Court File No. CV-22-00688966-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF THE FLOWR CORPORATION, THE FLOWR CANADA HOLDINGS ULC, TERRACE GLOBAL INC. AND 14588495 CANADA INC.

FIFTH REPORT OF THE MONITOR DATED FEBRUARY 21, 2023

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FIFTH REPORT OF THE MONITOR
DATED FEBRUARY 21, 2023

INTRODUCTION

1. On October 20, 2022, The Flowr Corporation ("**Flowr**"), The Flowr Canada Holdings ULC ("**Flowr Holdings**"), The Flowr Group (Okanagan) Inc. ("**Flowr Okanagan**") and Terrace Global Inc. (collectively, the "**Applicants**") brought an application before the Ontario Superior Court of Justice (Commercial List) (the "**Court**") under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") to, among other things, obtain a stay of proceedings to allow them an opportunity to restructure their business and affairs.

2. On October 20, 2022, the Court granted an Initial Order, as amended by the Amended and Restated Initial Order granted on October 28, 2022 (as amended, the "**Initial Order**") in these CCAA proceedings (the "**CCAA Proceedings**") that, among other things:

    a) appointed Ernst & Young Inc. as monitor of the Applicants (in such capacity, the "**Monitor**");

    b) ordered a stay of proceedings in favour of the Applicants through to January 13, 2023 (the "**Stay Period**");

c) granted certain Court-ordered charges, including a charge of $800,000 in favour of certain beneficiaries under a key employee retention plan (the "**KERP**"); and

d) approved an interim financing facility up to $2 million (the "**DIP Facility**") provided by 1000343100 Ontario Inc.

3. On October 28, 2022, the Court granted an order (the "**SISP Order**"), authorizing the Monitor to conduct a sale and investment solicitation process (the "**SISP**") in respect of the Applicants.

4. On November 3, 2022, the Court granted an order that, among other things, authorized Flowr Holdings, as vendor (the "**Vendor**"), and Flowr Okanagan to enter into a stalking horse purchase agreement dated October 31, 2022 (the "**Stalking Horse Purchase Agreement**") with 1000343100 Ontario Inc. (in such capacity, the "**Stalking Horse Bidder**").

5. The Monitor's third report (the "**Third Report**"), dated December 13, 2022, described in detail the conduct and results of the SISP, which concluded with an amended and restated Stalking Horse Purchase Agreement dated December 1, 2022 (the "**Sale Agreement**") between the Vendor, Flowr Okanagan and Avant Brands K1 Inc. (formerly, the Stalking Horse Bidder) (the "**Purchaser**"). The Sale Agreement contemplated a sale of all of the issued and outstanding common shares of Flowr Okanagan following the implementation of a Pre-Closing Reorganization (i.e., a reverse vesting structure as described in detail in Exhibit "A" to the Sale Agreement), achieving a transfer of substantially all of the Applicants' assets and operations to the Purchaser (the "**Transaction**"). A copy of Exhibit A to the Sale Agreement was attached hereto as **Appendix "A"**.

6. On December 16, 2022, the Court granted an order, which was subsequently amended and restated on January 30, 2023 (the "**Approval and Vesting Order**"). The Approval and Vesting Order, among other things:

a) approved the Sale Agreement, including certain steps with respect to the Pre-Closing Reorganization;

b) extended the Stay Period to February 26, 2023;

c) approved the addition of 14588495 Canada Inc. ("**ResidualCo**") as an Applicant upon closing of the Transaction;

d) approved the termination of the CCAA proceedings in respect of Flowr Okanagan upon closing of the Transaction; and

e) authorized an expansion of the Monitor's powers following the completion of the Transaction, as further described herein.

PURPOSE

7. The purpose of this fifth report of the Monitor (the "**Fifth Report**") is to provide information to the Court on:

    a) the closing of the Transaction ("**Closing**");

    b) post-Closing developments, including the activities of the Remaining Applicants (as defined below) and the Monitor during this period;

    c) the opinion of Monitor's counsel in respect of the validity of the Debenture Agreement (as defined herein);

    d) the Applicants' receipts and disbursements for the period from January 23, 2023 to February 12, 2023, as compared to the cash flow forecast appended as Appendix "K" to the Third Report (the "**December Cash Flow Forecast**");

    e) the updated cash flow forecast for the period from February 13, 2023 to July 31, 2023;

    f) the fees and disbursement of the Monitor for the period from October 7, 2022 to February 10, 2023;

    g) the fees and disbursements of the Monitor's legal counsel for the period from October 12, 2022 to February 10, 2023; and

h) the Monitor's recommendation with respect to the Remaining Applicants' motion for an order that, among other things:

    i. extends the Stay Period to July 31, 2023; and

    ii. approves the fees and activities of the Monitor and its counsel.

TERMS OF REFERENCE

8. In preparing this Fifth Report and making the comments herein, the Monitor has been provided with, and has relied upon, audited and unaudited financial information, books and records prepared by the Remaining Applicants, discussions with former management of the Remaining Applicants ("**Management**"), and information from other third-party sources (collectively, the "**Information**").

