Court File No. CV-11-9062-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

MARGARITA CASTILLO

Applicant

and

XELA ENTERPRISES LTD., TROPIC INTERNATIONAL LIMITED, FRESH QUEST INC., 696096 ALBERTA LTD., JUAN GUILLERMO GUTIERREZ and CARMEN S. GUTIERREZ, Executor of the Estate of Juan Arturo Gutierrez

Respondents

AND IN THE MATTER OF THE RECEIVERSHIP OF XELA ENTERPRISES LTD.

MOTION RECORD OF THE RECEIVER, ALIXPARTNERS RESTRUCTURING, INC.
(Discharge of Receiver)

Vol. 2 of 2

September 21, 2026

LENCZNER SLAGHT LLP
Barristers
Suite 2600
130 Adelaide Street West
Toronto ON M5H 3P5

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Tel: (416) 865-2926
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Email: dknoke@litigate.com

Lawyers for the Receiver, AlixPartners Restructuring, Inc.

TO: The Service List

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Appendix “R”

Court File No. CV-11-9062-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

MARGARITA CASTILLO

Applicant

and

XELA ENTERPRISES LTD., TROPIC INTERNATIONAL LIMITED, FRESH QUEST INC., 696096 ALBERTA LTD., JUAN GUILLERMO GUTIERREZ and CARMEN S. GUTIERREZ, Executor of the Estate of Juan Arturo Gutierrez

Respondents

AND IN THE MATTER OF THE RECEIVERSHIP OF XELA ENTERPRISES LTD.

AFFIDAVIT OF MONIQUE J. JILESEN

I, Monique J. Jilesen, of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a partner at Lenczner Slaght LLP ("Lenczner Slaght"), counsel for KSV Restructuring Inc. ("KSV"), in its capacity as Court-appointed Receiver. As such, I have knowledge of the matters herein

2. In my affidavit sworn January 18, 2021, I provided information on Statements of Account that Lenczner Slaght prepared in connection with its mandate as counsel to KSV. The chart below summarizes those accounts.

Date of Account	Period of Account	Account Amount
June 3, 2020	April 15-30, 2020	$26,358.38
June 22, 2020	May 1-31, 2020	$21,292.23
July 27, 2020	June 8-30, 2020	$3,871.95
August 28, 2020	July 7-31, 2020	$12,558.26
September 15, 2020	August 1-31, 2020	$81,665.39
November 30, 2020	September 3 to October 31, 2020	$95,872.71
December 22, 2020	November 1-30, 2020	$24,127.76
	TOTAL	**$265,746.68**

3. By Order of Justice McEwen dated March 25, 2021, at paragraph 17, the fees and disbursements set out in my Affidavit of July 18, 2021 totalling $265,746.68 were approved. Attached and marked as **Exhibit "A"** is a copy of Justice McEwen's Order.

4. Since my July 18, 2021 Affidavit, Lenczner Slaght has prepared further Statements of Account in connection with its mandate as counsel to KSV, namely:

(a) an account dated January 31, 2021 in the amount of $28,226.97 in respect of the period from September 28, 2020 to December 31, 2020. Attached hereto and marked as **Exhibit "B"**;

(b) an account dated February 28, 2021 in the amount of $82,335.32 in respect of the period from January 02, 2021 to January 31, 2021. Attached hereto and marked as **Exhibit "C"**;

(c) an account dated March 31, 2021 in the amount of $70,819.29 in respect of the period from February 01, 2021 to February 28, 2021. Attached hereto and marked as **Exhibit "D"**;

(d) an account dated April 30, 2021 in the amount of $112,040.16 in respect of the period from March 01, 2021 to March 31, 2021. Attached hereto and marked as **Exhibit "E"**;

(e) an account dated June 30, 2021 in the amount of $49,084.54 in respect of the period from April 01, 2021 to May 31, 2021. Attached hereto and marked as **Exhibit "F"**;

(f) an account dated July 30, 2021 in the amount of $33,860.85 in respect of the period from June 01, 2021 to June 30, 2021. Attached hereto and marked as **Exhibit "G"**;

(g) an account dated August 28, 2021 in the amount of $13,515.30 in respect of the period from July 01, 2021 to July 31, 2021. Attached hereto and marked as **Exhibit "H"**;

(h) an account dated September 23, 2021 in the amount of $4,747.70 in respect of the period from August 01, 2021 to August 31, 2021. Attached hereto and marked as **Exhibit "I"**;

(i) an account dated October 28, 2021 in the amount of $5,432.85 in respect of the period from September 07, 2021 to September 30, 2021. Attached hereto and marked as **Exhibit "J"**;

(j) an account dated November 25, 2021 in the amount of $4,575.69 in respect of the period from October 01, 2021 to October 31, 2021. Attached hereto and marked as **Exhibit "K"**;

(k) an account dated December 21, 2021 in the amount of $3,231.21 in respect of the period from October 31, 2021 to November 30, 2021. Attached hereto and marked as **Exhibit "L"**;

(l) an account dated February 28, 2022 in the amount of $40,230.51 in respect of the period from December 01, 2021 to January 31, 2022. Attached hereto and marked as **Exhibit "M"**;

(m) an account dated March 29, 2022 in the amount of $30,855.76 in respect of the period from February 02, 2022 to February 28, 2022. Attached hereto and marked as **Exhibit "N"**;

(n) an account dated April 30, 2022 in the amount of $60,264.57 in respect of the period from March 01, 2022 to March 31, 2022. Attached hereto and marked as **Exhibit "O"**;

(o) an account dated June 21, 2022 in the amount of $233,856.69 in respect of the period from April 01, 2022 to May 31, 2022. Attached hereto and marked as **Exhibit "P"**;

(p) an account dated July 26, 2022 in the amount of $148,250.19 in respect of the period from May 06, 2022 to June 30, 2022. Attached hereto and marked as **Exhibit "Q"**;

(q) an account dated August 15, 2022 in the amount of $30,906.26 in respect of the period from June 02, 2022 to July 29, 2022. Attached hereto and marked as **Exhibit "R"**;

(r) an account dated September 15, 2022 in the amount of $106,077.85 in respect of the period from August 02, 2022 to September 13, 2022. Attached hereto and marked as **Exhibit "S"**;

(s) an account dated October 19, 2022 in the amount of $71,131.08 in respect of the period from September 08, 2022 to September 30, 2022. Attached hereto and marked as **Exhibit "T"**;

(t) an account dated November 28, 2022 in the amount of $36,149.83 in respect of the period from September 12, 2022 to October 31, 2022. Attached hereto and marked as **Exhibit "U"**;

(u) an account dated December 13, 2022 in the amount of $77,491.65 in respect of the period from November 01, 2022 to November 30, 2022. Attached hereto and marked as **Exhibit "V"**;

(v) an account dated December 31, 2022 in the amount of $50,664.67 in respect of the period from October 18, 2022 to December 28, 2022. Attached hereto and marked as **Exhibit "W"**;

(w) an account dated February 27, 2023 in the amount of $30,688.28 in respect of the period from November 01, 2022 to January 31, 2023. Attached hereto and marked as **Exhibit "X"**;

(x) an account dated March 23, 2023 in the amount of $45,006.18 in respect of the period from December 15, 2022 to February 27, 2023. Attached hereto and marked as **Exhibit "Y"**;

(y) an account dated April 17, 2023 in the amount of $7,172.09 in respect of the period from March 02, 2023 to March 31, 2023. Attached hereto and marked as **Exhibit "Z"**;

(z) an account dated May 29, 2023 in the amount of $18,389.60 in respect of the period from April 03, 2023 to April 29, 2023. Attached hereto and marked as **Exhibit "AA"**;

(aa) an account dated June 29, 2023 in the amount of $6,250.01 in respect of the period from May 01, 2023 to May 30, 2023. Attached hereto and marked as **Exhibit "BB"**;

(bb) an account dated July 31, 2023 in the amount of $4,704.17 in respect of the period from May 04, 2023 to June 30, 2023. Attached hereto and marked as **Exhibit "CC"**;

(cc) an account dated August 25, 2023 in the amount of $1,263.32 in respect of the period from July 04, 2023 to July 26, 2023. Attached hereto and marked as **Exhibit "DD"**;

(dd) an account dated September 28, 2023 in the amount of $5,351.66 in respect of the period from August 01, 2023 to August 31, 2023. Attached hereto and marked as **Exhibit "EE"**;

(ee) an account dated October 17, 2023 in the amount of $57,291.54 in respect of the period from September 01, 2023 to September 27, 2023. Attached hereto and marked as **Exhibit "FF"**;

(ff) an account dated November 30, 2023 in the amount of $1,413.59 in respect of the period from October 05, 2023 to October 16, 2023. Attached hereto and marked as **Exhibit "GG"**;

(gg) an account dated December 27, 2023 in the amount of $1,546.38 in respect of the period from November 03, 2023 to November 27, 2023. Attached hereto and marked as **Exhibit "HH"**;

(hh) an account dated December 31, 2023 in the amount of $653.69 in respect of the period from December 01, 2023 to December 11, 2023. Attached hereto and marked as **Exhibit "II"**;

(ii) an account dated February 28, 2024 in the amount of $579.67 in respect of the period from January 12, 2024 to January 21, 2024. Attached hereto and marked as **Exhibit "JJ"**;

(jj) an account dated March 26, 2024 in the amount of $6,421.20 in respect of the period from February 26, 2024 to February 29, 2024. Attached hereto and marked as **Exhibit "KK"**;

(kk) an account dated April 26, 2024 in the amount of $11,127.09 in respect of the period from March 01, 2024 to March 28, 2024. Attached hereto and marked as **Exhibit "LL"**;

(ll) an account dated July 29, 2024 in the amount of $798.84 in respect of the period from June 03, 2024 to June 17, 2024. Attached hereto and marked as **Exhibit "MM"**;

(mm) an account dated August 28, 2024 in the amount of $218.07 in respect of the period from July 10, 2024 to July 29, 2024. Attached hereto and marked as **Exhibit "NN"**;

(nn) an account dated September 27, 2024 in the amount of $677.98 in respect of the period from August 07, 2024 to August 12, 2024. Attached hereto and marked as **Exhibit "OO"**;

(oo) an account dated October 23, 2025 in the amount of $628.28 in respect of the period from September 11, 2025 to October 23, 2025. Attached hereto and marked as **Exhibit "PP"**;

(pp) an account dated November 10, 2025 in the amount of $1,566.75 in respect of the period from October 10, 2025 to October 10, 2025. Attached hereto and marked as **Exhibit "QQ"**;

(qq) an account dated December 24, 2025 in the amount of $235.61 in respect of the period from November 28, 2025 to November 28, 2025. Attached hereto and marked as **Exhibit "RR"**;

(rr) an account dated February 23, 2026 in the amount of $443.53 in respect of the period from January 30, 2026 to January 30, 2026. Attached hereto and marked as **Exhibit "SS"**; and

(ss) an account dated March 10, 2026 in the amount of $3,104.68 in respect of the period from February 09, 2026 to February 12, 2026. Attached hereto and marked as **Exhibit "TT"**.

5. The total of these accounts at Exhibits B to TT are $1,499,281.15.

6. This Affidavit is made in support of a motion to, *inter alia*, approve the attached accounts of Lenczner Slaght and the fees and disbursements detailed therein and for no improper purpose.

SWORN by Monique J. Jilesen of the City of Toronto in the Province of Ontario, before me at the City of Richmond Hill, in the Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

Commissioner for Taking Affidavits
(or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

MONIQUE J. JILESEN

This is **Exhibit "A"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Court File No. CV-11-9062-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE	)	THURSDAY , THE 25TH
	)	
JUSTICE MCEWEN	)	DAY OF MARCH , 2021

B E T W E E N:

MARGARITA CASTILLO

Applicant

and

XELA ENTERPRISES LTD., TROPIC INTERNATIONAL LIMITED, FRESH QUEST INC., 696096 ALBERTA LTD., JUAN GUILLERMO GUTIERREZ and CARMEN S. GUTIERREZ, Executor of the Estate of Juan Arturo Gutierrez

Respondents

AND IN THE MATTER OF THE RECEIVERSHIP OF XELA ENTERPRISES LTD.

ORDER

THIS MOTION, made by KSV Restructuring Inc. ("**KSV**"), in its capacity as the Court-appointed receiver and manager (in such capacity, the "**Receiver**"), without security, of the assets, undertakings and property of Xela Enterprises Ltd. (the "**Company**") was heard virtually this day via the Zoom videoconferencing platform by judicial videoconference at Toronto, Ontario due to the COVID-19 crisis.

WHEREAS, on October 27, 2020, this Court made an Order authorizing Duff & Phelps to make a single disk image of certain servers under the control of Arturo's Technical Services Ltd. ("**ATS**") (the "**ATS Order**"),

WHEREAS, on October 27, 2020, this Court made an Order authorizing Duff & Phelps to make a single forensic image of Juan Guillermo Gutierrez's ("**Juan Guillermo**") devices (the ("**Juan Guillermo Imaging Order**"),

ON READING the material filed by the parties, and on hearing the submissions of the lawyers for the Receiver and such other counsel as were present and listed on the Counsel Slip.

SERVICE

1. **THIS COURT ORDERS** that the time for service of this Motion and the Motion Record herein are properly returnable today and hereby dispenses with further service thereof.

INVESTIGATIVE POWERS

2. **THIS COURT ORDERS** that the Receiver is granted expanded investigative powers, including the authority to:

(a) investigate, identify, quantify and take all steps necessary, in the opinion of the Receiver, to review:

(i) the sale, conveyance or transfer in 2016 by Empress Arturo International ("**EAI**") of the shares of BDT Investments Ltd. ("**BDT**") and Corporacion Arven, Limited ("**Arven**") to Juan Arturo Gutierrez, and then from Juan Arturo Gutierrez to the ARTCARM Trust, a Barbados domiciled trust;

(ii) the assignment in January 2018 by Lisa, S.A. ("**Lisa**") of the proceeds from the litigation arising from shareholder disputes involving the Avicola Group (the "**Avicola Litigation**") to BDT ("**Assignment Transaction**");

(iii) the sale, conveyance, transfer or assignment of Lisa's interest in the Avicola Group to BDT in early 2020 (the "**Lisa Transfer**");

(iv) the assignment of the right to control the Avicola Litigation ("**Litigation Assignment**");

(collectively, the "**Reviewable Transactions**"), and to conduct such review and investigation of the Reviewable Transactions that the Receiver deems necessary;

(b) conduct such additional review and investigation of the business and affairs of the Company and its current and former direct and indirect subsidiaries, affiliates, customers, directors, officers and employees as it deems necessary (collectively the "**Investigation**"); and

(c) take any steps reasonably incidental to the exercise of these powers.

IMAGING ORDERS

3. **THIS COURT ORDERS** that Duff &Phelps shall forthwith deliver to Epiq Global, the Images made and the Schedule B Servers held pursuant to the ATS Order (the "**ATS Images and Servers**") and the hard-drives held and images made pursuant to the Juan Guillermo Imaging Order (the "**Juan Guillermo Images**"), together with a copy of any chain of custody information.

4. **THIS COURT ORDERS** that following the transfer of the ATS Images and the Juan Guillermo Images (collectively, the "**Images**") to Epic Global, Duff & Phelps shall have no further

responsibility for or access to the Images pursuant to the ATS Order or the Juan Guillermo Imaging Order.

5. **THIS COURT ORDERS** that Epiq Global shall replace Duff & Phelps for the purposes of carrying out the ATS Order and the Juan Guillermo Imaging Order and shall have all the powers, rights and obligations of Duff & Phelps as set out in those Orders.

JUAN GUILLERMO DEVICES

6. **THIS COURT ORDERS** that Juan Guillermo Gutierrez shall immediately provide the Receiver and Epiq Global with all encryption codes, keys, passwords or any other such information or knowledge necessary to unlock and access the data on the Juan Guillermo Images, including but not limited to the DataShield Fantom Drive.

COMPANY RECORDS

7. **THIS COURT ORDERS** that, within five days of this Order, ATS shall identify the location of the images of the "Blue Network Servers" (as identified by Julio Fabrini in his interview dated November 26, 2020) on the ATS Images by identifying the file names, paths, and any other information necessary to identify the Blue Network Server images.

8. **THIS COURT ORDERS** that Epiq Global and the Receiver shall, without any limitation whatsoever, be authorized and permitted to copy, analyze, access and review the Blue Network Servers on the ATS Images including any content of the images.

9. **THIS COURT ORDERS** that Epiq Global shall otherwise maintain and preserve the ATS Images until further order of this Court or written consent of the Receiver and ATS.

10. **THIS COURT ORDERS AND DECLARES** that, within 14 days of this Order, ATS shall provide the Receiver with an electronic copy of all emails sent or received by Juan Guillermo (regardless of the email address to which it was forwarded and regardless of whether the email was sent directly to him or it was one on which he was copied) at any email address maintained on the ATS servers to the date of this Order, along with any encryption codes, keys or passwords used to secure the emails.

11. **THIS COURT ORDERS AND DECLARES** that, within 30 days of this Order, Harald Johannessen Hals, Calvin Shields and Lester C. Hess Jr. shall provide the Receiver with all available information or documents in their control relating to:

(a) shares, share registers, accounting, correspondence and related information of Lisa; and

(b) the Reviewable Transactions.

12. **THIS COURT ORDERS AND DECLARES** that, within 30 days of this Order, Harald Johannessen Hals, Jose Eduardo San Juan and David Harry shall provide the Receiver with all available information or documents in their control relating to:

(a) shares, share registers, accounting, correspondence and related information of Gabinvest, S.A. ("**Gabinvest**"); and

(b) the Reviewable Transactions.

13. **THIS COURT ORDERS AND DECLARES** that the Receiver and its agents in Panama, Hatstone Abogados ("**Hatstone**"), are authorized to take any steps reasonably required in relation to Alfaro, Ferrer & Ramirez Abogados ("**AFRA**"), as former resident agent of Gabinvest and Lisa in Panama, to arrange for AFRA to deliver to the Receiver their entire file, including but not limited

to, all information related to the constitution, shares issued, KYC (know your client), correspondence, instructions given to AFRA and all information related to Gabinvest and Lisa.

14. **THIS COURT ORDERS AND DECLARES** that the Receiver and its agents in Panama, Hatstone, are authorized to take any steps reasonably incidental to the recognition and enforcement of this Order and any other Orders issued by this Court in this matter in Panama.

APPROVAL OF FEES AND DISBURSEMENTS

15. **THIS COURT ORDERS AND DECLARES** that the fees and disbursements of the Receiver, being fees and disbursements totalling $282,961.50 (excluding HST) as set out in the Affidavit of Noah Goldstein, sworn January 18, 2021, are hereby approved.

16. **THIS COURT ORDERS AND DECLARES** that the fees and disbursements of the Receiver's legal counsel, Aird & Berlis LLP, being fees and disbursements totalling $192,792.36 (excluding HST) as set out in the Affidavit of Sam Babe, sworn January 18, 2021, are hereby approved.

17. **THIS COURT ORDERS AND DECLARES** that the fees and disbursements of the Receiver's legal counsel, Lenczner Slaght Royce Smith LLP, being fees and disbursements totalling $235,218.33, plus HST of $30,528.35, totalling $265,746.68 as set out in the Affidavit of Monique J. Jilesen, sworn January 18, 2021, are hereby approved.

RECOGNITION BY FOREIGN JURISDICTIONS

18. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States of America, Republic of Panama, Republic of Guatemala, Barbados, Republic of Colombia or Bolivarian Republic of Venezuela to give effect to this Order and to assist the Receiver and its agents in

carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

McEwen J.

(Signature of Judge)

MARGARITA CASTILLO
Applicant

-and-

XELA ENTERPRISE LTD. et al.
Respondents

Court File No. CV-11-9062-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

ORDER

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Fax: (416) 863-1515

Lawyers for the Receiver

This is **Exhibit "B"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

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KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

January 31, 2021
Our file#: 52463
INVOICE NO. 87295

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from September 28, 2020 to December 31, 2020:

Dec 1, 2020	[redacted]	DNK	.2
Dec 2, 2020	[redacted]	DNK	1.0
	[redacted]	MJJ	.3
Dec 3, 2020	[redacted]	DNK	.1
Dec 4, 2020	[redacted]	DNK	.4
Dec 6, 2020	[redacted]	DNK	.4
	[redacted]	MJJ	1.6
Dec 7, 2020	[redacted]	DNK	1.3
Dec 8, 2020	[redacted]	DNK	.2
Dec 9, 2020	[redacted]	DNK	.2
Dec 10, 2020	[redacted]	DNK	.3
Dec 12, 2020	[redacted]	DNK	.6
	[redacted]	MJJ	.5

Dec 14, 2020	[redacted]	DNK	.1
Dec 15, 2020	[redacted]	DNK	1.6
	[redacted]	AA	1.6
Dec 16, 2020	[redacted]	DNK	.8
	[redacted]	AA	.5
Dec 17, 2020	[redacted]	DNK	2.8
	[redacted]	MJJ	.3
Dec 18, 2020	[redacted]	AA	.2
	[redacted]	DNK	4.5
Dec 19, 2020	[redacted]	DNK	2.7
	[redacted]	AA	1.5
Dec 20, 2020	[redacted]	DNK	.7
Dec 21, 2020	[redacted]	DNK	.4
	[redacted]	MJJ	.2
Dec 22, 2020	[redacted]	DNK	.2
Dec 24, 2020	[redacted]	DNK	.1

Dec 26, 2020	[redacted]	AA	.6
Dec 27, 2020	[redacted]	AA	6.1
Dec 28, 2020	[redacted]	AA	6.2
	[redacted]	DNK	3.2
	[redacted]	SMR	.8
Dec 29, 2020	[redacted]	AA	.4
	[redacted]	DNK	4.4
Dec 30, 2020	[redacted]	DNK	6.2
Dec 31, 2020	[redacted]	DNK	.5

Lawyer	Initials	Hours	Rate	Total
Scott M. Rollwagen	SMR	.8	810.00	648.00
Monique J. Jilesen	MJJ	2.9	860.00	2,494.00
Adil Abdulla	AA	17.1	275.00	4,702.50
Derek Knoke	DNK	32.9	415.00	13,653.50
Total		53.7		21,498.00

TO OUR FEE $21,498.00

DISBURSEMENTS

eCarswell On-line Research	266.50	T	
On-Line Searches	53.12	T	
Transcripts	3,162.00	T	
Total Disbursements			$3,481.62

TAXES

HST on	$21,498.00	Fees	2,794.74	
HST on	$3,481.62	Disbursements	452.61	
Total Taxes (Registration # R133780817)				$3,247.35

BALANCE DUE AND OWING UPON RECEIPT **$28,226.97**

Unpaid Account Summary

At the time of this billing, the following accounts for this matter were outstanding. If you have already remitted payment of these outstanding amounts, please disregard this notice.

