correspondence; responding to email; reviewing and commenting on multiple drafts of factum; attending internal calls regarding [REDACTED] and termination relief; attending calls with FTI regarding same; attending calls with Blakes and Osler working groups regarding same; revising Order with respect thereto; preparing for motion. | 6.80 |
| Sep-15-25 | Mark Sheeley | Preparing for motion; revising factum; correspondence and discussion with client regarding motion preparation. | 3.00 |
| Sep-15-25 | Sean Stidwill | Attending on revisions to form of order; attending on review and comment of factum; attending on various calls with D. Rosenblat and M. Sheeley regarding hearing matters; attending on call with J. Porepa and M. Sheeley regarding factum; attending on call with M. Sheeley regarding [REDACTED]; attending on call with FTI and A&B regarding [REDACTED]; attending on call with Osler and FTI regarding wind-down considerations; attending on various document review, correspondence, and discussions relating to the foregoing and additional CCAA matters throughout the day. | 4.00 |
| Sep-15-25 | Marc Wasserman | Reviewing file correspondence; engaged in discussions regarding status and next steps; attending court hearing. | 0.60 |
| Sep-16-25 | Kelsey Armstrong | Reviewing and commenting on Easy Legal closing documents; call with R. Kim. | 1.10 |
| Sep-16-25 | Tiffany Dang | Commissioning the affidavit of service with L. Mishra. | 0.10 |
| Sep-16-25 | Kevin MacEachern | Attending to Commercial Court online portal; submitting factum. | 0.50 |
| Sep-16-25 | David Rosenblat | Preparing for and attending motion; reviewing correspondence; responding to email; attending call with Blakes; attending to lender inquiries; attending call with FTI. | 1.50 |
| Sep-16-25 | Mark Sheeley | Preparing for and attending motion for approval of Easy Legal AVO. | 1.70 |
| Sep-16-25 | Jessica Silverman | Exchanging emails with S. Stidwill regarding [REDACTED]. | 0.20 |
| Sep-16-25 | Sean Stidwill | Preparing for and attending Osler and FTI call regarding file status. | 0.50 |
| Sep-16-25 | Marc Wasserman | Receiving from case conference; engaged in discussions regarding same and next steps with FTI. | 1.50 |
| Sep-17-25 | Kelsey Armstrong | Email correspondence regarding Easy Legal closing status. | 0.20 |

| | | | |
|-----------|-----------------------|--|------|
| Sep-17-25 | Elizabeth E. Buchanan | Receiving instructions from A. Mamonkina; arranging for [REDACTED] corporate profile search respecting [REDACTED], Inc, and reporting thereon. | 0.50 |
| Sep-17-25 | Shawn T. Irving | Attending call with J. Porepa regarding [REDACTED]. | 0.80 |
| Sep-17-25 | Kevin MacEachern | Attending to Commercial Court online portal; submitting signed approval and vesting order of Justice Kimmel for processing and following up with court staff to secure issued version of same. | 1.00 |
| Sep-17-25 | Lipi Mishra | Sending order and endorsement to service list. | 0.20 |
| Sep-17-25 | Lipi Mishra | Preparing for hearing. | 0.70 |
| Sep-17-25 | David Rosenblat | Reviewing correspondence; responding to email; attending call with FTI. | 0.30 |
| Sep-17-25 | Mark Sheeley | Reviewing signed order and endorsement; correspondence regarding same. | 0.30 |
| Sep-17-25 | Jessica Silverman | Attending to email from S. Stidwill regarding [REDACTED]. | 0.10 |
| Sep-18-25 | Kelsey Armstrong | Email correspondence regarding Easy Legal transaction. | 0.30 |
| Sep-18-25 | Chloe Jurczyk | Drafting [REDACTED]. | 0.40 |
| Sep-18-25 | Kevin MacEachern | Communicating with L. Mishra with respect to court's acceptance of factum for filing. | 0.30 |
| Sep-18-25 | Albina Mamonkina | Attending to correspondence; communicating internally; updating service list; preparing court order for stay extension and fee approval. | 1.20 |
| Sep-18-25 | David Rosenblat | Attending call with FTI; attending to lender inquiries; engaged regarding [REDACTED]; reviewing correspondence; responding to email. | 1.30 |
| Sep-18-25 | Mark Sheeley | Consider upcoming motion; internal discussion regarding same. | 0.60 |
| Sep-18-25 | Jessica Silverman | Preparing [REDACTED]s; exchanging emails with S. Stidwill regarding same. | 1.40 |
| Sep-18-25 | Sean Stidwill | Preparing for and attending call with D. Rosenblat and M. Sheeley regarding report; attending on drafting of same; attending on internal correspondence relating to same; attending on matters in furtherance of October 2 motion; attending on related document review, revisions, and discussions. | 2.00 |
| Sep-19-25 | Kelsey Armstrong | Email correspondence regarding Easy Legal closing; coordinating execution of documents. | 0.40 |

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| Sep-19-25 | Shawn T. Irving | Reviewing [REDACTED]; responding to J. Ye regarding same. | 1.00 |
| Sep-19-25 | Albina Mamonkina | Attending to correspondence; communicating internally; preparing court order for stay extension and fee approval; preparing fee affidavits and redacting invoices. | 1.60 |
| Sep-19-25 | Lipi Mishra | Drafting supplemental report. | 1.80 |
| Sep-19-25 | David Rosenblat | Reviewing correspondence; engaged internally regarding report. | 0.30 |
| Sep-19-25 | Jessica Silverman | Emailing [REDACTED]. | 0.20 |
| Sep-19-25 | Sean Stidwill | Attending on call with L. Mishra regarding supplemental report; reviewing file matters in connection with same; corresponding internally regarding form of Order; attending on related correspondence; attending on [REDACTED]; attending on distribution matters; attending on related correspondence and document review. | 0.80 |
| Sep-20-25 | David Rosenblat | Attending to report; reviewing correspondence. | 0.30 |
| Sep-20-25 | Sean Stidwill | Attending on lender distribution and Easy Legal matters; attending on related correspondence. | 0.30 |
| Sep-21-25 | Shawn T. Irving | Correspondence with D. Rosenblat regarding [REDACTED]; drafting same. | 1.00 |
| Sep-21-25 | David Rosenblat | Reviewing and commenting on report; engaged internally regarding same; attending to language for deck. | 1.10 |
| Sep-21-25 | Mark Sheeley | Revising draft supplemental report; correspondence regarding same. | 1.60 |
| Sep-21-25 | Sean Stidwill | Attending on review and revision of draft supplemental report; circulating same internally; attending on related correspondence. | 4.50 |
| Sep-22-25 | Kelsey Armstrong | Email correspondence with purchaser's counsel regarding Easy Legal closing; updating closing documents; coordinating signatures. | 1.60 |
| Sep-22-25 | Kimberly Maguire | Consulting on [REDACTED]. | 0.50 |
| Sep-22-25 | Albina Mamonkina | Attending to correspondence; communicating internally; reviewing and updating court order for stay extension and fee approval; reviewing and updating fee affidavits and redacting invoices. | 3.70 |
| Sep-22-25 | David Rosenblat | Reviewing correspondence; responding to emails; attending to report; discussing same with S. Stidwill; discussing related issues with M. Wasserman. | 0.90 |

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| Sep-22-25 | Sean Stidwill | Attending on order matters; attending on call with K. Maguire regarding tax matters; attending on correspondence with R. Kim regarding distributions; corresponding with H. Ripley regarding US tax considerations. | 1.50 |
| Sep-23-25 | Kelsey Armstrong | Email correspondence regarding Easy Legal closing; [REDACTED]. | 1.20 |
| Sep-23-25 | Kevin MacEachern | Attending to Commercial Court online portal; submitting monitor's certificate. | 0.50 |
| Sep-23-25 | Albina Mamonkina | Attending to correspondence; communicating internally; reviewing and updating fee affidavits and redacting invoices. | 1.10 |
| Sep-23-25 | David Rosenblat | Engaged regarding distribution matters; reviewing correspondence; responding to emails. | 0.60 |
| Sep-23-25 | Sean Stidwill | Attending on review and revision to draft report; attending on review and revision to form of order; reviewing comments from FTI on same; reviewing internal comments on same; attending on related correspondence and discussions; preparing further revised drafts; corresponding with FTI regarding Easy Legal closing; attending on fee affidavit matters; attending on various discussions, correspondence, and document review and revision throughout the day relating to the foregoing. | 5.00 |
| Sep-24-25 | Kelsey Armstrong | Email correspondence regarding [REDACTED]. | 0.20 |
| Sep-24-25 | Stephen Fulford | Editing and compiling fee affidavits. | 0.60 |
| Sep-24-25 | Shawn T. Irving | Attending calls with D. Rosenblat regarding document retention protocol; call with D. Peebles regarding [REDACTED]; reviewing draft report; considering issues. | 1.50 |
| Sep-24-25 | Kevin MacEachern | Communicating with Commercial Court and securing court stamped version of monitor's certificate. | 0.50 |
| Sep-24-25 | Albina Mamonkina | Attending to correspondence; communicating internally and with FTI regarding fee affidavits; [REDACTED] attending to monitor's certificate and serving same; finalizing and commissioning Osler fee affidavit. | 2.40 |
| Sep-24-25 | David Rosenblat | Reviewing correspondence; responding to email; engaged regarding wind-down matters; attending call with FTI; preparing for and attending call with Blakes and Osler working groups. | 1.80 |
| Sep-24-25 | Mark Sheeley | Revising draft report; attending conference call with Blakes regarding records protocol and related matters. | 4.20 |