9. The Monitor has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitor has not audited or otherwise attempted to verify the accuracy or completeness of such information in a manner that would wholly or partially comply with Canadian Auditing Standards ("**CAS**") pursuant to the Chartered Professional Accountants Canada Handbook and, accordingly, the Monitor expresses no opinion or other form of assurance contemplated under CAS in respect of the Information. Some of the information referred to in this Fifth Report consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in the Chartered Professional Accountants Canada Handbook, has not been performed.

10. Future oriented financial information referred to in this Fifth Report was prepared based on Management's estimates and assumptions. Readers are cautioned that since projections are based upon assumptions about future events and conditions that are not ascertainable, the actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.

11. Unless otherwise indicated, the Monitor's understanding of factual matters expressed in the Fifth Report concerning the Remaining Applicants and their business is based on the Information, and not independent factual determinations made by the Monitor.

12. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian dollars.

13. Further information regarding the CCAA Proceedings, including all of the Monitor's reports to the Court previously filed, is available on the Monitor's website at https://ey.com/ca/flowr (the "**Monitor's Website**").

14. Capitalized terms not otherwise defined herein have the meanings attributed to them in the Initial Order or Sale Agreement, as applicable.

BACKGROUND INFORMATION WITH RESPECT TO THE APPLICANTS

15. Detailed background information in respect of the Applicants was provided in the Monitor's previous reports to the Court, which are available on the Monitor's Website.

16. Flowr, a holding company, was a public entity listed on the TSX Venture Exchange under the ticker symbol "FLWR". On February 16, 2023, on account of the Remaining Applicants having no operating business and having sold substantially all of its assets, as well as the resignation of its management and board of directors, the Monitor requested that the common shares of Flowr be delisted from the TSX Venture Exchange.

17. The Applicants' operations were conducted substantially through Flowr's indirect subsidiary, Flowr Okanagan, which was the main operating entity that holds the necessary licenses and certifications to operate and leases a cannabis cultivation facility in Kelowna, British Columbia.

18. There were four original Applicants in these CCAA Proceedings. In addition to Flowr and Flowr Okanagan, the other two Applicants are Flowr Holdings and Terrace Global Inc, as summarized below.

a) Flowr Holdings is a holding company and is a majority-owned subsidiary (76.6%) of Flowr that was incorporated under the laws of British Columbia. Core Flow Canada Holdings Inc. owns the remaining 24.4% of Flowr Holdings; and

b) Terrace Global Inc. is a wholly-owned subsidiary of Flowr that was incorporated under the laws of the Province of Ontario. Terrace Global Inc. is a shell corporation with minimal assets or liabilities.

19. Pursuant to the Approval and Vesting Order, ResidualCo was added as an Applicant in the CCAA Proceedings effective on Closing, and Flowr Okanagan ceased to be an Applicant upon the Closing. Accordingly, the remaining Applicants are: Flowr, Flowr Holdings, Terrace Global Inc. and ResidualCo (collectively the "**Remaining Applicants**").

COMPLETION OF THE TRANSACTION

20. On February 2, 2023, Health Canada completed its assessment of the proposed change of control in connection with the Transaction. The agency indicated that they had no objections to the proposed change and provided guidance on administrative steps.

21. The Transaction was closed successfully on February 2, 2023, in accordance with the terms of the Sale Agreement, after the Applicants finished the Pre-Closing Reorganization steps.

22. The purchase price of the Transaction (the "**Purchase Price**") was the sum of $5,115,000 plus the amount of the Closing DIP Loan and the Assumed Liabilities (both as defined in the Sale Agreement) in accordance with the Sale Agreement. The Purchase Price was satisfied as follows:

Category	Amount		Notes
Credit bid	$	2,198,486	Indebtedness under the DIP Facility, including accrued interest and fees
Cash equivalent value of Avant Shares		1,100,000	As described further below
KERP amounts payable in Avant Shares		165,000	Additional Avant shares to fund certain KERP payments at participants' election
Balance of purchase price in cash		1,651,514	
	$	5,115,000	Before Closing DIP Loan and Assumed Liabilities
Plus		Closing DIP Loan	
Plus		Assumed Liabilities	
Equal to		Purchase Price	

a) the DIP Facility was repaid in full by a portion of the Purchase Price allocated to the credit bid upon the Closing;

b) the Sale Agreement provided for the payment of a portion of the Purchase Price in the cash equivalent amount of $1.1 million in the form of free trading common shares of Avant Brands Inc. under the ticker symbol of AVNT.TO ("**Avant Shares**"). As a result, the Applicants received 6,337,117 Avant Shares that were calculated at a 15% discount to the volume weighted average price per Avant Share on the Toronto Stock Exchange for the 10 consecutive trading days preceding the Closing. The Avant Shares are currently held by Flowr Holdings;

c) in addition, certain KERP participants elected to receive their payments in the form of Avant Shares, resulting in the direct issuance of Avant Shares with a cash equivalent value of $165,000 to these individuals;

d) in accordance with the Sale Agreement, the Purchaser transferred the remaining balance of the Purchase Price in cash, which was $1,651,514, to the Monitor's trust account; and

e) the Sale Agreement provides that the amount borrowed from a further DIP facility (the "**Closing DIP Loan**") provided by the Purchaser will also form part of the Purchase Price. In the lead-up to the Closing, the Applicants drew a total of $500,000 from the Closing DIP Loan to fund operations prior to the Closing and to fund post-Closing wind-down activities. [1]