Dated Aug 28, 2020	Invoice No. 83040	12,558.26
Dated Sep 15, 2020	Invoice No. 83197	5,597.39
Dated Nov 30, 2020	Invoice No. 85020	95,872.71
Dated Dec 22, 2020	Invoice No. 86295	24,127.76
Total Unpaid Accounts		$138,156.12

LENCZNER SLAGHT ROYCE SMITH GRIFFIN LLP



Monique J. Jilesen
E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

275 Lenczner Slaght

130 Adelaide St W
Suite 2600
Toronto, ON
Canada M5H 3P5

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F 416-865-9010
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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT ROYCE SMITH GRIFFIN LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

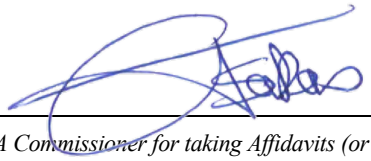
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "C"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

277 Lenczner Slaght

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KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

February 28, 2021
Our file#: 52463
INVOICE NO. 87994

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from January 2, 2021 to January 31, 2021:

Jan 2, 2021	[redacted]	DNK	5.4
	[redacted]	MJJ	4.2
Jan 3, 2021	[redacted]	DNK	6.9
	[redacted]	MJJ	.5
	[redacted]	AA	4.4
Jan 4, 2021	[redacted]	DNK	2.6
	[redacted]	MJJ	1.8
Jan 5, 2021	[redacted]	DNK	2.5
	[redacted]	MJJ	.4
Jan 6, 2021	[redacted]	DNK	6.8
	[redacted]	MJJ	.6

Jan 7, 2021	[redacted]	DNK	4.8
	[redacted]	MJJ	.8
Jan 8, 2021	[redacted]	DNK	.5
	[redacted]	MJJ	.2
Jan 10, 2021	[redacted]	DNK	4.4
	[redacted]	MJJ	.2
Jan 11, 2021	[redacted]	DNK	4.4
	[redacted]	CLS	.9
	[redacted]	MJJ	1.3
Jan 12, 2021	[redacted]	DNK	1.9
	[redacted]	MJJ	.4
Jan 13, 2021	[redacted]	DNK	6.1
	[redacted]	CLS	.2
	[redacted]	MJJ	2.7
Jan 14, 2021	[redacted]	DNK	6.1
	[redacted]	CLS	.2

	[redacted]	MJJ	.6
Jan 15, 2021	[redacted]	PHG	.6
	[redacted]	DNK	3.0
	[redacted]	CLS	3.0
	[redacted]	MJJ	.7
Jan 16, 2021	[redacted]	DNK	2.3
Jan 17, 2021	[redacted]	DNK	2.8
	[redacted]	CLS	4.1
	[redacted]	MJJ	.8
Jan 18, 2021	[redacted]	DNK	6.9
	[redacted]	CLS	4.5
	[redacted]	MJJ	1.6
Jan 19, 2021	[redacted]	DNK	5.5
	[redacted]	EW	.4

	[redacted]	CLS	.2
	[redacted]	SGM	.3
	[redacted]	MJJ	2.1
Jan 20, 2021	[redacted]	DNK	1.7
	[redacted]	CLS	.3
	[redacted]	MJJ	1.2
Jan 21, 2021	[redacted]	DNK	2.6
	[redacted]	SGM	.5
	[redacted]	CLS	.2
	[redacted]	MJJ	.5
Jan 22, 2021	[redacted]	SGM	.5
	[redacted]	DNK	.4
	[redacted]	CLS	.2
Jan 25, 2021	[redacted]	DNK	.4
	[redacted]	EW	3.1
	[redacted]	CLS	.3
Jan 26, 2021	[redacted]	SGM	.2
	[redacted]	DNK	.3

	[redacted]	EW	6.0
	[redacted]	CLS	.2
Jan 27, 2021	[redacted]	DNK	.7
	[redacted]	EW	5.0
	[redacted]	MJJ	.4
	[redacted]	MJJ	1.1
Jan 28, 2021	[redacted]	DNK	1.3
	[redacted]	EW	4.1
Jan 29, 2021	[redacted]	EW	3.0
	[redacted]	CLS	.3
	[redacted]	DNK	1.2
	[redacted]	PG	.5
Jan 30, 2021	[redacted]	DNK	.7
Jan 31, 2021	[redacted]	DNK	.9
	[redacted]	MJJ	.2

Lawyer	Initials	Hours	Rate	Total
Peter H. Griffin	PHG	.6	1,115.00	669.00
Christina Shiels-Singh	CLS	14.6	365.00	5,329.00
Monique J. Jilesen	MJJ	22.3	930.00	20,739.00
Adil Abdulla	AA	4.4	275.00	1,210.00
Derek Knoke	DNK	83.1	455.00	37,810.50
Sarah Millar	SGM	1.5	655.00	982.50
Paulina Goncalves	PG	.5	245.00	122.50
Emma Williams	EW	21.6	275.00	5,940.00
Total		148.6		72,802.50

TO OUR FEE			$72,802.50
DISBURSEMENTS			
On-Line Searches	60.61	T	
Total Disbursements			$60.61
TAXES			
HST on $72,802.50	Fees	9,464.33	
HST on $60.61	Disbursements	7.88	
Total Taxes (Registration # R133780817)			$9,472.21
BALANCE DUE AND OWING UPON RECEIPT			**$82,335.32**

Unpaid Account Summary

At the time of this billing, the following accounts for this matter were outstanding. If you have already remitted payment of these outstanding amounts, please disregard this notice.

Dated Nov 30, 2020	Invoice No. 85020	28,438.33
Dated Dec 22, 2020	Invoice No. 86295	24,127.76
Total Unpaid Accounts		$52,566.09

LENCZNER SLAGHT ROYCE SMITH GRIFFIN LLP



Monique J. Jilesen

E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

Lenczner Slaght

130 Adelaide St W
Suite 2600
Toronto, ON
Canada M5H 3P5

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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT ROYCE SMITH GRIFFIN LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

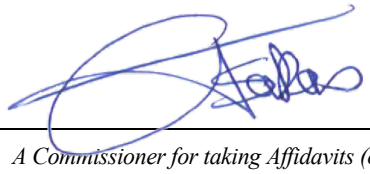
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "D"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

286 Lenczner Slaght

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KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

March 31, 2021
Our file#: 52463
INVOICE NO. 88693

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from February 1, 2021 to February 28, 2021:

Feb 1, 2021	[redacted]	DNK	2.5
	[redacted]	EW	.6
	[redacted]	PG	1.0
Feb 2, 2021	[redacted]	DNK	5.5
	[redacted]	EW	2.9
Feb 3, 2021	[redacted]	DNK	4.7
	[redacted]	EW	.3
	[redacted]	AA	1.5
Feb 4, 2021	[redacted]	SGM	.2

	[redacted]	DNK	5.8
	[redacted]	CLS	.1
	[redacted]	MJJ	.6
Feb 5, 2021	[redacted]	DNK	.6
Feb 6, 2021	[redacted]	DNK	7.8
	[redacted]	CLS	.4
	[redacted]	MJJ	3.8
Feb 7, 2021	[redacted]	DNK	2.9
	[redacted]	PHG	.4
	[redacted]	CLS	2.4
	[redacted]	MJJ	1.5
Feb 8, 2021	[redacted]	DNK	6.2
	[redacted]	MJJ	1.4
Feb 9, 2021	[redacted]	EW	1.1
	[redacted]	DNK	1.6

	[redacted]	CLS	1.4
	[redacted]	MJJ	3.4
Feb 10, 2021	[redacted]	DNK	.5
	[redacted]	MJJ	6.6
Feb 11, 2021	[redacted]	DNK	.6
	[redacted]	CLS	.2
Feb 12, 2021	[redacted]	DNK	2.3
	[redacted]	MJJ	.8
Feb 14, 2021	[redacted]	DNK	.9
	[redacted]	MJJ	1.1
Feb 15, 2021	[redacted]	DNK	.6
Feb 16, 2021	[redacted]	DNK	1.1
	[redacted]	MJJ	.4
Feb 17, 2021	[redacted]	DNK	1.5
Feb 18, 2021	[redacted]	DNK	.5
	[redacted]	MJJ	.2

Feb 19, 2021	[redacted]	DNK	.6
Feb 20, 2021	[redacted]	DNK	.2
	[redacted]	CLS	.2
Feb 22, 2021	[redacted]	DNK	.9
Feb 23, 2021	[redacted]	DNK	4.8
	[redacted]	CLS	.3
Feb 24, 2021	[redacted]	DNK	3.2
	[redacted]	MJJ	1.8
	[redacted]	SGM	.4
Feb 25, 2021	[redacted]	DNK	3.9
	[redacted]	SGM	.3
Feb 26, 2021	[redacted]	MJJ	.6

	[redacted]	DNK	3.4
	[redacted]	PG	.4
Feb 27, 2021	[redacted]	DNK	.1
Feb 28, 2021	[redacted]	MJJ	.3
	[redacted]	DNK	1.4

Lawyer	Initials	Hours	Rate	Total
Peter H. Griffin	PHG	.4	1,115.00	446.00
Christina Shiels-Singh	CLS	5.0	365.00	1,825.00
Monique J. Jilesen	MJJ	22.5	930.00	20,925.00
Adil Abdulla	AA	1.5	275.00	412.50
Derek Knoke	DNK	64.1	455.00	29,165.50
Sarah Millar	SGM	.9	655.00	589.50
Paulina Goncalves	PG	1.4	245.00	343.00
Emma Williams	EW	4.9	275.00	1,347.50
Total		100.7		55,054.00

TO OUR FEE $55,054.00

DISBURSEMENTS

Copies	825.25	T	
Interpreter	3,450.00	T	
Motion Record	320.00		
Private investigator	896.77	T	
Process Serving	2,146.32	T	
eCarswell On-line Research	16.41	T	
Total Disbursements			$7,654.75

TAXES

HST on	$55,054.00	Fees	7,157.02	
HST on	$7,334.75	Disbursements	953.52	
Total Taxes (Registration # R133780817)				$8,110.54

BALANCE DUE AND OWING UPON RECEIPT **$70,819.29**

Unpaid Account Summary

At the time of this billing, the following accounts for this matter were outstanding. If you have already remitted payment of these outstanding amounts, please disregard this notice.

Dated Nov 30, 2020	Invoice No. 85020	28,438.33
Dated Dec 22, 2020	Invoice No. 86295	24,127.76
Dated Feb 28, 2021	Invoice No. 87994	82,335.32
Total Unpaid Accounts		$134,901.41

LENCZNER SLAGHT ROYCE SMITH GRIFFIN LLP



Monique J. Jilesen
E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

Lenczner Slaght

130 Adelaide St W
Suite 2600
Toronto, ON
Canada M5H 3P5

T 416-865-9500
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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT ROYCE SMITH GRIFFIN LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

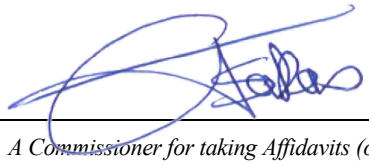
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "E"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St W
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KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

April 30, 2021
Our file#: 52463
INVOICE NO. 89451

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from March 1, 2021 to March 31, 2021:

Mar 1, 2021	[redacted]	DNK	1.1
	[redacted]	CLS	2.0
	[redacted]	MJJ	.2
Mar 2, 2021	[redacted]	DNK	1.9
Mar 3, 2021	[redacted]	DNK	2.4
	[redacted]	CLS	3.5
	[redacted]	MJJ	4.4
Mar 4, 2021	[redacted]	DNK	6.6
	[redacted]	CLS	.3
	[redacted]	MJJ	10.5

Mar 5, 2021	[redacted]	DNK	8.3
	[redacted]	MJJ	6.2
Mar 6, 2021	[redacted]	DNK	.8
Mar 7, 2021	[redacted]	DNK	6.5
	[redacted]	CLS	1.9
Mar 8, 2021	[redacted]	DNK	9.0
	[redacted]	CLS	1.2
	[redacted]	MJJ	.6
Mar 9, 2021	[redacted]	DNK	10.4
	[redacted]	CLS	2.2
	[redacted]	MJJ	1.4
Mar 10, 2021	[redacted]	DNK	8.0
	[redacted]	CLS	5.3
	[redacted]	MJJ	3.4

Mar 11, 2021	[redacted]	DNK	.7
	[redacted]	CLS	.2
Mar 12, 2021	[redacted]	DNK	.5
Mar 13, 2021	[redacted]	DNK	.1
Mar 15, 2021	[redacted]	DNK	.5
	[redacted]	CLS	1.6
Mar 16, 2021	[redacted]	DNK	.1
Mar 17, 2021	[redacted]	DNK	2.1
Mar 18, 2021	[redacted]	DNK	8.9
	[redacted]	CLS	1.1
	[redacted]	EW	4.9
	[redacted]	MJJ	1.2
Mar 19, 2021	[redacted]	CLS	.4

	[redacted]	DNK	3.4
	[redacted]	EW	3.9
	[redacted]	MJJ	1.4
Mar 20, 2021	[redacted]	DNK	.6
	[redacted]	MJJ	2.8
Mar 21, 2021	[redacted]	CLS	2.2
	[redacted]	DNK	1.8
	[redacted]	MJJ	6.4
Mar 22, 2021	[redacted]	DNK	5.0
	[redacted]	CLS	1.2
	[redacted].	MJJ	5.7
Mar 25, 2021	[redacted]	DNK	.7
	[redacted]	MJJ	.7
Mar 26, 2021	[redacted]	DNK	2.4
	[redacted]	MJJ	.3
Mar 27, 2021	[redacted]	DNK	.4

	[redacted]	MJJ	.3
Mar 29, 2021	[redacted]	SGM	.7
	[redacted]	DNK	2.8
	[redacted]	CLS	1.0
Mar 30, 2021	[redacted]	DNK	.9
	[redacted]	CLS	.2
Mar 31, 2021	[redacted]	SGM	.2
	[redacted]	DNK	2.6
	[redacted]	MJJ	1.2

Lawyer	Initials	Hours	Rate	Total
Christina Shiels-Singh	CLS	24.3	365.00	8,869.50
Monique J. Jilesen	MJJ	46.7	930.00	43,431.00
Derek Knoke	DNK	88.5	455.00	40,267.50
Sarah Millar	SGM	.9	655.00	589.50
Emma Williams	EW	8.8	275.00	2,420.00
Total		169.2		95,577.50

TO OUR FEE $95,577.50

DISBURSEMENTS

Courier Service	52.98	T
Court Reporter	430.00	T
Search	22.49	T
Transcripts	3,051.20	T
eCarswell On-line Research	16.41	T
Total Disbursements		$3,573.08

TAXES

HST on	$95,577.50	Fees	12,425.08	
HST on	$3,573.08	Disbursements	464.50	
Total Taxes (Registration # R133780817)				$12,889.58

BALANCE DUE AND OWING UPON RECEIPT **$112,040.16**

Unpaid Account Summary

At the time of this billing, the following accounts for this matter were outstanding. If you have already remitted payment of these outstanding amounts, please disregard this notice.

Dated Feb 28, 2021	Invoice No. 87994	57,401.41
Dated Mar 31, 2021	Invoice No. 88693	70,819.29
Total Unpaid Accounts		$128,220.70

LENCZNER SLAGHT LLP

Monique J. Jilesen
E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

300 Lenczner Slaght

130 Adelaide St W
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Toronto, ON
Canada M5H 3P5

T 416-865-9500
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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

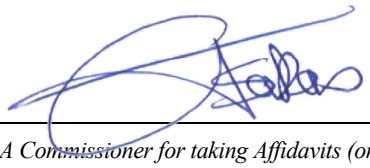
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "F"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

302 Lenczner Slaght

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T 416-865-9500
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KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

June 30, 2021
Our file#: 52463
INVOICE NO. 90905

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from April 1, 2021 to May 31, 2021:

Apr 1, 2021	[redacted]	DNK	.5
Apr 2, 2021	[redacted]	DNK	.5
Apr 4, 2021	[redacted]	DNK	.2
Apr 5, 2021	[redacted]	DNK	.5
Apr 6, 2021	[redacted]	DNK	.3
	[redacted]	MJJ	.3
Apr 7, 2021	[redacted]	DNK	.2
	[redacted]	PG	.6
Apr 8, 2021	[redacted]	PG	.1
	[redacted]	DNK	.6

Apr 9, 2021	[redacted]	DNK	.5
Apr 10, 2021	[redacted]	DNK	.2
Apr 11, 2021	[redacted]	DNK	.2
Apr 12, 2021	[redacted]	DNK	.1
Apr 13, 2021	[redacted]	DNK	2.0
	[redacted]	PG	1.3
	[redacted]	CLS	.4
	[redacted]	MJJ	.4
Apr 14, 2021	[redacted]	DNK	5.3
	[redacted]	JMS	1.9
	[redacted]	PG	.3
Apr 15, 2021	[redacted]	DNK	6.5
	[redacted]	JMS	2.5
	[redacted]	CLS	.3
	[redacted]	SMR	.5

Apr 16, 2021	[redacted]	DNK	4.3
Apr 17, 2021	[redacted]	DNK	.9
Apr 18, 2021	[redacted]	DNK	.4
Apr 19, 2021	[redacted]	DNK	.6
	[redacted]	CLS	.2
Apr 20, 2021	[redacted]	DNK	.2
	[redacted]	JMS	2.2
Apr 21, 2021	[redacted]	DNK	2.4
	[redacted]	PG	.8
	[redacted]	MJJ	.2
Apr 22, 2021	[redacted]	DNK	1.0
	[redacted]	JMS	1.1
	[redacted]	PG	.3
Apr 23, 2021	[redacted]	DNK	1.5
	[redacted]	PG	.2
	[redacted]	MJJ	.3
Apr 27, 2021	[redacted]	DNK	.4

Apr 28, 2021	[redacted]	DNK	.5
Apr 29, 2021	[redacted]	DNK	.7
	[redacted]	MJJ	.4
Apr 30, 2021	[redacted]	CLS	.2
	[redacted]	DNK	.8
	[redacted]	MJJ	.3
May 1, 2021	[redacted]	DNK	.3
May 4, 2021	[redacted]	DNK	6.5
	[redacted]	AA	.5
May 5, 2021	[redacted]	DNK	1.4
May 6, 2021	[redacted]	DNK	2.9
	[redacted]	AA	.2
	[redacted]	MJJ	.6
May 7, 2021	[redacted]	DNK	1.2

May 8, 2021	[redacted]	DNK	.2
May 9, 2021	[redacted]	DNK	1.4
	[redacted]	MJJ	.3
May 10, 2021	[redacted]	DNK	1.9
May 11, 2021	[redacted]	DNK	.2
May 12, 2021	[redacted]	DNK	.1
May 14, 2021	[redacted]	DNK	.1
May 17, 2021	[redacted]	DNK	.1
May 19, 2021	[redacted]	DNK	2.2
May 20, 2021	[redacted]	EL	1.4
	[redacted]	DNK	1.0
May 21, 2021	[redacted]	EL	4.6
	[redacted]	DNK	.9
May 23, 2021	[redacted]	DNK	2.5
May 24, 2021	[redacted]	EL	2.0

	[redacted]	DNK	3.4
May 25, 2021	[redacted]	DNK	2.5
May 26, 2021	[redacted]	DNK	1.3
May 29, 2021	[redacted]	EL	1.2
May 30, 2021	[redacted]	EL	2.7
May 31, 2021	[redacted]	EL	6.0
	[redacted]	DNK	.1

Lawyer	Initials	Hours	Rate	Total
Scott M. Rollwagen	SMR	.5	900.00	450.00
Christina Shiels-Singh	CLS	1.1	365.00	401.50
Monique J. Jilesen	MJJ	2.8	930.00	2,604.00
Adil Abdulla	AA	.7	275.00	192.50
Jessica M. Starck	JMS	7.7	530.00	4,081.00
Derek Knoke	DNK	61.5	455.00	27,982.50
Paulina Goncalves	PG	3.6	245.00	882.00
Evan Linn	EL	17.9	280.00	5,012.00
Total		95.8		41,605.50

TO OUR FEE $41,605.50

DISBURSEMENTS

Courier Service	51.78	T
Court Reporter	349.00	T
Process Serving	1,431.36	T
Total Disbursements		$1,832.14

TAXES				
HST on	$41,605.50	Fees	5,408.72	
HST on	$1,832.14	Disbursements	238.18	
Total Taxes (Registration # R133780817)				$5,646.90

BALANCE DUE AND OWING UPON RECEIPT **$49,084.54**

Unpaid Account Summary

At the time of this billing, the following accounts for this matter were outstanding. If you have already remitted payment of these outstanding amounts, please disregard this notice.

Dated Feb 28, 2021	Invoice No. 87994	57,401.41
Dated Mar 31, 2021	Invoice No. 88693	70,819.29
Dated Apr 30, 2021	Invoice No. 89451	112,040.16
Total Unpaid Accounts		$240,260.86

LENCZNER SLAGHT LLP

Monique J. Jilesen
E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

Lenczner Slaght

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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

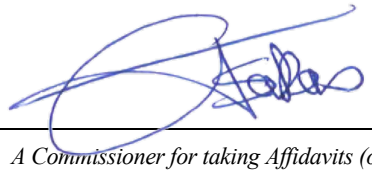
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "G"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

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KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

July 30, 2021
Our file#: 52463
INVOICE NO. 92330

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from June 1, 2021 to June 30, 2021:

Jun 1, 2021	[redacted]	DNK	.9
	[redacted]	CLS	.6
	[redacted]	EL	3.1
Jun 2, 2021	[redacted]	DNK	.7
	[redacted]	EL	1.9
Jun 3, 2021	[redacted]	EL	.5
Jun 4, 2021	[redacted]	DNK	3.8
Jun 5, 2021	[redacted]	DNK	2.5
Jun 6, 2021	[redacted]	DNK	1.0
Jun 7, 2021	[redacted]	DNK	.5

	[redacted]	CLS	.6
Jun 8, 2021	[redacted]	DNK	4.7
	[redacted]	CLS	.3
Jun 9, 2021	[redacted]	EL	.7
	[redacted]	DNK	4.6
	[redacted]	CLS	1.0
Jun 10, 2021	[redacted]	EL	1.8
	[redacted]	DNK	5.5
	[redacted]	CLS	.7
Jun 11, 2021	[redacted]	EL	3.3
	[redacted]	DNK	6.3
	[redacted]	MJJ	1.3
	[redacted]	CLS	1.4
Jun 12, 2021	[redacted]	DNK	.2
	[redacted]	MJJ	1.2
Jun 13, 2021	[redacted]	EL	1.0

	[redacted]	DNK	3.0
	[redacted]	MJJ	.4
Jun 14, 2021	[redacted]	DNK	3.4
	[redacted]	CLS	6.1
Jun 15, 2021	[redacted]	DNK	.2
	[redacted]	CLS	.3
Jun 16, 2021	[redacted]	DNK	.4
	[redacted]	CLS	.8
Jun 18, 2021	[redacted]	DNK	.7
	[redacted]	CLS	.2
Jun 19, 2021	[redacted]	DNK	.1
Jun 21, 2021	[redacted]	DNK	.4
	[redacted]	CLS	.2
Jun 22, 2021	[redacted]	DNK	.5
Jun 23, 2021	[redacted]	DNK	.1

[redacted]ine

Jun 24, 2021	[redacted]	DNK	.7
	[redacted]	CLS	.5
Jun 28, 2021	[redacted]	CLS	.1

Lawyer	Initials	Hours	Rate	Total
Christina Shiels-Singh	CLS	12.8	365.00	4,672.00
Monique J. Jilesen	MJJ	2.9	930.00	2,697.00
Derek Knoke	DNK	40.2	455.00	18,291.00
Evan Linn	EL	12.3	280.00	3,444.00
Total		68.2		29,104.00

TO OUR FEE $29,104.00

DISBURSEMENTS

On-Line Searches	550.00	T
eCarswell On-line Research	311.35	T

Total Disbursements $861.35

TAXES

HST on	$29,104.00	Fees	3,783.52
HST on	$861.35	Disbursements	111.98

Total Taxes (Registration # R133780817) $3,895.50

BALANCE DUE AND OWING UPON RECEIPT **$33,860.85**

Unpaid Account Summary

At the time of this billing, the following accounts for this matter were outstanding. If you have already remitted payment of these outstanding amounts, please disregard this notice.

Dated Feb 28, 2021	Invoice No. 87994	57,401.41
Dated Mar 31, 2021	Invoice No. 88693	70,819.29
Dated Apr 30, 2021	Invoice No. 89451	112,040.16
Dated Jun 30, 2021	Invoice No. 90905	49,084.54

Total Unpaid Accounts $289,345.40

LENCZNER SLAGHT LLP



Monique J. Jilesen
E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

316 Lenczner Slaght

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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

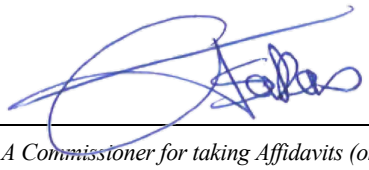
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "H"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

318 Lenczner Slaght

130 Adelaide St W
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KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

August 28, 2021
Our file#: 52463
INVOICE NO. 93003

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from July 1, 2021 to July 31, 2021:

Jul 9, 2021	[redacted]	DNK	.2
Jul 13, 2021	[redacted]	DNK	1.5
	[redacted]	MJJ	.6
Jul 14, 2021	[redacted]	DNK	.7
Jul 19, 2021	[redacted]	DNK	.1
Jul 20, 2021	[redacted]	DNK	.1
Jul 21, 2021	[redacted]	DNK	.3
	[redacted]	MJJ	.3
Jul 22, 2021	[redacted]	DNK	.2
Jul 23, 2021	[redacted]	DNK	.4
Jul 24, 2021	[redacted]	SGM	.3

Jul 25, 2021	[redacted]	DNK	1.5
Jul 26, 2021	[redacted]	DNK	1.4
	[redacted]	MJJ	.3
	[redacted]ke	SGM	.2
Jul 27, 2021	[redacted]	DNK	2.9
	[redacted]	MAG	3.5
	[redacted]	MJJ	1.7
Jul 28, 2021	[redacted]	DNK	2.2
	[redacted]	MAG	1.4
	[redacted]	MJJ	.8
Jul 29, 2021	[redacted]	DNK	.7
	[redacted]	SGM	.3
Jul 30, 2021	[redacted]	CLS	.2

[redacted] DNK .7

[redacted] MJJ .4

Lawyer	Initials	Hours	Rate	Total
Christina Shiels-Singh	CLS	.2	365.00	73.00
Monique J. Jilesen	MJJ	4.1	930.00	3,813.00
Derek Knoke	DNK	12.9	455.00	5,869.50
Sarah Millar	SGM	.8	655.00	524.00
Maddie Andrew Gee	MAG	4.9	280.00	1,372.00
Total		22.9		11,651.50

TO OUR FEE $11,651.50

DISBURSEMENTS

On-Line Searches	300.00	T
eCarswell On-line Research	8.94	T
Total Disbursements		$308.94

TAXES

HST on	$11,651.50	Fees	1,514.70	
HST on	$308.94	Disbursements	40.16	
Total Taxes (Registration # R133780817)				$1,554.86

BALANCE DUE AND OWING UPON RECEIPT **$13,515.30**

Unpaid Account Summary

At the time of this billing, the following accounts for this matter were outstanding. If you have already remitted payment of these outstanding amounts, please disregard this notice.

