



This is the 1st affidavit of Peter Rubin in this case and was made on March 3, 2026

No. S-246877
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN

NATIONAL BANK OF CANADA

PETITIONER

AND

MANNA INDUSTRIAL FUND (VALUE-ADD) LIMITED PARTNERSHIP,
MANNA INDUSTRIAL FUND (VALUE-ADD) GP CORP, 1578199 B.C.
LTD., GENESIS MANNA HOLDINGS LTD. AND ALLION HOLDINGS LTD.

RESPONDENTS

AFFIDAVIT

I, **Peter Rubin**, of 3500 – 1133 Melville Street, Vancouver, British Columbia, Lawyer, AFFIRM THAT:

1. I am a Partner of Blake, Cassels & Graydon LLP ("**Blakes**"), the solicitors for FTI Consulting Canada Inc. ("**FTI**") in its capacity as the Court-appointed receiver and manager (the "**Receiver**") of Manna Industrial Fund (Value-Add) Limited Partnership, Manna Industrial Fund (Value-Add) GP Corp, Genesis Manna Holdings Ltd. and Allion Holdings Ltd. As such, I have personal knowledge of the matters deposed to in this Affidavit except where I depose to a matter based on information from an informant I identify in which case I believe that both the information from the informant and the resulting statement are true.

2. I graduated from law school with honours in 1998, clerked for the British Columbia Court of Appeal from 1998-1999, and have been a member of the Law Society of British Columbia since 2000. Over the past 25 years, my practice has involved acting on

numerous restructuring and insolvency mandates in British Columbia and across Canada. I regularly represent Court-appointed monitors, receivers, and trustees in proceedings before this Court commenced under the *Companies' Creditors Arrangement Act* and the *Bankruptcy and Insolvency Act*. I have been ranked as a leading lawyer by numerous publications including Chambers Global, The Legal 500 Club, Chambers Canada, Thomson Reuters Stand-out Lawyers, The Best Lawyers in Canada, The Canadian Legal Lexpert Directory, Benchmark Canada, and Who's Who Legal.

3. In the present proceedings, I am the Partner at Blakes who has had primary carriage of this matter.

4. The details of the specific professional services provided by Blakes to the Receiver over the course of its eighteen (18) month engagement on this matter are set out in daily time entries found on the invoices issued by Blakes to the Receiver (the "**Blakes Invoices**"). True copies of the Blakes Invoices in this matter for the period up to February 28, 2026 are also attached and marked as **Exhibit "A"** to this Affidavit.

5. The fees set out in the Blakes Invoices are calculated based on the hours spent by Blakes personnel, multiplied by the applicable standard hourly rates charged by Blakes. The other amounts claimed on the Blakes Invoices consist of applicable taxes (PST and GST) and disbursements incurred by Blakes that were charged at cost.

6. The Blakes Invoices can be summarized as follows:

Bill #	Date	Total Billed	Fees Billed	Disb. Billed	Tax Billed
2492676	12/31/2024	\$9,483.61	\$8,467.50	\$0.00	\$1,016.11
2521087	6/18/2025	\$23,154.19	\$20,650.00	\$25.98	\$2,478.21
2527643	7/23/2025	\$15,636.10	\$13,872.00	\$96.59	\$1,667.51
2533116	8/22/2025	\$10,534.08	\$9,351.00	\$60.46	\$1,122.62
2537580	9/17/2025	\$909.44	\$812.00	\$0.00	\$97.44
2543425	10/16/2025	\$30,592.11	\$27,291.00	\$25.98	\$3,275.13
2551217	11/24/2025	\$40,264.20	\$35,816.50	\$145.46	\$4,302.24
2556332	12/17/2025	\$71,730.94	\$63,500.00	\$596.34	\$7,634.60
2561689	12/31/2025	\$30,959.45	\$27,371.50	\$294.20	\$3,293.75
2570355	02/20/2026	\$16,701.20	\$14,880.00	\$33.90	\$1,787.30
2572611	02/27/2026	\$105,911.20	\$94,006.00	\$612.73	\$11,292.47
TOTAL		\$355,876.52	\$316,017.50	\$1,891.64	\$37,967.38

7. As indicated on the Blakes Invoices, the fees charged by Blakes over the course of approximately eighteen (18) months represent approximately 440 hours of work that Blakes lawyers and other professionals have spent in Blakes' capacity as counsel to the Receiver in discharge of its obligations including those pursuant to the orders of this Court.

8. The work completed by Blakes lawyers includes, among other things, work completed in connection with drafting all court and other materials required in these proceedings, attendance and participation in court hearings, review and negotiation of transaction documents, attending to the closing of the court approved transaction, conducting legal analysis, corresponding with stakeholders, and other matters related to the Receiver's administration of the Respondents' business and property. As can be seen from paragraph 6, approximately 30% of the legal fees spent over the past 18 months were in the month of February 2026 when the Receiver and Blakes were attending to closing of the \$44 million sale transaction.

9. I was assisted by a number of Blakes lawyers, paralegals, and staff who were able to complete work commensurate with their experience at average standard hourly rates lower than my average standard hourly rate of \$1,157. These include:

- (a) Claire Hildebrand: Ms. Hildebrand is a partner called to the Law Society of British Columbia with more than eight years of experience, whose practice focuses on restructuring and insolvency matters. Ms. Hildebrand spent approximately 112 hours assisting the Receiver in connection with this matter at her average standard hourly rate of approximately \$805;
- (b) Rasheed Abouhassan: Mr. Abouhassan is a lawyer called to the Law Society of British Columbia in 2022 whose practice focuses on buying, selling, leasing, financing, and developing commercial real estate. Mr. Abouhassan spent approximately 72 hours assisting the Receiver in connection with this matter at his average standard hourly rate of approximately \$624;
- (c) Graham Fulton: Mr. Fulton is a partner called to the Law Society of British Columbia with more than eleven years of experience, whose practice focuses on real property transactions, developments and financing, general corporate and commercial matters, infrastructure, public-private partnerships and other major

projects. Mr. Fulton spent approximately 33 hours assisting the Receiver in connection with this matter at his average standard hourly rate of approximately \$876;

- (d) Myim Bakan Kline: Mr. Bakan Kline is a lawyer called to the Law Society of British Columbia in 2021 whose practice focuses on insolvency and commercial litigation. Mr. Bakan Kline spent approximately 84 hours assisting the Receiver in connection with this matter at his average standard hourly rate of approximately \$531; and
- (e) Ping Tomczyk: Mr. Tomczyk is a lawyer called to the Law Society of British Columbia in 2021 whose practice focuses on debt financing, corporate finance and related transactions. Mr. Tomczyk spent approximately 10 hours assisting the Receiver in connection with this matter at his standard hourly rate of \$645.

10. The hourly rates of Blakes lawyers are reviewed annually by the firm. Blakes considers various factors when assessing these rates including, without limitation, market data, which includes the hourly rates of lawyers at law firms based on size, location, year of call, and practice area, and client feedback. Based on the information it considers, Blakes sets the hourly rates of its lawyers in a manner consistent with market standards for lawyers at a similar year of call.

11. I am of the opinion that the differences in rates between and among Blakes lawyers are both reasonable and consistent with market rates including, specifically, in the insolvency context.

12. More specifically, I believe that the professional services provided by Blakes to the Receiver were performed by Blakes in a prudent and economical manner, with work being performed by, or delegated to, the appropriate professionals in Blakes when appropriate, having regard to knowledge of the matters at issue in this proceeding at the time the professional services were required, the cost-efficiencies associated with maintaining file continuity, the requisite levels of experience required by the services in question, the value of the assets in question and the successful results of the process.

13. I estimate that the cost for the Receiver to conclude the proceedings from and after February 28, 2026 will be approximately \$25,000, although this amount could differ should any further Court applications or appearances be required by the Receiver or any unforeseen issues arise.

14. With respect to each of the Blakes Invoices, to the best of my knowledge, information, and belief, the information contained in the invoice is true and accurate as to:

- (a) the number of hours worked;
- (b) the nature of work performed;
- (c) the identity of the individuals who performed the work; and
- (d) the rates charged for the work performed.

15. Further, with respect to the professional services described in the Blakes Invoices, I do verily believe that:

- (a) the Blakes Invoices were provided to the Receiver when rendered, and have been approved by the Receiver;
- (b) Blakes' fees in this matter were charged at the firm's standard rates and are, from my experience, consistent with the fees charged by similar quality law firms of a similar size for work of a similar nature and complexity and with similar professional experience providing professional services in connection with British Columbia and Canadian insolvency proceedings;
- (c) the work completed by Blakes was delegated to the appropriate professionals with the appropriate level of seniority and hourly rates;
- (d) the services performed by Blakes were performed in a prudent and economical manner; and
- (e) Blakes' professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances.

This is **Exhibit "A"** referred to in the Affidavit of Peter Rubin made before me at Vancouver, BC, this 3rd day of March, 2026.



A Commissioner for the taking of Affidavits for
British Columbia

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

January 15, 2025

VIA EMAIL

FTI Consulting, Inc.
Suite 1450 – 701 West Georgia St
Vancouver, BC V7Y 1B6

**Attention: Tom Powell, Senior Managing
Director**

Re: Manna Industrial

Dear Mr. Powell:

Please find enclosed our statement of account for professional services rendered for the period of September to December, 2024 with respect to the above-noted matter. As shown in the attached document our account for professional services amounts to \$8,467.50 and the total amount due after discounts, taxes and disbursements is \$9,483.61.

Should you have any questions with respect to the enclosed account please do not hesitate to contact me.

Yours truly,

Peter Rubin

PLR/xja
Encl.

Peter Rubin*

Dir: 604-631-3315
peter.rubin@blakes.com
*Law Corporation

Reference: 79294/21



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice number(s) on cheque

December 31, 2024

FTI CONSULTING, INC.
Suite 1450 - 701 West Georgia Street
Vancouver, BC V7Y 1B6
Canada

Invoice: 2492676
Billing Lawyer: Rubin, Peter
HST/GST No.: R119396778
Client: 00079294
Matter: 000021

Attention: Tom Powell
Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 9,483.61 CAD

***** Terms: Due and Payable Upon Receipt *****

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Please remit this page with payment. If wiring funds, please refer to the appropriate section below for instructions: For payment by Etransfer email etransfer@blakes.com

Canadian Funds Payment Instructions:

Canadian Imperial Bank of Commerce
Main Branch, 400 Burrard Street
Vancouver, BC CA
Institution No.: 0010
Transit No.: 00010

Swiftcode: CIBCCATT
Beneficiary: Blake Cassels & Graydon LLP
Account No.: 5011515
Reference: Invoice No. 2492676

If you wish further instructions please contact 604-631-4172 or email van.receivable@blakes.com.