23. In addition, the Monitor holds in trust $710,000 received from the Purchaser, according to an arrangement between the Vendor and the Purchaser, pending the resolution of certain tax matters.

[1] Flowr has agreed to utilize anticipated tax refunds to repay the Closing DIP Loan to the extent such HST refunds are not required to fund the completion of the wind down activities of the Remaining Applicants and the Monitor.

POST-CLOSING ACTIVITIES

24. The Remaining Applicants no longer have any operations and retain one employee following the Transaction. The majority of the employees were transferred to the Purchaser as part of the Transaction, while a small number were terminated prior to the Closing. The Monitor understands that there are no unpaid wages, salaries or vacation pay owed to the terminated employees.

25. The Applicants' officers and directors resigned immediately prior to the Closing. With only one employee left after the Closing, the Remaining Applicants will rely on the assistance and supervision of the Monitor, services of consultants and legal counsel, as well as the Purchaser's cooperation. Darren Karasiuk, the ex-CEO of Flowr, has agreed to assist with the wind-down process as a consultant.

26. Pursuant to the Approval and Vesting Order, following the Transaction, the Monitor is authorized to, among other things, take all steps it deems necessary and advisable on behalf of, and in the name of the Remaining Applicants, to wind down the Remaining Applicants and achieve the completion of the CCAA Proceedings.

27. On or around February 13, 2023, the Remaining Applicants, with the assistance of its payroll services provider and the Monitor, processed payments to the KERP participants who elected to receive their KERP entitlements in cash.

28. As outlined above, on account of the Company having no operating business and having sold substantially all of its assets, as well as the resignation of its management and board of directors, the CCAA Monitor requested that the common shares of the Company be delisted from the TSX Venture Exchange. With the assistance of legal counsel, the steps with respect to the delisting of Flowr continue to be completed.

29. Further, the Remaining Applicants, with the assistance of the Monitor, continue to:

a) review certain liabilities that are payable under the Initial Order and may not have been assumed by the Purchaser;

b) coordinate with the Purchaser to address various accounting, tax and administrative matters;

c) respond to Canada Revenue Agency audit requests; and

d) create workplans to complete wind-down activities.

30. The Remaining Applicants, with the assistance of the Monitor, are working on a plan for distributing available proceeds in the estate. The distribution will be subject to paying any amounts payable pursuant to the Initial Order and covering the cost of completing necessary wind-down activities.

31. As at June 30, 2022 the Remaining Applicants owed approximately $4.966 million in principal amount under a Subordinated Convertible Debenture Agreement dated April 27, 2020 (the "**Debenture Agreement**") between Flowr and Computershare Trust Company of Canada, as indenture trustee (the "**Indenture Trustee**"), as described further herein. The Remaining Applicants are in the process of reaching out to the Indenture Trustee to discuss the upcoming distribution to creditors. The Remaining Applicants intend to seek Court approval of the distribution plan shortly, including how to deal with the Avant Shares being held by Flowr Holdings.

SECURITY OPINIONS

32. On April 27, 2020, Flowr and the Indenture Trustee entered into the Debenture Agreement, which provided for the issuance of secured debentures (the "**Secured Debentures**"). As described in the Affidavit of Darren Kariasiuk sworn October 20, 2022 (the "**Initial Karasiuk Affidavit**"), 26 Secured Debentures (the "**Debenture Certificates**") remain outstanding with a combined principal amount owing of $4.966 million. These Debenture Certificates are held by 26 separate debenture holders (collectively, the "**Debenture Holders**") whose holdings range from $3,000 to $1,500,000.

33. On April 27, 2020, Flowr Okanagan and Flowr Holdings provided the Indenture Trustee with an irrevocable and unconditional guarantee of all of Flowr's obligations under the Secured Debentures. Also, on this day, Flowr, Flowr Okanagan and Flowr Holdings (collectively, the "**Debenture Debtors**"), executed a security agreement in favour of the Indenture Trustee, as security for their indebtedness to the Indenture Trustee, on behalf of the Debenture Holders. The security against the Debenture Debtors was registered in Ontario pursuant to the *Personal Property Security Act*, R.S.O. 1990, C. P.10 (the ***"PPSA***"), and appears to have been registered in British Columbia within the British Columbia Personal Property Registry (the "**BC Registry**").