Dated Mar 31, 2021	Invoice No. 88693	31,556.20
Dated Apr 30, 2021	Invoice No. 89451	112,040.16
Dated Jun 30, 2021	Invoice No. 90905	49,084.54
Dated Jul 30, 2021	Invoice No. 92330	33,860.85
Total Unpaid Accounts		$226,541.75

LENCZNER SLAGHT LLP



Monique J. Jilesen
E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

322 Lenczner Slaght

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Suite 2600
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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

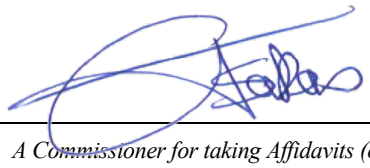
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "I"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

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KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

September 23, 2021
Our file#: 52463
INVOICE NO. 93493

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from August 1, 2021 to August 31, 2021:

Aug 3, 2021	[redacted]	DNK	1.0
	[redacted]	CLS	.8
	[redacted]	MJJ	.1
Aug 4, 2021	[redacted]	KEI	1.5
	[redacted]	DNK	.6
	[redacted]	CLS	.5
Aug 6, 2021	[redacted]	DNK	.2
Aug 7, 2021	[redacted]	DNK	.1
Aug 8, 2021	[redacted]	DNK	1.0
Aug 9, 2021	[redacted]	DNK	.6
	[redacted]	MJJ	.3

Aug 10, 2021	[redacted]	DNK	1.1
Aug 17, 2021	[redacted]	CLS	.2
Aug 18, 2021	[redacted]	DNK	.2
	[redacted]	CLS	.2
Aug 19, 2021	[redacted]	DNK	.1
Aug 30, 2021	[redacted]	MJJ	.2

Lawyer	Initials	Hours	Rate	Total
Christina Shiels-Singh	CLS	1.7	365.00	620.50
Monique J. Jilesen	MJJ	.6	930.00	558.00
Derek Knoke	DNK	4.9	455.00	2,229.50
Katie Irwin	KEI	1.5	265.00	397.50
Total		8.7		3,805.50

TO OUR FEE $3,805.50

DISBURSEMENTS

On-Line Searches	321.12	T	
eDiscovery Data Hosting	15.48	T	
eDiscovery Data Processing	59.40	T	
Total Disbursements			$396.00

TAXES

HST on	$3,805.50	Fees	494.72	
HST on	$396.00	Disbursements	51.48	
Total Taxes (Registration # R133780817)				$546.20

BALANCE DUE AND OWING UPON RECEIPT **$4,747.70**

Unpaid Account Summary

At the time of this billing, the following accounts for this matter were outstanding. If you have already remitted payment of these outstanding amounts, please disregard this notice.

Dated Apr 30, 2021	Invoice No. 89451	96,643.36
Dated Jun 30, 2021	Invoice No. 90905	49,084.54
Dated Jul 30, 2021	Invoice No. 92330	33,860.85
Dated Aug 27, 2021	Invoice No. 93003	13,515.30
Total Unpaid Accounts		$193,104.05

LENCZNER SLAGHT LLP



Monique J. Jilesen
E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

Lenczner Slaght

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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

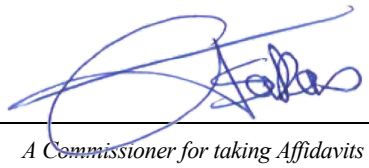
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "J"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St W
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KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

October 28, 2021
Our file#: 52463
INVOICE NO. 94417

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from September 7, 2021 to September 30, 2021:

Sep 7, 2021	[redacted]	MJJ	1.0
Sep 8, 2021	[redacted]	MJJ	.5
Sep 9, 2021	[redacted]	MJJ	.4
Sep 16, 2021	[redacted]	DNK	.3
	[redacted]	MJJ	.8
Sep 17, 2021	[redacted]	DNK	.6
	[redacted]	MJJ	.5
Sep 21, 2021	[redacted]	DNK	.8
	[redacted]	MJJ	.3
Sep 28, 2021	[redacted]	DNK	.8
Sep 29, 2021	[redacted]	CLS	1.0

Lawyer	Initials	Hours	Rate	Total
Christina Shiels-Singh	CLS	1.0	365.00	365.00
Monique J. Jilesen	MJJ	3.5	930.00	3,255.00
Derek Knoke	DNK	2.5	455.00	1,137.50
Total		7.0		4,757.50

TO OUR FEE			$4,757.50
DISBURSEMENTS			
Online Search	34.85	T	
eDiscovery Data Hosting	15.48	T	
Total Disbursements			$50.33

TAXES				
HST on	$4,757.50	Fees	618.48	
HST on	$50.33	Disbursements	6.54	
Total Taxes (Registration # R133780817)				$625.02

BALANCE DUE AND OWING UPON RECEIPT **$5,432.85**

Unpaid Account Summary

At the time of this billing, the following accounts for this matter were outstanding. If you have already remitted payment of these outstanding amounts, please disregard this notice.

Dated Apr 30, 2021	Invoice No. 89451	96,643.36
Dated Jun 30, 2021	Invoice No. 90905	49,084.54
Dated Jul 30, 2021	Invoice No. 92330	33,860.85
Dated Aug 27, 2021	Invoice No. 93003	13,515.30
Dated Sep 23, 2021	Invoice No. 93493	4,747.70
Total Unpaid Accounts		$197,851.75

LENCZNER SLAGHT LLP

Monique J. Jilesen
E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

Lenczner Slaght

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Toronto, ON
Canada M5H 3P5

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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

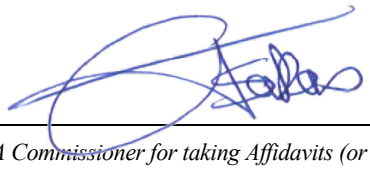
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "K"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St W
Suite 2600
Toronto, ON
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KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

November 25, 2021
Our file#: 52463
INVOICE NO. 94988

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from October 1, 2021 to October 31, 2021:

Oct 1, 2021	[redacted]	DNK	.1
Oct 3, 2021	[redacted]	DNK	.3
Oct 4, 2021	[redacted]	DNK	.2
Oct 5, 2021	[redacted]	DNK	.1
Oct 11, 2021	[redacted]	DNK	.2
Oct 12, 2021	[redacted]	DNK	.2
	[redacted]	MJJ	.2
Oct 13, 2021	[redacted]	DNK	.3
Oct 14, 2021	[redacted]	DNK	.4
	[redacted]	MJJ	.3
Oct 19, 2021	[redacted]	DNK	2.0
Oct 20, 2021	[redacted]	DNK	.6

	[redacted]	MJJ	.4
Oct 22, 2021	[redacted]	DNK	.7
	[redacted]	MJJ	.3
Oct 26, 2021	[redacted]	DNK	.1
Oct 27, 2021	[redacted]	DNK	.5
	[redacted]	CLS	.2
Oct 28, 2021	[redacted]	DNK	.2
Oct 30, 2021	[redacted]	DNK	.3

Lawyer	Initials	Hours	Rate	Total
Christina Shiels-Singh	CLS	.2	365.00	73.00
Monique J. Jilesen	MJJ	1.2	930.00	1,116.00
Derek Knoke	DNK	6.2	455.00	2,821.00
Total		7.6		4,010.00

TO OUR FEE $4,010.00

DISBURSEMENTS

Online Search	23.80	T	
eDiscovery Data Hosting	15.48	T	
Total Disbursements			$39.28

TAXES

HST on	$4,010.00	Fees	521.30	
HST on	$39.28	Disbursements	5.11	
Total Taxes (Registration # R133780817)				$526.41

BALANCE DUE AND OWING UPON RECEIPT **$4,575.69**

Unpaid Account Summary

At the time of this billing, the following accounts for this matter were outstanding. If you have already remitted payment of these outstanding amounts, please disregard this notice.

Dated Apr 30, 2021	Invoice No. 89451	96,643.36
Dated Jun 30, 2021	Invoice No. 90905	49,084.54
Dated Jul 30, 2021	Invoice No. 92330	33,860.85
Dated Aug 27, 2021	Invoice No. 93003	13,515.30
Dated Sep 23, 2021	Invoice No. 93493	4,747.70
Dated Oct 27, 2021	Invoice No. 94417	5,432.85
Total Unpaid Accounts		$203,284.60

LENCZNER SLAGHT LLP

Monique J. Jilesen
E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

336 Lenczner Slaght

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Toronto, ON
Canada M5H 3P5

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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

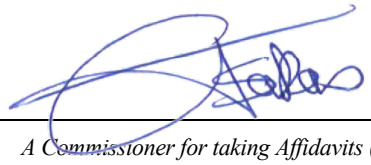
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "L"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St W
Suite 2600
Toronto, ON
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F 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

December 21, 2021
Our file#: 52463
INVOICE NO. 96394

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from October 31, 2021 to November 30, 2021:

Nov 1, 2021	[redacted]	DNK	.1
Nov 3, 2021	[redacted]	DNK	.2
Nov 4, 2021	[redacted]	DNK	.4
Nov 5, 2021	[redacted]	MJJ	.2
Nov 8, 2021	[redacted]	DNK	.2
	[redacted]	MJJ	.2
Nov 10, 2021	[redacted]	DNK	.8
	[redacted]	MJJ	.2
Nov 11, 2021	[redacted]	DNK	.2
Nov 18, 2021	[redacted]	DNK	.2
Nov 19, 2021	[redacted]	DNK	.6
	[redacted]	MJJ	.3
Nov 21, 2021	[redacted]	DNK	1.0

Nov 24, 2021 [redacted] DNK .1

Lawyer	Initials	Hours	Rate	Total
Monique J. Jilesen	MJJ	.9	930.00	837.00
Derek Knoke	DNK	3.8	455.00	1,729.00
Total		4.7		2,566.00

TO OUR FEE $2,566.00

DISBURSEMENTS

Process Serving	278.00	T
eDiscovery Data Hosting	15.48	T
Total Disbursements		$293.48

TAXES

HST on	$2,566.00	Fees	333.58
HST on	$293.48	Disbursements	38.15
Total Taxes (Registration # R133780817)			$371.73

BALANCE DUE AND OWING UPON RECEIPT **$3,231.21**

Unpaid Account Summary

At the time of this billing, the following accounts for this matter were outstanding. If you have already remitted payment of these outstanding amounts, please disregard this notice.

Dated Jun 30, 2021	Invoice No. 90905	19,412.97
Dated Jul 30, 2021	Invoice No. 92330	33,860.85
Dated Aug 27, 2021	Invoice No. 93003	13,515.30
Dated Sep 23, 2021	Invoice No. 93493	4,747.70
Dated Oct 27, 2021	Invoice No. 94417	5,432.85
Dated Nov 25, 2021	Invoice No. 94988	4,575.69
Total Unpaid Accounts		$81,545.36

LENCZNER SLAGHT LLP

Monique J. Jilesen
E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

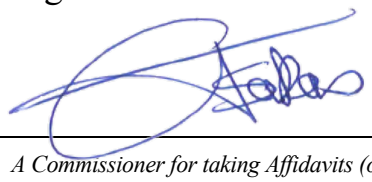
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "M"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

342 Lenczner Slaght

130 Adelaide St W
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KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

February 28, 2022
Our file#: 52463
INVOICE NO. 98436

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from December 1, 2021 to January 31, 2022:

Dec 1, 2021	[redacted]	DNK	.3
	[redacted]	MJJ	1.8
Dec 2, 2021	[redacted]	DNK	2.1
	[redacted]	MJJ	1.8
Dec 6, 2021	[redacted]	DNK	.8
	[redacted]	MJJ	.5
Dec 7, 2021	[redacted]	DNK	.2
Dec 13, 2021	[redacted]	DNK	.8
Dec 14, 2021	[redacted]	DNK	5.0
Dec 15, 2021	[redacted]	DNK	3.7
	[redacted]	CLS	.3

Dec 16, 2021	[redacted]	DNK	.2
Dec 21, 2021	[redacted]	DNK	1.0
Dec 22, 2021	[redacted]	DNK	1.9
	[redacted]	CLS	.2
	[redacted]	MJJ	1.2
Dec 23, 2021	[redacted]	DNK	1.8
	[redacted]	CLS	.3
	[redacted]	MJJ	2.8
Dec 27, 2021	[redacted]	DNK	.2
Dec 28, 2021	[redacted]	DNK	2.6
	[redacted]	MJJ	1.0
Dec 29, 2021	[redacted]	DNK	6.3
	[redacted]	CLS	.2
	[redacted]	MJJ	2.2
Dec 30, 2021	[redacted]	CLS	.2
	[redacted]	DNK	3.4
	[redacted]	PG	.2

Jan 4, 2022	[redacted]	DNK	1.1
	[redacted]	MJJ	.9
Jan 5, 2022	[redacted]	DNK	.1
Jan 7, 2022	[redacted]	DNK	.3
Jan 10, 2022	[redacted]	DNK	.1
Jan 11, 2022	[redacted]	DNK	.1
Jan 12, 2022	[redacted]	CLS	.4
Jan 14, 2022	[redacted]	DNK	1.3
Jan 17, 2022	[redacted]	DNK	.1
Jan 18, 2022	[redacted]	DNK	1.6
Jan 19, 2022	[redacted]	DNK	1.9
Jan 20, 2022	[redacted]	DNK	1.1
	[redacted]	CLS	.8
	[redacted]	MJJ	1.9
Jan 21, 2022	[redacted]	CLS	.5

	[redacted]	DNK	1.7
	[redacted]	MJJ	.5
Jan 22, 2022	[redacted]	DNK	.5
	[redacted]	MJJ	.3
Jan 23, 2022	[redacted]	DNK	.1
	[redacted]	MJJ	.1
Jan 24, 2022	[redacted]	DNK	.6
	[redacted]	MJJ	.2
Jan 26, 2022	[redacted]	DNK	.1

Lawyer	Initials	Hours	Rate	Total
Christina Shiels-Singh	CLS	1.2	365.00	438.00
Christina Shiels-Singh	CLS	1.7	375.00	637.50
Monique J. Jilesen	MJJ	11.3	930.00	10,509.00
Monique J. Jilesen	MJJ	3.9	985.00	3,841.50
Derek Knoke	DNK	30.3	455.00	13,786.50
Derek Knoke	DNK	10.7	520.00	5,564.00
Paulina Goncalves	PG	.2	245.00	49.00
Total		59.3		34,825.50

TO OUR FEE $34,825.50

DISBURSEMENTS

Online Search	125.10	T
Process Serving	366.00	T
Search	52.00	T
Statement Of Claim	229.00	
eDiscovery Data Hosting	30.96	T
Total Disbursements		$803.06

TAXES				
HST on	$34,825.50	Fees	4,527.32	
HST on	$574.06	Disbursements	74.63	
Total Taxes (Registration # R133780817)				$4,601.95

BALANCE DUE AND OWING UPON RECEIPT **$40,230.51**

Unpaid Account Summary

At the time of this billing, the following accounts for this matter were outstanding. If you have already remitted payment of these outstanding amounts, please disregard this notice.

Dated Jun 30, 2021	Invoice No. 90905	19,412.97
Dated Jul 30, 2021	Invoice No. 92330	33,860.85
Dated Aug 27, 2021	Invoice No. 93003	13,515.30
Dated Sep 23, 2021	Invoice No. 93493	4,747.70
Dated Oct 27, 2021	Invoice No. 94417	5,432.85
Dated Nov 25, 2021	Invoice No. 94988	4,575.69
Dated Dec 21, 2021	Invoice No. 96394	3,231.21
Total Unpaid Accounts		$84,776.57

LENCZNER SLAGHT LLP

Monique J. Jilesen
E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

Lenczner Slaght

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Toronto, ON
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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

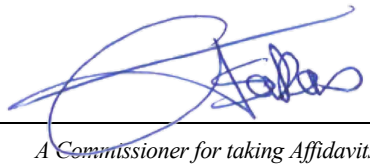
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "N"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

349 Lenczner Slaght

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KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto ON M5H 1J9

March 29, 2022
Our file#: 52463
INVOICE NO. 99169

Attention: Bobby Kofman

Re: Xela Enterprises Ltd.

TO PROFESSIONAL SERVICES RENDERED with respect to the above matter during the period from February 2, 2022 to February 28, 2022:

Feb 2, 2022	[redacted]	DNK	.2
Feb 4, 2022	[redacted]	DNK	.3
	[redacted]	MJJ	.3
Feb 6, 2022	[redacted]	DNK	.8
	[redacted]	MJJ	.3
Feb 7, 2022	[redacted]	DNK	.1
	[redacted]	MJJ	.4
Feb 8, 2022	[redacted]	DNK	.1
Feb 10, 2022	[redacted]	DNK	.1
Feb 15, 2022	[redacted]	DNK	.6
Feb 16, 2022	[redacted]	DNK	1.1
	[redacted]	MJJ	.5

Feb 17, 2022	[redacted]	DNK	.6
Feb 18, 2022	[redacted]	DNK	.1
Feb 20, 2022	[redacted]	DNK	.6
	[redacted]	MJJ	.6
Feb 21, 2022	[redacted]	DNK	.1
Feb 22, 2022	[redacted]	DNK	7.0
Feb 23, 2022	[redacted]	DNK	7.6
	[redacted]	GMT	3.8
Feb 24, 2022	[redacted]	DNK	1.4
	[redacted]	MJJ	1.9
	[redacted]	GMT	5.3
Feb 25, 2022	[redacted]	DNK	1.6
	[redacted]	MJJ	.1
	[redacted]	GMT	2.8
Feb 26, 2022	[redacted]	DNK	2.7
Feb 27, 2022	[redacted]	DNK	2.8

Feb 28, 2022	[redacted]	DNK	3.8
	[redacted]	GMT	7.3

Lawyer	Initials	Hours	Rate	Total
Grace Tsakas	GMT	19.2	350.00	6,720.00
Monique J. Jilesen	MJJ	4.1	985.00	4,038.50
Derek Knoke	DNK	31.6	520.00	16,432.00
Total		54.9		27,190.50

TO OUR FEE				$27,190.50
DISBURSEMENTS				
Civil Litigation Levy		100.00	T	
eDiscovery Data Hosting		15.48	T	
Total Disbursements				$115.48
TAXES				
HST on	$27,190.50	Fees	3,534.77	
HST on	$115.48	Disbursements	15.01	
Total Taxes (Registration # R133780817)				$3,549.78
BALANCE DUE AND OWING UPON RECEIPT				**$30,855.76**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E.&O.E.

ACCOUNTS DUE WHEN RENDERED. In accordance with Section 33 of the *Solicitor's Act*, interest will be charged at the rate of 1% per annum on unpaid fees, charges or disbursements, calculated from a date that is one month after this statement is delivered.

Lenczner Slaght

130 Adelaide St W
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WIRE TRANSFER INFORMATION

BENEFICIARY NAME	LENCZNER SLAGHT LLP
BENEFICIARY ADDRESS	130 Adelaide Street W Suite 2600 Toronto, ON M5H 3P5
BANK NAME	TD Canada Trust
BANK ADDRESS	55 King Street West Toronto, ON M5K 1A2
SWIFT CODE	TDOMCATTTOR
TRANSIT	10252
BRANCH	0680
INSTITUTION NO	004
CAD ACCOUNT	0693041

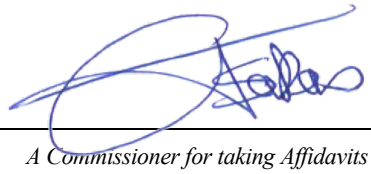
FOR USD PAYMENTS ONLY

INTERMEDIARY BANK	Bank of America, New York
SWIFT	BOFAUS3NXXX
USD ACCOUNT	7351443
ABA NO	026009593

**** Please reference File number on remittance to ensure proper credit.**

**** Please send notification of payment to receivables@litigate.com.**

This is **Exhibit "O"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W,
Suite 2600
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Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto, ON M5H 1J9
ATTENTION: Bobby Kofman

Invoice Date:	30 April 2022
Invoice Number:	100714
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 01 March 2022 through 31 March 2022

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	53,316.00
Total Fees	$	53,316.00
Disbursements	$	15.48
	$	$53,331.48
HST On Fees	$	6,931.08
HST On Disbursements	$	2.01
Total HST	$	6,933.09
Total Amount Due	CAD $	**$60,264.57**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W,
Toronto, ON M5H 3PS
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 30 April 2022
Invoice Number: 100714
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2022-03-01	DNK	[redacted]	0.80
2022-03-01	MJJ	[redacted]	0.30
2022-03-01	GMT	[redacted]	1.90
2022-03-01	CLS	[redacted]	0.30
2022-03-02	DNK	[redacted]	1.50
2022-03-02	MJJ	[redacted]	1.20
2022-03-02	GMT	[redacted]	0.20
2022-03-03	DNK	[redacted]	1.50
2022-03-04	DNK	[redacted]	1.70
2022-03-04	CLS	[redacted]	0.50
2022-03-04	MJJ	[redacted]	0.20
2022-03-06	DNK	[redacted]	0.90
2022-03-07	DNK	[redacted]	2.30
2022-03-07	GMT	[redacted]	0.10
2022-03-07	SGM	[redacted]	1.60
2022-03-08	DNK	[redacted]	0.50
2022-03-08	CLS	[redacted]	0.10

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 30 April 2022
Invoice Number: 100714
Matter Number: 52463

Date	Initials	Description	Hours
2022-03-08	SGM	[redacted]	0.60
2022-03-09	DNK	[redacted]	1.80
2022-03-09	SGM	[redacted]	1.70
2022-03-10	DNK	[redacted]	4.40
2022-03-10	MJJ	[redacted]	0.70
2022-03-10	GMT	[redacted]	0.10
2022-03-10	SGM	[redacted]	2.00
2022-03-11	DNK	[redacted]	1.50
2022-03-11	MJJ	[redacted]	0.40
2022-03-11	GMT	[redacted]	0.50
2022-03-11	SGM	[redacted]	1.20
2022-03-13	DNK	[redacted]	0.10
2022-03-13	MJJ	[redacted]	0.10
2022-03-14	MJJ	[redacted]	0.20
2022-03-14	GMT	[redacted]	3.60
2022-03-14	DNK	[redacted]	3.30

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 30 April 2022
Invoice Number: 100714
Matter Number: 52463

Date	Initials	Description	Hours
2022-03-15	DNK	[redacted]	2.10
2022-03-15	GMT	[redacted]	1.90
2022-03-16	DNK	[redacted]	2.20
2022-03-16	MJJ	[redacted]	0.60
2022-03-16	GMT	[redacted]	0.40
2022-03-17	DNK	[redacted]	2.40
2022-03-17	MJJ	[redacted]	1.40
2022-03-17	GMT	[redacted]	0.70
2022-03-17	SGM	[redacted]	0.70
2022-03-18	DNK	[redacted]	1.40
2022-03-18	GMT	[redacted]	1.10
2022-03-21	DNK	[redacted]	2.60
2022-03-21	GMT	[redacted]	1.10
2022-03-22	DNK	[redacted]	3.10
2022-03-22	GMT	[redacted]	0.70

358

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 30 April 2022
Invoice Number: 100714
Matter Number: 52463

Date	Initials	Description	Hours
2022-03-23	DNK	[redacted]	4.60
2022-03-23	GMT	[redacted]	1.30
2022-03-23	SGM	[redacted]	1.10
2022-03-24	DNK	[redacted]	1.50
2022-03-24	SGM	[redacted]	0.20
2022-03-24	GMT	[redacted]	0.40
2022-03-25	SGM	[redacted]	1.00
2022-03-25	DNK	[redacted]	2.50
2022-03-25	GMT	[redacted]	0.30
2022-03-25	MJJ	[redacted]	1.10
2022-03-26	DNK	[redacted]	1.00
2022-03-26	SGM	[redacted]	0.60
2022-03-27	DNK	[redacted]	0.20
2022-03-28	DNK	[redacted]	1.30
2022-03-28	SGM	[redacted]	0.80
2022-03-28	MJJ	[redacted]	0.70
2022-03-29	SGM	[redacted]	1.60

359

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 30 April 2022
Invoice Number: 100714
Matter Number: 52463

Date	Initials	Description	Hours
2022-03-29	DNK	[redacted]	1.40
2022-03-29	PHG	[redacted]	0.30
2022-03-29	GMT	[redacted]	0.20
2022-03-30	DNK	[redacted]	10.70
2022-03-30	GMT	[redacted]	0.90
2022-03-31	GMT	[redacted]	0.50
2022-03-31	DNK	[redacted]	1.20
Total			**95.60**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
CLS	Law Clerk	0.90	375.00	337.50
DNK	Associate	58.50	520.00	30,420.00
GMT	Law Clerk	15.90	350.00	5,565.00
MJJ	Equity Partner	6.90	985.00	6,796.50
PHG	Senior Counsel	0.30	1,240.00	372.00
SGM	Senior Specialist Counsel	13.10	750.00	9,825.00
Total		**95.60**		**$53,316.00**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	15.48

360

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date:	30 April 2022
Invoice Number:	100714
Matter Number:	52463

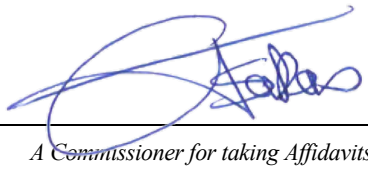
Description	**Amount**
Total	**$15.48**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 2.7% per annum on unpaid fees, charges, or disbursements, calculated from a date one month that is one month after|this statement is delivered.