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| Sep-24-25 | Sean Stidwill | Preparing for and attending call with OSler and Blakes regarding report and order; attending call with D. Rosenblat and M. Sheeley to discuss court matters; attending on fee affidavit matters; corresponding with A. Mamonkina regarding same; attending on various document review, discussions, and correspondence throughout the day in furtherance of issuing motion materials for Oct. 2 hearing. | 4.00 |
| Sep-24-25 | Marc Wasserman | Engaged in internal discussions regarding court materials; reviewing same. | 1.10 |
| Sep-25-25 | Shawn T. Irving | Reviewing and providing comments on draft document retention protocol; calls with M. Sheeley regarding same; reviewing draft order and draft report and commenting on same; reviewing lender comments on same; addressing same with M. Sheeley. | 2.40 |
| Sep-25-25 | Albina Mamonkina | Attending to correspondence; communicating internally and with FTI regarding fee affidavits; commissioning FTI fee affidavit. | 0.30 |
| Sep-25-25 | Lipi Mishra | Preparing for hearing, including finalizing materials for supplementary record. | 1.00 |
| Sep-25-25 | David Rosenblat | Reviewing correspondence; responding to emails; attending calls with FTI; attending call with Blakes; attending to motion materials and engaged internally regarding same. | 2.50 |
| Sep-25-25 | Mark Sheeley | Revising draft report; correspondence and discussions regarding draft protocol; emailing with counsel to the Lenders regarding same; discussion with counsel to the Lenders regarding same. | 7.00 |
| Sep-25-25 | Sean Stidwill | Attending on drafting of report; attending on drafting of order; attending on fee affidavit matters; reviewing Blakes comments on report and Order; discussing same internally; attending on discussions with M. Sheeley regarding records protocol; [REDACTED]; attending on call with J. Porepa regarding bankruptcies; attending on call with J. Porepa and D. Mullett regarding [REDACTED]; attending on multiple calls with M. Chow regarding court materials; attending on various discussions, document review, and correspondence throughout the day in furtherance of finalizing and serving motion materials. | 9.50 |
| Sep-26-25 | Tiffany Dang | Commissioning the affidavit of service with L. Mishra. | 0.10 |
| Sep-26-25 | Shawn T. Irving | Reviewing revisions to draft report; discussions with M. Sheeley regarding document retention protocol. | 0.40 |
| Sep-26-25 | Lipi Mishra | Finalizing, serving, and filing supplementary motion record. | 2.50 |
| Sep-26-25 | David Rosenblat | Reviewing correspondence; responding to email; attending to finalization of materials; attending internal call regarding same; attending call with FTI. | 1.40 |

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|-----------|------------------|---|------|
| Sep-26-25 | Lauren Scott | Discussing record retention protocol with S. Stidwill; drafting factum for stay extension and ancillary relief order. | 1.30 |
| Sep-26-25 | Mark Sheeley | Revising draft report; correspondence with [REDACTED] regarding proposed Records Protocol. | 2.00 |
| Sep-26-25 | Sean Stidwill | Attending on review of revised report; attending on call with D. Rosenblat and M. Sheeley regarding status; drafting reporting email to client; revising order; attending on call with FTI, Blakes and Osler regarding [REDACTED] and records protocol; attending on revisions to report and order following same; attending call with J. Porepa regarding same; attending on finalization of materials and service of same; attending on call with L. Scott regarding factum and records protocol. | 5.00 |
| Sep-27-25 | Lauren Scott | Drafting factum in support of stay extension and ancillary relief order. | 1.90 |
| Sep-28-25 | David Rosenblat | Reviewing correspondence; engaged regarding upcoming motion and related issues; attending to Blakes inquiries. | 0.40 |
| Sep-29-25 | Jennifer Bieman | Receiving instructions for factum review and revision from L. Scott. | 0.30 |
| Sep-29-25 | Jennifer Bieman | Reviewing, proofreading and editing a factum for a CCAA filing. | 2.10 |
| Sep-29-25 | Kevin MacEachern | Attending to Commercial Court online portal; submitting motion record and communicating with L. Mishra with respect to court's acceptance of same for filing. | 0.80 |
| Sep-29-25 | David Rosenblat | Reviewing correspondence; responding to email; attending to post filing matters; attending to Blakes inquiries; engaged internally regarding same. | 0.90 |
| Sep-29-25 | Lauren Scott | Revising factum in support of stay extension and ancillary matters order; discussing same with J. Bieman; reviewing comments from J. Bieman on same. | 3.40 |
| Sep-29-25 | Mark Sheeley | Correspondence related to motion. | 1.00 |
| Sep-29-25 | Sean Stidwill | Attending on [REDACTED]; reviewing [REDACTED]; discussing same with J. Porepa; discussing same with M. Chow; attending on revisions to form of order; attending on [REDACTED]; discussing same with FTI and Blakes; attending calls with D. Rosenblat; attending on additional matters in preparing for hearing. | 3.00 |
| Sep-30-25 | Jennifer Bieman | Reviewing [REDACTED] for L. Scott. | 0.40 |
| Sep-30-25 | David Rosenblat | Engaged regarding [REDACTED]; attending to lender inquiries; reviewing correspondence; responding to email. | 0.40 |

| | | | |
|-----------|---------------|---|------|
| Sep-30-25 | Lauren Scott | Revising draft factum; [REDACTED] [REDACTED]. | 1.60 |
| Sep-30-25 | Mark Sheeley | Reviewing and revising draft factum; reviewing case law and orders. | 3.00 |
| Sep-30-25 | Sean Stidwill | Attending on [REDACTED]; discussing same with J. Porepa; discussing same with M. Chow; circulating [REDACTED]; reviewing [REDACTED]; discussing same with C. Wood and J. Porepa; | 2.00 |

| | |
|---------------------|---------------|
| TOTAL HOURS: | 237.80 |
|---------------------|---------------|

EXPENSE SUMMARY

| DESCRIPTION | AMOUNT |
|-------------------------------|---------------|
| <u>EXPENSES - TAXABLE</u> | |
| On-line Database Services | 32.00 |
| Agent's Fees & Expenses | 220.80 |
| <u>EXPENSES - NON-TAXABLE</u> | |
| Notice of Motion | 339.00 |
| TOTAL (CAD): | 591.80 |

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

Invoice Issued in Canadian Dollars

FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto-Dominion Centre, P.O. Box 104
Toronto, ON M5K 1G8
CANADA

Invoice No.: 13124043
Date: November 30, 2025
Payor ID: 223352
GST/HST No.: 121983217 RT0001

Attention: Jeffrey Rosenberg
Senior Managing Director

Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

Replaces invoice no 13096949

For professional services rendered for Project East (F#1262237) .

| | |
|-------------------------|------------------|
| OUR FEE HEREIN | 54,196.50 |
| REIMBURSABLE EXPENSES * | 1,516.61 |
| HST @ 13% | 7,198.64 |
| TOTAL (CAD): | 62,911.75 |

* Includes non-taxable expenses of 339.00 CAD

Accounts are due and payable on delivery. Interest will accrue at the annual rate of 12% from the date that is one month after delivery until the date paid.