34. The Monitor has obtained an opinion (the "**TGF Security Opinion**") on the validity and enforceability of the Indenture Trustee's security, on behalf of the Debenture Holders, as against the Debenture Debtors from its counsel, Thornton Grout Finnigan LLP. The Monitor has also obtained an opinion (the "**MLT Security Opinion**" together with the TGF Security Opinion, the "**Security Opinions**") on the validity and enforceability of the Indenture Trustee's security, on behalf of the Debenture Holders, as against the Debenture Debtors from its British Columbia Counsel, MLT Atkins LLP with respect to the registrations within the BC Registry.

35. Subject to the customary assumptions, qualifications, limitations and comments set out in the Security Opinions, taken together, the Security Opinions provide opinions that the security granted by the Debenture Debtors to the Indenture Trustee is valid and enforceable over all present and after-acquired personal property of the Debenture Debtors in both jurisdictions.

THE REMAINING APPLICANTS' RECEIPTS AND DISBURSEMENTS

36. A summary of the Remaining Applicants' actual receipts and disbursements during the period from January 23, 2023 to February 12, 2023 (the "**Reporting Period**") as compared to the December Cash Flow Forecast (the "**Variance Analysis**") is attached hereto as **Appendix "B"**.

37. The Variance Analysis takes into account the operating results of the Applicants through to Closing, the impact of the Transaction and post-Closing transactions attributable to the Remaining Applicants.

38. As of February 12, 2023, the Remaining Applicants had approximately $1.632 million available funds, which consist of approximately $528,000 of cash on hand and $1.104 million held by the Monitor in trust. The Monitor also holds $710,000 in trust, and Flowr Holdings holds 6,337,117 Avant Shares as described earlier.

THE REMAINING APPLICANTS' CASHFLOW FORECAST

39. The Remaining Applicants, with the assistance of the Monitor, have further updated the cash flow forecast (the "**Updated Cash Flow Forecast**") for the period from February 13, 2023 to July 31, 2023 (the "**Forecast Period**"). A copy of the Updated Cash Flow Forecast is attached hereto as **Appendix "C"**.

40. The Updated Cash Flow Forecast projects that the Remaining Applicants' funds are sufficient to fund wind-down activities during the proposed extension of the Stay Period.

STAY EXTENSION

41. The Stay Period is currently set to expire on February 26, 2023. The proposed order extends the Stay Period to and including July 31, 2023.

42. The Monitor is of the view that the extension of the Stay Period is appropriate for the following reasons:

a) it allows the Remaining Applicants to address post-Closing matters and wind-down activities;

b) the Remaining Applicants need time to determine the amount of proceeds available for distribution and to formulate a plan for distribution, subject to Court approval;

c) the Remaining Applicants have acted and continue to act in good faith and with due diligence in the CCAA Proceedings; and

d) based on the Updated Cash Flow Forecast, the Monitor believes that the Remaining Applicants will have sufficient liquidity to fund wind-down activities through the proposed extension of the Stay Period to July 31, 2023.

43. For the foregoing reasons, the Monitor supports the Remaining Applicants' request to extend the Stay Period to July 31, 2023.

APPROVAL OF FEES AND DISBURSEMENTS OF THE MONITOR AND ITS COUNSEL

44. Pursuant to the Initial Order, the Monitor and its counsel shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, and shall pass their accounts from time to time before the Court.

45. Attached hereto as **Appendix "D"** is the Affidavit of Alexander Morrison of Ernst & Young Inc. sworn February 21, 2023 (the "**Morrison Affidavit**"), attesting to the fees and disbursements of the Monitor for the period October 7, 2022 to February 10, 2023 in the aggregate amount of $684,882.22 inclusive of HST.

46. Attached hereto as **Appendix "E"** is the Affidavit of Rebecca L. Kennedy of the Monitor's counsel, Thornton Grout Finnigan LLP, sworn February 17, 2023 (the "**Kennedy Affidavit**") attesting to the fees and disbursements of Monitor's counsel for the period October 12, 2022 to February 10, 2023 in the aggregate amount of $291,578.94, inclusive of HST.

47. It is the Monitor's view that the fees and disbursements incurred by the Monitor and its counsel, as described in the Morrison Affidavit and the Kennedy Affidavit respectively are reasonable and appropriate in the circumstances.

CONCLUSIONS AND RECOMMENDATIONS

48. For the reasons stated herein, the Monitor supports the relief sought by the Remaining Applicants and recommends that the Court grant the proposed order and the relief sought therein.

All of which is respectfully submitted this 21st day of February 2023.

ERNST & YOUNG INC., in its capacity as Monitor of the Remaining Applicants, and not in its corporate or personal capacity.

per:

Alex Morrison, CPA, CA
Senior Vice-President

Karen Fung, CPA, CA
Senior Vice-President

Allen Yao, CPA, CA
Vice-President

Appendix “A”
Exhibit “A” to the Sale Agreement

EXHIBIT "A"
PRE-CLOSING REORGANIZATION

The following steps will occur at least 3 days prior to the Closing Date:

1. ResidualCo shall be incorporated by the Vendor with nominal consideration for common shares and shall be added to the CCAA Proceeding as an Applicant, but shall take no other steps or actions in respect thereof.