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Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 1133 Melville Street
 Suite 3500, The Stack
 Vancouver, B.C. V6E 4E5 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

December 31, 2024

FTI CONSULTING, INC.
 Suite 1450 - 701 West Georgia Street
 Vancouver, BC V7Y 1B6
 Canada

Invoice: 2492676
 Billing Lawyer: Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended December 31, 2024, as follows:

Total Fees	\$ 8,467.50
Provincial Sales Tax (7.0%)	592.73
Goods and Services Tax (5.0%)	423.38
TOTAL DUE IN CANADIAN CURRENCY	\$ 9,483.61 CAD



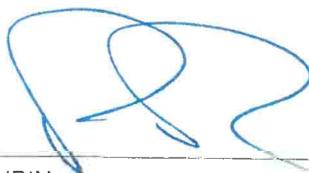
Invoice: 2492676
 Date: December 31, 2024
 Page: 2

Re: Manna Industrial (000021)

Date (m/d/y)	Timekeeper	Description
09/25/24	Hildebrand, Claire	Reviewing and revising draft materials, sending correspondence regarding the same.
09/26/24	Hildebrand, Claire	Reviewing draft materials, corresponding regarding the same, next steps, and hearing date.
10/02/24	Hildebrand, Claire	Attending call with client and considering next steps.
10/03/24	Hildebrand, Claire	Considering terms of receivership order, corresponding regarding the same.
10/04/24	Bychawski, Peter	Considering terms of appointment order.
10/05/24	Bychawski, Peter	Considering terms of appointment; reviewing and revising draft language.
10/05/24	Hildebrand, Claire	Considering terms of proposed order and related legal issues, corresponding regarding the same.
10/07/24	Bychawski, Peter	Reviewing form of appointment order; providing comments on same.
10/07/24	Hildebrand, Claire	Reviewing and revising terms of proposed order.
Total Fees for this Matter		\$ 8,467.50

Provincial Sales Tax (7.0%) 592.73
 Goods and Services Tax (5.0%) 423.38

Total Due for this Matter in Canadian Currency \$ 9,483.61 CAD

PER: 
 PETER L. RUBIN

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

June 20, 2025

VIA EMAIL

FTI Consulting, Inc.
Suite 1450 – 701 West Georgia St
Vancouver, BC V7Y 1B6

**Attention: Tom Powell, Senior Managing
Director**

Re: Manna Industrial

Dear Mr. Powell:

Please find enclosed our statement of account for professional services rendered for the period ended May 31, 2025 with respect to the above-noted matter. As shown in the attached document our account for professional services amounts to \$20,650.00 and the total amount due after discounts, taxes and disbursements is \$23,154.19.

Should you have any questions with respect to the enclosed account please do not hesitate to contact me.

Yours truly,

Peter Rubin

PLR/xja
Encl.

Peter Rubin*

Dir: 604-631-3315

peter.rubin@blakes.com

*Law Corporation

Reference: 79294/21



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice number(s) on cheque

June 18, 2025

FTI CONSULTING, INC.
Suite 1450 - 701 West Georgia Street
Vancouver, BC V7Y 1B6
Canada

Invoice: 2521087
Billing Lawyer: Rubin, Peter
HST/GST No.: R119396778
Client: 00079294
Matter: 000021

Attention: Tom Powell
Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 23,154.19 CAD

***** Terms: Due and Payable Upon Receipt *****

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Kindly remit this page with payment. For wire transfers, please refer to the appropriate section below for instructions and send a copy of the payment remittance to cash.receipts@blakes.com. For E-transfer payments, please email etransfer@blakes.com

Canadian Funds Payment Instructions:	
Canadian Imperial Bank of Commerce	Swiftcode: CIBCCATT
Main Branch, 400 Burrard Street	Beneficiary: Blake Cassels & Graydon LLP
Vancouver, BC CA	Account No.: 5011515
Institution No.: 0010	Reference: Invoice No. 2521087
Transit No.: 00010	

if you wish further instructions please contact 604-631-4172 or email van.receiveable@blakes.com.

REMITTANCE PAGE



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 1133 Melville Street
 Suite 3500, The Stack
 Vancouver, B.C. V6E 4E5 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

June 18, 2025

FTI CONSULTING, INC.
 Suite 1450 - 701 West Georgia Street
 Vancouver, BC V7Y 1B6
 Canada

Invoice: 2521087
 Billing Lawyer: Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended May 31, 2025, as follows:

	Total Fees	\$ 20,650.00
<u>Taxable Disbursement(s)</u>		
On-Line Service Fee	\$ 4.20	
		\$ 4.20
<u>Non-taxable Disbursement(s)</u>		
Third Party Fee - Non Taxable	\$ 21.78	
		\$ 21.78
	Provincial Sales Tax (7.0%)	1,445.50
	Goods and Services Tax (5.0%)	1,032.71
	TOTAL DUE IN CANADIAN CURRENCY	\$ 23,154.19 CAD



Invoice: 2521087
 Date: June 18, 2025
 Page: 2

Re: **Manna Industrial** (000021)

Date (m/d/y)	Timekeeper	Description
05/02/25	Rubin, Peter	Reviewing and drafting correspondence; reviewing court materials; reviewing and drafting correspondence; considering court order and cash management matters; discussion with counsel.
05/08/25	Rubin, Peter	Reviewing court materials; preparing for and attending court hearing; reviewing and drafting correspondence; discussion with Receiver.
05/09/25	Rubin, Peter	Reviewing and drafting correspondence; discussion with Receiver.
05/13/25	Rubin, Peter	Reviewing correspondence; attending conference call with FTI and others; discussion with Receiver.
05/19/25	Rubin, Peter	Reviewing and drafting correspondence; reviewing pleadings.
05/20/25	Rubin, Peter	Discussion with the Receiver and counsel to secured creditor; discussion with counsel to potential bidder; reviewing and drafting correspondence.
05/21/25	Abouhassan, Rasheed	Reviewing court orders and affidavits; drafting letter of intent.
05/21/25	Rubin, Peter	Reviewing and drafting correspondence; reviewing and considering SHB LOI and related sale transaction documents; reviewing information requests and related issues.
05/22/25	Rubin, Peter	Reviewing and drafting correspondence.
05/24/25	Abouhassan, Rasheed	Drafting and revising letter of intent.
05/24/25	Rubin, Peter	Reviewing and drafting correspondence.
05/26/25	Abouhassan, Rasheed	Revising LOI.
05/26/25	Rubin, Peter	Reviewing and revising draft stalking horse letter of intent; reviewing and drafting correspondence.
05/27/25	Abouhassan, Rasheed	Revising LOI based on comments from client.
05/27/25	Hildebrand, Claire	Reviewing and considering stalking horse agreement; corresponding regarding the same.
05/27/25	Rubin, Peter	Reviewing and drafting correspondence; amending agreement regarding purchase and sale; discussion regarding same.
05/28/25	Abouhassan, Rasheed	Revising letter of intent; circulating the same to T. Powell; drafting purchase and sale agreement related to the same.
05/28/25	Rubin, Peter	Reviewing and drafting correspondence; considering lender inquiries.
05/29/25	Hildebrand,	Reviewing and considering terms of stalking horse LOI.

Blakes

Invoice: 2521087
 Date: June 18, 2025
 Page: 3

Date (m/d/y)	Timekeeper	Description
	Claire	
05/30/25	Abouhassan, Rasheed	Revising LOI based on comments from client; circulating the same to counsel to potential bidder.
05/30/25	Rubin, Peter	Reviewing and drafting correspondence.
		Total Fees for this Matter
		\$ 20,650.00

Taxable Disbursement(s)

On-Line Service Fee	\$ 4.20	
		\$ 4.20

Non-taxable Disbursement(s)

Third Party Fee - Non Taxable	\$ 21.78	
		\$ 21.78

Provincial Sales Tax (7.0%)	1,445.50
Goods and Services Tax (5.0%)	1,032.71

Total Due for this Matter in Canadian Currency	\$ 23,154.19 CAD
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PER: _____

PETER L. RUBIN



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

July 25, 2025

VIA EMAIL

FTI Consulting, Inc.
Suite 1450 – 701 West Georgia St
Vancouver, BC V7Y 1B6

**Attention: Tom Powell, Senior Managing
Director**

Re: Manna Industrial

Dear Mr. Powell:

Please find enclosed our statement of account for professional services rendered for the period ended June 30, 2025 with respect to the above-noted matter. As shown in the attached document our account for professional services amounts to \$13,872.00 and the total amount due after discounts, taxes and disbursements is \$15,636.10.

Should you have any questions with respect to the enclosed account please do not hesitate to contact me.

Yours truly,

Peter Rubin

PLR/xja
Encl.

Peter Rubin*

Dir: 604-631-3315
peter.rubin@blakes.com
*Law Corporation

Reference: 79294/21



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice number(s) on cheque

July 23, 2025

FTI CONSULTING, INC.
Suite 1450 - 701 West Georgia Street
Vancouver, BC V7Y 1B6
Canada

Invoice: 2527643
Billing Lawyer Rubin, Peter
HST/GST No.: R119396778
Client: 00079294
Matter: 000021

Attention: Tom Powell
Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 15,636.10 CAD

***** Terms: Due and Payable Upon Receipt *****

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Please remit this page with payment. If wiring funds, please refer to the appropriate section below for instructions: For payment by Etransfer email ettransfer@blakes.com

Canadian Funds Payment Instructions:	
Canadian Imperial Bank of Commerce Main Branch, 400 Burrard Street Vancouver, BC CA Institution No.: 0010 Transit No.: 00010	Swiftcode: CIBCCATT Beneficiary: Blake Cassels & Graydon LLP Account No.: 5011515 Reference: Invoice No. 2527643

If you wish further instructions please contact 604-631-4172 or email van.receivable@blakes.com.

REMITTANCE PAGE



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 1133 Melville Street
 Suite 3500, The Stack
 Vancouver, B.C. V6E 4E5 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

July 23, 2025

FTI CONSULTING, INC.
 Suite 1450 - 701 West Georgia Street
 Vancouver, BC V7Y 1B6
 Canada

Invoice: 2527643
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended June 30, 2025, as follows:

	Total Fees	\$ 13,872.00
<u>Taxable Disbursement(s)</u>		
On-Line Service Fee	\$ 15.30	
Search Fees	42.00	
		\$ 57.30
<u>Non-taxable Disbursement(s)</u>		
Third Party Fee - Non Taxable	\$ 39.29	
		\$ 39.29
	Provincial Sales Tax (7.0%)	971.04
	Goods and Services Tax (5.0%)	696.47
	TOTAL DUE IN CANADIAN CURRENCY	\$ 15,636.10 CAD



Invoice: 2527643
 Date: July 23, 2025
 Page: 2

Re: **Manna Industrial** (000021)

Date (m/d/y)	Timekeeper	Description
06/02/25	Abouhassan, Rasheed	Telephone call with M. Clark on letter of intent; circulating the same to client; reviewing and revising the same; draftin correspondence to counsel to M. Chiang.
06/02/25	Rubin, Peter	Reviewing correspondence; reviewing draft LOI; considering proposal document.
06/04/25	Rubin, Peter	Reviewing correspondence.
06/10/25	Lisi, Emily	Attending to correspondence with respect to review of assignment agreement for 375 Potterton Road lease.
06/10/25	Rubin, Peter	Reviewing and drafting correspondence; reviewing and considering lease matters.
06/12/25	Rubin, Peter	Reviewing and drafting correspondence; discussion with client.
06/13/25	Hildebrand, Claire	Coordinating security review.
06/13/25	Lisi, Emily	Reviewing and providing comments on assignment agreement for 375 Potterton Road lease; reviewing and considering lease documents.
06/13/25	Rubin, Peter	Reviewing various pleadings, affidavits and other documents in relation to BCSC litigation; reviewing and drafting correspondence; telephone call from counsel to limited partners.
06/16/25	Amini, Kimberley	Conducting searches.
06/16/25	Scott, Sarah	Reviewing and analyzing affidavit and security document materials for security review.
06/17/25	Rubin, Peter	Reviewing and drafting correspondence; reviewing partnership proceedings; drafting consent.
06/17/25	Scott, Sarah	Reviewing and analyzing PPSA searches for security review.
06/18/25	Rubin, Peter	Reviewing and drafting correspondence.
06/18/25	Scott, Sarah	Reviewing and analyzing LTO searches for security document review.
06/19/25	Rubin, Peter	Reviewing and drafting correspondence.
06/19/25	Scott, Sarah	Drafting summary of security review.
06/20/25	Amini, Kimberley	Conducting searches.
06/20/25	Scott, Sarah	Reviewing and analyzing security act LTO charge order summary; drafting and revising summary of security review.
06/21/25	Rubin, Peter	Reviewing correspondence; considering security review of security of NBC and IMC.