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REMITTANCE ADVICE

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TD Canada Trust
751 3rd Street S.W.
Calgary, Alberta T2P 4K8
Transit No: 80629-0004
Account No: 5219313
SWIFT Code: TDOMCATTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Invoice No.: 13124043
Payor ID: 223352
Amount: 62,911.75 CAD

Please provide details of EFT/wire to payments@osler.com, itemizing invoice number(s) being paid. Email money transfers are not accepted.

Please return remittance advice(s) with cheque.

OUTSTANDING INVOICE SUMMARY

CAD INVOICES

| INVOICE # | DATE | FEEES | EXPENSES | TAXES | TOTAL | ACCOUNTS RECEIVABLE |
|--------------------------------|-----------|-------------------|-----------------|------------------|-------------------|---------------------|
| 13072431 | Sep-22-25 | 67,846.00 | 1,518.83 | 8,973.36 | 78,338.19 | 78,338.19 |
| 13086415 | Oct-31-25 | 223,465.00 | 591.80 | 29,083.31 | 253,140.11 | 253,140.11 |
| 13124043 | Nov-30-25 | 54,196.50 | 1,516.61 | 7,198.64 | 62,911.75 | 62,911.75 |
| TOTAL OUTSTANDING (CAD) | | 345,507.50 | 3,627.24 | 45,255.31 | 394,390.05 | 394,390.05 |

FEE SUMMARY

| NAME | HRS | RATE | FEEES |
|--------------------------|--------------|-------|------------------|
| <u>PARTNER</u> | | | |
| Kelsey Armstrong | 0.30 | 1,065 | 319.50 |
| Shawn T. Irving | 6.00 | 1,200 | 7,200.00 |
| Sven C. Poysa | 0.90 | 1,170 | 1,053.00 |
| David Rosenblat | 12.50 | 1,200 | 15,000.00 |
| Mark Sheeley | 6.60 | 995 | 6,567.00 |
| Sean Stidwill | 12.50 | 960 | 12,000.00 |
| Marc Wasserman | 4.80 | 1,650 | 7,920.00 |
| <u>ASSOCIATE</u> | | | |
| Neil Maatta | 3.20 | 630 | 2,016.00 |
| Lipi Mishra | 0.70 | 930 | 651.00 |
| Lauren Scott | 0.60 | 730 | 438.00 |
| <u>PARAPROFESSIONAL</u> | | | |
| Kevin MacEachern | 1.80 | 325 | 585.00 |
| Khrystal Mittoo-Thomas | 0.50 | 345 | 172.50 |
| Chantal Silk | 0.10 | 345 | 34.50 |
| Eugene L. Williams | 0.80 | 300 | 240.00 |
| TOTAL FEES (CAD): | 51.30 | | 54,196.50 |

FEE DETAIL

| DATE | NAME | DESCRIPTION | HRS |
|-----------|------------------------|--|------|
| Oct-01-25 | Lipi Mishra | Assisting with finalizing materials for hearing. | 0.50 |
| Oct-01-25 | Khrystal Mittoo-Thomas | Serving factum on the service list; preparing and swearing affidavit of service regarding same; coordinating e-filing of factum via online portal. | 0.50 |
| Oct-01-25 | David Rosenblat | Reviewing correspondence; responding to email; attending to factum; discussing same with M. Sheeley. | 0.80 |

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|-----------|------------------|---|------|
| Oct-01-25 | Lauren Scott | Revising factum in support of stay extension and ancillary matters order; attending to correspondence regarding same. | 0.60 |
| Oct-01-25 | Mark Sheeley | Preparing for hearing; correspondence and discussion regarding same. | 2.80 |
| Oct-01-25 | Chantal Silk | Commissioning affidavit of service of K. Thomas for regarding service of factum (stay extension and ancillary relief) of the Monitor. | 0.10 |
| Oct-01-25 | Sean Stidwill | Attending on review and comment of factum; attending on updates to form of order; attending on related discussions, correspondence, and document review throughout the day in advance of Thursday court attendance. | 2.00 |
| Oct-02-25 | Kevin MacEachern | Attending to Commercial Court online portal; submitting signed order of Justice Cavanagh for processing. | 0.50 |
| Oct-02-25 | Kevin MacEachern | Attending to Commercial Court online portal; submitting factum and communicating with K. Mittoo-Thomas with respect to court's acceptance of same for filing. | 0.80 |
| Oct-02-25 | Lipi Mishra | Preparing for hearing. | 0.20 |
| Oct-02-25 | David Rosenblat | Preparing for and attending motion; reviewing correspondence; responding to emails. | 1.30 |
| Oct-02-25 | Mark Sheeley | Preparing for and attending motion hearing; post-hearing correspondence. | 3.00 |
| Oct-02-25 | Sean Stidwill | Attending on various matters and document review in preparation for October 2 hearing. | 1.00 |
| Oct-02-25 | Marc Wasserman | Attending court hearing; corresponding regarding the same. | 1.20 |
| Oct-03-25 | Kevin MacEachern | Communicating with Commercial Court and securing court issued version of order of Justice Cavanagh. | 0.50 |
| Oct-06-25 | David Rosenblat | Reviewing correspondence. | 0.10 |
| Oct-07-25 | Shawn T. Irving | Attending to correspondence with S. Stidwill and M. Sheeley regarding records protocol and [REDACTED]. | 0.30 |
| Oct-07-25 | Sean Stidwill | Attending on records protocol matters and related diligence and correspondence. | 2.00 |
| Oct-08-25 | Shawn T. Irving | Reviewing draft notice letter re records protocol; providing comments on same; correspondence with S. Stidwill regarding same. | 0.30 |
| Oct-08-25 | David Rosenblat | Reviewing correspondence. | 0.20 |

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|-----------|--------------------|---|------|
| Oct-08-25 | Sean Stidwill | Attending on records protocol matters and related diligence and correspondence. | 2.00 |
| Oct-08-25 | Eugene L. Williams | Receiving instructions from S. Stidwell; contacting an agent to arrange for [REDACTED] [REDACTED]; reviewing, compiling and reporting thereon. | 0.80 |
| Oct-09-25 | Kelsey Armstrong | Reviewing [REDACTED] and related emails. | 0.30 |
| Oct-09-25 | Shawn T. Irving | Correspondence with S. Stidwill and M. Sheeley regarding record retention notice. | 0.30 |
| Oct-09-25 | Mark Sheeley | Reviewing and revising draft records notice. | 0.80 |
| Oct-09-25 | Sean Stidwill | Attending on records protocol matters and related diligence and correspondence; corresponding with Monitor regarding tax return matters. | 3.30 |
| Oct-14-25 | David Rosenblat | Reviewing correspondence. | 0.10 |
| Oct-15-25 | David Rosenblat | Attending call with S. Irving. | 0.10 |
| Oct-16-25 | Sean Stidwill | Attending on employee matters and related correspondence. | 0.10 |
| Oct-17-25 | David Rosenblat | Reviewing correspondence; responding to email. | 0.20 |
| Oct-20-25 | Sven C. Poysa | Considering [REDACTED] drafting email regarding same. | 0.50 |
| Oct-20-25 | David Rosenblat | Attending call with Blakes; reviewing correspondence. | 0.20 |
| Oct-20-25 | Sean Stidwill | Attending on [REDACTED] and related correspondence and discussion; attending on matters relating to [REDACTED] | 0.70 |
| Oct-22-25 | Shawn T. Irving | Attending calls with D. Rosenblat to discuss [REDACTED] and lift stay; reviewing correspondence with class counsel; considering approach. | 1.00 |
| Oct-22-25 | David Rosenblat | Attending call with FTI; discussing litigation issue with S. Irving; reviewing correspondence; responding to emails. | 1.10 |
| Oct-23-25 | David Rosenblat | Reviewing correspondence. | 0.20 |
| Oct-24-25 | David Rosenblat | Attending call with Blakes; reviewing correspondence; responding to email. | 0.40 |
| Oct-26-25 | David Rosenblat | Reviewing correspondence. | 0.10 |