2. A subsidiary ("**Subco**") shall be incorporated by the Company with nominal consideration for common shares.

The following steps will occur in the order indicated on the day immediately prior to the Closing Date:

3. The liability owed by the Company to The Flowr Corporation in the amount of $5,900,000 shall be set-off against the liability owed by The Flowr Corporation to the Company in the amount of $4,035,827 such that after such set-off the Company will be indebted to The Flowr Corporation in the amount of $1,864,173.

4. The Vendor will transfer the intercompany receivable owed by the Company to the Vendor in the amount of $87,018,000 to Subco in consideration of a non-interest bearing promissory note in the amount of $1 (being the fair market value of the transferred receivable). The Company will make an election under subsection 80.01(4) of the *Income Tax Act* to deem the note settled for the cost amount as determined under subsection 80.01(4) and subsection 53(1)(f.1).

5. Subco will be wound up into the Company and dissolved.

The following steps will occur in the order indicated on the Closing Date pursuant to the Vesting Order and agreements to be entered between the Vendor, the Company, and ResidualCo, as applicable:

6. The Vendor will transfer the Transferred Assets to the Company in consideration for 100 common shares of the Company. The Vendor and the Company agree that, at the request of the Vendor, an election pursuant to subsection 85(1) of the *Income Tax Act* (Canada) shall be made in respect of such transfer, the elected amount under that subsection to be determined in the Vendor's absolute discretion.

7. The Excluded Assets shall be transferred to, and vested in, ResidualCo pursuant to the Approval and Vesting Order in exchange for the Excluded Asset Promissory Note.

8. The Excluded Liabilities shall be transferred to, and vested in, ResidualCo pursuant to the Approval and Vesting Order in exchange for the Excluded Liability Promissory Note.

Appendix "B"
Variance Analysis

The Flowr Corporation and Certain Affiliated CCAA Filing Entities (collectively the "Remaining Applicants")
Cash Flow Variance Analysis for the Period January 23, 2023 to Feburary 12, 2023
$CDN in Thousands

	Actual	Forecast[1]	Variance	Notes
Receipts				
Sales collections	$ 114	$ 600	$ (486)	1
Other receipts	348	-	348	2
Transfers from Monitor's trust account	547	-	547	3
Total Receipts	**1,009**	**600**	**409**	
Disbursements				
Payroll and Benefits	(838)	(339)	(499)	4
Operating Expenses	(313)	(341)	28	
Other SG&A and taxes	(454)	(175)	(279)	5
Restructuring Costs	(700)	(410)	(290)	6
Total Disbursements	**(2,305)**	**(1,265)**	**(1,041)**	
Net cash receipts/(disbursements)	**$ (1,296)**	**$ (665)**	**$ (631)**	
Cash Balance				
Beginning Balance	$ 1,324	$ 692	632	
Net cash receipts/(disbursements)	(1,296)	(665)	(631)	
Closing DIP draws/(repayment)	500	500	-	
Ending Cash Balance	**$ 528**	**$ 527**	**$ 1**	
Monitor Trust Account - Sale Proceeds				
Opening Balance	$ -	$ -	$ -	
Sale transaction proceeds	1,652	-	1,652	3
Transfers to Applicants	(547)	-	(547)	3
Closing Balance	**$ 1,104**	**$ -**	**$ 1,104**	
DIP Facility				
Opening Balance	$ 2,000	$ 2,000	$ -	
DIP draws/(repayment)	(2,000)	-	(2,000)	7
Closing Balance	**$ -**	**$ 2,000**	**$ (2,000)**	
Closing DIP Facility				
Opening Balance	$ -	$ -	$ -	
Closing DIP draws/(repayment)	500	500	-	8
Closing Balance	**$ 500**	**$ 500**	**$ -**	
Monitor Trust Account - Excise Escrow				
Opening Balance	$ -	$ -	$ -	
Receipt of Funds	710	-	710	9
Closing Balance	**$ 710**	**$ -**	**$ 710**	

Note 1: The analysis provides comparison to the Cash Flow Forecast appended to the Third Report of the Monitor dated December 13, 2022.

In the Matter of the CCAA of The Flowr Corporation, The Flowr Canada Holdings ULC, Terrace Global Inc., and 14588495 Canada Inc. (collectively, the "Remaining Applicants")

Cash flow variance analysis for the period January 23 to February 12, 2023

Disclaimer:

This variance analysis sets out the significant variances between the Applicants' actual receipts and disbursements compared to the cash flow forecast appended to the Third Report of the Monitor dated December 13, 2022.