Invoice: 2527643
Date: July 23, 2025
Page: 3

Date (m/d/y)	Timekeeper	Description
06/24/25	Rubin, Peter	Reviewing and drafting correspondence; reviewing listing documents.
06/25/25	Ebrahimi Louyeh, Soheila	Reviewing and drafting Listing Agreement.
06/25/25	Rubin, Peter	Reviewing and drafting correspondence; reviewing and considering sales process and related agreements.
Total Fees for this Matter		\$ 13,872.00

Taxable Disbursement(s)

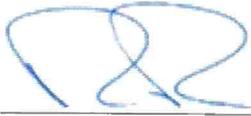
On-Line Service Fee	\$ 15.30	
Search Fees	42.00	
		\$ 57.30

Non-taxable Disbursement(s)

Third Party Fee - Non Taxable	\$ 39.29	
		\$ 39.29

Provincial Sales Tax (7.0%)	971.04
Goods and Services Tax (5.0%)	696.47

Total Due for this Matter in Canadian Currency	\$ 15,636.10 CAD
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PER: 

 PETER L. RUBIN

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

August 26, 2025

VIA EMAIL

FTI Consulting, Inc.
Suite 1450 – 701 West Georgia St
Vancouver, BC V7Y 1B6

**Attention: Tom Powell,
Senior Managing Director**

Re: Manna Industrial

Dear Mr. Powell:

Please find enclosed our statement of account for professional services rendered for the period ended July 31, 2025 with respect to the above-noted matter. As shown in the attached document our account for professional services amounts to \$9,351.00 and the total amount due after discounts, taxes and disbursements is \$10,534.08.

Should you have any questions with respect to the enclosed account please do not hesitate to contact me.

Yours truly,

Peter Rubin

PLR/xja
Encl.

Peter Rubin*

Dir: 604-631-3315
peter.rubin@blakes.com
**Law Corporation*

Reference: 79294/21



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice number(s) on cheque

August 22, 2025

FTI CONSULTING, INC.
Suite 1450 - 701 West Georgia Street
Vancouver, BC V7Y 1B6
Canada

Invoice: 2533116
Billing Lawyer: Rubin, Peter
HST/GST No.: R119396778
Client: 00079294
Matter: 000021

Attention: Tom Powell
Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 10,534.08 CAD

***** Terms: Due and Payable Upon Receipt *****

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Kindly remit this page with payment. For wire transfers, please refer to the appropriate section below for instructions and send a copy of the payment remittance to cash_receipts@blakes.com. For E-transfer payments, please email etransfer@blakes.com

Canadian Funds Payment Instructions:	
Canadian Imperial Bank of Commerce	Swiftcode: CIBCCATT
Main Branch, 400 Burrard Street	Beneficiary: Blake Cassels & Graydon LLP
Vancouver, BC CA	Account No.: 5011515
Institution No.: 0010	Reference: Invoice No. 2533116
Transit No.: 00010	

If you wish further instructions please contact 604-631-4172 or email van.receivable@blakes.com.

REMITTANCE PAGE



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 1133 Melville Street
 Suite 3500, The Stack
 Vancouver, B.C. V6E 4E5 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

August 22, 2025

FTI CONSULTING, INC.
 Suite 1450 - 701 West Georgia Street
 Vancouver, BC V7Y 1B6
 Canada

Invoice: 2533116
 Billing Lawyer: Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended July 31, 2025. as follows:

	Total Fees	
<u>Taxable Disbursement(s)</u>		\$ 9,351.00
On-Line Service Fee	\$ 9.90	
		\$ 9.90
<u>Non-taxable Disbursement(s)</u>		
Third Party Fee - Non Taxable	\$ 50.56	
		\$ 50.56
	Provincial Sales Tax (7.0%)	654.57
	Goods and Services Tax (5.0%)	468.05
	TOTAL DUE IN CANADIAN CURRENCY	\$ 10,534.08 CAD



Invoice: 2533116
 Date: August 22, 2025
 Page: 2

Re: **Manna Industrial** (000021)

Date (m/d/y)	Timekeeper	Description
07/09/25	Rubin, Peter	Reviewing and considering sales process document; reviewing and drafting correspondence.
07/09/25	Scott, Sarah	Drafting security review memorandum.
07/11/25	Scott, Sarah	Revising security review memorandum regarding security documents and issues.
07/11/25	Tomczyk, Ping	Reviewing security review memorandum.
07/14/25	Lisi, Emily	Reviewing and considering each of the offer to renew, lease agreement and draft extension for 375 Potterton premises; drafting comments to extension agreement.
07/14/25	Rubin, Peter	Reviewing and drafting correspondence; considering lease amendment.
07/14/25	Scott, Sarah	Revising security review regarding charging language of each security document.
07/15/25	Lisi, Emily	Attending to correspondence with M. Clark regarding proposed revisions to 375 Potterton lease extension.
07/15/25	Rubin, Peter	Reviewing and considering lease amendments; reviewing correspondence.
07/15/25	Scott, Sarah	Revising security review memorandum regarding creation and security charge language in all security documents.
07/15/25	Scott, Sarah	Revising security review regarding additional registrations and permitted registrations under security documents.
07/15/25	Tomczyk, Ping	Reviewing and revising security review memorandum.
07/15/25	Wray, Taylor	Conducting corporate search on Manna Industrial Fund (Value-Add) Limited Partnership and Kelowna Two Limited Partnership.
07/17/25	Rubin, Peter	Reviewing and considering security review; reviewing and drafting correspondence.
07/22/25	Scott, Sarah	Drafting summary of documents required from counsel to each party required to complete security review.
07/23/25	Hildebrand, Claire	Reviewing and considering draft security review.
07/23/25	Rubin, Peter	Reviewing and considering security review.
07/30/25	Hildebrand, Claire	Reviewing and considering form of security review
Total Fees for this Matter		\$ 9,351.00



Invoice: 2533116
Date: August 22, 2025
Page: 3

Taxable Disbursement(s)

On-Line Service Fee \$ 9.90

\$ 9.90

Non-taxable Disbursement(s)

Third Party Fee - Non Taxable \$ 50.56

\$ 50.56

Provincial Sales Tax (7.0%)

654.57

Goods and Services Tax (5.0%)

468.05

Total Due for this Matter in Canadian Currency

\$ 10,534.08 CAD

PER:

PETER L. RUBIN

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

September 18, 2025

VIA EMAIL

FTI Consulting, Inc.
Suite 1450 – 701 West Georgia St
Vancouver, BC V7Y 1B6

**Attention: Tom Powell,
Senior Managing Director**

Re: Manna Industrial

Dear Mr. Powell:

Please find enclosed our statement of account for professional services rendered for the period ended August 31, 2025 with respect to the above-noted matter. As shown in the attached document our account for professional services amounts to \$812.00 and the total amount due after discounts, taxes and disbursements is \$909.44.

Should you have any questions with respect to the enclosed account please do not hesitate to contact me.

Yours truly,

Peter Rubin

Encl.

Peter Rubin*

Dir: 604-631-3315
peter.rubin@blakes.com
**Law Corporation*

Reference: 79294/21



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 1133 Melville Street
 Suite 3500, The Stack
 Vancouver, B.C. V6E 4E5 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

September 17, 2025

FTI CONSULTING, INC.
 Suite 1450 - 701 West Georgia Street
 Vancouver, BC V7Y 1B6
 Canada

Invoice: 2537580
 Billing Lawyer: Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 909.44 CAD

***** Terms: Due and Payable Upon Receipt *****

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Kindly remit this page with payment.
 For wire transfers, please refer to the appropriate section below for instructions and send a copy of the payment remittance
 to cash.receipts@blakes.com. For E-transfer payments, please email etransfer@blakes.com

Canadian Funds Payment Instructions:

Canadian Imperial Bank of Commerce
 Main Branch, 400 Burrard Street
 Vancouver, BC CA
 Institution No.: 0010
 Transit No.: 00010

Swiftcode: CIBCCATT
 Beneficiary: Blake Cassels & Graydon LLP
 Account No.: 5011515
 Reference: Invoice No. 2537580

If you wish further instructions please contact 604-631-4172 or email van.receivable@blakes.com.

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Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 1133 Melville Street
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 Vancouver, B.C. V6E 4E5 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

FTI CONSULTING, INC.
 Suite 1450 - 701 West Georgia Street
 Vancouver, BC V7Y 1B6
 Canada

Invoice: 2537580
 Billing Lawyer: Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

September 17, 2025

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended August 31, 2025, as follows:

Total Fees	\$ 812.00
Provincial Sales Tax (7.0%)	56.84
Goods and Services Tax (5.0%)	40.60
TOTAL DUE IN CANADIAN CURRENCY	\$ 909.44 CAD



Invoice: 2537580
Date: September 17, 2025
Page: 2

Re: Manna Industrial (000021)

Date (m/d/y)	Timekeeper	Description
08/05/25	Rubin, Peter	Reviewing and drafting correspondence.
08/06/25	Rubin, Peter	Reviewing and drafting correspondence; discussion regarding sales process.
Total Fees for this Matter		\$ 812.00

Provincial Sales Tax (7.0%) 56.84

Goods and Services Tax (5.0%) 40.60

Total Due for this Matter in Canadian Currency \$ 909.44 CAD

PER: _____
PETER L. RUBIN

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

October 17, 2025

VIA EMAIL

FTI Consulting, Inc.
Suite 1450 – 701 West Georgia St
Vancouver, BC V7Y 1B6

**Attention: Tom Powell,
Senior Managing Director**

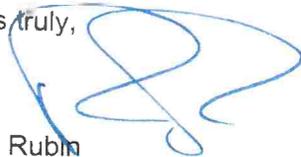
Re: Manna Industrial

Dear Mr. Powell:

Please find enclosed our statement of account for professional services rendered for the period ended September 30, 2025 with respect to the above-noted matter. As shown in the attached document our account for professional services amounts to \$27,291.00 and the total amount due after discounts, taxes and disbursements is \$30,592.11.

Should you have any questions with respect to the enclosed account please do not hesitate to contact me.

Yours truly,



Peter Rubin

Encl.

Peter Rubin*

Dir: 604-631-3315

peter.rubin@blakes.com

*Law Corporation

Reference: 79294/21



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
number(s) on cheque

October 16, 2025

FTI CONSULTING, INC.
Suite 1450 - 701 West Georgia Street
Vancouver, BC V7Y 1B6
Canada

Invoice: 2543425
Billing Lawyer: Rubin, Peter
HST/GST No.: R119396778
Client: 00079294
Matter: 000021

Attention: Tom Powell
Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 30,592.11 CAD

***** Terms: Due and Payable Upon Receipt *****

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Kindly remit this page with payment. For wire transfers, please refer to the appropriate section below for instructions and send a copy of the payment remittance to cash_receipts@blakes.com. For E-transfer payments, please email etransfer@blakes.com

Canadian Funds Payment Instructions:	
Canadian Imperial Bank of Commerce	Swiftcode: CIBCCATT
Main Branch, 400 Burrard Street	Beneficiary: Blake Cassels & Graydon LLP
Vancouver, BC CA	Account No.: 5011515
Institution No.: 0010	Reference: Invoice No. 2543425
Transit No.: 00010	

If you wish further instructions please contact 604-631-4172 or email van_receivable@blakes.com.