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|-----------|-----------------|--|------|
| Oct-27-25 | Shawn T. Irving | Correspondence from D. Peebles regarding [REDACTED]; correspondence with FTI regarding same. | 0.30 |
| Oct-27-25 | David Rosenblat | Reviewing correspondence; considering [REDACTED]. | 0.30 |
| Oct-28-25 | Shawn T. Irving | Reviewing lift stay motion; reviewing draft statement of claim delivered by lenders; attending call with D. Rosenblat to discuss [REDACTED] and lift stay motion; correspondence with D. Peebles regarding lift stay motion; meeting with N. Maatta regarding summary of claim. | 1.80 |
| Oct-28-25 | Neil Maatta | Preparing for and attending meeting with S. Irving to discuss instructions for drafting summary of statement of claim and [REDACTED]. | 0.20 |
| Oct-28-25 | Neil Maatta | Drafting summary of statement of claim and [REDACTED]. | 0.90 |
| Oct-28-25 | David Rosenblat | Reviewing motion record; considering related issues; discussing same internally; attending call with Blakes. | 2.90 |
| Oct-28-25 | Sean Stidwill | Attending on [REDACTED]. | 0.40 |
| Oct-28-25 | Marc Wasserman | Attending internal meeting with D. Rosenblat; reviewing materials and discussing same; engaged in discussions regarding issues. | 1.50 |
| Oct-29-25 | Neil Maatta | Drafting summary of statement of claim and [REDACTED]. | 2.10 |
| Oct-29-25 | Sven C. Poysa | Considering [REDACTED]; follow-up with D. Rosenblat and C. Hickey. | 0.40 |
| Oct-29-25 | David Rosenblat | Reviewing revised order; reviewing correspondence; responding to emails; engaged with McCarthys regarding [REDACTED]; engaged internally regarding same; attending call with FTI and M. Wasserman regarding same; attending call with Blakes and M. Wasserman regarding same; considering [REDACTED]; engaged with S. Irving regarding same. | 3.40 |
| Oct-29-25 | Sean Stidwill | Attending on [REDACTED] and related document review, discussion and correspondence. | 1.00 |
| Oct-29-25 | Marc Wasserman | Reviewing file correspondence; engaged on internal meeting with D. Rosenblat; further meeting regarding lift stay. | 2.10 |
| Oct-30-25 | Shawn T. Irving | Attending call with J. Porepa regarding [REDACTED]; correspondence with D. Peebles; [REDACTED]; correspondence with N. Maatta regarding draft statement of claim and [REDACTED]. | 1.00 |

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|---------------------|-----------------|--|--------------|
| Oct-30-25 | David Rosenblat | Attending call with McCarthys; reviewing correspondence; responding to email. | 0.70 |
| Oct-31-25 | Shawn T. Irving | Correspondence with [REDACTED]; correspondence with D. Peebles regarding [REDACTED]. | 1.00 |
| Oct-31-25 | David Rosenblat | Attending to McCarthys requests; reviewing correspondence; responding to email. | 0.40 |
| TOTAL HOURS: | | | 51.30 |

EXPENSE SUMMARY

| DESCRIPTION | AMOUNT |
|-------------------------------|-----------------|
| <u>EXPENSES - TAXABLE</u> | |
| Courier Expenses | 448.71 |
| Printing Costs | 43.50 |
| Agent's Fees & Expenses | 410.00 |
| [REDACTED] | 275.40 |
| <u>EXPENSES - NON-TAXABLE</u> | |
| Notice of Motion | 339.00 |
| TOTAL (CAD): | 1,516.61 |

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

Invoice Issued in Canadian Dollars

FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto-Dominion Centre, P.O. Box 104
Toronto, ON M5K 1G8
CANADA

Invoice No.: 13124045
Date: December 15, 2025
Payor ID: 223352
GST/HST No.: 121983217 RT0001

Attention: Jeffrey Rosenberg
Senior Managing Director

Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

Replaces invoice no 13107551

For professional services rendered for Project East (F#1262237) .

| | |
|---------------------|------------------|
| OUR FEE HEREIN | 19,249.50 |
| HST @ 13% | 2,502.44 |
| TOTAL (CAD): | 21,751.94 |

Accounts are due and payable on delivery. Interest will accrue at the annual rate of 12% from the date that is one month after delivery until the date paid.



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REMITTANCE ADVICE

Canadian Dollars EFT and Wire Payments:

TD Canada Trust
751 3rd Street S.W.
Calgary, Alberta T2P 4K8
Transit No: 80629-0004
Account No: 5219313
SWIFT Code: TDOMCATTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Invoice No.: 13124045
Payor ID: 223352
Amount: 21,751.94 CAD

Please provide details of EFT/wire to payments@osler.com, itemizing invoice number(s) being paid. Email money transfers are not accepted.

Please return remittance advice(s) with cheque.

OUTSTANDING INVOICE SUMMARY

CAD INVOICES

| INVOICE # | DATE | FEES | EXPENSES | TAXES | TOTAL | ACCOUNTS RECEIVABLE |
|--------------------------------|-----------|-------------------|-----------------|------------------|-------------------|---------------------|
| 13072431 | Sep-22-25 | 67,846.00 | 1,518.83 | 8,973.36 | 78,338.19 | 78,338.19 |
| 13086415 | Oct-31-25 | 223,465.00 | 591.80 | 29,083.31 | 253,140.11 | 253,140.11 |
| 13124045 | Dec-15-25 | 19,249.50 | 0.00 | 2,502.44 | 21,751.94 | 21,751.94 |
| TOTAL OUTSTANDING (CAD) | | 310,560.50 | 2,110.63 | 40,559.11 | 353,230.24 | 353,230.24 |

FEE SUMMARY

| NAME | HRS | RATE | FEES |
|--------------------------|--------------|-------|------------------|
| <u>PARTNER</u> | | | |
| Kelsey Armstrong | 0.50 | 1,065 | 532.50 |
| Shawn T. Irving | 2.00 | 1,200 | 2,400.00 |
| David Rosenblat | 1.40 | 1,200 | 1,680.00 |
| Sean Stidwill | 5.60 | 960 | 5,376.00 |
| Marc Wasserman | 5.50 | 1,650 | 9,075.00 |
| <u>ASSOCIATE</u> | | | |
| Lipi Mishra | 0.20 | 930 | 186.00 |
| TOTAL FEES (CAD): | 15.20 | | 19,249.50 |

FEE DETAIL

| DATE | NAME | DESCRIPTION | HRS |
|-----------|------------------|---|------|
| Nov-03-25 | David Rosenblat | Reviewing correspondence. | 0.20 |
| Nov-05-25 | David Rosenblat | Reviewing correspondence. | 0.10 |
| Nov-05-25 | Sean Stidwill | Attending on correspondence and review of file matters. | 0.20 |
| Nov-12-25 | Kelsey Armstrong | Receiving and reviewing finalized documents in electronic closing book for Easy Legal sale; sending same to receiver. | 0.20 |
| Nov-13-25 | David Rosenblat | Reviewing correspondence; meeting with M. Wasserman. | 0.20 |
| Nov-13-25 | Marc Wasserman | Engaged in discussions with D. Rosenblat. | 0.20 |
| Nov-14-25 | David Rosenblat | Reviewing correspondence; attending call with M. Wasserman. | 0.20 |
| Nov-14-25 | Marc Wasserman | Reviewing correspondence; attending call with D. Rosenblat. | 0.20 |
| Nov-17-25 | Lipi Mishra | Attending to service list. | 0.20 |

| | | | |
|-----------|------------------|--|------|
| Nov-17-25 | Sean Stidwill | Attending on service list matters. | 0.10 |
| Nov-18-25 | Kelsey Armstrong | Email correspondence with FTI regarding status of [REDACTED]. | 0.30 |
| Nov-18-25 | Sean Stidwill | Reviewing [REDACTED] and related materials and correspondence. | 0.30 |
| Nov-19-25 | Shawn T. Irving | Telephone call with S. Bieber regarding [REDACTED]; drafting reporting email regarding same; attending call with [REDACTED] regarding records protocol; correspondence regarding same; attending call with FTI regarding same. | 1.50 |
| Nov-19-25 | David Rosenblat | Attending to claim issues; reviewing correspondence; responding to emails. | 0.40 |
| Nov-19-25 | Sean Stidwill | Attending on correspondence; discussing lift stay matters with M. Wasserman. | 0.10 |
| Nov-19-25 | Marc Wasserman | Reviewing file correspondence; engaged in discussions regarding various matters; preparing for and attending meeting regarding records protocol. | 1.40 |
| Nov-20-25 | David Rosenblat | Reviewing correspondence; reviewing endorsement. | 0.30 |
| Nov-20-25 | Sean Stidwill | Preparing for and attending call with FTI regarding lift stay; attending call with M. Chow regarding same; attending calls with M. Wasserman regarding same; preparing for and attending hearing. | 3.50 |
| Nov-20-25 | Marc Wasserman | Reviewing file correspondence; engaged in discussions; attending call with Osler and FTI; attending lift stay motion. | 2.10 |
| Nov-21-25 | Sean Stidwill | Reviewing court's endorsement regarding lift stay matters. | 0.10 |
| Nov-24-25 | Shawn T. Irving | Correspondence from [REDACTED] regarding records protocol; considering response; correspondence with FTI regarding same. | 0.50 |
| Nov-24-25 | Sean Stidwill | Monitoring correspondence relating to records protocol. | 0.10 |
| Nov-25-25 | Sean Stidwill | Preparing for and attending on document retention protocol discussion with FTI and S. Irving; monitoring correspondence. | 0.70 |
| Nov-25-25 | Marc Wasserman | Reviewing file correspondence; engaged on meeting with FTI regarding records retention. | 1.60 |
| Nov-26-25 | Sean Stidwill | Reviewing draft correspondence to [REDACTED]; commenting on same; reviewing file matters in connection with same; monitoring document retention protocol correspondence. | 0.50 |