The Applicants closed a sale transaction in respect of substantially all of their operations and assets on February 2, 2023 (the "**Sale Transaction**"). After February 2, 2023, Flowr Okanagan ceased to be an Applicant and as such the actual cash flow figures do not include the operating results of Flowr Okanagan after February 2, 2023. The cash flow forecast appended to the Third Report of the Monitor did not take into account the closing of the Sale Transaction due to uncertainty in timing.

1. **Sales Collections**
   This represents the Applicants' collection of accounts receivable through February 2, 2023. During the Reporting Period, collections were lower than anticipated by approximately $186,000 as a result of lower than projected sales volumes in combination with certain timing differences. Approximately $300,000 was forecast to be collected by Flowr Okanagan from Feb 3 – 12, 2023. Given the Sale Transaction closed on February 2, 2023, no further collections were made to the Remaining Applicants' accounts.

2. **Other Receipts**
   This variance represents the reversal of a prior period timing difference related to the receipt of sublease payments and certain property insurance refunds.

3. **Monitor Trust Account – Sale Proceeds**
   The Sale Transaction closed on February 2, 2023, in accordance with the terms of the Sale Agreement, after the Applicants finished the Pre-Closing Reorganization steps. The purchase price was the sum of $5,115,000 plus the amounts of the Closing DIP Loan and Assumed Liabilities. The cash component of the purchase price of $1,651,514 was remitted to the Monitor's trust account. During the Reporting Period, the Monitor transferred $547,450 to the Remaining Applicants to fund the KERP payments through its payroll service provider.

4. **Payroll and Benefits**
   The actual amount includes regular payroll and benefit costs through February 2nd and cash payments of $547,450 to KERP participants. The Remaining Applicants have one remaining employee following the Sale Transaction. The cash flow forecast appended to the Third Report of

the Monitor did not reflect the KERP payments due to uncertainty in timing. Approximately $170,000 was anticipated payroll for Flowr Okanagan between Feb 3 – 12, 2023. Given the Sale Transaction closed on February 2, 2023, no further Flowr Okanagan payroll disbursements were made from the Remaining Applicants' accounts.

5. **Other SG&A and Taxes**
   The variance represents a partial reversal of a prior period timing difference related to the payment of certain HST and Excise duty remittances.

6. **Restructuring Costs**
   The variance represents a partial reversal of a prior period timing difference related to the timing of professional fee payments.

7. **DIP Facility Repayment**
   The DIP Facility was repaid in full by a portion of the purchase price upon the Closing of the Sale Transaction.

8. **Closing DIP Facility Draw**
   In the lead-up to the Closing, the Applicants drew from the Closing DIP Loan to fund operations prior to the Closing and post-Closing wind-down activities.

9. **Monitor Trust Account – Excise Escrow**
   The Monitor is holding $710,000 related to excise tax in a separate Monitor trust account pursuant to an arrangement between the Applicants and the purchaser pending the resolution of excise tax matters.

Appendix "C"
Updated Cash Flow Forecast

The Flowr Corporation and Certain Affiliated CCAA Filing Entities (collectively, the "Remaining Applicants")
Cash Flow Forecast for the Period Feb 13, 2022 to July 31, 2023
$CDN in Thousands

	Week	1	2	3	4	5	6	7	Month	Month	Month	Month	
	Ending	**19-Feb-2023**	**26-Feb-2023**	**5-Mar-2023**	**12-Mar-2023**	**19-Mar-2023**	**26-Mar-2023**	**2-Apr-2023**	**April**	**May**	**June**	**July**	**Total**
	Notes												
Receipts													
Sales collections	3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other receipts	4	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Monitor's trust account	2	-	-	-	-	-	150	-	-	150	-	-	300
Total Receipts		**-**	**-**	**-**	**-**	**-**	**150**	**-**	**-**	**150**	**-**	**-**	**300**
Disbursements													
Payroll & benefits	5	-	(6)	-	(6)	-	(6)	-	(12)	(12)	(12)	(12)	(66)
Vendor payments	6	-	(130)	-	-	-	-	-	-	-	-	-	(130)
Other SG&A	7	-	(17)	-	(52)	-	(34)	-	(20)	(20)	(10)	(10)	(163)
Restructuring Costs	8	(11)	(92)	-	(92)	-	(92)	-	(54)	(54)	(25)	(20)	(439)
Total Disbursements		**(11)**	**(245)**	**-**	**(150)**	**-**	**(132)**	**-**	**(86)**	**(86)**	**(47)**	**(42)**	**(798)**
Net cash receipts/(disbursements)		**$ (11)**	**$ (245)**	**$ -**	**$ (150)**	**$ -**	**$ 18**	**$ -**	**$ (86)**	**$ 64**	**$ (47)**	**$ (42)**	**$ (498)**
Cash Balance													
Beginning Balance	1	$ 528	$ 517	$ 272	$ 272	$ 123	$ 123	$ 141	$ 141	$ 55	$ 119	$ 72	$ 528
Net cash receipts/(disbursements)		(11)	(245)	-	(150)	-	18	-	(86)	64	(47)	(42)	(498)
Ending Cash Balance		**$ 517**	**$ 272**	**$ 272**	**$ 123**	**$ 123**	**$ 141**	**$ 141**	**$ 55**	**$ 119**	**$ 72**	**$ 30**	**$ 30**
Monitor Trust Account													
Opening Balance		$ 1,104	$ 1,104	$ 1,104	$ 1,104	$ 1,104	$ 1,104	$ 954	$ 954	$ 954	$ 804	$ 804	$ 1,104
Transfers to Applicants	2	-	-	-	-	-	(150)	-	-	(150)	-	-	(300)
Closing Balance		**$ 1,104**	**$ 1,104**	**$ 1,104**	**$ 1,104**	**$ 1,104**	**$ 954**	**$ 954**	**$ 954**	**$ 804**	**$ 804**	**$ 804**	**$ 804**