This is **Exhibit "P"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W,
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto, ON M5H 1J9
ATTENTION: Bobby Kofman

Invoice Date:	21 June 2022
Invoice Number:	102077
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 01 April 2022 through 31 May 2022

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	206,319.50
Total Fees	$	206,319.50
Disbursements	$	350.14
	$	$206,669.64
HST On Fees	$	26,821.53
HST On Disbursements	$	45.52
Total HST	$	26,867.05
	$	$233,536.69
Disbursements	$	320.00
Total Due This Invoice	$	**$233,856.69**
Previous Balance Due	$	60,264.57
Total Amount Due	CAD $	**$294,121.26**

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Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W,
Toronto, ON M5H 3PS
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 21 June 2022
Invoice Number: 102077
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2022-04-01	GMT	[redacted]	2.40
2022-04-01	DNK		2.90
2022-04-01	MJJ		2.20
2022-04-02	DNK		1.40
2022-04-03	DNK		0.30
2022-04-04	GMT		4.70
2022-04-04	DNK		3.20
2022-04-04	SGM		1.20
2022-04-05	GMT		3.30
2022-04-05	DNK		1.90
2022-04-05	MJJ		0.20
2022-04-06	GMT		1.60

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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 21 June 2022
Invoice Number: 102077
Matter Number: 52463

Date	Initials	Description	Hours
2022-04-06	DNK	[redacted]	0.80
2022-04-07	DNK		1.00
2022-04-07	GMT		0.30
2022-04-08	DNK		1.20
2022-04-08	SGM		0.20
2022-04-08	GMT		0.10
2022-04-10	DNK		0.90
2022-04-11	DNK		7.20
2022-04-12	DNK		2.90
2022-04-12	MJJ		0.60
2022-04-12	GMT		0.10
2022-04-13	DNK		3.10
2022-04-13	MJJ		2.10
2022-04-13	GMT		0.50
2022-04-14	DNK		0.40
2022-04-14	GMT		0.50

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 21 June 2022
Invoice Number: 102077
Matter Number: 52463

Date	Initials	Description	Hours
2022-04-15	DNK	[redacted]	0.20
2022-04-18	DNK	[redacted]	0.20
2022-04-18	GMT	[redacted]	0.60
2022-04-19	DNK	[redacted]	0.30
2022-04-19	MJJ	[redacted]	1.20
2022-04-20	DNK	[redacted]	1.30
2022-04-20	MJJ	[redacted]	0.60
2022-04-20	GMT	[redacted]	0.10
2022-04-21	DNK	[redacted]	0.70
2022-04-21	MJJ	[redacted]	0.60
2022-04-22	DNK	[redacted]	1.60
2022-04-22	GMT	[redacted]	0.10
2022-04-23	DNK	[redacted]	0.60
2022-04-24	DNK	[redacted]	1.00
2022-04-25	DNK	[redacted]	5.30
2022-04-25	KEI	[redacted]	0.50
2022-04-25	HEL	[redacted]	0.50
2022-04-25	GMT	[redacted]	2.60
2022-04-25	MJJ	[redacted]	4.20

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 21 June 2022
Invoice Number: 102077
Matter Number: 52463

Date	Initials	Description	Hours
2022-04-26	DNK	[redacted]	7.70
2022-04-26	MJJ	[redacted]	2.20
2022-04-27	DNK	[redacted]	9.10
2022-04-27	GMT	[redacted]	3.90
2022-04-28	HEL	[redacted]	0.60
2022-04-28	DNK	[redacted]	6.00
2022-04-28	MJJ	[redacted]	2.10
2022-04-28	GMT	[redacted]	2.40
2022-04-29	DNK	[redacted]	3.20
2022-04-29	GMT	[redacted]	0.30
2022-04-30	DNK	[redacted]	0.50
2022-05-01	DNK	[redacted]	2.60
2022-05-01	MJJ	[redacted]	1.20
2022-05-02	DNK	[redacted]	1.50
2022-05-02	KEI	[redacted]	0.60

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 21 June 2022
Invoice Number: 102077
Matter Number: 52463

Date	Initials	Description	Hours
2022-05-02	GMT	[redacted]	2.70
2022-05-03	DNK	[redacted]	3.30
2022-05-03	CLS	[redacted]	0.50
2022-05-03	GMT	[redacted]	1.10
2022-05-03	KK	[redacted]	3.20
2022-05-04	MJJ	[redacted]	1.60
2022-05-04	DNK	[redacted]	3.60
2022-05-04	GMT	[redacted]	5.10
2022-05-04	KK	[redacted]	2.70
2022-05-05	DNK	[redacted]	0.70

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 21 June 2022
Invoice Number: 102077
Matter Number: 52463

Date	Initials	Description	Hours
2022-05-05	GMT	[redacted]	0.60
2022-05-06	DNK		0.20
2022-05-07	DNK		0.70
2022-05-08	DNK		2.70
2022-05-09	DNK		3.60
2022-05-09	KEI		0.80
2022-05-09	MJJ		2.20
2022-05-09	KK		7.50
2022-05-10	DNK		1.20
2022-05-11	DNK		2.70
2022-05-11	HEL		0.50
2022-05-12	DNK		1.00
2022-05-13	DNK		1.00
2022-05-13	HEL		0.80
2022-05-13	MJJ		1.30
2022-05-14	DNK		0.80
2022-05-15	DNK		0.10
2022-05-16	DNK		6.20
2022-05-16	MJJ		2.90

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 21 June 2022
Invoice Number: 102077
Matter Number: 52463

Date	Initials	Description	Hours
2022-05-17	DNK	[redacted]	4.10
2022-05-17	MJJ	[redacted]	2.10
2022-05-18	DNK	[redacted]	2.30
2022-05-18	MJJ	[redacted]	1.50
2022-05-19	DNK	[redacted]	5.00
2022-05-19	MJJ	[redacted]	3.00
2022-05-19	KK	[redacted]	3.00
2022-05-20	DNK	[redacted]	2.00
2022-05-20	MJJ	[redacted]	1.80
2022-05-22	DNK	[redacted]	0.10
2022-05-24	DNK	[redacted]	3.00
2022-05-24	MJJ	[redacted]	2.50
2022-05-25	DNK	[redacted]	7.20
2022-05-25	MJJ	[redacted]	4.20
2022-05-25	LMM	[redacted]	0.90
2022-05-26	DNK	[redacted]	6.60
2022-05-26	MJJ	[redacted]	4.80
2022-05-26	LMM	[redacted]	4.40

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 21 June 2022
Invoice Number: 102077
Matter Number: 52463

Date	Initials	Description	Hours
2022-05-26	KK	[redacted]	0.90
2022-05-27	DLH	[redacted]	4.20
2022-05-27	DNK	[redacted]	7.30
2022-05-27	MJJ	[redacted]	5.40
2022-05-27	LMM	[redacted]	5.40
2022-05-27	KK	[redacted]	2.50
2022-05-28	DLH	[redacted]	4.80
2022-05-28	DNK	[redacted]	5.60
2022-05-28	MJJ	[redacted]	2.20
2022-05-28	KK	[redacted]	0.90
2022-05-29	DLH	[redacted]	0.50
2022-05-29	DNK	[redacted]	5.50
2022-05-29	MJJ	[redacted]	6.80
2022-05-30	DLH	[redacted]	8.70
2022-05-30	DNK	[redacted]	10.70
2022-05-30	MJJ	[redacted]	11.00
2022-05-30	KK	[redacted]	9.30
2022-05-31	DNK	[redacted]	11.70
2022-05-31	MJJ	[redacted]	9.00
2022-05-31	DLH	[redacted]	9.00
2022-05-31	KK	[redacted]	8.10
Total			**362.60**

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 21 June 2022
Invoice Number: 102077
Matter Number: 52463

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
CLS	Law Clerk	0.50	375.00	187.50
DLH	Summer Student	27.20	290.00	7,888.00
DNK	Associate	167.90	520.00	87,308.00
GMT	Law Clerk	33.00	350.00	11,550.00
HEL	Litigation Support	2.40	180.00	432.00
KEI	Litigation Support	1.90	275.00	522.50
KK	Articling Student	38.10	290.00	11,049.00
LMM	Senior Specialist Counsel	10.70	750.00	8,025.00
MJJ	Equity Partner	79.50	985.00	78,307.50
SGM	Senior Specialist Counsel	1.40	750.00	1,050.00
Total		**362.60**		**$206,319.50**

Disbursement Summary

Description	Amount
Court Filing	133.50
Notice Of Motion	320.00
Online Search	58.81
Process Serving	58.50
eDiscovery Data Hosting	82.53
eDiscovery Data Processing	16.80
Total	**$670.14**

Outstanding Accounts

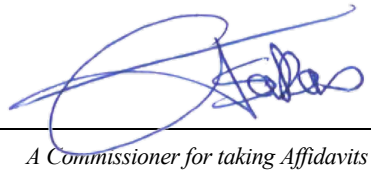
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-04-30	100714	60,264.57	0.00	0.00	0.00	0.00
Total						**$60,264.57**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 2.7% per annum on unpaid fees, charges, or disbursements, calculated from a date one month that is one month after|this statement is delivered.

This is **Exhibit "Q"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W,
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto, ON M5H 1J9
ATTENTION: Bobby Kofman

Invoice Date:	26 July 2022
Invoice Number:	103880
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 06 May 2022 through 30 June 2022

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	123,559.00
Total Fees	$	123,559.00
Disbursements	$	7,584.09
	$	$131,143.09
HST On Fees	$	16,062.67
HST On Disbursements	$	985.93
Total HST	$	17,048.60
	$	$148,191.69
Disbursements	$	58.50
Total Due This Invoice	$	**$148,250.19**
Previous Balance Due	$	251,575.76
Total Amount Due	CAD $	**$399,825.95**

375

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W,
Toronto, ON M5H 3PS
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 26 July 2022
Invoice Number: 103880
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2022-05-06	GMT	[redacted]	2.40
2022-05-09	GMT		4.40
2022-05-10	GMT		2.60
2022-05-11	GMT		4.70
2022-05-12	GMT		3.10
2022-05-13	GMT		4.10
2022-05-16	GMT		4.80

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 26 July 2022
Invoice Number: 103880
Matter Number: 52463

Date	Initials	Description	Hours
2022-05-17	GMT	[redacted]	3.60
2022-05-18	GMT		0.70
2022-05-19	GMT		3.40
2022-05-20	GMT		0.30
2022-05-24	GMT		0.40
2022-05-25	GMT		1.10
2022-05-26	GMT		0.40
2022-05-27	GMT		0.60
2022-05-28	GMT		0.10

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 26 July 2022
Invoice Number: 103880
Matter Number: 52463

Date	Initials	Description	Hours
2022-05-30	GMT	[redacted]	1.30
2022-05-31	GMT		0.90
2022-06-01	DLH		6.50
2022-06-01	DNK		7.60
2022-06-01	MJJ		8.20
2022-06-02	DLH		4.20
2022-06-02	DLH		5.00
2022-06-02	DNK		7.30
2022-06-02	KK		6.00
2022-06-02	MJJ		4.80
2022-06-03	DLH		7.30
2022-06-03	DNK		4.70
2022-06-04	DLH		2.00
2022-06-04	DNK		2.70
2022-06-05	DLH		6.80
2022-06-05	DNK		0.40
2022-06-06	DNK		9.50
2022-06-06	DLH		7.50
2022-06-07	DLH		4.30
2022-06-07	DNK		6.60
2022-06-07	MJJ		1.70

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 26 July 2022
Invoice Number: 103880
Matter Number: 52463

Date	Initials	Description	Hours
2022-06-08	DLH	[redacted]	3.50
2022-06-08	DNK	[redacted]	8.60
2022-06-08	PHG	[redacted]	0.70
2022-06-08	MJJ	[redacted]	5.60
2022-06-09	DNK	[redacted]	5.30
2022-06-09	DLH	[redacted]	4.80
2022-06-09	MJJ	[redacted]	2.80
2022-06-10	DNK	[redacted]	0.40
2022-06-10	SR	[redacted]	2.50
2022-06-11	DNK	[redacted]	0.20
2022-06-13	SGM	[redacted]	1.10
2022-06-13	DNK	[redacted]	4.20
2022-06-13	MJJ	[redacted]	1.10
2022-06-14	DLH	[redacted]	8.10
2022-06-14	DLH	[redacted]	2.20
2022-06-14	DNK	[redacted]	9.50
2022-06-14	MJJ	[redacted]	1.50

380

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 26 July 2022
Invoice Number: 103880
Matter Number: 52463

Date	Initials	Description	Hours
2022-06-15	DNK	[redacted]	8.10
2022-06-15	DLH		6.00
2022-06-15	MJJ		6.40
2022-06-16	DLH		3.70
2022-06-16	DNK		6.10
2022-06-16	MJJ		4.40
2022-06-17	MJJ		1.10
2022-06-18	DNK		0.40
2022-06-21	DNK		0.10
2022-06-22	DNK		1.10
2022-06-23	DNK		0.10
2022-06-24	DNK		0.10
2022-06-27	DNK		1.20
2022-06-27	MJJ		0.60
2022-06-28	DNK		1.50
2022-06-29	DNK		1.30
2022-06-29	MJJ		0.50

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 26 July 2022
Invoice Number: 103880
Matter Number: 52463

Date	Initials	Description	Hours
2022-06-30	DNK	[redacted]	2.20
2022-06-30	MJJ		0.40
Total			**249.40**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
DLH	Summer Student	71.90	290.00	20,851.00
DNK	Associate	89.20	520.00	46,384.00
GMT	Law Clerk	38.90	350.00	13,615.00
KK	Articling Student	6.00	290.00	1,740.00
MJJ	Equity Partner	39.10	985.00	38,513.50
PHG	Senior Counsel	0.70	1,240.00	868.00
SGM	Senior Specialist Counsel	1.10	750.00	825.00
SR	Law Clerk	2.50	305.00	762.50
Total		**249.40**		**$123,559.00**

Disbursement Summary

Description	Amount
Online Search	25.70
Online Searches LexisNexis	1,101.27
Online Searches Westlaw	2,179.46
Process Serving	753.93
Summons To Witness	58.50
Transcripts	3,458.75
eDiscovery Data Hosting	64.98
Total	**$7,642.59**

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-04-30	100714	0.00	17,719.07	0.00	0.00	0.00
2022-06-21	102077	233,856.69	0.00	0.00	0.00	0.00
		233,856.69	17,719.07	0.00	0.00	0.00

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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date:	26 July 2022
Invoice Number:	103880
Matter Number:	52463

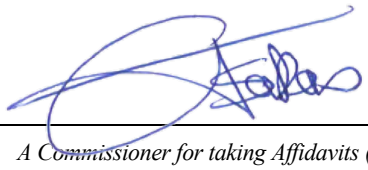
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
Total						**$251,575.76**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "R"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W,
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto, ON M5H 1J9
ATTENTION: Bobby Kofman

Invoice Date:	15 August 2022
Invoice Number:	104257
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 02 June 2022 through 29 July 2022

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	26,008.00
Total Fees	$	26,008.00
Disbursements	$	1,342.67
	$	$27,350.67
HST On Fees	$	3,381.04
HST On Disbursements	$	174.55
Total HST	$	3,555.59
Total Due This Invoice	$	**$30,906.26**
Previous Balance Due	$	399,825.95
Total Amount Due	CAD $	**$430,732.21**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W,
Toronto, ON M5H 3PS
Canada
T: 416-865-9500
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Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 15 August 2022
Invoice Number: 104257
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2022-06-02	GMT	[redacted]	0.40
2022-06-03	GMT	[redacted]	0.30
2022-06-04	GMT	[redacted]	0.30
2022-06-07	GMT	[redacted]	0.30
2022-06-08	GMT	[redacted]	0.10
2022-06-09	GMT	[redacted]	0.10
2022-06-10	GMT	[redacted]	1.90
2022-06-13	GMT	[redacted]	0.20
2022-06-14	GMT	[redacted]	0.10
2022-06-15	GMT	[redacted]	2.80
2022-06-16	GMT	[redacted]	0.90
2022-06-27	GMT	[redacted]	0.60
2022-06-28	GMT	[redacted]	0.90
2022-06-29	GMT	[redacted]	0.20
2022-06-30	GMT	[redacted]	0.20
2022-07-01	DNK	[redacted]	0.10

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 15 August 2022
Invoice Number: 104257
Matter Number: 52463

Date	Initials	Description	Hours
2022-07-04	DNK	[redacted]	0.80
2022-07-04	DLH	[redacted]	0.90
2022-07-04	GMT	[redacted]	0.20
2022-07-05	DLH	[redacted]	1.40
2022-07-05	DNK	[redacted]	0.40
2022-07-05	GMT	[redacted]	0.10
2022-07-06	DNK	[redacted]	0.40
2022-07-06	DLH	[redacted]	0.50
2022-07-06	MJJ	[redacted]	0.30
2022-07-07	DNK	[redacted]	0.20
2022-07-08	DNK	[redacted]	1.40
2022-07-08	DLH	[redacted]	5.30
2022-07-10	DNK	[redacted]	0.20
2022-07-11	DNK	[redacted]	0.10
2022-07-12	DNK	[redacted]	0.20
2022-07-13	DLH	[redacted]	1.30
2022-07-13	DNK	[redacted]	0.10
2022-07-14	DLH	[redacted]	0.50
2022-07-14	DNK	[redacted]	0.30
2022-07-14	MJJ	[redacted]	0.10
2022-07-15	DLH	[redacted]	4.30

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 15 August 2022
Invoice Number: 104257
Matter Number: 52463

Date	Initials	Description	Hours
2022-07-15	DNK	[redacted]	1.20
2022-07-18	DNK	[redacted]	5.80
2022-07-18	DLH	[redacted]	5.40
2022-07-19	DLH	[redacted]	4.10
2022-07-19	DNK	[redacted]	0.80
2022-07-19	MJJ	[redacted]	0.90
2022-07-19	GMT	[redacted]	1.40
2022-07-20	DLH	[redacted]	1.00
2022-07-20	DNK	[redacted]	0.80
2022-07-20	MJJ	[redacted]	0.40
2022-07-20	GMT	[redacted]	0.90
2022-07-21	DNK	[redacted]	1.70
2022-07-21	GMT	[redacted]	2.60
2022-07-22	DNK	[redacted]	0.90
2022-07-22	MJJ	[redacted]	0.70
2022-07-23	DNK	[redacted]	0.40
2022-07-25	DNK	[redacted]	0.10

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 15 August 2022
Invoice Number: 104257
Matter Number: 52463

Date	Initials	Description	Hours
2022-07-26	DNK	[redacted]	0.40
2022-07-26	MJJ		0.60
2022-07-27	DNK		0.10
2022-07-28	DLH		1.00
2022-07-28	DNK		1.20
2022-07-28	MJJ		1.20
2022-07-28	GMT		0.10
2022-07-29	DNK		0.30
Total			**62.40**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
DLH	Summer Student	25.70	290.00	7,453.00
DNK	Associate	17.90	520.00	9,308.00
GMT	Law Clerk	14.60	350.00	5,110.00
MJJ	Equity Partner	4.20	985.00	4,137.00
Total		**62.40**		**$26,008.00**

Disbursement Summary

Description	Amount
Court Filing	117.00
Miscellaneous	426.00
Process Serving	799.67
Total	**$1,342.67**

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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 15 August 2022
Invoice Number: 104257
Matter Number: 52463

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-04-30	100714	0.00	0.00	17,719.07	0.00	0.00
2022-06-21	102077	233,856.69	0.00	0.00	0.00	0.00
2022-07-26	103880	148,250.19	0.00	0.00	0.00	0.00
		382,106.88	0.00	17,719.07	0.00	0.00

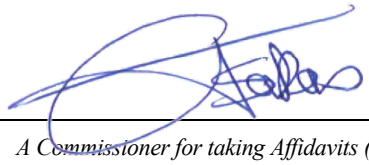
Total **$399,825.95**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "S"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W,
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto, ON M5H 1J9
ATTENTION: Bobby Kofman

Invoice Date:	15 September 2022
Invoice Number:	105027
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 02 August 2022 through 13 September 2022

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	93,312.00
Total Fees	$	93,312.00
Disbursements	$	562.20
	$	$93,874.20
HST On Fees	$	12,130.56
HST On Disbursements	$	73.09
Total HST	$	12,203.65
Total Due This Invoice	$	**$106,077.85**
Previous Balance Due	$	430,732.21
Total Amount Due	CAD $	**$536,810.06**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W,
Toronto, ON M5H 3PS
Canada
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F: 416-865-9010
www.litigate.com

Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 15 September 2022
Invoice Number: 105027
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2022-08-02	DLH	[redacted]	0.30
2022-08-02	DLH	[redacted]	1.70
2022-08-02	DNK	[redacted]	7.30
2022-08-03	DLH	[redacted]	2.10
2022-08-03	DLH	[redacted]	1.00
2022-08-03	DNK	[redacted]	1.50
2022-08-05	DNK	[redacted]	1.60
2022-08-05	GMT	[redacted]	6.60
2022-08-05	MJJ	[redacted]	0.40
2022-08-08	DLH	[redacted]	3.40
2022-08-08	DNK	[redacted]	0.10
2022-08-09	GMT	[redacted]	4.70
2022-08-10	GMT	[redacted]	0.30
2022-08-11	DLH	[redacted]	1.30
2022-08-11	DNK	[redacted]	0.20
2022-08-12	DNK	[redacted]	0.30
2022-08-15	DNK	[redacted]	0.50
2022-08-16	DNK	[redacted]	0.20
2022-08-16	MJJ	[redacted]	0.20
2022-08-23	DNK	[redacted]	0.80

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 15 September 2022
Invoice Number: 105027
Matter Number: 52463