TOTAL HOURS:

15.20

EXPENSE SUMMARY

| DESCRIPTION | AMOUNT |
|--------------|--------|
| TOTAL (CAD): | 0.00 |

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

Invoice Issued in Canadian Dollars

FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto-Dominion Centre, P.O. Box 104
Toronto, ON M5K 1G8
CANADA

Invoice No.: 13119691
Date: January 13, 2026
Payor ID: 223352
GST/HST No.: 121983217 RT0001

Attention: Jeffrey Rosenberg
Senior Managing Director

Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Project East (F#1262237) .

| | |
|-----------------------|------------------|
| OUR FEE HEREIN | 48,876.00 |
| REIMBURSABLE EXPENSES | 124.40 |
| HST @ 13% | 6,370.05 |
| TOTAL (CAD): | 55,370.45 |

Accounts are due and payable on delivery. Interest will accrue at the annual rate of 12% from the date that is one month after delivery until the date paid.



We are committed to protecting the environment. Please provide your email address to payments@osler.com to receive invoices and reminder statements electronically.



REMITTANCE ADVICE

Canadian Dollars EFT and Wire Payments:

TD Canada Trust
751 3rd Street S.W.
Calgary, Alberta T2P 4K8
Transit No: 80629-0004
Account No: 5219313
SWIFT Code: TDOMCATTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Invoice No.: 13119691
Payor ID: 223352
Amount: 55,370.45 CAD

Please provide details of EFT/wire to payments@osler.com, itemizing invoice number(s) being paid. Email money transfers are not accepted.

Please return remittance advice(s) with cheque.

OUTSTANDING INVOICE SUMMARY

CAD INVOICES

| INVOICE # | DATE | FEES | EXPENSES | TAXES | TOTAL | ACCOUNTS RECEIVABLE |
|--------------------------------|-----------|-------------------|-----------------|------------------|-------------------|---------------------|
| 13072431 | Sep-22-25 | 67,846.00 | 1,518.83 | 8,973.36 | 78,338.19 | 78,338.19 |
| 13086415 | Oct-31-25 | 223,465.00 | 591.80 | 29,083.31 | 253,140.11 | 253,140.11 |
| 13096949 | Nov-30-25 | 54,556.50 | 1,516.61 | 7,245.44 | 63,318.55 | 63,318.55 |
| 13107551 | Dec-15-25 | 20,161.50 | 0.00 | 2,621.00 | 22,782.50 | 22,782.50 |
| 13119691 | Jan-13-26 | 48,876.00 | 124.40 | 6,370.05 | 55,370.45 | 55,370.45 |
| TOTAL OUTSTANDING (CAD) | | 414,905.00 | 3,751.64 | 54,293.16 | 472,949.80 | 472,949.80 |

FEE SUMMARY

| NAME | HRS | RATE | FEES |
|--------------------------|--------------|-------|------------------|
| <u>PARTNER</u> | | | |
| Kelsey Armstrong | 0.80 | 1,065 | 852.00 |
| Shawn T. Irving | 0.30 | 1,305 | 391.50 |
| Shawn T. Irving | 6.40 | 1,200 | 7,680.00 |
| Kimberly Maguire | 1.40 | 1,200 | 1,680.00 |
| Sven C. Poysa | 0.20 | 1,170 | 234.00 |
| David Rosenblat | 0.70 | 1,330 | 931.00 |
| David Rosenblat | 0.70 | 1,200 | 840.00 |
| Mark Sheeley | 7.50 | 1,080 | 8,100.00 |
| Mark Sheeley | 0.30 | 995 | 298.50 |
| Sean Stidwill | 9.20 | 1,100 | 10,120.00 |
| Sean Stidwill | 4.40 | 960 | 4,224.00 |
| <u>ASSOCIATE</u> | | | |
| Davis Haugen | 16.00 | 730 | 11,680.00 |
| Davis Haugen | 1.60 | 630 | 1,008.00 |
| Lipi Mishra | 0.90 | 930 | 837.00 |
| TOTAL FEES (CAD): | 50.40 | | 48,876.00 |

FEE DETAIL

| DATE | NAME | DESCRIPTION | HRS |
|-----------|-----------------|--|------|
| Nov-19-25 | Mark Sheeley | Correspondence regarding document retention requests. | 0.30 |
| Dec-02-25 | Shawn T. Irving | Telephone call with S. Stidwill regarding records protocol; drafting email to interested parties regarding records proposal. | 1.00 |
| Dec-02-25 | Sean Stidwill | Preparing for and attending records protocol call; attending on correspondence. | 0.40 |

| | | | |
|-----------|------------------|--|------|
| Dec-03-25 | Shawn T. Irving | Drafting email to interested parties regarding records protocol issues; correspondence with S. Stidwill regarding same; correspondence with J. Porepa regarding same. | 0.90 |
| Dec-05-25 | Shawn T. Irving | Correspondence with J. Porepa regarding record protocol and [REDACTED]. | 0.30 |
| Dec-08-25 | Kelsey Armstrong | Email correspondence regarding [REDACTED]. | 0.10 |
| Dec-08-25 | Shawn T. Irving | Attending call with J. Porepa regarding [REDACTED]; correspondence with S. Bieber regarding same. | 1.00 |
| Dec-08-25 | David Rosenblat | Reviewing correspondence. | 0.10 |
| Dec-08-25 | Sean Stidwill | Attending on call with J. Porepa; reviewing correspondence regarding tax refund matters; attending on [REDACTED]. | 0.70 |
| Dec-09-25 | Kelsey Armstrong | Reviewing records with respect to [REDACTED]; preparing email summary. | 0.40 |
| Dec-09-25 | Shawn T. Irving | Sending correspondence to interested parties regarding plan for document transfer to AGB; correspondence with FTI regarding same. | 0.60 |
| Dec-09-25 | Sean Stidwill | Discussing file matters with D. Rosenblat | 0.20 |
| Dec-10-25 | Sean Stidwill | Attending on bankruptcy consideration matters; considering [REDACTED] matters. | 0.30 |
| Dec-11-25 | Shawn T. Irving | Attending call with S. Stidwill and D. Rosenblatt regarding bankruptcy issues; correspondence with J. Porepa regarding [REDACTED]. | 0.60 |
| Dec-11-25 | David Rosenblat | Reviewing correspondence; responding to emails; attending to post closing matters. | 0.50 |
| Dec-11-25 | Sean Stidwill | Attending on call with S. Irving and D. Rosenblatt regarding bankruptcy matters and records protocol; attending call with J. Porepa regarding same; attending on correspondence. | 1.00 |
| Dec-12-25 | Shawn T. Irving | Correspondence with FTI regarding [REDACTED]; correspondence with [REDACTED] regarding same. | 0.40 |
| Dec-15-25 | Shawn T. Irving | Attending call with FTI to discuss [REDACTED]; attending call with S. Bieber at Adair Goldblatt Bieber to discuss records transfer logistics; drafting email summarizing same; correspondence with J. Porepa regarding same. | 1.30 |
| Dec-15-25 | Sean Stidwill | Preparing for and attending call with Osler and FTI to discuss records; attending call with Osler, FTI and Adair Goldblatt regarding same; attending on file correspondence. | 1.30 |