In the Matter of the CCAA of The Flowr Corporation, The Flowr Canada Holdings ULC, Terrace Global Inc., and 14588495 Canada Inc. (collectively, the "Remaining Applicants")

Notes to the Unaudited Cash Flow Forecast of the Remaining Applicants

Disclaimer:

In preparing this cash flow forecast (the "**Cash Flow Forecast**"), the Remaining Applicants with the assistance of their financial advisor and Ernst & Young Inc., in its capacity as the monitor of the Remaining Applicants (the "**Monitor**") have relied upon unaudited financial information and the Remaining Applicants have not attempted to further verify the accuracy or completeness of such information. The Cash Flow Forecast includes estimates concerning the operations of the Remaining Applicants and additional assumptions discussed below with respect to the requirements and impact of a *Companies' Creditors Arrangement Act* ("**CCAA**") filing (the "**Probable and Hypothetical Assumptions**" or the "**Assumptions**"). Since the Cash Flow Forecast is based on Assumptions about future events and conditions that are not ascertainable, the actual results achieved during the Cash Flow Forecast period will vary from the Cash Flow Forecast, even if the Assumptions materialize, and such variation may be material. There is no representation, warranty or other assurance that any of the estimates, forecasts or projections will be realized.

The Monitor has reviewed the Cash Flow Forecast to the standard required of a Court appointed Monitor pursuant to section 23(1)(b) of the CCAA, which requires a Monitor to review the debtor's cash flow statements as to its reasonableness and to file a report with the Court on the Monitor's findings.

Pursuant to this standard, the Monitor's review of the Cash Flow Forecast consisted of inquiries, analytical procedures and discussions related to information supplied to it by certain key members of the Remaining Applicants and other employees of the Remaining Applicants. Since the Probable and Hypothetical Assumptions need not be supported, the Monitor's procedures with respect to them were limited to evaluating whether they were consistent with the purpose of the Cash Flow Forecast. The Monitor also reviewed the support provided by the Remaining Applicants for the Probable and Hypothetical Assumptions and the preparation and presentation of the Cash Flow Forecast.

Based on the Monitor's review, nothing has come to the Monitor's attention that causes the Monitor to believe, in any material respect, that:

(a) The Probable and Hypothetical Assumptions are not consistent with the purpose of the Cash Flow Forecast;
(b) As at the date of this report, the Probable and Hypothetical Assumptions are not suitably supported and consistent with the plans of the Remaining Applicants or do not provide a reasonable basis for the Cash Flow Forecast, given the Probable and Hypothetical Assumptions; or
(c) The Cash Flow Forecast does not reflect the Probable and Hypothetical Assumptions.

Overview:

The Cash Flow Forecast includes the receipts and disbursements of the Remaining Applicants during the Cash Flow Forecast period. The Remaining Applicants, with the assistance of their financial advisor and Ernst & Young Inc., in its capacity as the monitor of the Remaining Applicants (the "**Monitor**"), have prepared the Cash Flow Forecast based primarily on estimated receipts and disbursements related to the ongoing operations and the CCAA proceedings.

The Remaining Applicants closed a sale transaction in respect of substantially all of their operations and assets on February 2, 2023 (the "**Sale Transaction**"). As a result, the cash flow forecast does not include the operating results of Flowr Okanagan.

Assumptions:

1. **Opening Balance**
   Represents the projected opening cash balance in the Remaining Applicants' accounts as at February 13, 2023.

2. **Monitor Trust Account**
   Represents the projected opening cash balance in the Monitor's trust account as at February 13, 2023. During the forecast period, the Monitor anticipates funding the Remaining Applicants' using available funds to remit ongoing disbursements.

3. **Sales Collections**
   Following the closing of the Sale Transaction, the Remaining Applicants have no sales activities.

4. **Other Receipts**
   The Remaining Applicants do not anticipate collection of any other receipts during the forecast period.

5. **Payroll and Benefits**
   The Remaining Applicants employ one salaried employee who is assisting in wind down activities.

6. **Vendor Payments**
   These disbursements represent the payment of certain liabilities that were not assumed by the Purchaser and are payable under the Initial Order.