Date	Initials	Description	Hours
2022-08-23	MJJ	[redacted]	0.20
2022-08-24	DNK	[redacted]	1.90
2022-08-25	DNK	[redacted]	2.20
2022-08-25	GMT	[redacted]	1.10
2022-08-25	SGM	[redacted]	0.50
2022-08-25	AD	[redacted]	0.30
2022-08-25	MJJ	[redacted]	1.20
2022-08-26	DNK	[redacted]	2.90
2022-08-26	AD	[redacted]	1.10
2022-08-26	MJJ	[redacted]	0.40
2022-08-26	GMT	[redacted]	1.90
2022-08-29	DNK	[redacted]	1.30
2022-08-29	AD	[redacted]	1.50
2022-08-30	DNK	[redacted]	0.90
2022-08-30	AD	[redacted]	3.50
2022-08-30	MJJ	[redacted]	2.60
2022-08-31	AD	[redacted]	5.20
2022-08-31	DNK	[redacted]	6.90
2022-08-31	MJJ	[redacted]	2.80
2022-09-01	DNK	[redacted]	2.40

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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 15 September 2022
Invoice Number: 105027
Matter Number: 52463

Date	Initials	Description	Hours
2022-09-01	AD	[redacted]	6.80
2022-09-01	SGM	[redacted]	0.20
2022-09-01	MJJ	[redacted]	1.40
2022-09-02	DNK	[redacted]	5.40
2022-09-02	AD	[redacted]	10.10
2022-09-02	MJJ	[redacted]	0.60
2022-09-03	DNK	[redacted]	2.00
2022-09-03	AD	[redacted]	3.80
2022-09-04	DNK	[redacted]	1.70
2022-09-04	AD	[redacted]	1.30
2022-09-05	DNK	[redacted]	4.60
2022-09-05	AD	[redacted]	6.00
2022-09-06	DNK	[redacted]	5.30
2022-09-06	AD	[redacted]	5.10
2022-09-06	SR	[redacted]	0.60
2022-09-07	DNK	[redacted]	3.00
2022-09-07	AD	[redacted]	3.40
2022-09-07	SR	[redacted]	2.50
2022-09-07	MJJ	[redacted]	2.60

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 15 September 2022
Invoice Number: 105027
Matter Number: 52463

Date	Initials	Description	Hours
2022-09-08	DNK	[redacted]	5.20
2022-09-08	AD		2.30
2022-09-08	SR		6.40
2022-09-08	MJJ		7.20
2022-09-09	DNK		4.70
2022-09-09	AD		6.40
2022-09-09	SR		3.70
2022-09-09	MJJ		1.80
2022-09-11	DNK		0.80
2022-09-12	DNK		1.50
2022-09-12	MJJ		1.80
2022-09-13	DNK		3.20
2022-09-13	AD		4.10
2022-09-13	MJJ		4.80
Total			**195.60**

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 15 September 2022
Invoice Number: 105027
Matter Number: 52463

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
AD	Articling Student	60.90	290.00	17,661.00
DLH	Summer Student	9.80	290.00	2,842.00
DNK	Associate	68.40	520.00	35,568.00
GMT	Law Clerk	14.60	350.00	5,110.00
MJJ	Equity Partner	28.00	985.00	27,580.00
SGM	Senior Specialist Counsel	0.70	750.00	525.00
SR	Law Clerk	13.20	305.00	4,026.00
Total		**195.60**		**$93,312.00**

Disbursement Summary

Description	Amount
Meals	119.86
Online Searches Westlaw	251.88
Process Serving	60.50
eDiscovery Data Hosting	129.96
Total	**$562.20**

Outstanding Accounts

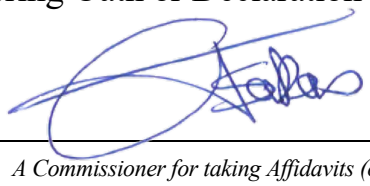
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-04-30	100714	0.00	0.00	0.00	17,719.07	0.00
2022-06-21	102077	0.00	233,856.69	0.00	0.00	0.00
2022-07-26	103880	148,250.19	0.00	0.00	0.00	0.00
2022-08-15	104257	30,906.26	0.00	0.00	0.00	0.00
		179,156.45	233,856.69	0.00	17,719.07	0.00
Total						**$430,732.21**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "T"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W,
Suite 2600
Toronto, ON M5H 3P5
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T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto, ON M5H 1J9
ATTENTION: Bobby Kofman

Invoice Date:	19 October 2022
Invoice Number:	106094
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 08 September 2022 through 30 September 2022

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	55,448.00
Total Fees	$	55,448.00
Disbursements	$	7,499.86
	$	$62,947.86
HST On Fees	$	7,208.24
HST On Disbursements	$	974.98
Total HST	$	8,183.22
Total Due This Invoice	$	**$71,131.08**
Previous Balance Due	$	92,418.28
Total Amount Due	CAD $	**$163,549.36**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W,
Toronto, ON M5H 3PS
Canada
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Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 19 October 2022
Invoice Number: 106094
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2022-09-08	SMR	[redacted]	0.40
2022-09-14	DNK	[redacted]	1.00
2022-09-14	AD	[redacted]	3.00
2022-09-15	DNK	[redacted]	3.40
2022-09-15	SGM	[redacted]	0.20
2022-09-15	AD	[redacted]	5.50
2022-09-16	DNK	[redacted]	3.20
2022-09-16	AD	[redacted]	1.80
2022-09-16	MJJ	[redacted]	0.70
2022-09-17	CLS	[redacted]	0.80
2022-09-17	DNK	[redacted]	0.40
2022-09-17	AD	[redacted]	0.30
2022-09-17	MJJ	[redacted]	3.40
2022-09-18	DNK	[redacted]	0.50
2022-09-18	AD	[redacted]	4.50
2022-09-18	SMR	[redacted]	0.50
2022-09-18	MJJ	[redacted]	3.60
2022-09-19	DNK	[redacted]	3.40
2022-09-19	AD	[redacted]	5.10

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 19 October 2022
Invoice Number: 106094
Matter Number: 52463

Date	Initials	Description	Hours
2022-09-20	DNK	[redacted]	3.20
2022-09-20	AD	[redacted]	1.90
2022-09-21	DNK	[redacted]	3.90
2022-09-21	MJJ	[redacted]	4.40
2022-09-22	DNK	[redacted]	4.80
2022-09-22	AD	[redacted]	5.00
2022-09-22	MJJ	[redacted]	4.40
2022-09-23	DNK	[redacted]	0.70
2022-09-23	MJJ	[redacted]	0.50
2022-09-24	DNK	[redacted]	1.80
2022-09-25	DNK	[redacted]	2.80
2022-09-25	AD	[redacted]	2.50
2022-09-25	MJJ	[redacted]	0.70
2022-09-26	DNK	[redacted]	1.90
2022-09-26	AD	[redacted]	0.80
2022-09-26	MJJ	[redacted]	1.70
2022-09-27	DNK	[redacted]	1.80
2022-09-27	AD	[redacted]	1.50
2022-09-27	SGM	[redacted]	1.30
2022-09-27	MJJ	[redacted]	0.90

401

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 19 October 2022
Invoice Number: 106094
Matter Number: 52463

Date	Initials	Description	Hours
2022-09-28	SGM	[redacted]	3.60
2022-09-28	AD	[redacted]	0.80
2022-09-29	SGM	[redacted]	0.40
2022-09-29	DNK	[redacted]	0.30
2022-09-29	MJJ	[redacted]	1.20
2022-09-30	AD	[redacted]	0.30
2022-09-30	SGM	[redacted]	2.80
2022-09-30	DNK	[redacted]	0.20
Total			**97.80**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
AD	Articling Student	33.00	290.00	9,570.00
CLS	Law Clerk	0.80	375.00	300.00
DNK	Associate	33.30	520.00	17,316.00
MJJ	Equity Partner	21.50	985.00	21,177.50
SGM	Senior Specialist Counsel	8.30	750.00	6,225.00
SMR	Equity Partner	0.90	955.00	859.50
Total		**97.80**		**$55,448.00**

Disbursement Summary

Description	Amount
Courier Service	14.00
Online Searches LexisNexis	25.00
Online Searches Westlaw	186.23
Private investigator	6,884.15
Process Serving	325.50
eDiscovery Data Hosting	64.98
Total	**$7,499.86**

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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 19 October 2022
Invoice Number: 106094
Matter Number: 52463

Outstanding Accounts

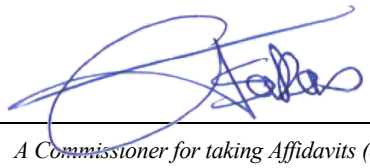
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-09-15	105027	92,418.28	0.00	0.00	0.00	0.00
Total						**$92,418.28**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "U"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W,
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto, ON M5H 1J9
ATTENTION: Bobby Kofman

Invoice Date:	28 November 2022
Invoice Number:	107396
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 12 September 2022 through 31 October 2022

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	31,489.00
Total Fees	$	31,489.00
Disbursements	$	409.08
	$	$31,898.08
HST On Fees	$	4,093.57
HST On Disbursements	$	53.18
Total HST	$	4,146.75
	$	$36,044.83
Disbursements	$	105.00
Total Due This Invoice	$	**$36,149.83**
Previous Balance Due	$	163,549.36
Total Amount Due	CAD $	**$199,699.19**

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Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W,
Toronto, ON M5H 3PS
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Institution: 004
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Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

406

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 28 November 2022
Invoice Number: 107396
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2022-09-12	GMT	[redacted]	3.30
2022-09-13	GMT		2.30
2022-09-14	GMT		0.20
2022-09-15	GMT		0.20
2022-09-16	GMT		3.60
2022-09-19	GMT		1.70
2022-09-20	GMT		6.60
2022-09-21	GMT		2.70
2022-09-22	GMT		0.90
2022-09-26	GMT		2.60
2022-09-27	GMT		0.20
2022-09-28	GMT		0.20
2022-10-03	SGM		3.20
2022-10-03	DNK		0.40

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 28 November 2022
Invoice Number: 107396
Matter Number: 52463

Date	Initials	Description	Hours
2022-10-03	MJJ	[redacted]	0.20
2022-10-04	DNK	[redacted]	3.40
2022-10-04	SGM	[redacted]	0.90
2022-10-04	AD	[redacted]	2.20
2022-10-04	MJJ	[redacted]	0.20
2022-10-05	DNK	[redacted]	1.00
2022-10-05	AD	[redacted]	1.10
2022-10-06	DNK	[redacted]	1.20
2022-10-06	AD	[redacted]	0.50
2022-10-06	GMT	[redacted]	1.80
2022-10-07	DNK	[redacted]	0.10
2022-10-07	AD	[redacted]	1.70
2022-10-07	GMT	[redacted]	0.10
2022-10-12	DNK	[redacted]	1.90
2022-10-13	DNK	[redacted]	0.60
2022-10-14	DNK	[redacted]	0.50
2022-10-16	DNK	[redacted]	0.10

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 28 November 2022
Invoice Number: 107396
Matter Number: 52463

Date	Initials	Description	Hours
2022-10-17	DNK	[redacted]	3.00
2022-10-17	AD		2.00
2022-10-17	MJJ		2.10
2022-10-17	GMT		2.20
2022-10-18	AD		1.00
2022-10-18	DNK		0.60
2022-10-19	DNK		0.10
2022-10-20	DNK		0.20
2022-10-21	DNK		0.60
2022-10-24	DNK		1.40
2022-10-24	AD		1.60
2022-10-25	AD		2.50
2022-10-25	DNK		4.00
2022-10-25	MJJ		0.60
2022-10-26	AD		0.80
2022-10-26	DNK		1.20
2022-10-27	DNK		0.50
2022-10-27	AD		0.50
2022-10-27	MJJ		0.30

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 28 November 2022
Invoice Number: 107396
Matter Number: 52463

Date	Initials	Description	Hours
2022-10-28	DNK	[redacted]	0.10
2022-10-31	DNK	[redacted]	0.30
Total			**71.20**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
AD	Articling Student	13.90	290.00	4,031.00
DNK	Associate	21.20	520.00	11,024.00
GMT	Law Clerk	28.60	350.00	10,010.00
MJJ	Equity Partner	3.40	985.00	3,349.00
SGM	Senior Specialist Counsel	4.10	750.00	3,075.00
Total		**71.20**		**$31,489.00**

Disbursement Summary

Description	Amount
Court Filing	207.60
Filing Fee	105.00
Process Serving	136.50
eDiscovery Data Hosting	64.98
Total	**$514.08**

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-09-15	105027	0.00	92,418.28	0.00	0.00	0.00
2022-10-19	106094	71,131.08	0.00	0.00	0.00	0.00
		71,131.08	92,418.28	0.00	0.00	0.00
Total						**$163,549.36**

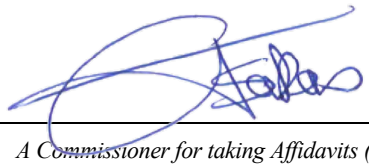
LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

410

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "V"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

412

Lenczner Slaght

130 Adelaide St. W,
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto, ON M5H 1J9
ATTENTION: Bobby Kofman

Invoice Date:	13 December 2022
Invoice Number:	108247
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 01 November 2022 through 30 November 2022

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	68,305.50
Total Fees	$	68,305.50
Disbursements	$	271.18
	$	$68,576.68
HST On Fees	$	8,879.72
HST On Disbursements	$	35.25
Total HST	$	8,914.97
Total Amount Due	CAD $	**$77,491.65**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W,
Toronto, ON M5H 3PS
Canada
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www.litigate.com

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Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

413

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 13 December 2022
Invoice Number: 108247
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2022-11-01	DNK	[redacted]	0.30
2022-11-02	DNK	[redacted]	0.30
2022-11-02	AD	[redacted]	0.10
2022-11-03	DNK	[redacted]	1.70
2022-11-04	DNK	[redacted]	0.30
2022-11-07	DNK	[redacted]	4.20
2022-11-07	AD	[redacted]	4.50
2022-11-08	DNK	[redacted]	1.60
2022-11-08	AD	[redacted]	4.00
2022-11-09	DNK	[redacted]	2.80
2022-11-09	AD	[redacted]	3.60
2022-11-10	DNK	[redacted]	2.80
2022-11-10	AD	[redacted]	3.50
2022-11-11	AD	[redacted]	7.20
2022-11-11	DNK	[redacted]	3.10
2022-11-12	DNK	[redacted]	2.10
2022-11-12	MJJ	[redacted]	1.20

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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 13 December 2022
Invoice Number: 108247
Matter Number: 52463

Date	Initials	Description	Hours
2022-11-13	DNK	[redacted]	6.80
2022-11-13	AD	[redacted]	7.00
2022-11-13	MJJ	[redacted]	2.30
2022-11-14	AD	[redacted]	2.80
2022-11-14	DNK	[redacted]	4.20
2022-11-14	MJJ	[redacted]	0.40
2022-11-15	AD	[redacted]	1.10
2022-11-15	DNK	[redacted]	3.30
2022-11-15	MJJ	[redacted]	0.10
2022-11-16	DNK	[redacted]	1.00
2022-11-16	MJJ	[redacted]	0.10
2022-11-17	DNK	[redacted]	2.50
2022-11-17	AD	[redacted]	0.20
2022-11-18	AD	[redacted]	0.60
2022-11-18	DNK	[redacted]	0.60
2022-11-18	MJJ	[redacted]	0.30
2022-11-19	DNK	[redacted]	0.20
2022-11-21	DNK	[redacted]	2.00

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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 13 December 2022
Invoice Number: 108247
Matter Number: 52463

Date	Initials	Description	Hours
2022-11-21	AD	[redacted]	1.80
2022-11-21	MJJ	[redacted]	2.10
2022-11-22	DNK	[redacted]	3.40
2022-11-22	AD	[redacted]	4.20
2022-11-22	AD	[redacted]	2.10
2022-11-22	MJJ	[redacted]	0.50
2022-11-22	MJJ	[redacted]	1.10
2022-11-23	DNK	[redacted]	1.80
2022-11-23	AD	[redacted]	1.60
2022-11-23	AD	[redacted]	3.50
2022-11-23	MJJ	[redacted]	4.20
2022-11-24	DNK	[redacted]	4.20
2022-11-24	AD	[redacted]	1.50
2022-11-24	MJJ	[redacted]	4.20
2022-11-24	GMT	[redacted]	1.60
2022-11-25	AD	[redacted]	8.30
2022-11-28	AD	[redacted]	2.00
2022-11-28	DNK	[redacted]	4.60
2022-11-29	DNK	[redacted]	5.80
2022-11-29	AD	[redacted]	3.80

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 13 December 2022
Invoice Number: 108247
Matter Number: 52463

Date	Initials	Description	Hours
2022-11-30	DNK	[redacted]	3.90
2022-11-30	AD	[redacted]	0.30
Total			**145.30**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
AD	Articling Student	63.70	290.00	18,473.00
DNK	Associate	63.50	520.00	33,020.00
GMT	Law Clerk	1.60	350.00	560.00
MJJ	Equity Partner	16.50	985.00	16,252.50
Total		**145.30**		**$68,305.50**

Disbursement Summary

Description	Amount
Copies	90.50
Online Search	115.70
eDiscovery Data Hosting	64.98
Total	**$271.18**

Outstanding Accounts

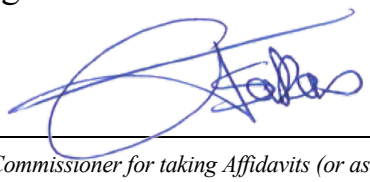
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-11-28	107396	36,149.83	0.00	0.00	0.00	0.00
Total						**$36,149.83**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "W"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

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F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
2308 - 150 King St W
Toronto, ON M5H 1J9
ATTENTION: Bobby Kofman

Invoice Date:	31 December 2022
Invoice Number:	109665
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 18 October 2022 through 28 December 2022

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	44,287.00
Total Fees	$	44,287.00
Disbursements	$	265.80
	$	$44,552.80
HST On Fees	$	5,757.31
HST On Disbursements	$	34.55
Total HST	$	5,791.86
	$	$50,344.66
Disbursements	$	320.00
Total Due This Invoice	$	**$50,664.67**
Previous Balance Due	$	113,641.48
Total Amount Due	CAD $	**$164,306.15**

419

Please Remit to:

Mail To:
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130 Adelaide St. W,
Toronto, ON M5H 3PS
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Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 31 December 2022
Invoice Number: 109665
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2022-10-18	GMT	[redacted]	0.70
2022-10-20	GMT	[redacted]	3.60
2022-10-21	GMT	[redacted]	3.20
2022-10-24	GMT	[redacted]	3.70
2022-10-25	GMT	[redacted]	2.40
2022-10-26	GMT	[redacted]	1.10
2022-12-01	AD	[redacted]	0.80
2022-12-01	DNK	[redacted]	4.70
2022-12-01	GMT	[redacted]	0.20
2022-12-02	DNK	[redacted]	6.70
2022-12-02	GMT	[redacted]	0.10
2022-12-04	DNK	[redacted]	0.80
2022-12-04	AD	[redacted]	0.80
2022-12-05	DNK	[redacted]	2.80
2022-12-05	AD	[redacted]	3.40
2022-12-06	DNK	[redacted]	3.40
2022-12-06	AD	[redacted]	6.10
2022-12-07	AD	[redacted]	3.40
2022-12-07	GMT	[redacted]	0.20

421

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 31 December 2022
Invoice Number: 109665
Matter Number: 52463

Date	Initials	Description	Hours
2022-12-07	DNK	[redacted]	3.60
2022-12-08	AD	[redacted]	0.60
2022-12-08	DNK	[redacted]	1.10
2022-12-08	GMT	[redacted]	0.60
2022-12-09	AD	[redacted]	1.40
2022-12-09	DNK	[redacted]	1.10
2022-12-11	AD	[redacted]	0.40
2022-12-11	DNK	[redacted]	3.60
2022-12-11	MJJ	[redacted]	5.20
2022-12-12	DNK	[redacted]	3.00
2022-12-12	GMT	[redacted]	0.30
2022-12-12	MJJ	[redacted]	3.10
2022-12-13	AD	[redacted]	1.30
2022-12-13	DNK	[redacted]	0.10
2022-12-14	DNK	[redacted]	1.40
2022-12-14	AD	[redacted]	1.60
2022-12-14	GMT	[redacted]	0.70
2022-12-14	MJJ	[redacted]	1.20
2022-12-15	DNK	[redacted]	1.50
2022-12-15	AD	[redacted]	0.20
2022-12-15	MJJ	[redacted]	1.20
2022-12-16	MJJ	[redacted]	0.20

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 31 December 2022
Invoice Number: 109665
Matter Number: 52463

Date	Initials	Description	Hours
2022-12-16	DNK	[redacted]	5.30
2022-12-16	SR		0.20
2022-12-16	AD		3.50
2022-12-19	DNK		0.20
2022-12-20	DNK		0.20
2022-12-20	MJJ		0.10
2022-12-21	DNK		0.10
2022-12-24	DNK		0.10
2022-12-28	DNK		0.10
Total			**91.30**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
AD	Articling Student	23.50	290.00	6,815.00
DNK	Associate	39.80	520.00	20,696.00
GMT	Law Clerk	16.80	350.00	5,880.00
MJJ	Equity Partner	11.00	985.00	10,835.00
SR	Law Clerk	0.20	305.00	61.00
Total		**91.30**		**$44,287.00**

Disbursement Summary

Description	Amount
Courier Service	142.32
Court Filing	58.50
Motion Record	320.00
eDiscovery Data Hosting	64.98
Total	**$585.80**

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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 31 December 2022
Invoice Number: 109665
Matter Number: 52463

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-11-28	107396	36,149.83	0.00	0.00	0.00	0.00
2022-12-13	108247	77,491.65	0.00	0.00	0.00	0.00
		113,641.48	0.00	0.00	0.00	0.00

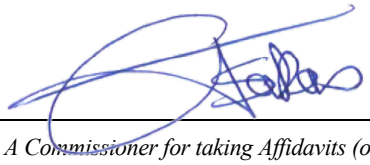
Total **$113,641.48**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "X"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W,
Suite 2600
Toronto, ON M5H 3P5
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T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	27 February 2023
Invoice Number:	110837
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 01 November 2022 through 31 January 2023

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	25,724.50
Total Fees	$	25,724.50
Disbursements	$	1,133.26
	$	$26,857.76
HST On Fees	$	3,344.19
HST On Disbursements	$	147.32
Total HST	$	3,491.51
	$	$30,349.27
Disbursements (Non-Taxable)	$	339.00
Total Due This Invoice	$	**$30,688.28**
Previous Balance Due	$	164,306.15
Total Amount Due	CAD $	**$194,994.43**

426

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W,
Toronto, ON M5H 3PS
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F: 416-865-9010
www.litigate.com

Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 27 February 2023
Invoice Number: 110837
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2022-11-01	GMT	[redacted]	0.20
2022-11-07	GMT	[redacted]	0.30
2022-11-09	GMT	[redacted]	0.20
2022-11-10	GMT	[redacted]	1.10
2022-11-11	GMT	[redacted]	0.30
2022-11-14	GMT	[redacted]	5.20
2022-11-15	GMT	[redacted]	7.10
2022-11-16	GMT	[redacted]	0.50
2022-11-17	GMT	[redacted]	0.60
2022-11-21	GMT	[redacted]	3.40

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 27 February 2023
Invoice Number: 110837
Matter Number: 52463

Date	Initials	Description	Hours
2022-11-22	GMT	[redacted]	1.90
2022-11-23	GMT	[redacted]	3.50
2022-11-28	GMT	[redacted]	0.60
2022-11-29	GMT	[redacted]	0.60
2023-01-02	DNK	[redacted]	2.40
2023-01-03	DNK	[redacted]	0.10
2023-01-04	DNK	[redacted]	0.30
2023-01-05	DNK	[redacted]	0.70
2023-01-06	DNK	[redacted]	1.60
2023-01-06	MJJ	[redacted]	0.50
2023-01-09	DNK	[redacted]	0.70
2023-01-09	GMT	[redacted]	0.40
2023-01-10	DNK	[redacted]	0.20
2023-01-10	GMT	[redacted]	0.20
2023-01-11	DNK	[redacted]	0.30

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 27 February 2023
Invoice Number: 110837
Matter Number: 52463