| | | | |
|-----------|------------------|--|------|
| Dec-16-25 | Kelsey Armstrong | Reviewing sale agreements with respect to post-closing access to records. | 0.30 |
| Dec-16-25 | Shawn T. Irving | Attending to correspondence with FTI and Osler regarding records transfer; discussions with AGB regarding same. | 0.30 |
| Dec-16-25 | Lipi Mishra | Preparing for hearing. | 0.20 |
| Dec-16-25 | David Rosenblat | Reviewing correspondence. | 0.10 |
| Dec-16-25 | Sean Stidwill | Attending on records protocol matters. | 0.20 |
| Dec-17-25 | Lipi Mishra | Preparing for hearing. | 0.50 |
| Dec-17-25 | Sean Stidwill | Attending on matters relating to January court attendance; attending on correspondence. | 0.20 |
| Dec-18-25 | Davis Haugen | Discussing CCAA discharge and termination order with S. Stidwill. | 0.40 |
| Dec-18-25 | Lipi Mishra | Preparing for hearing. | 0.20 |
| Dec-19-25 | Davis Haugen | Drafting fee affidavit and discharge and termination order; attending on correspondence regarding same. | 1.20 |
| Dec-30-25 | Sven C. Poysa | Follow-up with S. Stidwill regarding [REDACTED]. | 0.20 |
| Dec-30-25 | Sean Stidwill | Attending on [REDACTED] matters and related correspondence. | 0.10 |
| Jan-02-26 | Kimberly Maguire | Consulting on [REDACTED]. | 1.10 |
| Jan-04-26 | Davis Haugen | Drafting CCAA termination order. | 0.80 |
| Jan-05-26 | Kimberly Maguire | Consulting on [REDACTED]. | 0.30 |
| Jan-05-26 | Sean Stidwill | Attending on [REDACTED] and related correspondence. | 0.20 |
| Jan-06-26 | Davis Haugen | Drafting discharge and termination order; attending on correspondence and discussions with S. Stidwill regarding same. | 2.40 |
| Jan-06-26 | David Rosenblat | Reviewing correspondence; engaged regarding termination motion materials. | 0.30 |
| Jan-07-26 | Davis Haugen | Revising draft termination and discharge order; attending meeting with S. Stidwill to discuss same; updating service list. | 3.20 |
| Jan-07-26 | David Rosenblat | Reviewing correspondence. | 0.10 |
| Jan-07-26 | Sean Stidwill | Attending call with D. Haugen regarding termination order matters; attending on correspondence; reviewing file matters. | 0.50 |

| | | | |
|-----------|-----------------|---|------|
| Jan-08-26 | Davis Haugen | Drafting correspondence to S. Stidwill regarding revisions to service list, CCAA termination order and fee affidavits. | 0.70 |
| Jan-08-26 | David Rosenblat | Reviewing correspondence. | 0.10 |
| Jan-08-26 | Mark Sheeley | Correspondence regarding upcoming termination motion; discussion with S. Stidwill regarding same. | 1.00 |
| Jan-08-26 | Sean Stidwill | Reviewing form of order; attending on report matters; attending on related correspondence. | 0.50 |
| Jan-09-26 | Shawn T. Irving | Attending call with S. Stidwill regarding records protocol and court order; correspondence with FTI regarding same. | 0.30 |
| Jan-09-26 | David Rosenblat | Reviewing correspondence. | 0.20 |
| Jan-09-26 | Mark Sheeley | Discussion with S. Stidwill regarding records protocol and related matters; revising draft report; correspondence regarding same. | 4.00 |
| Jan-09-26 | Sean Stidwill | Preparing for and attending call with M. Sheeley regarding report; reviewing fee affidavits; reviewing form of order and commenting on same; reviewing records protocol matters; discussing same with S. Irving; attending call with D. Rosenblat regarding same; circulating draft order; attending on related correspondence. | 4.00 |
| Jan-10-26 | Davis Haugen | Redacting Osler invoices in connection with fee affidavit. | 1.60 |
| Jan-11-26 | Davis Haugen | Redacting FTI invoices in connection with preparation of fee affidavit. | 3.30 |
| Jan-12-26 | Davis Haugen | Revising fee affidavits; redacting Osler and FTI invoices and revising same; corresponding with S. Stidwill regarding scope of redactions and revision of fee affidavits. | 4.00 |
| Jan-12-26 | Mark Sheeley | Revising draft report; correspondence regarding same; preparing for and attending meeting with client regarding same; reviewing draft order; correspondence regarding draft court materials. | 2.50 |
| Jan-12-26 | Sean Stidwill | Reviewing and revising form of order; reviewing comments on same; reviewing and commenting on draft report; discussing order with D. Rosenblat; attending on call with client group and US counsel regarding next steps and preparation for hearing. | 4.00 |

| | |
|---------------------|--------------|
| TOTAL HOURS: | 50.40 |
|---------------------|--------------|

EXPENSE SUMMARY

| DESCRIPTION | AMOUNT |
|-------------------------------|---------------|
| <u>EXPENSES - TAXABLE</u> | |
| Telecommunications - External | 124.40 |
| TOTAL (CAD): | 124.40 |

THIS IS EXHIBIT "B" REFERRED TO IN
THE AFFIDAVIT OF SEAN STIDWILL
SWORN BEFORE ME ON THIS 15th DAY OF JANUARY, 2026

A handwritten signature in cursive script, appearing to read "Davis Haugen".

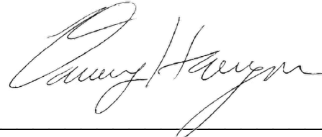
Davis Haugen (LSO No. 90412J)
A Commissioner for Taking Affidavits

Exhibit B

SUMMARY OF OSLER ACCOUNTS

| Account No. | Date | Fees | Disbursements | Taxes | Total |
|--------------------|-------------------|---------------------|----------------------|--------------------|---------------------|
| 13086415 | October 31, 2025 | \$223,465.00 | \$591.80 | \$29,083.31 | \$253,140.11 |
| 13096949 | November 30, 2025 | \$54,196.50 | \$1,516.61 | \$7,198.64 | \$62,911.75 |
| 13107551 | December 15, 2025 | \$19,249.50 | \$0.00 | \$2,502.44 | \$21,751.94 |
| 13119691 | January 13, 2026 | \$48,876.00 | \$124.40 | \$6,370.05 | \$55,370.45 |
| TOTALS | - | \$345,787.00 | \$2,232.81 | \$45,154.44 | \$393,174.25 |

THIS IS EXHIBIT "C" REFERRED TO IN
THE AFFIDAVIT OF SEAN STIDWILL
SWORN BEFORE ME ON THIS 15th DAY OF JANUARY, 2026

A handwritten signature in cursive script, appearing to read "Davis Haugen", written in dark ink.

Davis Haugen (LSO No. 90412J)
A Commissioner for Taking Affidavits

EXHIBIT C

**SUMMARY OF FEES AND DISBURSEMENTS OF OSLER, HOSKIN & HARCOURT LLP
BY TIMEKEEPER**

PERIOD OF SEPTEMBER 1, 2025 TO JANUARY 12, 2026

| <u>Name</u> | <u>Year of Call (if applicable)</u> | <u>Billing Rate (\$/Hour)</u> | <u>Hours Worked</u> |
|----------------------------|--|--------------------------------------|----------------------------|
| Armstrong, Kelsey | 2011 | 2025: 1,065 | 2025: 8.3 |
| Bieman, Jennifer | N/A | 2025: 390 | 2025: 8.0 |
| Buchanan, Elizabeth | N/A | 2025: 300 | 2025: 0.5 |
| Dang, Tiffany | 2023 | 2025: 680 | 2025: 0.4 |
| Fulford, Stephen | N/A | 2025: 390 | 2025: 0.6 |
| Haugen, Davis | 2024 | 2025: 630 2026: 730 | 2025: 1.6 2026: 16.0 |
| Irving, Shawn | 2004 | 2025: 1,200 2026: 1,305 | 2025: 23.1 2026: 0.3 |
| Jurczyk, Chloe | N/A | 2025: 390 | 2025: 0.4 |
| Maatta, Neil | 2025 | 2025: 630 | 2025: 3.2 |
| MacEachern, Kevin | N/A | 2025: 325 | 2025: 6.2 |
| Maguire, Kimberly | 2009 | 2025: 1,095 2026: 1,200 | 2025: 0.5 2026: 1.4 |
| Mamonkina, Albina | 2024 | 2025: 630 | 2025: 16.4 |
| Mishra, Lipi | 2017 | 2025: 930 | 2025: 13.4 |
| Mittoo-Thomas, Khrystal | N/A | 2025: 345 | 2025: 0.5 |
| Poysa, Sven | 2006 | 2025: 1,170 | 2025: 1.10 |
| Rosenblat, Dave | 2013 | 2025: 1,200 2026: 1,330 | 2025: 45.7 2026: 0.7 |
| Scott, Lauren | 2022 | 2025: 730 | 2025: 21.8 |

| <u>Name</u> | <u>Year of Call (if applicable)</u> | <u>Billing Rate (\$/Hour)</u> | <u>Hours Worked</u> |
|--------------------|---|-------------------------------|--------------------------|
| Sheeley, Mark | 2014 | 2025: 995 2026: 1,080 | 2025: 46.1 2026: 7.5 |
| Silk, Chantal | N/A | 2025: 345 | 2025: 0.1 |
| Silverman, Jessica | 2020 | 2025: 810 | 2025: 4.6 |
| Stidwill, Sean | 2016 | 2025: 960 2026: 1,100 | 2025: 101.4 2026: 9.2 |
| Wasserman, Marc | 2001 | 2025: 1,650 | 2025: 14.9 |
| Williams, Eugene | N/A | 2025: 300 | 2025: 0.8 |
| | | Total: | 354.7 |

| | |
|--|----------|
| Blended Rate (excluding expenses / disbursements and HST) \$345,787.00 ÷ 354.70 hours = | \$974.87 |
|--|----------|