REMITTANCE PAGE



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 1133 Melville Street
 Suite 3500, The Stack
 Vancouver, B.C. V6E 4E5 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

October 16, 2025

FTI CONSULTING, INC.
 Suite 1450 - 701 West Georgia Street
 Vancouver, BC V7Y 1B6
 Canada

Invoice: 2543425
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended September 30, 2025, as follows:

	Total Fees	\$ 27,291.00
<u>Taxable Disbursement(s)</u>		
On-Line Service Fee	\$ 4.20	
		\$ 4.20
<u>Non-taxable Disbursement(s)</u>		
Third Party Fee - Non Taxable	\$ 21.78	
		\$ 21.78
	Provincial Sales Tax (7.0%)	1,910.37
	Goods and Services Tax (5.0%)	1,364.76
TOTAL DUE IN CANADIAN CURRENCY		\$ 30,592.11 CAD



Invoice: 2543425
 Date: October 16, 2025
 Page: 2

Re: **Manna Industrial** (000021)

Date (m/d/y)	Timekeeper	Description
09/17/25	Rubin, Peter	Reviewing sales process and update reports.
09/23/25	Tomczyk, Ping	Reviewing existing loan and security documentation, lien searches and registrations, and drafting security review memorandum.
09/24/25	Abouhassan, Rasheed	Reviewing and considering template APA.
09/24/25	Fulton, Graham D.	Reviewing transaction structure and drafting notes in respect of the same.
09/24/25	Hildebrand, Claire	Drafting template PSA agreement; considering legal and other issues related to the same.
09/24/25	Rubin, Peter	Reviewing and drafting correspondence; considering asset purchase agreement and structuring matters; discussion with Receiver; reviewing documents.
09/24/25	Tomczyk, Ping	Corresponding regarding security review issues.
09/25/25	Abouhassan, Rasheed	Conducting lease reviews; reviewing lease documents for Potterton property.
09/25/25	Fulton, Graham D.	Reviewing provisions of lease agreements.
09/25/25	Hildebrand, Claire	Drafting and revising template form of PSA.
09/25/25	Rubin, Peter	Reviewing and considering security review; reviewing and drafting correspondence; reviewing and considering template purchaser agreement.
09/25/25	Tomczyk, Ping	Corresponding regarding security review issues.
09/26/25	Abouhassan, Rasheed	Considering asset purchase agreement; reviewing same.
09/26/25	Hildebrand, Claire	Drafting and revising template PSA; considering legal issues with respect to the same; coordinating Blakes real estate review of PSA and leases.
09/26/25	Rubin, Peter	Reviewing and considering transaction agreement.
09/29/25	Abouhassan, Rasheed	Drafting and revising real estate portions of APA.
09/29/25	Fulton, Graham D.	Preparing preliminary comments on draft agreement of purchase and sale; considering issues of law in connection with the same.
09/30/25	Abouhassan, Rasheed	Revising APA; reviewing lease agreements for Manna properties; drafting summary chart of the same and red flags related to the same.
09/30/25	Fulton, Graham	Reviewing and finalizing comments in respect of draft agreement of purchase



Invoice: 2543425
 Date: October 16, 2025
 Page: 3

Date (m/d/y)	Timekeeper	Description
	D.	and sale.
09/30/25	Hildebrand, Claire	Reviewing and revising draft purchase agreement; coordinating and discussing the same with Blakes real estate group.
09/30/25	Rubin, Peter	Considering and reviewing draft purchase agreement.
		Total Fees for this Matter
		\$ 27,291.00

Taxable Disbursement(s)

On-Line Service Fee	\$ 4.20	\$ 4.20
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Non-taxable Disbursement(s)

Third Party Fee - Non Taxable	\$ 21.78	\$ 21.78
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Provincial Sales Tax (7.0%)	1,910.37
Goods and Services Tax (5.0%)	1,364.76

Total Due for this Matter in Canadian Currency	\$ 30,592.11 CAD
---	-------------------------

PER: _____
 PETER L. RUBIN

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

November 25, 2025

VIA EMAIL

FTI Consulting, Inc.
Suite 1450 – 701 West Georgia St
Vancouver, BC V7Y 1B6

**Attention: Tom Powell,
Senior Managing Director**

Re: Manna Industrial

Dear Mr. Powell:

Please find enclosed our statement of account for professional services rendered for the period ended October 31, 2025 with respect to the above-noted matter. As shown in the attached document our account for professional services amounts to \$35,816.50 and the total amount due after discounts, taxes and disbursements is \$40,264.20.

Should you have any questions with respect to the enclosed account please do not hesitate to contact me.

Yours truly,



Peter Rubin

Encl.

Peter Rubin*

Dir: 604-631-3315
peter.rubin@blakes.com
**Law Corporation*

Reference: 79294/21



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice number(s) on cheque

November 24, 2025

FTI CONSULTING, INC.
Suite 1450 - 701 West Georgia Street
Vancouver, BC V7Y 1B6
Canada

Invoice: 2551217
Billing Lawyer: Rubin, Peter
HST/GST No.: R119396778
Client: 00079294
Matter: 000021

Attention: Tom Powell
Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY \$ 40,264.20 CAD

***** Terms: Due and Payable Upon Receipt *****

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Kindly remit this page with payment. For wire transfers, please refer to the appropriate section below for instructions and send a copy of the payment remittance to cash.receipts@blakes.com. For E-transfer payments, please email etransfer@blakes.com

Canadian Funds Payment Instructions:	
Canadian Imperial Bank of Commerce	Swiftcode: CIBCCATT
Main Branch, 400 Burrard Street	Beneficiary: Blake Cassels & Graydon LLP
Vancouver, BC CA	Account No.: 5011515
Institution No.: 0010	Reference: Invoice No. 2551217
Transit No.: 00010	

If you wish further instructions please contact 604-631-4172 or email van.receivable@blakes.com.

REMITTANCE PAGE



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 1133 Melville Street
 Suite 3500, The Stack
 Vancouver, B.C. V6E 4E5 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

November 24, 2025

FTI CONSULTING, INC.
 Suite 1450 - 701 West Georgia Street
 Vancouver, BC V7Y 1B6
 Canada

Invoice: 2551217
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended October 31, 2025, as follows:

	Total Fees	\$ 35,816.50
<u>Taxable Disbursement(s)</u>		
On-Line Service Fee	\$ 18.90	
Search Fees	49.00	
Third Party Fees	17.00	
		\$ 84.90
<u>Non-taxable Disbursement(s)</u>		
Third Party Fee - Non Taxable	\$ 60.56	
		\$ 60.56
	Provincial Sales Tax (7.0%)	2,507.16
	Goods and Services Tax (5.0%)	1,795.08
	TOTAL DUE IN CANADIAN CURRENCY	\$ 40,264.20 CAD



Invoice: 2551217

Date: November 24, 2025

Page: 2

Re: **Manna Industrial** (000021)

Date (m/d/y)	Timekeeper	Description
10/01/25	Abouhassan, Rasheed	Reviewing red flags noted in lease reviews.
10/01/25	Fulton, Graham D.	Reviewing and revising certain provisions of draft purchase agreement.
10/01/25	Hildebrand, Claire	Reviewing and revising template agreement; preparing for and attending call with client regarding the same.
10/01/25	Rubin, Peter	Reviewing lease summary; considering transfer and sale issues; reviewing and drafting correspondence; reviewing and revising draft template purchase agreement; discussion with Receiver.
10/09/25	Rubin, Peter	Reviewing and considering offers; reviewing and drafting correspondence.
10/10/25	Hildebrand, Claire	Reviewing bids; preparing for and attending call with client with respect to the same; drafting correspondence to bidders.
10/10/25	Rubin, Peter	Reviewing and drafting correspondence; discussion with Receiver.
10/16/25	Tomczyk, Ping	Reviewing existing loan and security documentation, revising security review memorandum, coordinating new lien searches.
10/17/25	Amini, Kimberley	Conducting searches.
10/17/25	Rubin, Peter	Reviewing and considering security review.
10/17/25	Tomczyk, Ping	Reviewing updated lien searches, updating security review summary search schedule.
10/20/25	Rubin, Peter	Reviewing and finalizing security opinion; reviewing and drafting correspondence.
10/20/25	Tomczyk, Ping	Finalizing security review memorandum.
10/22/25	Rubin, Peter	Reviewing and considering sales process bids; reviewing and drafting correspondence.
10/24/25	Abouhassan, Rasheed	Reviewing comments to purchase agreement from Union; revising same.
10/24/25	Fulton, Graham D.	Reviewing and considering certain provisions of purchase and sale agreement.
10/24/25	Rubin, Peter	Reviewing and drafting correspondence; considering PSA terms and obligations; discussions regarding same; discussion with counsel to lender.
10/27/25	Abouhassan, Rasheed	Drafting list of registered documents to be discharged; reviewing and revising Nanite bid.
10/27/25	Bakan Kline, Myim	Considering and drafting Notice of Application and Orders related to approval of sale.



Invoice: 2551217

Date: November 24, 2025

Page: 3

Date (m/d/y)	Timekeeper	Description
10/27/25	Fulton, Graham D.	Reviewing and considering certain provisions of purchase agreement.
10/27/25	Hildebrand, Claire	Reviewing and considering bids; preparing court materials; preparing for and attending call with client with respect to the same.
10/27/25	Rubin, Peter	Reviewing and drafting correspondence; considering court application; reviewing amended transaction offers.
10/28/25	Abouhassan, Rasheed	Reviewing changes to Nanite bid; reviewing Purchaser's default questions form client; revising Nanite bid.
10/28/25	Bakan Kline, Myim	Drafting and revising Notice of Application, Orders, and Affidavits related to approval of sale.
10/28/25	Fulton, Graham D.	Drafting, reviewing and revising certain provisions of purchase agreement and considering issues of law in respect of the same.
10/28/25	Hildebrand, Claire	Reviewing and revising proposed markup; considering issues with respect to the same; preparing for and attending call with client; corresponding with client.
10/28/25	Rubin, Peter	Reviewing and considering deal terms and transaction amendments; discussion regarding same.
10/29/25	Abouhassan, Rasheed	Reviewing revisions to Nanite bid.
10/29/25	Bakan Kline, Myim	Revisions to notice of application materials.
10/29/25	Fulton, Graham D.	Reviewing and finalizing comments in respect of purchase agreement; attending conference call with M. Clark regarding the same.
10/29/25	Hildebrand, Claire	Reviewing and revising proposed form of PSA; corresponding with client and others regarding the same; preparing for and attending call with client.
10/29/25	Rubin, Peter	Reviewing and considering amended transaction documents.
10/30/25	Fulton, Graham D.	Attending conference call with purchaser's counsel regarding certain transaction matters; reviewing purchase agreement in connection with the same.
10/30/25	Hildebrand, Claire	Preparing for and attending call with potential purchaser's counsel.
10/31/25	Bakan Kline, Myim	Considering approval and vesting order.
10/31/25	Fulton, Graham D.	Reviewing and considering certain comments from purchaser in respect of purchase agreement.
10/31/25	Hildebrand, Claire	Reviewing and considering requests from potential purchaser's counsel; preparing for and attending call with client with respect to the same; corresponding with various parties with respect to due diligence requests; corresponding with potential purchaser's counsel; considering form of agreement and form of order to effect potential transaction; corresponding with



Invoice: 2551217
Date: November 24, 2025
Page: 4

Date (m/d/y)	Timekeeper	Description
		client with respect to the same.
10/31/25	Rubin, Peter	Reviewing correspondence; considering revised bid structure; considering next steps.
		Total Fees for this Matter
		\$ 35,816.50

Taxable Disbursement(s)

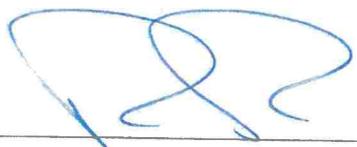
On-Line Service Fee	\$ 18.90	
Search Fees	49.00	
Third Party Fees	17.00	
		\$ 84.90

Non-taxable Disbursement(s)

Third Party Fee - Non Taxable	\$ 60.56	
		\$ 60.56

Provincial Sales Tax (7.0%)	2,507.16
Goods and Services Tax (5.0%)	1,795.08

Total Due for this Matter in Canadian Currency **\$ 40,264.20 CAD**

PER: 
_____ **PETER L. RUBIN**



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

December 17, 2025

VIA EMAIL

FTI Consulting, Inc.
Suite 1450 – 701 West Georgia St
Vancouver, BC V7Y 1B6

**Attention: Tom Powell,
Senior Managing Director**

Re: Manna Industrial

Dear Mr. Powell:

Please find enclosed our statement of account for professional services rendered for the period ended November 30, 2025 with respect to the above-noted matter. As shown in the attached document our account for professional services amounts to \$63,500.00 and the total amount due after taxes and disbursements is \$71,730.94.