Date	Initials	Description	Hours
2023-01-12	DNK	[redacted]	0.20
2023-01-13	DNK	[redacted]	0.40
2023-01-15	DNK	[redacted]	0.10
2023-01-18	DNK	[redacted]	0.20
2023-01-20	DNK	[redacted]	0.40
2023-01-23	DNK	[redacted]	0.30
2023-01-24	DNK	[redacted]	4.30
2023-01-25	DNK	[redacted]	2.40
2023-01-26	DNK	[redacted]	0.90
2023-01-27	DNK	[redacted]	2.10
2023-01-27	MJJ	[redacted]	0.70
2023-01-30	DNK	[redacted]	2.10
2023-01-30	AD	[redacted]	0.30
2023-01-31	DNK	[redacted]	2.40
2023-01-31	AD	[redacted]	4.10
2023-01-31	MJJ	[redacted]	0.80
Total			**54.60**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
AD	Articling Student	4.40	310.00	1,364.00
DNK	Associate	22.10	595.00	13,149.50
GMT	Law Clerk	0.60	360.00	216.00
GMT	Law Clerk	25.50	350.00	8,925.00
MJJ	Equity Partner	2.00	1,035.00	2,070.00

430

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 27 February 2023
Invoice Number: 110837
Matter Number: 52463

Initials	Timekeeper Title	Hours	Rate	Amount
Total		**54.60**		**$25,724.50**

Disbursement Summary

Description	Amount
Notice Of Motion	339.00
Online Search	27.50
Process Serving	1,040.78
eDiscovery Data Hosting	64.98
Total	**$1,472.26**

Outstanding Accounts

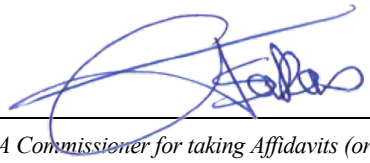
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-11-28	107396	0.00	0.00	36,149.83	0.00	0.00
2022-12-13	108247	0.00	77,491.65	0.00	0.00	0.00
2022-12-31	109665	50,664.67	0.00	0.00	0.00	0.00
		50,664.67	77,491.65	36,149.83	0.00	0.00
Total						**$164,306.15**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "Y"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W,
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	23 March 2023
Invoice Number:	111637
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 15 December 2022 through 27 February 2023

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	39,763.50
Total Fees	$	39,763.50
Disbursements	$	64.98
	$	$39,828.48
HST On Fees	$	5,169.25
HST On Disbursements	$	8.45
Total HST	$	5,177.70
Total Due This Invoice	$	**$45,006.18**
Previous Balance Due	$	194,994.43
Total Amount Due	CAD $	**$240,000.61**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W,
Toronto, ON M5H 3PS
Canada
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F: 416-865-9010
www.litigate.com

Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 23 March 2023
Invoice Number: 111637
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2022-12-15	GMT	[redacted]	5.90
2022-12-19	GMT	[redacted]	0.20
2022-12-20	GMT	[redacted]	0.10
2023-01-03	GMT	[redacted]	0.20
2023-01-05	GMT	[redacted]	0.10
2023-01-20	GMT	[redacted]	0.10
2023-01-23	GMT	[redacted]	0.50
2023-01-24	GMT	[redacted]	0.30
2023-02-01	DNK	[redacted]	0.70
2023-02-01	AD	[redacted]	2.30
2023-02-01	GMT	[redacted]	0.30
2023-02-02	DNK	[redacted]	1.60
2023-02-02	AD	[redacted]	4.00
2023-02-03	AD	[redacted]	1.60
2023-02-03	DNK	[redacted]	2.80
2023-02-04	AD	[redacted]	2.20
2023-02-05	AD	[redacted]	4.40
2023-02-05	DNK	[redacted]	2.30
2023-02-06	DNK	[redacted]	4.70

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 23 March 2023
Invoice Number: 111637
Matter Number: 52463

Date	Initials	Description	Hours
2023-02-06	AD	[redacted]	6.80
2023-02-07	GMT	[redacted]	0.70
2023-02-07	DNK	[redacted]	5.80
2023-02-07	AD	[redacted]	3.30
2023-02-07	MJJ	[redacted]	0.30
2023-02-08	DNK	[redacted]	1.00
2023-02-08	AD	[redacted]	0.70
2023-02-08	MJJ	[redacted]	0.20
2023-02-09	GMT	[redacted]	1.70
2023-02-09	DNK	[redacted]	0.70
2023-02-09	MJJ	[redacted]	0.80
2023-02-10	GMT	[redacted]	0.20
2023-02-10	DNK	[redacted]	0.20
2023-02-11	DNK	[redacted]	1.30
2023-02-11	MJJ	[redacted]	4.20
2023-02-12	AD	[redacted]	2.70
2023-02-12	DNK	[redacted]	1.00
2023-02-13	GMT	[redacted]	8.10
2023-02-13	AD	[redacted]	1.60
2023-02-13	DNK	[redacted]	2.30
2023-02-14	GMT	[redacted]	0.10

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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 23 March 2023
Invoice Number: 111637
Matter Number: 52463

Date	Initials	Description	Hours
2023-02-14	DNK	[redacted]	0.40
2023-02-15	GMT	[redacted]	0.20
2023-02-15	DNK	[redacted]	0.50
2023-02-16	GMT	[redacted]	1.90
2023-02-16	DNK	[redacted]	0.30
2023-02-17	GMT	[redacted]	0.60
2023-02-17	DNK	[redacted]	1.00
2023-02-17	MJJ	[redacted]	0.60
2023-02-23	DNK	[redacted]	0.20
2023-02-24	DNK	[redacted]	0.70
2023-02-25	DNK	[redacted]	0.20
2023-02-27	DNK	[redacted]	0.20
2023-02-27	MJJ	[redacted]	0.10
Total			**84.90**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
AD	Articling Student	29.60	310.00	9,176.00
DNK	Associate	27.90	595.00	16,600.50
GMT	Law Clerk	15.00	360.00	5,400.00
GMT	Law Clerk	6.20	350.00	2,170.00
MJJ	Equity Partner	6.20	1,035.00	6,417.00
Total		**84.90**		**$39,763.50**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 23 March 2023
Invoice Number: 111637
Matter Number: 52463

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-11-28	107396	0.00	0.00	36,149.83	0.00	0.00
2022-12-13	108247	0.00	0.00	77,491.65	0.00	0.00
2022-12-31	109665	0.00	50,664.67	0.00	0.00	0.00
2023-02-27	110837	30,688.28	0.00	0.00	0.00	0.00
		30,688.28	50,664.67	113,641.48	0.00	0.00

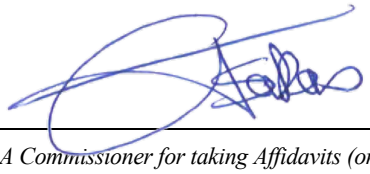
Total **$194,994.43**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "Z"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W,
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	17 April 2023
Invoice Number:	112216
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 02 March 2023 through 31 March 2023

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	6,087.00
Total Fees	$	6,087.00
Disbursements	$	259.98
	$	$6,346.98
HST On Fees	$	791.31
HST On Disbursements	$	33.80
Total HST	$	825.11
Total Amount Due	CAD $	**$7,172.09**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W,
Toronto, ON M5H 3PS
Canada
T: 416-865-9500
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Wire Instructions:
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Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 17 April 2023
Invoice Number: 112216
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2023-03-02	DNK	[redacted]	0.50
2023-03-03	DNK	[redacted]	0.40
2023-03-03	MJJ	[redacted]	0.30
2023-03-06	DNK	[redacted]	0.40
2023-03-07	DNK	[redacted]	0.20
2023-03-08	DNK	[redacted]	0.50
2023-03-09	GMT	[redacted]	0.20
2023-03-09	DNK	[redacted]	0.80
2023-03-10	DNK	[redacted]	0.30
2023-03-14	DNK	[redacted]	0.60
2023-03-15	DNK	[redacted]	0.20
2023-03-16	DNK	[redacted]	0.70
2023-03-16	MJJ	[redacted]	0.40
2023-03-21	DNK	[redacted]	0.20
2023-03-22	DNK	[redacted]	1.50
2023-03-23	DNK	[redacted]	0.10
2023-03-24	DNK	[redacted]	0.10
2023-03-27	DNK	[redacted]	0.10
2023-03-28	DNK	[redacted]	0.60

440

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 17 April 2023
Invoice Number: 112216
Matter Number: 52463

Date	Initials	Description	Hours
2023-03-28	MJJ	[redacted]	0.60
2023-03-29	DNK	[redacted]	0.10
2023-03-31	DNK	[redacted]	0.20
2023-03-31	MJJ	[redacted]	0.20
Total			**9.20**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
DNK	Associate	7.50	595.00	4,462.50
GMT	Law Clerk	0.20	360.00	72.00
MJJ	Equity Partner	1.50	1,035.00	1,552.50
Total		**9.20**		**$6,087.00**

Disbursement Summary

Description	Amount
Process Serving	195.00
eDiscovery Data Hosting	64.98
Total	**$259.98**

Outstanding Accounts

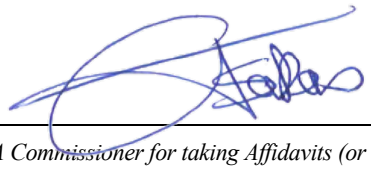
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-12-31	109665	0.00	0.00	13,317.88	0.00	0.00
2023-02-27	110837	30,688.28	0.00	0.00	0.00	0.00
2023-03-23	111637	45,006.18	0.00	0.00	0.00	0.00
		75,694.46	0.00	13,317.88	0.00	0.00
Total						**$89,012.34**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "AA"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

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Suite 2600
Toronto, ON M5H 3P5
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F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	29 May 2023
Invoice Number:	113573
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 03 April 2023 through 29 April 2023

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	16,092.00
Taxable Disbursements	$	181.98
Total Fees and Disbursements	$	$16,273.98
ON HST On Fees	$	2,091.96
ON HST On Disbursements	$	23.66
Total Taxes	$	2,115.62
Total Due This Invoice	$	**$18,389.60**
Previous Balance Due	$	96,184.43
Total Amount Due	CAD $	**$114,574.03**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
F: 416-865-9010
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Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 29 May 2023
Invoice Number: 113573
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2023-04-03	DNK	[redacted]	0.70
2023-04-03	GMT		0.10
2023-04-05	AD		0.30
2023-04-05	DNK		0.40
2023-04-05	MJJ		0.30
2023-04-06	MJJ		0.60
2023-04-09	DNK		0.10
2023-04-10	AD		0.40
2023-04-10	DNK		2.00
2023-04-10	MJJ		0.20
2023-04-11	AD		3.90
2023-04-11	DNK		2.60
2023-04-11	GMT		0.10
2023-04-12	DNK		2.00
2023-04-12	AD		0.80
2023-04-12	MJJ		0.50
2023-04-12	GMT		0.40
2023-04-13	DNK		0.30
2023-04-14	DNK		2.00
2023-04-14	MJJ		2.20
2023-04-17	DNK		0.90
2023-04-17	MJJ		0.10

444

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 29 May 2023
Invoice Number: 113573
Matter Number: 52463

Date	Initials	Description	Hours
2023-04-17	GMT	[redacted]	0.30
2023-04-18	DNK		1.00
2023-04-18	GMT		0.40
2023-04-19	DNK		0.10
2023-04-21	DNK		0.10
2023-04-23	DNK		0.10
2023-04-24	DNK		0.50
2023-04-24	MJJ		0.40
2023-04-25	DNK		1.00
2023-04-26	DNK		0.50
2023-04-26	MJJ		0.60
2023-04-29	DNK		0.10
2023-04-29	MJJ		0.30
Total			**26.30**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
AD	Articling Student	5.40	310.00	1,674.00
DNK	Associate	14.40	595.00	8,568.00
GMT	Law Clerk	1.30	360.00	468.00
MJJ	Equity Partner	5.20	1,035.00	5,382.00
Total		**26.30**		**$16,092.00**

Disbursement Summary

Description	Amount
Court Filing	117.00
eDiscovery Data Hosting	64.98
Total	**$181.98**

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 29 May 2023
Invoice Number: 113573
Matter Number: 52463

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-12-31	109665	0.00	0.00	0.00	13,317.88	0.00
2023-02-27	110837	0.00	0.00	30,688.28	0.00	0.00
2023-03-23	111637	0.00	45,006.18	0.00	0.00	0.00
2023-04-17	112216	7,172.09	0.00	0.00	0.00	0.00
		7,172.09	45,006.18	30,688.28	13,317.88	0.00

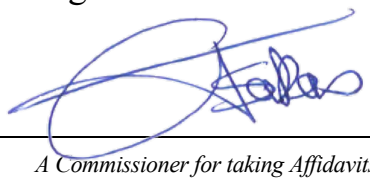
Total **$96,184.43**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "BB"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

447

130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
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F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	29 June 2023
Invoice Number:	114552
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 01 May 2023 through 30 May 2023

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	5,466.00
Taxable Disbursements	$	64.98
Total Fees and Disbursements	$	$5,530.98
ON HST On Fees	$	710.58
ON HST On Disbursements	$	8.45
Total Taxes	$	719.03
Total Due This Invoice	$	**$6,250.01**
Previous Balance Due	$	114,574.03
Total Amount Due	CAD $	**$120,824.04**

Please Remit to:

Mail To:
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Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 29 June 2023
Invoice Number: 114552
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2023-05-01	DNK	[redacted]	0.30
2023-05-02	DNK	[redacted]	0.60
2023-05-03	DNK	[redacted]	0.10
2023-05-04	DNK	[redacted]	0.20
2023-05-05	AD	[redacted]	3.00
2023-05-05	DNK	[redacted]	0.40
2023-05-06	DNK	[redacted]	0.10
2023-05-08	AD	[redacted]	1.70
2023-05-08	DNK	[redacted]	1.50
2023-05-08	MJJ	[redacted]	0.20
2023-05-09	AD	[redacted]	1.50
2023-05-09	DNK	[redacted]	0.90
2023-05-10	AD	[redacted]	0.40
2023-05-10	DNK	[redacted]	0.20
2023-05-11	DNK	[redacted]	0.20
2023-05-12	DNK	[redacted]	0.10
2023-05-15	DNK	[redacted]	0.30
2023-05-17	DNK	[redacted]	0.10

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 29 June 2023
Invoice Number: 114552
Matter Number: 52463

Date	Initials	Description	Hours
2023-05-19	DNK	[redacted]	0.10
2023-05-25	DNK	[redacted]	0.20
2023-05-30	DNK	[redacted]	0.10
Total			**12.20**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
AD	Articling Student	6.60	310.00	2,046.00
DNK	Associate	5.40	595.00	3,213.00
MJJ	Equity Partner	0.20	1,035.00	207.00
Total		**12.20**		**$5,466.00**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

Outstanding Accounts

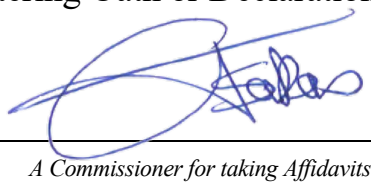
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-12-31	109665	0.00	0.00	0.00	0.00	13,317.88
2023-02-27	110837	0.00	0.00	0.00	30,688.28	0.00
2023-03-23	111637	0.00	0.00	45,006.18	0.00	0.00
2023-04-17	112216	0.00	7,172.09	0.00	0.00	0.00
2023-05-29	113573	18,389.60	0.00	0.00	0.00	0.00
		18,389.60	7,172.09	45,006.18	30,688.28	13,317.88
Total						**$114,574.03**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "CC"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

451

130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
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T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	31 July 2023
Invoice Number:	116200
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 04 May 2023 through 30 June 2023

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	4,098.00
Taxable Disbursements	$	64.98
Total Fees and Disbursements	$	$4,162.98
ON HST On Fees	$	532.74
ON HST On Disbursements	$	8.45
Total Taxes	$	541.19
Total Due This Invoice	$	**$4,704.17**
Previous Balance Due	$	120,824.04
Total Amount Due	CAD $	**$125,528.21**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
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Toronto, ON M5H 3P5
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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 31 July 2023
Invoice Number: 116200
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2023-05-04	GMT	[redacted]	0.10
2023-05-05	GMT	[redacted]	0.10
2023-05-05	GMT	[redacted]	0.10
2023-05-25	GMT	[redacted]	0.10
2023-06-05	DNK	[redacted]	0.10
2023-06-06	DNK	[redacted]	0.30
2023-06-07	DNK	[redacted]	0.80
2023-06-07	GMT	[redacted]	0.20
2023-06-08	DNK	[redacted]	1.00
2023-06-08	GMT	[redacted]	0.20
2023-06-09	DNK	[redacted]	0.20
2023-06-11	DNK	[redacted]	0.10
2023-06-12	DNK	[redacted]	0.30
2023-06-12	MJJ	[redacted]	0.70
2023-06-12	GMT	[redacted]	0.10
2023-06-13	DNK	[redacted]	0.60
2023-06-13	GMT	[redacted]	0.30
2023-06-14	MJJ	[redacted]	0.20
2023-06-14	DNK	[redacted]	0.30

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 31 July 2023
Invoice Number: 116200
Matter Number: 52463

Date	Initials	Description	Hours
2023-06-21	DNK	[redacted]	0.10
2023-06-22	DNK	[redacted]	0.10
2023-06-30	MJJ	[redacted]	0.40
Total			**6.40**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
DNK	Associate	3.90	595.00	2,320.50
GMT	Law Clerk	1.20	360.00	432.00
MJJ	Equity Partner	1.30	1,035.00	1,345.50
Total		**6.40**		**$4,098.00**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

Outstanding Accounts

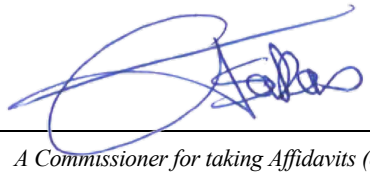
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-12-31	109665	0.00	0.00	0.00	0.00	13,317.88
2023-02-27	110837	0.00	0.00	0.00	0.00	30,688.28
2023-03-23	111637	0.00	0.00	0.00	45,006.18	0.00
2023-04-17	112216	0.00	0.00	7,172.09	0.00	0.00
2023-05-29	113573	0.00	18,389.60	0.00	0.00	0.00
2023-06-29	114552	6,250.01	0.00	0.00	0.00	0.00
		6,250.01	18,389.60	7,172.09	45,006.18	44,006.16
Total						**$120,824.04**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "DD"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
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F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	25 August 2023
Invoice Number:	116725
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 04 July 2023 through 26 July 2023

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	1,053.00
Taxable Disbursements	$	64.98
Total Fees and Disbursements	$	$1,117.98
ON HST On Fees	$	136.89
ON HST On Disbursements	$	8.45
Total Taxes	$	145.34
Total Due This Invoice	$	**$1,263.32**
Previous Balance Due	$	125,528.21
Total Amount Due	CAD $	**$126,791.53**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
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T: 416-865-9500
F: 416-865-9010
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Wire Instructions:
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Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 25 August 2023
Invoice Number: 116725
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2023-07-04	DNK	[redacted]	0.10
2023-07-04	MJJ	[redacted]	0.30
2023-07-05	DNK	[redacted]	0.10
2023-07-24	DNK	[redacted]	0.20
2023-07-25	DNK	[redacted]	0.10
2023-07-26	DNK	[redacted]	0.40
2023-07-26	MJJ	[redacted]	0.20
Total			**1.40**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
DNK	Associate	0.90	595.00	535.50
MJJ	Equity Partner	0.50	1,035.00	517.50
Total		**1.40**		**$1,053.00**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2022-12-31	109665	0.00	0.00	0.00	0.00	13,317.88
2023-02-27	110837	0.00	0.00	0.00	0.00	30,688.28
2023-03-23	111637	0.00	0.00	0.00	0.00	45,006.18
2023-04-17	112216	0.00	0.00	0.00	7,172.09	0.00
2023-05-29	113573	0.00	18,389.60	0.00	0.00	0.00
2023-06-29	114552	6,250.01	0.00	0.00	0.00	0.00
2023-07-31	116200	4,704.17	0.00	0.00	0.00	0.00
		10,954.18	18,389.60	0.00	7,172.09	89,012.34

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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date:	25 August 2023
Invoice Number:	116725
Matter Number:	52463

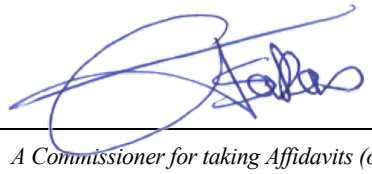
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
Total						**$125,528.21**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "EE"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

460

130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
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KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	28 September 2023
Invoice Number:	117843
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 01 August 2023 through 31 August 2023

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	4,671.00
Taxable Disbursements	$	64.98
Total Fees and Disbursements	$	$4,735.98
ON HST On Fees	$	607.23
ON HST On Disbursements	$	8.45
Total Taxes	$	615.68
Total Amount Due	CAD $	**$5,351.66**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
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(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 28 September 2023
Invoice Number: 117843
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2023-08-01	DNK	[redacted]	0.10
2023-08-01	MJJ		0.20
2023-08-01	MJJ		0.30
2023-08-17	DNK		0.20
2023-08-17	SR		0.20
2023-08-18	DNK		0.10
2023-08-21	DLH		0.30
2023-08-21	DNK		0.20
2023-08-22	DNK		0.40
2023-08-22	DLH		0.60
2023-08-23	DLH		1.80
2023-08-23	DNK		0.10
2023-08-24	DLH		0.50
2023-08-25	DNK		0.40
2023-08-25	GMT		0.10
2023-08-28	DLH		1.50
2023-08-28	DNK		0.20
2023-08-28	GMT		0.80

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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 28 September 2023
Invoice Number: 117843
Matter Number: 52463

Date	Initials	Description	Hours
2023-08-29	DLH	[redacted]	1.40
2023-08-29	DLH	[redacted]	1.60
2023-08-29	DNK	[redacted]	0.10
2023-08-30	DLH	[redacted]	0.80
2023-08-31	DNK	[redacted]	0.10
Total			**12.00**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
DLH	Articling Student	8.50	310.00	2,635.00
DNK	Associate	1.90	595.00	1,130.50
GMT	Law Clerk	0.90	360.00	324.00
MJJ	Equity Partner	0.50	1,035.00	517.50
SR	Law Clerk	0.20	320.00	64.00
Total		**12.00**		**$4,671.00**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "FF"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

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Suite 2600
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F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	17 October 2023
Invoice Number:	118263
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 01 September 2023 through 27 September 2023

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	50,635.50
Taxable Disbursements	$	64.98
Total Fees and Disbursements	$	$50,700.48
ON HST On Fees	$	6,582.61
ON HST On Disbursements	$	8.45
Total Taxes	$	6,591.06
Total Due This Invoice	$	**$57,291.54**
Previous Balance Due	$	5,351.66
Total Amount Due	CAD $	**$62,643.20**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
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TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 17 October 2023
Invoice Number: 118263
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2023-09-01	DLH	[redacted]	1.10
2023-09-01	DNK		0.20
2023-09-02	DNK		0.10
2023-09-02	MJJ		3.20
2023-09-03	DLH		0.50
2023-09-03	DNK		0.40
2023-09-04	DLH		5.70
2023-09-04	DNK		4.60
2023-09-05	DNK		1.20
2023-09-05	MJJ		1.80
2023-09-06	DNK		3.60
2023-09-06	DLH		2.20
2023-09-06	GMT		4.80
2023-09-07	DLH		0.50
2023-09-07	DNK		2.10
2023-09-07	GMT		3.80
2023-09-08	DLH		4.60

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 17 October 2023
Invoice Number: 118263
Matter Number: 52463

Date	Initials	Description	Hours
2023-09-08	DNK	[redacted]	3.00
2023-09-09	DNK		2.70
2023-09-09	MJJ		2.00
2023-09-10	DNK		0.70
2023-09-10	MJJ		2.50
2023-09-11	DLH		2.50
2023-09-11	DNK		6.90
2023-09-11	MJJ		4.50
2023-09-12	DNK		6.90
2023-09-12	MJJ		7.10
2023-09-12	GMT		0.30
2023-09-14	DNK		1.20
2023-09-26	DNK		0.30
2023-09-27	DLH		0.20
2023-09-27	DNK		0.10
Total			**81.30**

Timekeeper Summary

Initials	Timekeeper Title	Hours	Rate	Amount
DLH	Articling Student	17.30	310.00	5,363.00
DNK	Associate	34.00	595.00	20,230.00
GMT	Law Clerk	8.90	360.00	3,204.00
MJJ	Equity Partner	21.10	1,035.00	21,838.50
Total		**81.30**		**$50,635.50**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date:	17 October 2023
Invoice Number:	118263
Matter Number:	52463