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED AND IN THE
MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF CHESSWOOD GROUP LIMITED, et al.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding Commenced at Toronto

AFFIDAVIT OF SEAN STIDWILL
(sworn January 15, 2026)

OSLER, HOSKIN & HARCOURT LLP

1 First Canadian Place
100 King Street West, Suite 6200
Toronto, Ontario M5X 1B8

Marc Wasserman LSO#: 44066M

Tel: 416-862-4908

Email: mwasserman@osler.com

Dave Rosenblat LSO#: 64586K

Tel: 416-862-5673

Email: drosenblat@osler.com

Sean Stidwill LSO#: 71078J

Tel: 416-862-4217

Email: sstidwill@osler.com

Lawyers for the Monitor

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF CHESSWOOD GROUP LIMITED, et al.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

COMMERCIAL LIST

PROCEEDING COMMENCED AT TORONTO

**NINTH REPORT TO COURT SUBMITTED BY FTI
CONSULTING CANADA INC., AS MONITOR**

OSLER, HOSKIN & HARCOURT LLP

100 King Street West
1 First Canadian Place
Suite 6200, P.O. Box 50
Toronto ON M5X 1B8

Marc Wasserman (LSO# 44066M)

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Dave Rosenblat (LSO# 64586K)

Tel: 416.862.5673

Email: drosenblat@osler.com

Sean Stidwill (LSO# 71078J)

Tel: 416.862.4217

Email: sstidwill@osler.com

Lawyers for the Monitor

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

| | | |
|----------------|---|------------------------------|
| THE HONOURABLE |) | FRIDAY, THE 23 RD |
| |) | |
| JUSTICE STEELE |) | DAY OF JANUARY 2026 |

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD
HOLDINGS LTD., CHESSWOOD US ACQUISITIONCO LTD., LEASE-WIN
LIMITED, WINDSET CAPITAL CORPORATION, CHESSWOOD CAPITAL
MANAGEMENT INC., CHESSWOOD CAPITAL MANAGEMENT USA INC.,
942328 ALBERTA INC., 908696 ALBERTA INC., 1000390232 ONTARIO INC.
and CGL HOLDCO, LLC

CCAA TERMINATION ORDER

THIS MOTION, made by FTI Consulting Canada Inc. (“**FTI**”), in its capacity as monitor (the “**Monitor**”) of Chesswood Group Limited (“**Chesswood**”), Case Funding Inc., Chesswood Holdings Ltd., Chesswood US Acquisitionco Ltd., Lease-Win Limited, Windset Capital Corporation, Chesswood Capital Management Inc., Chesswood Capital Management USA Inc., 942328 Alberta Inc. (formerly Rifco National Auto Finance Corporation), 908696 Alberta Inc. (formerly Rifco Inc.), 1000390232 Ontario Inc. and CGL Holdco, LLC (collectively, the “**CCAA Parties**” and each a “**CCAA Party**”) pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), for an order, *inter alia*, (i) extending the Stay Period, (ii) terminating these CCAA proceedings upon the service of the CCAA Termination Certificate (as defined below) on the service list in these CCAA proceedings (the “**Service List**”), (iii) terminating and releasing the court-ordered Charges at the CCAA Termination Time (as defined below), (iv) discharging FTI as the Monitor at the CCAA Termination Time, (v) granting certain releases, (vi) authorizing the Books and Records Transfer to Adair Goldblatt Beiber LLP (“**AGB**”), in its capacity as counsel to Chesswood, (vii) approving the Monitor’s Reports (as defined below) and the activities described therein, (viii)

approving the fees and disbursements of the Monitor and the Monitor's legal counsel, Osler, Hoskin and Harcourt LLP ("**Monitor's Counsel**"), as described in the Ninth Report (as hereinafter defined) and the affidavits sworn in support thereof, and (ix) granting certain related relief, was heard this day by videoconference.

ON READING the Motion Record of the Monitor, including the Ninth Report of the Monitor dated January 18, 2026, and the appendices attached thereto ("**Ninth Report**"), the affidavit of Jeffrey Rosenberg sworn January 16, 2026, and the exhibits thereto (the "**Rosenberg Fee Affidavit**"), the affidavit of Sean Stidwill sworn January 15, 2026, and exhibits thereto (the "**Stidwill Fee Affidavit**"), and on hearing the submissions of counsel for the Monitor, counsel for the Pre-Filing Agent (as defined in the ARIIO), and such other counsel as were present, no one else appearing although duly served as appears from the affidavit of service of [●] affirmed January [●], 2026.

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

DEFINED TERMS

2. **THIS COURT ORDERS** that, unless otherwise indicated herein, all capitalized terms used in this Order and not otherwise defined herein shall have the meaning ascribed to them in the Amended and Restated Initial Order of this Court dated November 7, 2024 (as amended, the "**ARIO**") or the Ninth Report, as applicable.

STAY EXTENSION

3. **THIS COURT ORDERS** that the Stay Period is hereby extended until and including the CCAA Termination Time.

TERMINATION OF CCAA PROCEEDINGS

4. **THIS COURT ORDERS** that, upon service by the Monitor of an executed certificate in substantially the form attached hereto as Schedule "A" (the "**CCAA Termination Certificate**")

on the Service List certifying that, to the knowledge of the Monitor, all matters to be attended to in connection with these CCAA proceedings have been completed to the satisfaction of the Monitor, these CCAA proceedings shall be automatically terminated without any further Order or act or formality (the “**CCAA Termination Time**”), save and except as provided in this Order, and provided that nothing herein impacts the validity of any Orders made in these CCAA proceedings or any actions or steps taken by any Person pursuant to or as authorized by any Orders of the Court made in these CCAA proceedings.

5. **THIS COURT ORDERS** that the Monitor is hereby directed to file a copy of the CCAA Termination Certificate with the Court as soon as reasonably practicable following service thereof on the Service List.

TERMINATION OF COURT-ORDERED CHARGES

6. **THIS COURT ORDERS** that the Charges set out in the ARIO (as amended by the KERP Approval Order and, for certainty, including the KERP Charge, DIP Charge and Administration Charge) shall be terminated, released and discharged at the CCAA Termination Time without any other act or formality.

DISCHARGE OF THE MONITOR

7. **THIS COURT ORDERS** that, effective at the CCAA Termination Time, FTI shall be and is hereby discharged from its duties as the Monitor in these CCAA proceedings and shall have no further duties, obligations or responsibilities as Monitor from and after the CCAA Termination Time, provided that, notwithstanding the discharge of FTI as Monitor, the Monitor shall have the authority to carry out, complete or address any matters in its role as Monitor that are ancillary or incidental to these CCAA proceedings following the CCAA Termination Time, as may be required (“**Monitor Incidental Matters**”), including, without limitation and to the extent not otherwise completed prior to the CCAA Termination Time, to (i) terminate the Chapter 15 Proceedings, (ii) commence voluntary dissolutions in respect of the US CCAA Parties under applicable law, and (iii) complete the Wind-Down Activities (including release of any unused portion of the reserve established under paragraph 12 of the Records Protocol Order), and, in each case, the Monitor is hereby authorized to execute, endorse, and file, for and on

behalf and in the name of the CCAA Parties, any documents or instruments of whatever nature as may be necessary or desirable in connection therewith.