Should you have any questions with respect to the enclosed account please do not hesitate to contact me.

Yours truly,

Peter Rubin

Encl.

Peter Rubin*

Dir: 604-631-3315
peter.rubin@blakes.com
*Law Corporation

Reference: 79294/21



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
number(s) on cheque

December 17, 2025

FTI CONSULTING, INC.
Suite 1450 - 701 West Georgia Street
Vancouver, BC V7Y 1B6
Canada

Invoice: 2556332
Billing Lawyer: Rubin, Peter
HST/GST No.: R119396778
Client: 00079294
Matter: 000021

Attention: Tom Powell
Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 71,730.94 CAD

***** Terms: Due and Payable Upon Receipt *****

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Kindly remit this page with payment. For wire transfers, please refer to the appropriate section below for instructions and send a copy of the payment remittance to cash_receipts@blakes.com. For E-transfer payments, please email etransfer@blakes.com

Canadian Funds Payment Instructions:

Canadian Imperial Bank of Commerce Main Branch, 400 Burrard Street Vancouver, BC CA Institution No.: 0010 Transit No.: 00010	Swiftcode: CIBCCATT Beneficiary: Blake Cassels & Graydon LLP Account No.: 5011515 Reference: Invoice No. 2556332
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If you wish further instructions please contact 604-631-4172 or email van.receivable@blakes.com.

REMITTANCE PAGE



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Invoice: 2556332
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

December 17, 2025

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended November 30, 2025, as follows:

	Total Fees	\$ 63,500.00
<u>Taxable Disbursement(s)</u>		
On-Line Service Fee	\$ 16.80	
Third Party Fees	275.15	
		\$ 291.95
<u>Non-taxable Disbursement(s)</u>		
Third Party Fee - Non Taxable	\$ 304.39	
		\$ 304.39
	Provincial Sales Tax (7.0%)	4,445.00
	Goods and Services Tax (5.0%)	3,189.60
	TOTAL DUE IN CANADIAN CURRENCY	\$ 71,730.94 CAD



Invoice: 2556332
 Date: December 17, 2025
 Page: 2

Re: **Manna Industrial** (000021)

Date (m/d/y)	Timekeeper	Description
11/01/25	Fulton, Graham D.	Attending to correspondence with counsel to purchaser regarding comments on purchase agreement.
11/04/25	Abouhassan, Rasheed	Considering lease landlord matters.
11/04/25	Bakan Kline, Myim	Considering and drafting Notice of Application and Orders related to approval of sale.
11/04/25	Fulton, Graham D.	Reviewing diligence request from purchaser.
11/04/25	Hildebrand, Claire	Attending calls with client and counsel to potential purchaser; considering next steps; considering and reviewing lease agreements.
11/05/25	Abouhassan, Rasheed	Reviewing lease agreements for Landlord's transfer provisions.
11/05/25	Fulton, Graham D.	Reviewing and considering assignment requirements in connection with lease agreements.
11/05/25	Hildebrand, Claire	Reviewing leases in connection with PSA; corresponding with client and counsel for potential purchaser with respect to PSA.
11/05/25	Rubin, Peter	Reviewing correspondence; reviewing lease matters.
11/06/25	Bakan Kline, Myim	Considering and drafting Notice of Application and Orders related to approval of sale.
11/06/25	Fulton, Graham D.	Reviewing revised purchase agreement and drafting comments in respect of the same.
11/06/25	Hildebrand, Claire	Reviewing and considering proposed form of PSA and issues related thereto; preparing for and attending call with client; corresponding with counsel for potential purchaser.
11/06/25	Rubin, Peter	Reviewing correspondence; considering bid structuring matters.
11/07/25	Bakan Kline, Myim	Updating approval and vesting Application materials
11/07/25	Fulton, Graham D.	Attending conference call with purchaser's counsel regarding revised purchase agreement; drafting notes and considering issues of law in respect of the same; reviewing certain corporate requirements in connection with missing minute books.
11/07/25	Hildebrand, Claire	Considering proposed transaction structure; preparing for and attending calls with prospective purchaser and client; researching relief available with respect to minute books and corresponding regarding the same.
11/07/25	Rubin, Peter	Reviewing transaction documents; considering transaction structure; reviewing correspondence; discussion with Receiver.



Invoice: 2556332
 Date: December 17, 2025
 Page: 3

Date (m/d/y)	Timekeeper	Description
11/10/25	Abouhassan, Rasheed	Considering notice of interest registered on title; reviewing same.
11/10/25	Bakan Kline, Myim	Drafting and revising Notice of Application, Orders, and other materials related to approval of sale.
11/10/25	Hildebrand, Claire	Reviewing and revising form of PSA; considering court materials; preparing for and attending calls with client and counsel for prospective purchaser; corresponding with client and counsel for prospective purchaser; drafting correspondence regarding minute books and attending calls with various counsel with respect to the same.
11/10/25	Rubin, Peter	Reviewing, considering and revising draft transaction documents; reviewing and drafting correspondence.
11/11/25	Hildebrand, Claire	Corresponding with client and counsel for purchaser regarding PSA.
11/12/25	Abouhassan, Rasheed	Reviewing provided financing documents; drafting summary of lease validity issues.
11/12/25	Bakan Kline, Myim	Drafting and revising Notice of Application, Orders, and other materials related to approval of sale.
11/12/25	Fulton, Graham D.	Reviewing certain comments from purchaser on purchase agreement.
11/12/25	Hildebrand, Claire	Reviewing and revising proposed PSA; corresponding with client and counsel for purchaser with respect to the same; considering GST claim against the estate; preparing for and attending call with counsel for IMC with respect to the same.
11/12/25	Rubin, Peter	Reviewing purchase agreements amendments; revising same; reviewing and drafting correspondence; discussion with counsel to secured creditor.
11/13/25	Abouhassan, Rasheed	Reviewing and considering consents to transfer for assigned agreements.
11/13/25	Bakan Kline, Myim	Drafting and revising Notice of Application, Orders, and other materials related to approval of sale.
11/13/25	Fulton, Graham D.	Drafting, reviewing and revising comments in respect of purchase agreement.
11/13/25	Hildebrand, Claire	Reviewing and revising template purchase agreement; attending calls with client and counsel for purchaser with respect to the same; corresponding with client and counsel for purchaser with respect to the same.
11/13/25	Rubin, Peter	Reviewing and considering draft purchase agreement and amendments.
11/14/25	Abouhassan, Rasheed	Drafting correspondence; reviewing finalized agreement; revising list of leases; drafting list of other cleanup items
11/14/25	Bakan Kline, Myim	Drafting and revising Notice of Application, Orders, and other materials related to approval of sale.



Invoice: 2556332
 Date: December 17, 2025
 Page: 4

Date (m/d/y)	Timekeeper	Description
11/14/25	Fulton, Graham D.	Reviewing certain comments from purchaser in respect of draft purchase agreement.
11/14/25	Hildebrand, Claire	Reviewing and revising purchase agreement; reviewing and considering purchaser revisions to the same; preparing for and attending calls with client and counsel for the purchaser; considering legal issues related to sale approval; corresponding with client and counsel for purchaser.
11/14/25	Rubin, Peter	Preparing for and participating in conference call with counsel to purchaser; reviewing and drafting correspondence.
11/14/25	Wray, Taylor	Conducting title searches on PIDs: 024-666-947 and 023-839-171.
11/15/25	Hildebrand, Claire	Corresponding regarding purchase agreement and next steps.
11/16/25	Bakan Kline, Myim	Drafting and revising Notice of Application, Orders, and other materials related to approval of sale.
11/17/25	Bakan Kline, Myim	Considering and drafting Notice of Application and Orders related to approval of sale.
11/17/25	Hildebrand, Claire	Reviewing and revising draft order; considering next steps with respect to sale approval; corresponding with counsel for M. Ching regarding minute books; preparing and submitting court request; corresponding with client regarding sale approval.
11/17/25	Rubin, Peter	Reviewing correspondence; reviewing draft court order; attending to transaction matters.
11/17/25	Stanyer, Gray	Reviewing affidavits for relevant evidence.
11/18/25	Bakan Kline, Myim	Considering and drafting Notice of Application and Orders related to approval of sale.
11/18/25	Hildebrand, Claire	Reviewing and revising draft order; considering next steps with respect to court approval and corresponding with client regarding the same; corresponding with counsel to the purchaser.
11/18/25	Rubin, Peter	Reviewing and considering draft court material; reviewing and amending court order.
11/18/25	Stanyer, Gray	Reviewing affidavits for relevant evidence.
11/19/25	Bakan Kline, Myim	Considering and drafting Notice of Application and Orders related to approval of sale.
11/19/25	Stanyer, Gray	Reviewing affidavits for relevant evidence.
11/20/25	Bakan Kline, Myim	Considering and drafting Notice of Application and Orders related to approval of sale.
11/20/25	Stanyer, Gray	Reviewing affidavits for relevant evidence.
11/20/25	Wray, Taylor	Conducting charge search of KT109471; conducting title search of PID: 024-



Invoice: 2556332
 Date: December 17, 2025
 Page: 5

Date (m/d/y)	Timekeeper	Description
		666-947.
11/24/25	Fulton, Graham D.	Reviewing certain provisions of asset purchase agreement in connection with lease matter; considering issues of law in respect of the same.
11/24/25	Hildebrand, Claire	Considering leases of building; preparing for and attending call with client with respect to the same; corresponding with counsel for purchaser.
11/24/25	Rubin, Peter	Reviewing correspondence; considering lease issues.
11/25/25	Abouhassan, Rasheed	Reviewing draft APA; reviewing the same.
11/25/25	Bakan Kline, Myim	Revising notice of application; considering and commenting on draft first report of the receiver.
11/25/25	Fulton, Graham D.	Reviewing and considering next steps in connection with lease disclosure obligations.
11/25/25	Hildebrand, Claire	Reviewing and revising draft report; considering court materials and next steps; considering and corresponding with client regarding lease.
11/25/25	Rubin, Peter	Reviewing and considering court application for sale approval; reviewing and considering draft report; reviewing and drafting court materials; considering leasing matters.
11/26/25	Bakan Kline, Myim	Revising Notice of Application and application materials, including to correspond with first report of the; revising service list.
11/26/25	Hildebrand, Claire	Considering service of materials and reviewing draft service list; reviewing and considering draft court materials.
11/26/25	Roh, Shou An (Encina)	Reviewing affidavits and email correspondence; drafting affidavit.
11/27/25	Bakan Kline, Myim	Reviewing first report of the receiver.
11/27/25	Hildebrand, Claire	Considering next steps and service of court materials; corresponding with counsel for purchaser.
11/27/25	Roh, Shou An (Encina)	Drafting affidavit.
Total Fees for this Matter		\$ 63,500.00