Outstanding Accounts

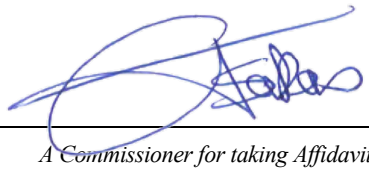
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-09-28	117843	5,351.66	0.00	0.00	0.00	0.00
Total						**$5,351.66**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "GG"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	30 November 2023
Invoice Number:	119645
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 05 October 2023 through 16 October 2023

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	178.50
Taxable Disbursements	$	1,072.46
Total Fees and Disbursements	$	$1,250.96
ON HST On Fees	$	23.21
ON HST On Disbursements	$	139.42
Total Taxes	$	162.62
Total Due This Invoice	$	**$1,413.59**
Previous Balance Due	$	62,643.20
Total Amount Due	CAD $	**$64,056.79**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
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Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 30 November 2023
Invoice Number: 119645
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2023-10-05	DNK	[redacted]	0.10
2023-10-10	DNK	[redacted]	0.10
2023-10-16	DNK	[redacted]	0.10
Total			**0.30**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DNK	Associate	0.30	595.00	178.50
Total		**0.30**		**$178.50**

Disbursement Summary

Description	Amount
Court Filing	58.50
Online Searches LexisNexis	480.00
Online Searches Westlaw	468.98
eDiscovery Data Hosting	64.98
Total	**$1,072.46**

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-09-28	117843	0.00	5,351.66	0.00	0.00	0.00
2023-10-17	118263	57,291.54	0.00	0.00	0.00	0.00
		57,291.54	5,351.66	0.00	0.00	0.00
Total						**$62,643.20**

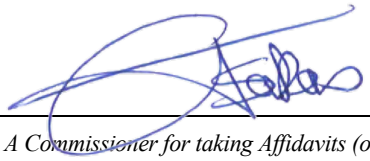
LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

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ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "HH"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

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F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	27 December 2023
Invoice Number:	121208
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 03 November 2023 through 27 November 2023

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	1,303.50
Taxable Disbursements	$	64.98
Total Fees and Disbursements	$	$1,368.48
ON HST On Fees	$	169.45
ON HST On Disbursements	$	8.45
Total Taxes	$	177.90
Total Due This Invoice	$	**$1,546.38**
Previous Balance Due	$	64,056.79
Total Amount Due	CAD $	**$65,603.17**

Please Remit to:

Mail To:
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Suite 2600
Toronto, ON M5H 3P5
Canada
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Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 27 December 2023
Invoice Number: 121208
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2023-11-03	DNK	[redacted]	0.20
2023-11-07	DNK	[redacted]	0.10
2023-11-13	DNK	[redacted]tone	0.70
2023-11-13	MJJ	[redacted]	0.50
2023-11-22	GMT	[redacted]	0.20
2023-11-22	DNK	[redacted]	0.10
2023-11-27	DNK	[redacted]	0.10
Total			**1.90**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DNK	Associate	1.20	595.00	714.00
GMT	Clerk	0.20	360.00	72.00
MJJ	Partner	0.50	1,035.00	517.50
Total		**1.90**		**$1,303.50**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-09-28	117843	0.00	5,351.66	0.00	0.00	0.00
2023-10-17	118263	0.00	57,291.54	0.00	0.00	0.00
2023-11-30	119645	1,413.59	0.00	0.00	0.00	0.00
		1,413.59	62,643.20	0.00	0.00	0.00
Total						**$64,056.79**

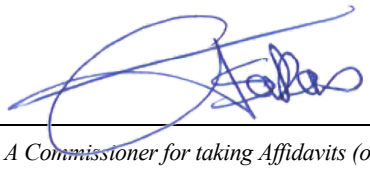
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LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "II"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
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F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	31 December 2023
Invoice Number:	122418
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 01 December 2023 through 11 December 2023

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	513.50
Taxable Disbursements	$	64.98
Total Fees and Disbursements	$	$578.48
ON HST On Fees	$	66.76
ON HST On Disbursements	$	8.44
Total Taxes	$	75.20
Total Due This Invoice	$	**$653.69**
Previous Balance Due	$	65,603.17
Total Amount Due	CAD $	**$66,256.86**

Please Remit to:

Mail To:
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130 Adelaide St. W.
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Toronto, ON M5H 3P5
Canada
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F: 416-865-9010
www.litigate.com

Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 31 December 2023
Invoice Number: 122418
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2023-12-01	DNK	[redacted]	0.10
2023-12-03	DNK		0.10
2023-12-04	GMT		0.10
2023-12-04	DNK		0.10
2023-12-05	GMT		0.40
2023-12-05	DNK		0.10
2023-12-11	DNK		0.10
2023-12-11	GMT		0.10
Total			**1.10**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DNK	Associate	0.50	595.00	297.50
GMT	Clerk	0.60	360.00	216.00
Total		**1.10**		**$513.50**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-09-28	117843	0.00	0.00	5,351.66	0.00	0.00
2023-10-17	118263	0.00	57,291.54	0.00	0.00	0.00
2023-11-30	119645	1,413.59	0.00	0.00	0.00	0.00
2023-12-27	121208	1,546.38	0.00	0.00	0.00	0.00

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Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date:	31 December 2023
Invoice Number:	122418
Matter Number:	52463

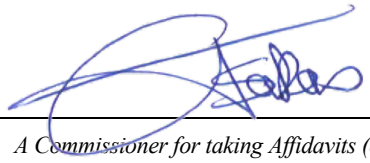
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
		2,959.97	57,291.54	5,351.66	0.00	0.00
Total						**$65,603.17**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "JJ"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

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Canada
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F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	28 February 2024
Invoice Number:	123240
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 12 January 2024 through 21 January 2024

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	448.00
Taxable Disbursements	$	64.98
Total Fees and Disbursements	$	$512.98
ON HST On Fees	$	58.24
ON HST On Disbursements	$	8.45
Total Taxes	$	66.69
Total Due This Invoice	$	**$579.67**
Previous Balance Due	$	66,256.86
Total Amount Due	CAD $	**$66,836.53**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
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F: 416-865-9010
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(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 28 February 2024
Invoice Number: 123240
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2024-01-12	DNK	[redacted]	0.60
2024-01-21	DNK	[redacted]	0.10
Total			**0.70**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DNK	Associate	0.70	640.00	448.00
Total		**0.70**		**$448.00**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

Outstanding Accounts

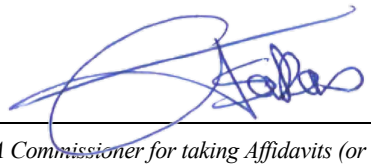
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-09-28	117843	0.00	0.00	0.00	0.00	5,351.66
2023-10-17	118263	0.00	0.00	0.00	57,291.54	0.00
2023-11-30	119645	0.00	1,413.59	0.00	0.00	0.00
2023-12-27	121208	0.00	1,546.38	0.00	0.00	0.00
2023-12-31	122418	653.69	0.00	0.00	0.00	0.00
		653.69	2,959.97	0.00	57,291.54	5,351.66
Total						**$66,256.86**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "KK"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

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F: 416-865-9010
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KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	26 March 2024
Invoice Number:	124115
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 26 February 2024 through 29 February 2024

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	5,617.50
Taxable Disbursements	$	64.98
Total Fees and Disbursements	$	$5,682.48
ON HST On Fees	$	730.27
ON HST On Disbursements	$	8.45
Total Taxes	$	738.72
Total Due This Invoice	$	**$6,421.20**
Previous Balance Due	$	66,836.53
Total Amount Due	CAD $	**$73,257.73**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
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Toronto, ON M5H 3P5
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Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 26 March 2024
Invoice Number: 124115
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2024-02-26	DNK	[redacted]	2.70
2024-02-28	DLH	[redacted]	2.10
2024-02-28	DNK	[redacted]	3.70
2024-02-28	MJJ	[redacted]	0.60
2024-02-29	DNK	[redacted]	0.10
2024-02-29	DLH	[redacted]	0.40
Total			**9.60**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DLH	Student	2.50	325.00	812.50
DNK	Associate	6.50	640.00	4,160.00
MJJ	Partner	0.60	1,075.00	645.00
Total		**9.60**		**$5,617.50**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-09-28	117843	0.00	0.00	0.00	0.00	5,351.66
2023-10-17	118263	0.00	0.00	0.00	0.00	57,291.54
2023-11-30	119645	0.00	0.00	1,413.59	0.00	0.00
2023-12-27	121208	0.00	1,546.38	0.00	0.00	0.00

486

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 26 March 2024
Invoice Number: 124115
Matter Number: 52463

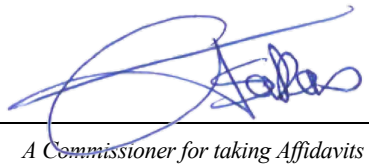
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-12-31	122418	0.00	653.69	0.00	0.00	0.00
2024-02-28	123240	579.67	0.00	0.00	0.00	0.00
		579.67	2,200.07	1,413.59	0.00	62,643.20
Total						**$66,836.53**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "LL"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	26 April 2024
Invoice Number:	125052
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 01 March 2024 through 28 March 2024

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	9,782.00
Taxable Disbursements	$	64.98
Total Fees and Disbursements	$	$9,846.98
ON HST On Fees	$	1,271.66
ON HST On Disbursements	$	8.45
Total Taxes	$	1,280.11
Total Due This Invoice	$	**$11,127.09**
Previous Balance Due	$	73,257.73
Total Amount Due	CAD $	**$84,384.82**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
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Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 26 April 2024
Invoice Number: 125052
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2024-03-01	DNK	[redacted]	0.30
2024-03-02	DNK		0.90
2024-03-03	DLH		0.70
2024-03-04	DNK		5.60
2024-03-05	DNK		0.70
2024-03-05	MJJ		0.30
2024-03-06	DNK		0.80
2024-03-06	MJJ		0.30
2024-03-07	DNK		0.10
2024-03-10	DNK		0.10
2024-03-13	DNK		0.20
2024-03-14	DNK		0.30
2024-03-15	DNK		0.10
2024-03-18	DNK		1.80
2024-03-18	GMT		0.20
2024-03-19	DNK		0.10
2024-03-20	DNK		0.70
2024-03-20	MJJ		0.30
2024-03-21	DNK		0.10
2024-03-22	DNK		1.00
2024-03-28	DNK		0.50
Total			**15.10**

490

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 26 April 2024
Invoice Number: 125052
Matter Number: 52463

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DLH	Student	0.70	325.00	227.50
DNK	Associate	13.30	640.00	8,512.00
GMT	Clerk	0.20	375.00	75.00
MJJ	Partner	0.90	1,075.00	967.50
Total		**15.10**		**$9,782.00**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

Outstanding Accounts

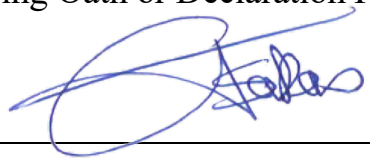
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-09-28	117843	0.00	0.00	0.00	0.00	5,351.66
2023-10-17	118263	0.00	0.00	0.00	0.00	57,291.54
2023-11-30	119645	0.00	0.00	0.00	1,413.59	0.00
2023-12-27	121208	0.00	0.00	0.00	1,546.38	0.00
2023-12-31	122418	0.00	0.00	653.69	0.00	0.00
2024-02-28	123240	579.67	0.00	0.00	0.00	0.00
2024-03-26	124115	6,421.20	0.00	0.00	0.00	0.00
		7,000.87	0.00	653.69	2,959.97	62,643.20
Total						**$73,257.73**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 3.7% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "MM"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

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KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	29 July 2024
Invoice Number:	128321
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 03 June 2024 through 17 June 2024

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	512.00
Taxable Disbursements	$	194.94
Total Fees and Disbursements	$	$706.94
ON HST On Fees	$	66.56
ON HST On Disbursements	$	25.34
Total Taxes	$	91.90
Total Due This Invoice	$	**$798.84**
Previous Balance Due	$	84,384.82
Total Amount Due	CAD $	**$85,183.66**

Please Remit to:

Mail To:
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130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
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F: 416-865-9010
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Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 29 July 2024
Invoice Number: 128321
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2024-06-03	DNK	[redacted]	0.20
2024-06-06	DNK	[redacted]	0.50
2024-06-17	DNK	[redacted]	0.10
Total			**0.80**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DNK	Associate	0.80	640.00	512.00
Total		**0.80**		**$512.00**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	194.94
Total	**$194.94**

Outstanding Accounts

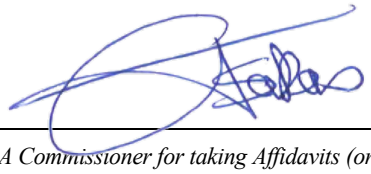
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-09-28	117843	0.00	0.00	0.00	0.00	5,351.66
2023-10-17	118263	0.00	0.00	0.00	0.00	57,291.54
2023-11-30	119645	0.00	0.00	0.00	0.00	1,413.59
2023-12-27	121208	0.00	0.00	0.00	0.00	1,546.38
2023-12-31	122418	0.00	0.00	0.00	0.00	653.69
2024-02-28	123240	0.00	0.00	0.00	0.00	579.67
2024-03-26	124115	0.00	0.00	0.00	6,421.20	0.00
2024-04-26	125052	0.00	0.00	11,127.09	0.00	0.00
		0.00	0.00	11,127.09	6,421.20	66,836.53
Total						**$84,384.82**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 6.95% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "NN"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

130 Adelaide St. W.
Suite 2600
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www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	28 August 2024
Invoice Number:	129051
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 10 July 2024 through 29 July 2024

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	128.00
Taxable Disbursements	$	64.98
Total Fees and Disbursements	$	$192.98
ON HST On Fees	$	16.64
ON HST On Disbursements	$	8.45
Total Taxes	$	25.09
Total Due This Invoice	$	**$218.07**
Previous Balance Due	$	85,183.66
Total Amount Due	CAD $	**$85,401.73**

Please Remit to:

Mail To:
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130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
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Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 28 August 2024
Invoice Number: 129051
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2024-07-10	DNK	[redacted]	0.10
2024-07-29	DNK	[redacted]	0.10
Total			**0.20**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DNK	Associate	0.20	640.00	128.00
Total		**0.20**		**$128.00**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-09-28	117843	0.00	0.00	0.00	0.00	5,351.66
2023-10-17	118263	0.00	0.00	0.00	0.00	57,291.54
2023-11-30	119645	0.00	0.00	0.00	0.00	1,413.59
2023-12-27	121208	0.00	0.00	0.00	0.00	1,546.38
2023-12-31	122418	0.00	0.00	0.00	0.00	653.69
2024-02-28	123240	0.00	0.00	0.00	0.00	579.67
2024-03-26	124115	0.00	0.00	0.00	0.00	6,421.20
2024-04-26	125052	0.00	0.00	0.00	11,127.09	0.00
2024-07-29	128321	798.84	0.00	0.00	0.00	0.00
		798.84	0.00	0.00	11,127.09	73,257.73
Total						**$85,183.66**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 6.95% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "OO"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

500

130 Adelaide St. W.
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F: 416-865-9010
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KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	27 September 2024
Invoice Number:	129928
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 07 August 2024 through 12 August 2024

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	535.00
Taxable Disbursements	$	64.98
Total Fees and Disbursements	$	$599.98
ON HST On Fees	$	69.55
ON HST On Disbursements	$	8.45
Total Taxes	$	78.00
Total Due This Invoice	$	**$677.98**
Previous Balance Due	$	85,401.73
Total Amount Due	CAD $	**$86,079.71**

Please Remit to:

Mail To:
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Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 27 September 2024
Invoice Number: 129928
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2024-08-07	DNK	[redacted]	0.20
2024-08-12	DNK	[redacted]	0.30
2024-08-12	MJJ	[redacted]	0.20
Total			**0.70**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DNK	Associate	0.50	640.00	320.00
MJJ	Partner	0.20	1,075.00	215.00
Total		**0.70**		**$535.00**

Disbursement Summary

Description	Amount
eDiscovery Data Hosting	64.98
Total	**$64.98**

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-09-28	117843	0.00	0.00	0.00	0.00	5,351.66
2023-10-17	118263	0.00	0.00	0.00	0.00	57,291.54
2023-11-30	119645	0.00	0.00	0.00	0.00	1,413.59
2023-12-27	121208	0.00	0.00	0.00	0.00	1,546.38
2023-12-31	122418	0.00	0.00	0.00	0.00	653.69
2024-02-28	123240	0.00	0.00	0.00	0.00	579.67
2024-03-26	124115	0.00	0.00	0.00	0.00	6,421.20
2024-04-26	125052	0.00	0.00	0.00	0.00	11,127.09
2024-07-29	128321	798.84	0.00	0.00	0.00	0.00
2024-08-28	129051	218.07	0.00	0.00	0.00	0.00
		1,016.91	0.00	0.00	0.00	84,384.82
Total						**$85,401.73**

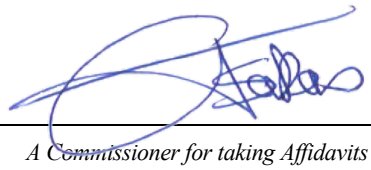
502

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 6.95% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "PP"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

Lenczner Slaght

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T: 416-865-9500
F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	23 October 2025
Invoice Number:	142723
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 11 September 2025 through 23 September 2025

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	556.00
ON HST On Fees	$	72.28
Total Due This Invoice	$	**$628.28**
Previous Balance Due	$	24,649.90
Total Amount Due	CAD $	**$25,278.18**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
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Toronto, ON M5H 3P5
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Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 23 October 2025
Invoice Number: 142723
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2025-09-11	DNK	[redacted]	0.30
2025-09-16	DNK	[redacted]	0.40
2025-09-23	DNK	[redacted]	0.10
Total			**0.80**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DNK	Associate	0.80	695.00	556.00
Total		**0.80**		**$556.00**

Outstanding Accounts

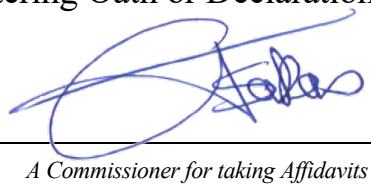
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-10-17	118263	0.00	0.00	0.00	0.00	1,213.39
2023-11-30	119645	0.00	0.00	0.00	0.00	1,413.59
2023-12-27	121208	0.00	0.00	0.00	0.00	1,546.38
2023-12-31	122418	0.00	0.00	0.00	0.00	653.69
2024-02-28	123240	0.00	0.00	0.00	0.00	579.67
2024-03-26	124115	0.00	0.00	0.00	0.00	6,421.20
2024-04-26	125052	0.00	0.00	0.00	0.00	11,127.09
2024-07-29	128321	0.00	0.00	0.00	0.00	798.84
2024-08-28	129051	0.00	0.00	0.00	0.00	218.07
2024-09-27	129928	0.00	0.00	0.00	0.00	677.98
		0.00	0.00	0.00	0.00	24,649.90
Total						**$24,649.90**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 5.95% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "QQ"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

507

Lenczner Slaght

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F: 416-865-9010
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	10 November 2025
Invoice Number:	143018
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 10 October 2025 through 10 October 2025

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	1,386.50
ON HST On Fees	$	180.25
Total Due This Invoice	$	**$1,566.75**
Previous Balance Due	$	25,278.18
Total Amount Due	CAD $	**$26,844.93**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
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F: 416-865-9010
www.litigate.com

Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 10 November 2025
Invoice Number: 143018
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2025-10-10	DNK	[redacted]	1.20
2025-10-10	MJJ	[redacted]	0.50
Total			**1.70**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DNK	Associate	1.20	695.00	834.00
MJJ	Partner	0.50	1,105.00	552.50
Total		**1.70**		**$1,386.50**

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-10-17	118263	0.00	0.00	0.00	0.00	1,213.39
2023-11-30	119645	0.00	0.00	0.00	0.00	1,413.59
2023-12-27	121208	0.00	0.00	0.00	0.00	1,546.38
2023-12-31	122418	0.00	0.00	0.00	0.00	653.69
2024-02-28	123240	0.00	0.00	0.00	0.00	579.67
2024-03-26	124115	0.00	0.00	0.00	0.00	6,421.20
2024-04-26	125052	0.00	0.00	0.00	0.00	11,127.09
2024-07-29	128321	0.00	0.00	0.00	0.00	798.84
2024-08-28	129051	0.00	0.00	0.00	0.00	218.07
2024-09-27	129928	0.00	0.00	0.00	0.00	677.98
2025-10-23	142723	628.28	0.00	0.00	0.00	0.00
		628.28	0.00	0.00	0.00	24,649.90
Total						**$25,278.18**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

509

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 5.95% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "RR"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

511

130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	24 December 2025
Invoice Number:	145420
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 28 November 2025 through 28 November 2025

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	208.50
ON HST On Fees	$	27.11
Total Due This Invoice	$	**$235.61**
Previous Balance Due	$	26,844.93
Total Amount Due	CAD $	**$27,080.54**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
www.litigate.com

Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 24 December 2025
Invoice Number: 145420
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2025-11-28	DNK	[redacted]	0.30
Total			**0.30**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DNK	Associate	0.30	695.00	208.50
Total		**0.30**		**$208.50**

Outstanding Accounts

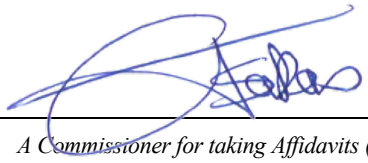
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-10-17	118263	0.00	0.00	0.00	0.00	1,213.39
2023-11-30	119645	0.00	0.00	0.00	0.00	1,413.59
2023-12-27	121208	0.00	0.00	0.00	0.00	1,546.38
2023-12-31	122418	0.00	0.00	0.00	0.00	653.69
2024-02-28	123240	0.00	0.00	0.00	0.00	579.67
2024-03-26	124115	0.00	0.00	0.00	0.00	6,421.20
2024-04-26	125052	0.00	0.00	0.00	0.00	11,127.09
2024-07-29	128321	0.00	0.00	0.00	0.00	798.84
2024-08-28	129051	0.00	0.00	0.00	0.00	218.07
2024-09-27	129928	0.00	0.00	0.00	0.00	677.98
2025-10-23	142723	0.00	628.28	0.00	0.00	0.00
2025-11-10	143018	1,566.75	0.00	0.00	0.00	0.00
		1,566.75	628.28	0.00	0.00	24,649.90
Total						**$26,844.93**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 5.95% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "SS"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

514

Lenczner Slaght

130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	23 February 2026
Invoice Number:	147875
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 30 January 2026 through 30 January 2026

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	392.50
ON HST On Fees	$	51.03
Total Due This Invoice	$	**$443.53**
Previous Balance Due	$	27,080.54
Total Amount Due	CAD $	**$27,524.07**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
www.litigate.com

Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 23 February 2026
Invoice Number: 147875
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2026-01-30	DNK	[redacted]	0.50
Total			**0.50**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DNK	Associate	0.50	785.00	392.50
Total		**0.50**		**$392.50**

Outstanding Accounts

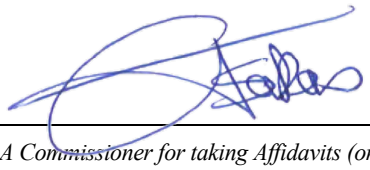
Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-10-17	118263	0.00	0.00	0.00	0.00	1,213.39
2023-11-30	119645	0.00	0.00	0.00	0.00	1,413.59
2023-12-27	121208	0.00	0.00	0.00	0.00	1,546.38
2023-12-31	122418	0.00	0.00	0.00	0.00	653.69
2024-02-28	123240	0.00	0.00	0.00	0.00	579.67
2024-03-26	124115	0.00	0.00	0.00	0.00	6,421.20
2024-04-26	125052	0.00	0.00	0.00	0.00	11,127.09
2024-07-29	128321	0.00	0.00	0.00	0.00	798.84
2024-08-28	129051	0.00	0.00	0.00	0.00	218.07
2024-09-27	129928	0.00	0.00	0.00	0.00	677.98
2025-10-23	142723	0.00	0.00	0.00	628.28	0.00
2025-11-10	143018	0.00	0.00	1,566.75	0.00	0.00
2025-12-24	145420	0.00	235.61	0.00	0.00	0.00
		0.00	235.61	1,566.75	628.28	24,649.90
Total						**$27,080.54**

LENCZNER SLAGHT LLP

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 4.45% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

This is **Exhibit "TT"** to the Affidavit of **Monique J. Jilesen** sworn by Monique J. Jilesen at the City of Toronto, in the Province of Ontario, before me at the City of Richmond Hill, Province of Ontario, on April 13, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking Affidavits (or as may be)

Grace Maria Tsakas, a Commissioner, etc.,
Province of Ontario for Lenczner Slaght LLP,
Barristers and Solicitors
Expires December 29, 2028

517

130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
www.litigate.com

KSV Advisory Inc. and KSV Kofman Inc.
220 Bay Street, 13th Floor
PO Box 20
Toronto, ON M5J 2W4
ATTENTION: Bobby Kofman

Invoice Date:	10 March 2026
Invoice Number:	148232
Matter Number:	52463
Registration Number	R133780817

For professional services rendered from 09 February 2026 through 12 February 2026

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Fees	$	2,747.50
ON HST On Fees	$	357.18
Total Due This Invoice	$	**$3,104.68**
Previous Balance Due	$	27,524.07
Total Amount Due	CAD $	**$30,628.75**

Please Remit to:

Mail To:
Lenczner Slaght LLP
130 Adelaide St. W.
Suite 2600
Toronto, ON M5H 3P5
Canada
T: 416-865-9500
www.litigate.com

Wire Instructions:
TD Canada Trust

Transit: 10252
Institution: 004
Swift Code: TDOMCATTTOR
Account #: 0693041
(Please send notification of payment to Receivables@litigate.com)

Client: KSV Advisory Inc. and KSV Kofman Inc.
Matter: Xela Enterprises Ltd.