8. **THIS COURT ORDERS** that any tax refunds (wheresoever located) received by or on behalf of any CCAA Party prior to, on or after the commencement of bankruptcy proceedings in respect of such CCAA Party shall not form part of the bankruptcy estate of such CCAA Party and shall be promptly distributed to the Pre-Filing Agent (for and on behalf of the Pre-Filing Lenders) as a partial repayment of the obligations owing to the Pre-Filing Lenders under the Existing Credit Agreement as part of these CCAA proceedings (whether or not the CCAA Termination Time has occurred).

9. **THIS COURT ORDERS** that, notwithstanding its discharge and the termination of these CCAA proceedings or any other provision of this Order, nothing herein shall affect, vary, derogate from, limit or amend, and FTI and its counsel shall continue to have the benefit of, any of the rights, approvals, releases, and protections in favour of the Monitor at law or pursuant to the CCAA, the ARIO, and any other order of the Court in these CCAA proceedings or otherwise, including in connection with any Monitor Incidental Matters and any other actions taken by FTI pursuant to this Order or with respect to the CCAA Parties or these CCAA proceedings following the CCAA Termination Time, all of which are expressly continued and confirmed.

10. **THIS COURT ORDERS** that effective upon the CCAA Termination Time, the Monitor, its counsel, and each of their respective affiliates and officers, directors, partners, employees and agents (collectively, the “**Released Parties**”) are hereby released and discharged from any and all claims that any person may have or be entitled to assert against the Released Parties, whether known or unknown, matured or unmatured, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place in any way relating to, arising out of or in respect of the CCAA proceedings, their respective conduct in connection with the CCAA proceedings, or any actions required or steps taken in carrying out any Monitor Incidental Matters (collectively, the “**Released Claims**”), and that any such Released Claims are released, stayed, extinguished and forever barred and the Released Parties shall have no liability in respect thereof, provided that the Released Claims do not include any claim or liability arising out of any gross negligence or willful misconduct on the part of the Released Parties.

11. **THIS COURT ORDERS** that no action or other proceeding shall be commenced against any Released Party in any way arising from or related to the CCAA proceedings, except with prior leave of this Court on at least seven days' prior written notice to the applicable Released Parties and upon further Order securing, as security for costs, the full indemnity costs of the applicable Released Party in connection with any proposed action or proceeding as the Court hearing the motion for leave to proceed may deem just and appropriate.

BOOKS AND RECORDS TRANSFER

12. **THIS COURT ORDERS** that the Books and Records Transfer to AGB, in its capacity as litigation counsel to Chesswood, by the Monitor is hereby authorized and approved.

13. **THIS COURT ORDERS** that any information rights in favour of the Monitor and/or any trustee in bankruptcy of the CCAA Parties under any of the Purchase Agreements will be available to Chesswood and AGB, and each of them is hereby deemed to be a third-party beneficiary of such rights. For clarity, the Monitor or any trustee in bankruptcy of any of the CCAA Parties shall continue to have the benefit of such rights.

APPROVAL OF THE MONITOR'S REPORTS AND ACTIVITIES AND FEES

14. **THIS COURT ORDERS** that the Ninth Report and the activities and conduct of the Monitor set out therein, are hereby ratified and approved.

15. **THIS COURT ORDERS** that only the Monitor, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

APPROVAL OF FEES AND DISBURSEMENTS

16. **THIS COURT ORDERS** that the fees and disbursements of the Monitor for the period from September 1, 2025, to December 31, 2025, (the "**Monitor Approval Period**") as set out in the Rosenberg Fee Affidavit, are hereby approved.

17. **THIS COURT ORDERS** that the fees and disbursements of the Monitor's Counsel for the period from September 1, 2025, to January 12, 2026, (the "**Counsel Approval Period**") as set out in the Stidwill Fee Affidavit, are hereby approved.

18. **THIS COURT ORDERS** that the fees and disbursements of the Monitor and the Monitor's Counsel incurred in the period commencing on expiry of the Monitor Approval Period or Counsel Approval Period, as applicable, and ending on the CCAA Termination Time, or incurred to complete the Monitor's remaining duties and administration of these CCAA proceedings, including any Monitor Incidental Matters, not to exceed \$400,000, or such other amount as may be agreed to by the Monitor and the Pre-Filing Agent, in the aggregate (excluding applicable taxes), are hereby approved, and the Monitor and Monitor's Counsel shall not be required to pass their accounts in respect of any further activities in connection with the completion by the Monitor of its remaining duties and administration of these CCAA proceedings, including any Monitor Incidental Matters. The Monitor, on behalf of the CCAA Parties, is authorized to pay such funds from the Wind-Down Reserve, without further application to this Court for approval of such fees.

GENERAL

19. **THIS COURT DECLARES** that this Order shall have full force and effect in all provinces and territories in Canada.

20. **THIS COURT ORDERS** that the CCAA Parties or the Monitor may from time to time apply to this Court to amend, vary or supplement this Order or for advice and directions in the discharge of their powers and duties under this Order, as applicable, or in the interpretation or application of this Order.

21. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the CCAA Parties, the Foreign Representative, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the CCAA Parties, the Foreign Representative and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, or to assist the CCAA Parties, the Foreign Representative and the Monitor and their respective agents in carrying out the terms of this Order.

22. **THIS COURT ORDERS** that the CCAA Parties and the Monitor be at liberty and are hereby authorized and empowered to apply to any court, tribunal or regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.

23. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. prevailing Eastern Time on the date of this Order without the need for entry and filing.

SCHEDULE “A”
FORM OF CCAA TERMINATION CERTIFICATE

Court File No. CV-24-00730212-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF CHESSWOOD GROUP LIMITED, CASE FUNDING INC., CHESSWOOD
HOLDINGS LTD., CHESSWOOD US ACQUISITIONCO LTD., LEASE-WIN
LIMITED, WINDSET CAPITAL CORPORATION, CHESSWOOD CAPITAL
MANAGEMENT INC., CHESSWOOD CAPITAL MANAGEMENT USA INC.,
942328 ALBERTA INC., 908696 ALBERTA INC., 1000390232 ONTARIO INC.
and CGL HOLDCO, LLC

MONITOR’S CCAA TERMINATION CERTIFICATE

RECITALS

A. FTI Consulting Canada Inc. (“**FTI**”) was appointed as the Monitor of Chesswood Group Limited, Case Funding Inc., Chesswood Holdings Ltd., Chesswood US Acquisitionco Ltd., Lease-Win Limited, Windset Capital Corporation, Chesswood Capital Management Inc., Chesswood Capital Management USA Inc., 942328 Alberta Inc. (formerly Rifco National Auto Finance Corporation), 908696 Alberta Inc. (formerly Rifco Inc.), 1000390232 Ontario Inc. and CGL Holdco, LLC (collectively, the “**CCAA Parties**” and each a “**CCAA Party**”) in the within proceedings commenced under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) pursuant to an Initial Order of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated October 29, 2024 (as amended and restated, the “**Initial Order**”).

B. Pursuant to an Order of the Court dated January 23, 2026 (the “**CCAA Termination Order**”), among other things, FTI will be discharged as the Monitor and the CCAA proceedings shall be automatically terminated upon the service of this CCAA Termination Certificate on the Service List without any further Order or other acts or formality, all in accordance with the terms of the CCAA Termination Order.

C. Capitalized terms used but not defined herein have the meanings ascribed to them in the CCAA Termination Order.

THE MONITOR CERTIFIES that, to the knowledge of the Monitor, all matters to be attended to in connection with the CCAA proceedings (Court File No. CV-24-00730212-00CL) (the “**CCAA Proceedings**”) have been completed to the satisfaction of the Monitor.

ACCORDINGLY, the Monitor now considers it appropriate that the CCAA Proceedings be terminated in accordance with the CCAA Termination Order.

DATED at Toronto, Ontario this _____ day of _____, 2026.

FTI Consulting Canada Inc., solely in its capacity as Monitor of the CCAA Parties, and not in its personal or corporate capacity

Court File No: CV-24-00730212-00CL

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED AND IN THE
MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF CHESSWOOD GROUP LIMITED, et al.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at Toronto

CCAA TERMINATION ORDER

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Lawyers for the Monitor

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C- Court File No: CV-24-00730212-00CL
36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
CHESSWOOD GROUP LIMITED, et al.

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

PROCEEDING COMMENCED AT TORONTO

**MOTION RECORD OF THE MONITOR
(CCA Termination Order)
(Returnable January 23, 2026)**

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