Taxable Disbursement(s)

On-Line Service Fee	\$ 16 80
Third Party Fees	275 15

\$ 291.95

Non-taxable Disbursement(s)

Third Party Fee - Non Taxable	\$ 304.39
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TORONTO

CALGARY

VANCOUVER

MONTRÉAL

OTTAWA

NEW YORK

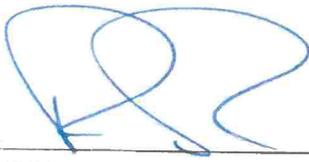
LONDON

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Invoice: 2556332
Date: December 17, 2025
Page: 6

	\$ 304.39
Provincial Sales Tax (7.0%)	4,445.00
Goods and Services Tax (5.0%)	3,189.60
Total Due for this Matter in Canadian Currency	\$ 71,730.94 CAD

PER: 
PETER L. RUBIN

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

January 15, 2026

VIA EMAIL

FTI Consulting, Inc.
Suite 1450 – 701 West Georgia St
Vancouver, BC V7Y 1B6

**Attention: Tom Powell,
Senior Managing Director**

Re: Manna Industrial

Dear Mr. Powell:

Please find enclosed our statement of account for professional services rendered for the period ended December 31, 2025 with respect to the above-noted matter. As shown in the attached document our account for professional services amounts to \$27,371.50 and the total amount due after taxes and disbursements is \$30,959.45.

Should you have any questions with respect to the enclosed account please do not hesitate to contact me.

Yours truly,

Peter Rubin

Encl.

Peter Rubin*

Dir: 604-631-3315
peter.rubin@blakes.com
*Law Corporation

Reference: 79294/21



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 1133 Melville Street
 Suite 3500, The Stack
 Vancouver, B.C. V6E 4E5 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

December 31, 2025

FTI CONSULTING, INC.
 Suite 1450 - 701 West Georgia Street
 Vancouver, BC V7Y 1B6
 Canada

Invoice: 2561689
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 30,959.45 CAD

***** Terms: Due and Payable Upon Receipt *****

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Kindly remit this page with payment. For wire transfers, please refer to the appropriate section below for instructions and send a copy of the payment remittance to cash.receipts@blakes.com. For E-transfer payments, please email etransfer@blakes.com

Canadian Funds Payment Instructions:

Canadian Imperial Bank of Commerce
 Main Branch, 400 Burrard Street
 Vancouver, BC CA
 Institution No.: 0010
 Transit No.: 00010

Swiftcode: CIBCCATT
 Beneficiary: Blake Cassels & Graydon LLP
 Account No.: 5011515
 Reference: Invoice No. 2561689

If you wish further instructions please contact 604-631-4172 or email van.receivable@blakes.com.

REMITTANCE PAGE



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 1133 Melville Street
 Suite 3500, The Stack
 Vancouver, B.C. V6E 4E5 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

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December 31, 2025

FTI CONSULTING, INC.
 Suite 1450 - 701 West Georgia Street
 Vancouver, BC V7Y 1B6
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2561689
 Rubin, Peter
 R119396778
 00079294
 000021

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended December 31, 2025, as follows:

	Total Fees	\$ 27,371.50
<u>Taxable Disbursement(s)</u>		
Courier	\$ 176.59	
On-Line Service Fee	6.60	
		\$ 183.19
<u>Non-taxable Disbursement(s)</u>		
Filing Fee	\$ 13.50	
Third Party Fee - Non Taxable	97.51	
		\$ 111.01
	Provincial Sales Tax (7.0%)	1,916.01
	Goods and Services Tax (5.0%)	1,377.74
	TOTAL DUE IN CANADIAN CURRENCY	\$ 30,959.45 CAD



Invoice: 2561689
 Date: December 31, 2025
 Page: 2

Re: Manna Industrial (000021)

Date (m/d/y)	Timekeeper	Description
12/01/25	Bakan Kline, Myim	Revising Notice of Application.
12/01/25	Fulton, Graham D.	Reviewing and considering draft minute book replacements.
12/01/25	Hildebrand, Claire	Reviewing proposed minute books and revising court materials.
12/01/25	Rogers, Jeremy	Reviewing and considering correspondence regarding draft corporate documents; coordinating review of the same to ensure compliance with BC law.
12/01/25	Roh, Shou An (Encina)	Updating and revising affidavit; reviewing client documents.
12/01/25	Rubin, Peter	Reviewing and considering transaction approval documentation; discussions regarding same; reviewing correspondence.
12/02/25	Bakan Kline, Myim	Revising and finalizing Notice of Application, Reverse Vesting Order, and Alternative Vesting Order; addressing matters related to service of application materials; considering treatment of reverse vesting orders in BC.
12/02/25	Hildebrand, Claire	Drafting, revising and finalizing court materials; corresponding with client with respect to the same; attending to service of materials.
12/02/25	Rogers, Jeremy	Reviewing and considering draft Articles and registers.
12/02/25	Roh, Shou An (Encina)	Revising and reviewing affidavit; drafting correspondence; reviewing replacement minute books.
12/02/25	Rubin, Peter	Reviewing and revising court application materials; reviewing legal issues; reviewing report.
12/02/25	Stef, Lavinia	Reviewing corporate records of 8826 Jim Bailey Ltd. and 375 Potterton Ltd.
12/03/25	Bakan Kline, Myim	Considering and drafting Notice of Application and Orders related to approval of sale.
12/03/25	Hildebrand, Claire	Preparing for and attending call with counsel for Manna GP; considering related litigation.
12/04/25	Bakan Kline, Myim	Considering and drafting Notice of Application and Orders related to approval of sale.
12/04/25	Rubin, Peter	Reviewing application issues; considering litigation matters.
12/08/25	Bakan Kline, Myim	Preparing hearing materials.
12/08/25	Roh, Shou An (Encina)	Reviewing lease agreements; drafting secretarial affidavit; drafting correspondence; reviewing exhibits.



Invoice: 2561689
 Date: December 31, 2025
 Page: 3

Date (m/d/y)	Timekeeper	Description
12/08/25	Rubin, Peter	Preparing for sale approval hearing; reviewing correspondence.
12/09/25	Bakan Kline, Myim	Considering and drafting Notice of Application and Orders related to approval of sale.
12/09/25	Hildebrand, Claire	Considering correspondence from CBRE and attending call with client with respect to the same; reviewing draft order; preparing materials for court.
12/09/25	Roh, Shou An (Encina)	Finalizing and reviewing affidavit.
12/09/25	Rubin, Peter	Reviewing correspondence; considering sale approval transaction; preparing for court hearing.
12/09/25	Wray, Taylor	Conducting charge search on Securities Act Charge CB1536802; obtaining a copy of Securities Act Charge CB1536802.
12/10/25	Bakan Kline, Myim	Considering and drafting Notice of Application and Orders related to approval of sale.
12/10/25	Hildebrand, Claire	Preparing materials for court hearing.
12/10/25	Rubin, Peter	Reviewing court material; preparing for sale approval hearing; attending court hearing; preparing post hearing and closing matters.
12/22/25	Hildebrand, Claire	Preparing for and attending call with counsel for IMC; considering next steps and potential bankruptcy of limited partnership.
12/23/25	Rubin, Peter	Reviewing correspondence; considering LP assets.
Total Fees for this Matter		\$ 27,371.50

Taxable Disbursement(s)

Courier	\$ 176.59	
On-Line Service Fee	6.60	
		\$ 183.19

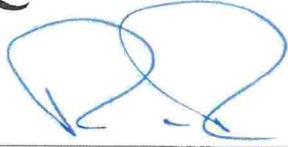
Non-taxable Disbursement(s)

Filing Fee	\$ 13.50	
Third Party Fee - Non Taxable	97.51	
		\$ 111.01

Provincial Sales Tax (7.0%)	1,916.01
Goods and Services Tax (5.0%)	1,377.74

Total Due for this Matter in Canadian Currency \$ 30,959.45 CAD

Blakes



Invoice: 2561689
Date: December 31, 2025
Page: 4

PER: _____
PETER L. RUBIN



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

February 20, 2026

VIA EMAIL

FTI Consulting, Inc.
Suite 1450 – 701 West Georgia St
Vancouver, BC V7Y 1B6

**Attention: Tom Powell,
Senior Managing Director**

Re: Manna Industrial

Dear Mr. Powell:

Please find enclosed our statement of account for professional services rendered for the period ended January 31, 2026 with respect to the above-noted matter. As shown in the attached document our account for professional services amounts to \$14,880.00 and the total amount due after taxes and disbursements is \$16,701.20.

Should you have any questions with respect to the enclosed account please do not hesitate to contact me.

Yours truly,



Peter Rubin

Encl.

Peter Rubin*

Dir: 604-631-3315
peter.rubin@blakes.com
*Law Corporation

Reference: 79294/21



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Patent & Trademark Agents
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INVOICE

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number(s) on cheque

February 20, 2026

FTI CONSULTING, INC.
Suite 1450 - 701 West Georgia Street
Vancouver, BC V7Y 1B6
Canada

Invoice: 2570355
Billing Lawyer: Rubin, Peter
HST/GST No.: R119396778
Client: 00079294
Matter: 000021

Attention: Tom Powell
Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 16,701.20 CAD

***** Terms: Due and Payable Upon Receipt *****

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Canadian Funds Payment Instructions:

Canadian Imperial Bank of Commerce
Main Branch, 400 Burrard Street
Vancouver, BC CA
Institution No.: 0010
Transit No.: 00010

Swiftcode: CIBCCATT
Beneficiary: Blake Cassels & Graydon LLP
Account No.: 5011515
Reference: Invoice No. 2570355

If you wish further instructions please contact 604-631-4172 or email van.receivable@blakes.com.

REMITTANCE PAGE



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February 20, 2026

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 Suite 1450 - 701 West Georgia Street
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Invoice: 2570355
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended January 31, 2026, as follows:

	Total Fees	\$ 14,880.00
<u>Taxable Disbursement(s)</u>		
Third Party Fees	\$ 33.90	<u>\$ 33.90</u>
	Provincial Sales Tax (7.0%)	1,041.60
	Goods and Services Tax (5.0%)	745.70
	TOTAL DUE IN CANADIAN CURRENCY	<u>\$ 16,701.20 CAD</u>



Invoice: 2570355
 Date: February 20, 2026
 Page: 2

Re: **Manna Industrial** (000021)

Date (m/d/y)	Timekeeper	Description
01/03/26	Rubin, Peter	Reviewing correspondence; considering next steps.
01/05/26	Hildebrand, Claire	Corresponding with counsel for IMC.
01/05/26	Rubin, Peter	Reviewing and drafting correspondence; reviewing order.
01/12/26	Rubin, Peter	Reviewing BC Securities Commission application materials; reviewing correspondence.
01/15/26	Fulton, Graham D.	Reviewing certain broker deliverables and purchase agreement in connection with the same.
01/15/26	Rubin, Peter	Reviewing correspondence; considering transaction closing matters.
01/16/26	Fulton, Graham D.	Reviewing and outlining certain closing payment logistics.
01/16/26	Hildebrand, Claire	Considering correspondence with respect to payment of commission and corresponding with client with respect to the same.
01/20/26	Fulton, Graham D.	Reviewing draft acknowledgement and consent agreement; reviewing asset purchase agreement in connection with the same.
01/20/26	Hildebrand, Claire	Considering lender diligence request and reviewing proposed agreement.
01/20/26	Rubin, Peter	Reviewing correspondence; reviewing and considering lease and sale matters.
01/21/26	Fulton, Graham D.	Reviewing list of closing deliverables and requirements.
01/21/26	Hildebrand, Claire	Considering issues with respect to potential application to bankrupt limited partnership.
01/21/26	Lisi, Emily	Reviewing and considering asset and share purchase agreement; drafting closing checklist.
01/21/26	Rubin, Peter	Reviewing and drafting correspondence.
01/22/26	Bakan Kline, Myim	Considering and drafting Notice of Application and Orders related to approval of sale.
01/22/26	Fulton, Graham D.	Reviewing comments on draft estoppel certificate.
01/22/26	Hildebrand, Claire	Considering pre-closing matters; reviewing agreement with respect to assignment of lease; considering bankruptcy; preparing for and attending call with counsel for IMC; corresponding with client with respect to the same.
01/22/26	Lisi, Emily	Drafting form of estoppel certificate.