Invoice Date: 10 March 2026
Invoice Number: 148232
Matter Number: 52463

Time Detail

Date	Initials	Description	Hours
2026-02-09	DNK	[redacted]	2.80
2026-02-10	DNK		0.20
2026-02-11	DNK		0.20
2026-02-12	DNK		0.30
Total			**3.50**

Timekeeper Summary

Initials	Title	Hours	Rate	Amount
DNK	Associate	3.50	785.00	2,747.50
Total		**3.50**		**$2,747.50**

Outstanding Accounts

Invoice Date	Invoice Number	0-30	31-60	61-90	91-120	Over 120
2023-10-17	118263	0.00	0.00	0.00	0.00	1,213.39
2023-11-30	119645	0.00	0.00	0.00	0.00	1,413.59
2023-12-27	121208	0.00	0.00	0.00	0.00	1,546.38
2023-12-31	122418	0.00	0.00	0.00	0.00	653.69
2024-02-28	123240	0.00	0.00	0.00	0.00	579.67
2024-03-26	124115	0.00	0.00	0.00	0.00	6,421.20
2024-04-26	125052	0.00	0.00	0.00	0.00	11,127.09
2024-07-29	128321	0.00	0.00	0.00	0.00	798.84
2024-08-28	129051	0.00	0.00	0.00	0.00	218.07
2024-09-27	129928	0.00	0.00	0.00	0.00	677.98
2025-10-23	142723	0.00	0.00	0.00	628.28	0.00
2025-11-10	143018	0.00	0.00	1,566.75	0.00	0.00
2025-12-24	145420	0.00	235.61	0.00	0.00	0.00
2026-02-23	147875	443.53	0.00	0.00	0.00	0.00
		443.53	235.61	1,566.75	628.28	24,649.90
Total						**$27,524.07**

LENCZNER SLAGHT LLP

519

Monique J. Jilesen
E & O. E.

ACCOUNTS DUE WHEN RENDERED. In accordance with the Section 33 of the *Solicitor's Act,* interest will be charged at the rate of 4.45% per annum on unpaid fees, charges, or disbursements, calculated from one month after this statement is delivered.

MARGARITA CASTILLO
Applicant

-and-

XELA ENTERPRISE LTD. et al.
Respondents

Court File No. CV-11-9062-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

AFFIDAVIT OF MONIQUE J. JILESEN

LENCZNER SLAGHT LLP
Barristers
130 Adelaide Street West, Suite 2600
Toronto ON M5H 3P5

Monique J. Jilesen (43092W)
mjilesen@litigate.com
Tel: (416) 865-2926
Derek Knoke (75555E)
dknoke@litigate.com
Tel: (416) 865-3018

AIRD & BERLIS LLP
Brookfield Place
181 Bay Street, Suite 1800 Toronto, ON M5J 2T9

Kyle Plunkett
Email: kplunkett@airdberlis.com
Sam Babe
Email: sbabe@airdberlis.com
Tel: (416) 863-1500
Fax: (416) 863-1515

Lawyers for the Receiver, KSV Restructuring Inc.

Appendix “S”

Court File No. CV-11-9062-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N :

MARGARITA CASTILLO

Applicant

- and -

XELA ENTERPRISES LTD., TROPIC INTERNATIONAL LIMITED, FRESH QUEST, INC., 696096 ALBERTA LTD., JUAN GUILLERMO GUTIERREZ and CARMEN S. GUTIERREZ, as Executor of the Estate of Juan Arturo Gutierrez

Respondents

FEE AFFIDAVIT OF KYLE PLUNKETT

(Sworn April 13, 2026)

I, **KYLE PLUNKETT**, of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY AS FOLLOWS:

1. I am a lawyer at Aird & Berlis LLP ("**A&B**") and, as such, I have knowledge of the matters to which I hereinafter depose. A&B has acted as independent counsel for KSV Restructuring Inc. ("**KSV**"), in its capacity as Court appointed Receiver.

2. A&B has prepared the following Statements of Account (collectively, the "**Statements of Account**") in connection with its mandate as counsel to KSV, copies of which are attached hereto and marked as **Exhibit "A"**:

(a) an account dated February 28, 2021 in the amount of $6,751.75 in respect of the period from January 16, 2021 to January 18, 2021 inclusive of HST and disbursements in connection with its fees and disbursements;

(b) an account dated June 13, 2022 in the amount of $4,992.34 in respect of the period from March 1, 2021 to May 30, 2022 inclusive of HST and disbursements in connection with its fees and disbursements;

(c) an account dated July 29, 2022 in the amount of $5,850.58 in respect of the period from June 11, 2022 to June 30, 2022 inclusive of HST and disbursements in connection with its fees and disbursements;

(d) an account dated August 26, 2022 in the amount of $1,251.48 in respect of the period from July 3, 2022 to July 8, 2022 inclusive of HST and disbursements in connection with its fees and disbursements;

3. Attached hereto and marked as **Exhibit "B"** to this Affidavit is a summary with a breakdown of timekeepers who have worked on this file for the periods referenced above. The average hourly rate of A&B is $626.99.

4. This Affidavit is made in support of a motion to, *inter alia,* approve the attached account of Aird & Berlis LLP and the fees and disbursements detailed therein and for no improper purpose.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario, this 13th day of April, 2026.



Commissioner for Taking Affidavits (or as may be)
Calvin Horsten (LSO No. 90418I)



KYLE PLUNKETT

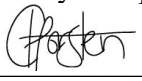
Attached is Exhibit “A”

Referred to in the

AFFIDAVIT OF KYLE PLUNKETT

Sworn before me

This 13th day of April, 2026



Commissioner for taking Affidavits, etc

525

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 **F** 416.863.1515
airdberlis.com

KSV Advisory Inc.
2308-150 King Street West
Box 42
Toronto, ON
M5H 1J9

Attention: Mr. Noah Goldstein

Invoice No.: 698465

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 41611/148591
Client No.: 41611
Matter No.: 148591

February 28, 2021

Re: Receivership of Xela Enterprises Ltd.

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended February 20, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SEB	16/01/21	$650.00	0.20	$130.00	[redacted]
KBP	17/01/21	$550.00	1.00	$550.00	[redacted]
SEB	18/01/21	$650.00	5.50	$3,575.00	[redacted]
SEB	09/02/21	$650.00	1.10	$715.00	[redacted]
SEB	10/02/21	$650.00	0.20	$130.00	[redacted]
SEB	17/02/21	$650.00	0.30	$195.00	[redacted]
SEB	20/02/21	$650.00	0.20	$130.00	[redacted]
KBP	18/01/21	$550.00	1.00	$550.00	[redacted]

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					[redacted]
TOTAL:			9.50	$5,975.00	

Name	Hours	Rate	Value
Sam E. Babe (SEB)	7.50	$650.00	$4,875.00
Kyle B. Plunkett (KBP)	2.00	$550.00	$1,100.00

OUR FEE	$5,975.00
HST at 13%	$776.75
AMOUNT NOW DUE	**$6,751.75**

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference. 43672687.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 **F** 416.863.1515
airdberlis.com

KSV Advisory Inc.
2308-150 King Street West
Box 42
Toronto, ON
M5H 1J9

Attention: Mr. Noah Goldstein

Invoice No.: 754087

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 41611/148591
Client No.: 41611
Matter No.: 148591

June 13, 2022

Re: Receivership of Xela Enterprises Ltd.

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended May 30, 2022

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SEB	01/03/21	$650.00	0.10	$65.00	[redacted]
SEB	29/03/21	$650.00	0.20	$130.00	[redacted]
SEB	28/04/22	$675.00	1.40	$945.00	[redacted]
KBP	28/04/22	$595.00	0.70	$416.50	[redacted]
KBP	29/04/22	$595.00	1.00	$595.00	[redacted]
KBP	02/05/22	$595.00	0.60	$357.00	[redacted]

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SEB	30/05/22	$675.00	2.30	$1,552.50	[redacted]
KBP	30/05/22	$595.00	0.60	$357.00	[redacted]
TOTAL:			6.90	$4,418.00	

Name	Hours	Rate	Value
Sam E. Babe (SEB)	4.00	$673.13	$2,692.50
Kyle B. Plunkett (KBP)	2.90	$595.00	$1,725.50

OUR FEE	$4,418.00
HST at 13%	$574.34
AMOUNT NOW DUE	**$4,992.34**

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

AIRD BERLIS

Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

KSV Advisory Inc.
2308-150 King Street West
Box 42
Toronto, ON
M5H 1J9 Canada

July 29, 2022

Attention: Mr. Noah Goldstein

Invoice No: 1301960

Re: Receivership of Xela Enterprises Ltd.

Client No: 041611
Matter No: 148591

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending June 30, 2022

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	11/06/22	595.00	1.00	595.00	[redacted]
KBP	12/06/22	595.00	0.50	297.50	[redacted]
KBP	13/06/22	595.00	0.80	476.00	[redacted]
KBP	20/06/22	595.00	1.00	595.00	[redacted]
SEB	20/06/22	675.00	0.70	472.50	[redacted]
KBP	23/06/22	595.00	2.50	1,487.50	[redacted]
SEB	23/06/22	675.00	0.20	135.00	[redacted]
SEB	25/06/22	675.00	0.30	202.50	[redacted]
KBP	27/06/22	595.00	0.40	238.00	[redacted]
SEB	27/06/22	675.00	0.20	135.00	[redacted]
KBP	30/06/22	595.00	0.80	476.00	[redacted]

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
SEB	30/06/22	675.00	0.10	67.50	[redacted]
TOTAL:			8.50	$5,177.50	

Name	Hours	Rate	Value
Babe, Sam E. (SEB)	1.50	$675.00	$1,012.50
Plunkett, Kyle B. (KBP)	7.00	$595.00	$4,165.00

OUR FEE	$5,177.50
HST @ 13%	673.08
AMOUNT DUE	**$5,850.58 CAD**

THIS IS OUR INVOICE HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:
TD Canada Trust
TD Centre
55 King Street West
Toronto, ON M5K 1A2

Beneficiary: Aird & Berlis LLP
Transit No.: 10202
Account: 5221521
Swift Code: TDOMCATTTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for electronic payments: accounting@airdberlis.com

Payment is due on receipt.
Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITOR ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 10.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

534

Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

KSV Advisory Inc.
2308-150 King Street West
Box 42
Toronto, ON
M5H 1J9 Canada

August 26, 2022

Attention: Mr. Noah Goldstein

Invoice No: 1305427

Re: Receivership of Xela Enterprises Ltd.

Client No: 041611
Matter No: 148591

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending July 31, 2022

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
SEB	03/07/22	675.00	0.10	67.50	[redacted]
KBP	04/07/22	595.00	0.50	297.50	[redacted]
SEB	04/07/22	675.00	0.90	607.50	[redacted]
SEB	08/07/22	675.00	0.20	135.00	[redacted]
TOTAL:			1.70	$1,107.50	

Name	Hours	Rate	Value
Babe, Sam E. (SEB)	1.20	$675.00	$810.00
Plunkett, Kyle B. (KBP)	0.50	$595.00	$297.50

OUR FEE	$1,107.50
HST @ 13%	143.98
AMOUNT DUE	**$1,251.48 CAD**

THIS IS OUR INVOICE HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Transit No.:	10202
TD Centre	Account:	5221521
55 King Street West	Swift Code:	TDOMCATTTOR
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GST / HST Registration # 12184 6539 RT0001

537

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August 26, 2022

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OUR FEE	$1,107.50
HST @ 13%	143.98
AMOUNT DUE	**$1,251.48 CAD**

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GST / HST Registration # 12184 6539 RT0001

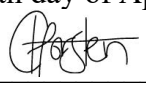
Attached is Exhibit “B”

Referred to in the

AFFIDAVIT OF KYLE PLUNKETT

Sworn before me

This 13th day of April, 2026



Commissioner for taking Affidavits, etc

Aird & Berlis LLP Fees in respect of services to KSV Restructuring Inc., in its capacity as Receiver

January 16, 2021 to July 8, 2022

Client: (041611) KSV Advisory Inc.				
RE: (148591) Receivership of Xela Enterprises Ltd.				
Working Member Summary				
LAWYERS	**CALL TO BAR**	**HOURLY RATE $**	**TOTAL TIME**	**VALUE $**
Babe, Sam E.	22 (called to the Bar in 2004)	$661.27	14.2	$9,390.00
Plunkett, Kyle B.	15 (called to the Bar in 2011)	$587.74	12.4	$7,288.00
Total Fees			**26.6**	**$16,678.0**

MARGARITA CASTILLO
Applicant

AND

XELA ENTERPRISES LTD. ET AL
Respondents

Court File No. CV-11-9062-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
PROCEEDING COMMENCED AT TORONTO

AFFIDAVIT OF FEES

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
Suite 1800, Box 754, 181 Bay Street
Toronto, Ontario M5J 2T9

Tel: 416.863.1500
Fax: 416.863.1515
Email: kplunkett@airdberlis.com

Kyle B. Plunkett – LSO No. 61044N
Email: kplunkett@airdberlis.com

Lawyers for KSV Restructuring Inc.

Court File No. CV-11-9062-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE	)	THURSDAY, THE 22ND
	)	
JUSTICE KIMMEL	)	DAY OF OCTOBER 2026

B E T W E E N:

(Court Seal)

MARGARITA CASTILLO

Applicants

and

XELA ENTERPRISES LTD., JUAN GUILLERMO GUTIERREZ, TROPIC INTERNATIONAL LIMITED, FRESH QUEST INC., 696096 ALBERTA LTD., and CARMEN S. GUTIERREZ, Executor of the Estate of Juan Arturo Gutierrez

Respondents

AND IN THE MATTER OF THE RECEIVERSHIP OF XELA ENTERPRISES LTD.

ORDER
(Discharge)

THIS MOTION by AlixPartners Restructuring, Inc. (formerly, KSV Restructuring Inc. and prior to that, KSV Kofman Inc.) ("**AlixPartners**") for its discharge as receiver and manager (the "**Receiver**"), without security, of all the assets, undertakings, and properties of Xela Enterprises Ltd. ("**Xela**"), was heard on this day via Zoom videoconference at the court house, 330 University Avenue, Toronto, Ontario, M5G 1R7.

ON READING the Motion Record of the Receiver dated September 21, 2026, the Seventh Report of the Receiver with appendices thereto, and on hearing the submissions of the lawyers for

the Receiver and the other parties listed on the counsel slip, no one else appearing for any other party although duly served,

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion, the Motion Record, and the Seventh Report of the Receiver dated October ●, 2026 ("**Seventh Report**"), are hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS** that capitalized terms used in this Order and not otherwise defined herein shall have the meanings ascribed to them in the Seventh Report.

COURT APPROVAL OF ACTIONS AND FEES

3. **THIS COURT ORDERS** that the Second Report of the Receiver dated February 18, 2020, the Supplement to the Second Report of the Receiver dated March 17, 2020, the Second Supplement to the Second Report of the Receiver dated March 23, 2020, the Third Report of the Receiver dated July 24, 2020, the Fourth Report of the Receiver dated January 18, 2021, the Supplement to the Fourth Report of the Receiver dated February 1, 2021, the Second Supplement to the Fourth Report of the Receiver dated February 8, 2021, the Third Supplement to the Fourth Report of the Receiver dated March 1, 2021, the Fifth Report of the Receiver dated February 28, 2022, the Supplement to the Fifth Report of the Receiver dated March 7, 2022, the Second Supplement to the Fifth Report of the Receiver dated April 4, 2022, the Sixth Report of the Receiver dated April 14, 2026 ("**Sixth Report**"), and the Seventh Report, and the activities of the Receiver set out in each of them, be and are hereby approved; provided however, that only the

Receiver, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

4. **THIS COURT ORDERS** that the fees and disbursements of the Receiver (which includes the fees of each its foreign legal counsel) and its legal counsel, Lenczner Slaght LLP and Aird & Berlis LLP, as set out in the Sixth Report and the Seventh Report, as well as their respective fee affidavits, be and are hereby approved.

TERMINATION, DISCHARGE, AND RECEIVER'S CHARGE

5. **THIS COURT ORDERS** that upon the filing by the Receiver of a certificate substantially in the form attached as Schedule "A" hereto (the "**Discharge Certificate**"), AlixPartners shall be discharged, provided however that, notwithstanding its discharge herein: (a) AlixPartners shall remain Receiver in respect of the performance of such incidental duties as may be required to complete the administration of the receivership proceedings, including, but not limited to, AlixPartners' administration of Xela's books and records (as described in paragraph 6 below), enforcement of the Receiver's Xela Charge (as described in paragraph 8 below), and enforcement of the Unpaid Costs Orders (also described in paragraph 9 below); and (b) AlixPartners shall continue to have the benefit of the provisions of all Orders made in these proceedings, including, without limitation, all approvals, protections and stay of proceedings in favour of AlixPartners in its capacity as Receiver.

6. **THIS COURT ORDERS** that AlixPartners and its affiliates, partners, directors, officers, employees, legal advisors, representatives, agents, and controlling persons are hereby relieved of any obligation to maintain or preserve Xela's books and records (including the "**Data**" as defined in the Sixth Report). For greater clarity, AlixPartners is authorized to retain, retain in part, or

destroy Xela's books and records, including the Data, in its sole discretion, without the need for further Court Order.

7. **THIS COURT ORDERS AND DECLARES** that, upon the Receiver filing the Discharge Certificate, AlixPartners and its affiliates, partners, directors, officers, employees, legal advisors, representatives, agents, and controlling persons are hereby released and discharged from any and all liability that they now have or may hereafter have by reason of, or in any way arising out of, the acts or omissions of AlixPartners while acting in its capacity as Receiver herein, save and except for any gross negligence or willful misconduct. Without limiting the generality of the foregoing, AlixPartners and its affiliates, partners, directors, officers, employees, legal advisors, representatives, agents, and controlling persons are hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceeding, save and except from any gross negligence or willful misconduct.

8. **THIS COURT ORDERS** that AlixPartners is hereby granted an indefinite charge over Xela's shares and assets (including those of Xela's direct and indirect subsidiaries, collectively with Xela, "Xela") in the amount of _____, plus post-judgment interest of 5% per year, for its fees, disbursements, and costs incurred in the administration of the receivership, ranking in priority to all other claims (the "**Receiver's Xela Charge**"). Pending satisfaction of the Receiver's Xela Charge, AlixPartners is hereby authorized to retain possession and control of Xela's shares and assets to secure payment of the amounts owed to AlixPartners.

9. **THIS COURT ORDERS** that the unpaid costs orders owed by Juan Guillermo Gutierrez to the Receiver, including:

(a) the costs award of Conway J. in the amount of $563,485 dated November 29, 2022, with post-judgment interest of 4% per year;

(b) the costs award of McEwen J. in the amount of $30,092.10 dated December 1, 2022, with post-judgment interest of 4% per year;

(c) the costs award of the Divisional Court in the amount of $5,000 dated February 24, 2023; and

(d) the costs award of the Court of Appeal for Ontario in the amount of $40,000 dated February 28, 2024 (collectively, the "**Unpaid Costs Orders**"),

are due and payable to AlixPartners. AlixPartners is hereby granted an indefinite charge over the assets, undertakings, and property of Juan Guillermo Gutierrez in the amount of the Unpaid Costs Orders plus applicable interest, ranking in priority to all other claims, pending satisfaction of the Receiver's Xela Charge. AlixPartners, notwithstanding its discharge, can seek to enforce the Unpaid Costs Orders against Mr. Gutierrez and when doing so shall continue to have the authority, protections, and benefits granted to it by the Order of McEwen J. dated July 5, 20219, which appointed AlixPartners as the Receiver.

GENERAL

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

11. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, and regulatory or administrative bodies, having jurisdiction in Canada or in any other foreign

jurisdiction, to give effect to this Order and to assist the Receiver and its respective agents in carrying out the terms of this Order. All courts, tribunals and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its respective agents in carrying out the terms of this Order.

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

_____

(Signature of judge, officer or registrar)

Schedule "A"
Receiver's Form of Discharge Certificate

Court File No. CV-11-9062-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

B E T W E E N:

MARGARITA CASTILLO

Applicants

and

XELA ENTERPRISES LTD., JUAN GUILLERMO GUTIERREZ, TROPIC INTERNATIONAL LIMITED, FRESH QUEST INC., 696096 ALBERTA LTD., and CARMEN S. GUTIERREZ, Executor of the Estate of Juan Arturo Gutierrez

Respondents

AND IN THE MATTER OF THE RECEIVERSHIP OF XELA ENTERPRISES LTD.

RECEIVER'S DISCHARGE CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice McEwen of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated July 5, 2019, AlixPartners Restructuring, Inc. ("**AlixPartners**"), formerly KSV Restructuring Inc. and prior to that, KSV Kofman Inc., was appointed as the receiver (the "**Receiver**") of all the assets, undertakings, and properties of Xela Enterprises Ltd. ("**Xela**").

B. Pursuant to an Order of the Court dated _____ [DATE], the Court ordered the discharge of the Receiver to become effective upon the filing with the court by the Receiver of a certificate confirming that the remaining receivership matters described in the Seventh Report of the Receiver dated October ●, 2026 (the "**Seventh Report**") have been completed to the satisfaction of the Receiver.

THE RECEIVER CERTIFIES the following:

1. The remaining receivership matters described in the Seventh Report have been completed to the satisfaction of the Receiver.

This Receiver's Certificate was delivered by the Receiver at _____[TIME] on _____ [DATE].

AlixPartners Restructuring, Inc., formerly KSV Restructuring Inc. and prior to that, KSV Kofman Inc., in its capacity as court-appointed receiver, without security, of all the assets, undertakings, and properties of Xela Enterprises Ltd., and not in its personal capacity

Per: _____
Name:
Title:

MARGARITA CASTILLO
Applicants

-and-

XELA ENTERPRISES LTD. et al.
Respondents

Court File No. CV-11-9062-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDING COMMENCED AT TORONTO

ORDER
(Discharge)

LENCZNER SLAGHT LLP
Barristers
130 Adelaide Street West, Suite 2600
Toronto, ON M5H 3P5

Monique J. Jilesen (43092W)
Tel: (416) 865-2926
Email: mjilesen@litigate.com

Derek Knoke (75555E)
Tel: (416) 865-3018
Email: dknoke@litigate.com

Lawyers for the Receiver, AlixPartners Restructuring, Inc., formerly KSV Restructuring Inc.

Email for parties served: Service List

MARGARITA CASTILLO
Applicant

-and-

XELA ENTERPRISE LTD. et al.
Respondents

Court File No. CV-11-9062-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

MOTION RECORD OF THE RECEIVER, ALIXPARTNERS RESTRUCTURING, INC.

Vol. 2 of 2

LENCZNER SLAGHT LLP
Barristers
130 Adelaide Street West, Suite 2600
Toronto ON M5H 3P5

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mjilesen@litigate.com
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Brookfield Place
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Kyle Plunkett
Email: kplunkett@airdberlis.com
Tel: (416) 863-1500

Lawyers for the Receiver, AlixPartners Restructuring, Inc.