Invoice: 2570355
 Date: February 20, 2026
 Page: 3

Date (m/d/y)	Timekeeper	Description
01/22/26	Rubin, Peter	Reviewing correspondence; attending to transaction closing matters; reviewing securities charge removal.
01/23/26	Hildebrand, Claire	Reviewing draft correspondence to counsel for IMC and revising the same.
01/23/26	Rubin, Peter	Reviewing correspondence; reviewing claims.
01/26/26	Bakan Kline, Myim	Considering and progressing application materials.
01/26/26	Hildebrand, Claire	Reviewing draft materials from IMC.
01/26/26	Rubin, Peter	Reviewing and considering correspondence and documents.
01/27/26	Bakan Kline, Myim	Revising receivership extension draft order.
01/27/26	Hildebrand, Claire	Reviewing notice of application and draft order; corresponding with client and counsel for IMC with respect to the same.
01/28/26	Fulton, Graham D.	Reviewing and revising form of estoppel certificate.
01/28/26	Hildebrand, Claire	Considering next steps with respect to closing and reviewing documents with respect to the same.
01/28/26	Lisi, Emily	Reviewing and revising form of estoppel certificate.
01/29/26	Bakan Kline, Myim	Reviewing and considering filed IMC Application materials.
01/29/26	Lisi, Emily	Attending to correspondence with purchaser's counsel regarding form of estoppel certificate.
01/29/26	Rubin, Peter	Reviewing and drafting correspondence; considering sale transaction and secured lender claims.
01/30/26	Bakan Kline, Myim	Drafting distribution order.
Total Fees for this Matter		\$ 14,880.00

Taxable Disbursement(s)

Third Party Fees

\$ 33.90

\$ 33.90

Provincial Sales Tax (7.0%)

1,041.60

Goods and Services Tax (5.0%)

745.70

Total Due for this Matter in Canadian Currency

\$ 16,701.20 CAD

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Invoice: 2570355
Date: February 20, 2026
Page: 4

PER:



PETER L. RUBIN

Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
1133 Melville Street
Suite 3500, The Stack
Vancouver, B.C. V6E 4E5 Canada
Tel: 604-631-3300 Fax: 604-631-3309

March 2, 2026

VIA EMAIL

FTI Consulting, Inc.
Suite 1450 – 701 West Georgia St
Vancouver, BC V7Y 1B6

**Attention: Tom Powell,
Senior Managing Director**

Re: Manna Industrial

Dear Mr. Powell:

Please find enclosed our statement of account for professional services rendered for the period ended February 28, 2026 with respect to the above-noted matter. As shown in the attached document our account for professional services amounts to \$94,006.00 and the total amount due after taxes and disbursements is \$105,911.20.

Should you have any questions with respect to the enclosed account please do not hesitate to contact me.

Yours truly,

Peter Rubin

Encl.

Peter Rubin*

Dir: 604-631-3315
peter.rubin@blakes.com
**Law Corporation*

Reference: 79294/21



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 1133 Melville Street
 Suite 3500, The Stack
 Vancouver, B.C. V6E 4E5 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

February 27, 2026

FTI CONSULTING, INC.
 Suite 1450 - 701 West Georgia Street
 Vancouver, BC V7Y 1B6
 Canada

Invoice: 2572611
 Billing Lawyer: Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 as set out in the attached printout:

BALANCE DUE IN CANADIAN CURRENCY

\$ 105,911.20 CAD

***** Terms: Due and Payable Upon Receipt *****

If paying by cheque, please make cheque payable to **Blake, Cassels & Graydon LLP**. Kindly remit this page with payment. For wire transfers, please refer to the appropriate section below for instructions and send a copy of the payment remittance to cash.receipts@blakes.com. For E-transfer payments, please email etransfer@blakes.com

Canadian Funds Payment Instructions:

Canadian Imperial Bank of Commerce
 Main Branch, 400 Burrard Street
 Vancouver, BC CA
 Institution No.: 0010
 Transit No.: 00010

Swiftcode: CIBCCATT
 Beneficiary: Blake Cassels & Graydon LLP
 Account No.: 5011515
 Reference: Invoice No. 2572611

If you wish further instructions please contact 604-631-4172 or email van.receiveable@blakes.com.

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Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 1133 Melville Street
 Suite 3500, The Stack
 Vancouver, B.C. V6E 4E5 Canada
 Tel: 604-631-3300 Fax: 604-631-3309

INVOICE

Please write invoice
 number(s) on cheque

February 27, 2026

FTI CONSULTING, INC.
 Suite 1450 - 701 West Georgia Street
 Vancouver, BC V7Y 1B6
 Canada

Invoice: 2572611
 Billing Lawyer Rubin, Peter
 HST/GST No.: R119396778
 Client: 00079294
 Matter: 000021

Attention: Tom Powell
 Senior Managing Director

Re: Manna Industrial

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended February 27, 2026, as follows:

	Total Fees	\$ 94,006.00
<u>Taxable Disbursement(s)</u>		
On-Line Service Fee	\$ 12.90	
Search Fees	18.50	
Tax Certificate	188.00	
Third Party Fees	15.55	
		\$ 234.95
<u>Non-taxable Disbursement(s)</u>		
Filing Fee	\$ 20.00	
Third Party Fee - Non Taxable	357.78	
		\$ 377.78
	Provincial Sales Tax (7.0%)	6,580.42
	Goods and Services Tax (5.0%)	4,712.05
		\$ 105,911.20 CAD
TOTAL DUE IN CANADIAN CURRENCY		



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 Date: February 27, 2026
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Re: **Manna Industrial** (000021)

Date (m/d/y)	Timekeeper	Description
02/02/26	Rubin, Peter	Reviewing correspondence; considering closing and distribution matters.
02/03/26	Rubin, Peter	Reviewing correspondence; considering extension request.
02/04/26	Hildebrand, Claire	Considering next steps and corresponding with M. Clark with respect to the same.
02/04/26	Rubin, Peter	Reviewing and considering transaction closing matters; reviewing and drafting correspondence.
02/05/26	Abouhassan, Rasheed	Reviewing revised estoppel letter; drafting comments to the same and outstanding closing items; drafting resignation and mutual releases for outgoing director; reviewing draft closing agenda; circulating initial comments to the same.
02/05/26	Fulton, Graham D.	Reviewing certain revisions to estoppel certificates and drafting notes and comments in respect of the same.
02/05/26	Hildebrand, Claire	Reviewing closing documents and considering the same.
02/05/26	Lisi, Emily	Considering draft closing agenda; attending to correspondence with M. Clark regarding statement of adjustments; reviewing and considering revisions to estoppel certificate.
02/05/26	Rubin, Peter	Reviewing and drafting correspondence; considering closing documents; discussions regarding same.
02/06/26	Abouhassan, Rasheed	Revising closing agenda; considering documents required to transfer shares; reviewing court-certified copy of court order; considering statement of adjustments and letter to Land Title Office; corresponding regarding Avison Yong property management agreements and contracts to be terminated post-closing; corresponding with Purchaser's counsel on statement of adjustments and comments to draft closing agenda; circulating revised closing agenda.
02/06/26	Fulton, Graham D.	Reviewing closing agenda and certain closing deliveries and drafting comments in respect of the same.
02/06/26	Hildebrand, Claire	Reviewing and revising closing agenda.
02/06/26	Lisi, Emily	Coordinating draft of statement of adjustments; reviewing and considering draft closing documents.
02/06/26	Lo, Celine	Attending to various transaction and closing matters.
02/06/26	Rodrigues, Adrian	Attending to certification of Court Order.
02/06/26	Rubin, Peter	Reviewing and drafting correspondence; reviewing closing matters; discussion with Receiver; reviewing closing agenda.



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 Date: February 27, 2026
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Date (m/d/y)	Timekeeper	Description
02/07/26	Abouhassan, Rasheed	Corresponding with client on deadline for statement of adjustments; reviewing provided information and figures on the same.
02/07/26	Fulton, Graham D.	Attending to correspondence with M. Clark regarding statement of adjustments.
02/07/26	Rubin, Peter	Reviewing and drafting correspondence; reviewing closing matters.
02/08/26	Abouhassan, Rasheed	Reviewing and considering revisions to statement of adjustments.
02/09/26	Abouhassan, Rasheed	Attending call with Purchaser's counsel to discuss closing agenda and deliverables; considering statement of adjustments; corresponding with M. Clark on outstanding points related to the same; reviewing property tax certificate pursuant to the same; telephone call with M. Clark and T. Powell to discuss recoveries assumptions and estimation; reviewing draft statement of adjustments; revising the same; circulating the same to client; reviewing recoveries estimates provided by client; corresponding with Purchaser's counsel on the same.
02/09/26	Bakan Kline, Myim	Drafting contractual termination letters.
02/09/26	Fulton, Graham D.	Drafting, reviewing and revising comments in respect of statement of adjustments; attending conference call with purchaser's counsel regarding various closing matters; reviewing terms of order.
02/09/26	Hildebrand, Claire	Attending to various issues with respect to closing and corresponding with client and others with respect to the same.
02/09/26	Lisi, Emily	Advising on matters regarding assignment of lease.
02/09/26	Lo, Celine	Attending to various transaction and closing matters.
02/09/26	Rubin, Peter	Reviewing correspondence; reviewing closing checklist and related documents and matters.
02/10/26	Abouhassan, Rasheed	Circulating update on status of remaining closing items; reviewing and revising draft real estate documents; considering letter to Land Title Office and incorporation of ResidualCo.; drafting incorporation information summary pursuant to the same; reviewing provided estoppel certificates; corresponding with Purchaser's counsel on wiring instructions; reviewing comments to Groupe Touchette estoppel; corresponding with Purchaser's counsel on the same; reviewing initial draft of authorization and direction agreement; finalizing initial comments to draft real estate closing documents.
02/10/26	Bakan Kline, Myim	Revising contractual termination letters.
02/10/26	Fulton, Graham D.	Reviewing and considering various closing requirements and mechanics; reviewing certain items in the statement of adjustments.
02/10/26	Hildebrand, Claire	Considering next steps and correspondence from purchaser's counsel with respect to various closing matters.



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 Date: February 27, 2026
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Date (m/d/y)	Timekeeper	Description
02/10/26	Rubin, Peter	Reviewing correspondence; reviewing closing matters.
02/11/26	Abouhassan, Rasheed	Revising draft closing documents; corresponding with M. Clark and Purchaser's counsel on the same; attending to ResidualCo. incorporation; reviewing newly-received estoppel certificates; corresponding with Purchaser's counsel on the same and comments back to the tenants; corresponding with M. Clark on assignment form CHL Farms to Mota; reviewing assignment agreement; corresponding with Purchaser's counsel on executed Touchette acknowledgement and consent agreement, and revised statement of adjustments; corresponding with M. Clark on summary of closing document comments; reviewing and revising authorization and direction; corresponding with client on the same; reviewing and revising ResidualCo incorporation documents.
02/11/26	Fulton, Graham D.	Reviewing and considering certain closing logistics and formation of ResidualCo; reviewing and revising authorization and direction; reviewing and considering draft closing undertakings; reviewing purchaser's comments on statement of adjustments.
02/11/26	Hildebrand, Claire	Attending to various closing matters; preparing for and attending call with client regarding closing and extension of receivership to other LP assets; preparing for and attending calls with counsel for IMC; considering extension of receivership order and preparing for court hearing with respect to the same.
02/11/26	Rubin, Peter	Reviewing and considering various closing documents; reviewing and drafting correspondence; discussions regarding closing matters; discussion with client.
02/11/26	Wray, Taylor	Conducting title searches on PIDs: 024-666-947 and 023-839-171.
02/12/26	Abouhassan, Rasheed	Reviewing ResidualCo incorporation documents; commenting on the same; corresponding with Avison Young and Purchasers' counsel on additional information related to Touchette premises; corresponding with client on further estoppel questions from Purchaser's counsel and instructions related to the same; attending call to discuss closing status; corresponding with Purchaser's counsel on status of nominee share transfer documents; corresponding with counsel to Touchette on estoppel comments; revising the same; reviewing solicitors undertaking letter; reviewing newly-provided recoveries ledgers from Avison Young; corresponding with client on the same.
02/12/26	Fulton, Graham D.	Attending to correspondence with purchaser's counsel regarding various closing matters; reviewing comments on statement of adjustments; drafting comments on certain closing documents; telephone calls with purchaser's counsel in connection with closing logistics and undertakings.
02/12/26	Hildebrand, Claire	Preparing for and attending court hearing; corresponding with client with respect to the same; considering next steps with respect to closing of transaction and corresponding with respect to the same.
02/12/26	Lisi, Emily	Reviewing and considering multi-solicitor undertaking letter and authorization letter with respect to Land Title Office registration.
02/12/26	Rubin, Peter	Reviewing and drafting correspondence; reviewing closing matters and documents.



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 Date: February 27, 2026
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Date (m/d/y)	Timekeeper	Description
02/13/26	Abouhassan, Rasheed	Corresponding with M. Clark on execution of documents, closing procedure and Touchette estoppel comments; attending to revised directors resolutions; reviewing and commenting on the same; corresponding with Purchaser's counsel on Touchette estoppel and additional recoveries for statement of adjustments; attending to incorporation timing and procedure for ResidualCo; compiling signature package; reviewing replacement and new share certificates; corresponding with Purchaser's counsel on the same; circulating Receiver's executed documents in escrow; executing authorization to Land Title Office; obtaining original copy of reverse vesting order to provide to Purchaser's counsel for registration purposes; corresponding with Avison Young and client on remaining changes to statement of adjustments; drafting and revising direction to pay for Purchaser's counsel.
02/13/26	Beyat, Rana	Preparing share certificates.
02/13/26	Castroparedes Herrera, Daniela	Meeting with T. Powell for document signing; finalizing share certificates and correspondence regarding same.
02/13/26	Fulton, Graham D.	Reviewing and revising draft closing undertakings and logistics letter; attending to correspondence and telephone calls with purchaser's counsel regarding adjustments and reconciliations; telephone calls with T. Powell regarding the same; reviewing summary of property expenses and reconciliations.
02/13/26	Hildebrand, Claire	Attending to various closing matters; considering next steps following extension of receivership order; corresponding with counsel for Manna GP.
02/13/26	Rubin, Peter	Reviewing closing documents; attending to various closing matters; reviewing and drafting correspondence.
02/13/26	Wan, Queenie	Reviewing documents and providing comments on share certificates prepared; preparing share certificates of Nominees.
02/14/26	Fulton, Graham D.	Attending to correspondence with T. Powell regarding comments on statement of adjustments.
02/15/26	Fulton, Graham D.	Attending to correspondence with purchaser's counsel regarding outstanding estoppel certificate.
02/16/26	Abouhassan, Rasheed	Preparing for closing of transaction; revising statement of adjustments to account for ledger recoveries; corresponding with T. Powell on the same; corresponding with A. Qureshi on Touchette estoppel; telephone call with T. Powell to discuss statement of adjustments; corresponding with counsel to the Purchaser on the same.
02/16/26	Fulton, Graham D.	Drafting, reviewing and revising comments on updated statement of adjustments and attending to correspondence with purchaser's counsel regarding certain closing matters.
02/16/26	Rubin, Peter	Reviewing correspondence; reviewing closing documents; attending to closing matters.
02/17/26	Abouhassan, Rasheed	Attending to closing of transaction; corresponding with Avison Young property manager on Touchette estoppel; attending to incorporation of ResidualCo; attending call with counsel to Lender and Purchaser to discuss revisions to



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 Date: February 27, 2026
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Date (m/d/y)	Timekeeper	Description
		undertaking letter; corresponding with Purchaser's counsel on statement of adjustments, direction to pay and revised closing documents; revising closing documents to account for new closing date; reviewing and considering changes to undertaking letter and new holdback amount; reviewing Purchaser's closing deliveries; signing off on the same; reviewing previous correspondence for nominee corporate passwords; revising direction to pay based on updated recoveries.
02/17/26	Bakan Kline, Myim	Drafting letter to counsel to Prospera; advancing receivership materials.
02/17/26	Fulton, Graham D.	Reviewing and revising undertaking and closing letter; telephone calls with T. Powell and purchaser's counsel regarding various closing matters and adjustments; reviewing updated closing mechanics and considering issues of law regarding the same.
02/17/26	Hildebrand, Claire	Correspondence with client regarding expansion of receivership; considering issues with respect to closing of transaction and reviewing correspondence with respect to the same.
02/17/26	Rubin, Peter	Reviewing and drafting correspondence; attending to various closing matters; reviewing documents; discussions regarding same.
02/18/26	Abouhassan, Rasheed	Instructing accounting team on receipt of wires; attending to the same; attending to incorporation of ResidualCo.; drafting resignation letter for T. Powell; arranging for execution of the same; reviewing Form 10 related to the same.
02/18/26	Bakan Kline, Myim	Advancing materials toward distribution, fee approval, and discharge.
02/18/26	Fulton, Graham D.	Attending to various closing matters and undertakings; attending to correspondence with counsel to purchaser and T. Powell regarding the same.
02/18/26	Hildebrand, Claire	Attending to various matters with respect to closing of transaction; corresponding with client with respect to the same; reviewing and considering correspondence regarding Brampton proceeds; corresponding with client and other counsel with respect to the same.
02/18/26	Rubin, Peter	Reviewing correspondence; reviewing closing matters; reviewing Brampton proceeds distribution matters.
02/18/26	Wan, Queenie	Emailing with R. Abouhassan and preparing resignation of Tom Powell and Notice of Change of Directors of 1578199 B.C. Ltd.
02/18/26	Zhao, Nicky	Incorporation and organizational of 1578199 B.C. Ltd. as a British Columbia company including: preparing and filing the incorporation agreement, articles and incorporation application with the Registrar of Companies; preparing organizational documents including resolutions, consents to act, subscriptions for shares, as applicable, share certificates, registered and records office agreement and all such matters relating thereto.
02/19/26	Abouhassan, Rasheed	Telephone call with T. Powell on finalized statement of adjustments; arranging for delivery of original nominee share certificates to be delivered to Purchaser's



Invoice: 2572611
 Date: February 27, 2026
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Date (m/d/y)	Timekeeper	Description
		counsel; attending to submission of Form 10 related to resignation of T. Powell.
02/19/26	Bakan Kline, Myim	Advancing materials toward distribution, fee approval, and discharge.
02/19/26	Fulton, Graham D.	Reviewing status of certain post-closing items.
02/19/26	Wan, Queenie	Drafting correspondence regarding resignation of director and outstanding matters of 1578199 B.C. Ltd.
02/19/26	Zhao, Nicky	Reviewing and filing the director change and updating the minute book of ResidualCo.
02/20/26	Abouhassan, Rasheed	Attending to and distribution of closing funds to client; telephone call with M. Clark.
02/20/26	Bakan Kline, Myim	Advancing materials toward distribution, fee approval, and discharge.
02/20/26	Fulton, Graham D.	Reviewing list of outstanding undertakings and attending to correspondence with M. Clark regarding release of funds.
02/20/26	Hildebrand, Claire	Considering next steps and court materials with respect to distribution, fee approval and discharge, reviewing request to appear; preparing for and attending call with client.
02/20/26	Rubin, Peter	Reviewing and considering closing and court application materials; preparing and participating in conference call with FTI.
02/23/26	Abouhassan, Rasheed	Reviewing signed Groupe Touchette estoppel; corresponding with Purchaser's counsel on the same.
02/24/26	Bakan Kline, Myim	Advancing materials toward distribution, fee approval, and discharge.
02/24/26	Hildebrand, Claire	Reviewing and revising correspondence to counsel to Prospera; corresponding and attending call with counsel to Prospera.
02/25/26	Bakan Kline, Myim	Reviewing PPR search results; preparing court materials.
02/25/26	Underwood, Jennifer	Reviewing and summarizing Personal Property Registry searches for secured charges against Manna Industrial Fund (Value Add) Limited Partnership.
02/26/26	Bakan Kline, Myim	Considering PPR results for service.
02/26/26	Hildebrand, Claire	Corresponding with client regarding hearing date for fee approval, etc; considering next steps with respect to the same; reviewing and considering list of secured creditors.
02/26/26	Underwood, Jennifer	Drafting summary of registrants of secured charges against Manna Industrial Fund (Value Add) Limited Partnership.
02/27/26	Bakan Kline,	Advancing materials toward distribution, fee approval, and discharge;

Blakes

Invoice: 2572611
 Date: February 27, 2026
 Page: 8

Date (m/d/y)	Timekeeper	Description
	Myim	considering service matters.
02/27/26	Hildebrand, Claire	Corresponding with the court regarding hearing date; drafting correspondence to client with respect to distribution order; considering the same; reviewing and considering list of secured creditors and correspondence to client with respect to the same.
02/27/26	Rubin, Peter	Reviewing and drafting correspondence; considering court application and draft materials; reviewing recent case law.
02/27/26	Underwood, Jennifer	Reviewing corporate searches and drafting summary of entities with secured charges against Manna Industrial Fund (Value Add) Limited Partnership.
Total Fees for this Matter		\$ 94,006.00

Taxable Disbursement(s)

On-Line Service Fee	\$ 12.90	
Search Fees	18.50	
Tax Certificate	188.00	
Third Party Fees	15.55	
		\$ 234.95

Non-taxable Disbursement(s)

Filing Fee	\$ 20.00	
Third Party Fee - Non Taxable	357.78	
		\$ 377.78

Provincial Sales Tax (7.0%)	6,580.42
Goods and Services Tax (5.0%)	4,712.05

Total Due for this Matter in Canadian Currency **\$ 105,911.20 CAD**

PER: _____

PETER L. RUBIN