7. **Other Selling, General & Administrative Expense and Taxes ("Other SG&A")**
   This includes primarily consulting fees, insurance payments, HST and Excise duty payables, and other general and administrative costs that are not included in the Operating Expenses.

8. **Restructuring Costs**

Restructuring costs include primarily professional fee payments and expenses to the Remaining Applicants’ legal counsel, the Monitor and its counsel in connection with the Remaining Applicants’ restructuring proceedings. This also includes certain costs related to the windup of the Remaining Applicants’ business and closing costs to complete the Sale Transaction. Included in this forecast are expenses related to the wind down of the Remaining Applicants’ public entity, costs to remit a distribution to creditors, professional fees and other windup activities.

Appendix "D"
Affidavit of Alexander Morrison

Court File No. CV-22-00688966-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF

FLOWR CORPORATION, THE FLOWR CANADA HOLDINGS ULC, TERRACE GLOBAL INC. AND 14588495 CANADA INC.

AFFIDAVIT OF ALEXANDER MORRISON
Sworn February 21, 2023

I, **ALEXANDER MORRISON, CPA, CA, CIRP,** of the City of Toronto, in the Province of Ontario, make oath and say as follows:

1. I am a Senior Vice President of Ernst & Young Inc. ("**EYI**"), in its capacity as Monitor (the "**Monitor**") under the Companies' Creditors Arrangement Act (the "**CCAA**") of Flowr Corporation, The Flowr Canada Holdings ULC, Terrace Global Inc. and 14588495 Canada Inc. (collectively, the "**Applicants**") and, as such, have knowledge of the matters to which I hereinafter dispose. Unless I indicate to the contrary, the facts wherein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Attached hereto as **Exhibit "A"** are true copies of the invoices prepared by the Monitor for fees and disbursements incurred by the Monitor in the course of the CCAA proceedings in respect of the Applicants for the period October 7, 2022 to February 10, 2023.

3. Attached hereto as **Exhibit "B"** is a schedule summarizing each invoice in **Exhibit "A",** the fees, disbursements, HST, and total fees charged for each invoice.

4. Attached hereto as **Exhibit "C"** is a schedule summarizing the billing rates and total hours of each of the members of EYI who acted on behalf of the Monitor in these proceedings.

5. To the best of my knowledge, the rates charged by EYI throughout the course of these proceedings are comparable to the rates charged by other accounting firms in the Toronto market for the provision of similar services.

6. The hourly billing rates outlined in **Exhibit "C"** to this affidavit are comparable to the hourly rates charged by EYI for services rendered in relation to similar proceedings.

7. I make this affidavit in support of a motion by the Monitor for, inter alia, approval for the fees and disbursements of the Monitor.

SWORN before me at the
City of Toronto, in the
Province of Ontario, on this
21st February 2023

ALEXANDER MORRISON

A Commissioner in and for the
Province of Ontario

ROBERT DAVID FERGUSON, a Commissioner, etc., Province of Ontario, for Ernst & Young Inc. Expires September 12, 2025.

THIS IS EXHIBIT "A" REFERRED
TO IN THE AFFIDAVIT OF
ALEXANDER MORRISON
SWORN BEFORE ME THIS 21TH
DAY FEBRUARY 2023

ROBERT DAVID FERGUSON, a Commissioner,
etc., Province of Ontario, for Ernst & Young Inc.
Expires September 12, 2025.

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008584
Please include this number with payment

Invoice Date:	October 28, 2022
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ending October 17, 2022.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		33,940.50	HST	13 %	4,412.27	38,352.77
Administrative Expenses @ 5%		1,697.03	HST	13 %	220.61	1,917.64
		35,637.53			**4,632.88**	**40,270.41**
Invoice summary		**35,637.53**				
Tax:	13% HST				4,632.88	
Total:		**35,637.53**			**4,632.88**	**40,270.41**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED October 17, 2022

Name	Position	Hours	Rate	Fees
Land Restructuring Officer				
Alex Morrison	Senior Vice President/Partner	10.2	825	8,415.00
Karen K Fung	Senior Vice President/Partner	7.5	725	5,437.50
Allen Yao	Senior Manager	29.7	645	19,156.50
Donna Hatfull	Paraprofessional	0.7	345	241.50
Philip Kan	Paraprofessional	2.0	345	690.00
Total		**50.1**		**33,940.50**

Time	$	33,940.50
Administrative Expenses @ 5%	$	1,697.03
HST @ 13%	$	4,632.88
Total Invoice	**$**	**40,270.41**

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008604
Please include this number with payment

Invoice Date:	November 07, 2022
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ending October 21, 2022.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	32,617.00	HST	13 %	4,240.21	36,857.21
Administrative Expenses @ 5%	1,630.85	HST	13 %	212.01	1,842.86
	34,247.85			**4,452.22**	**38,700.07**
Invoice summary	**34,247.85**				
Tax: 13% HST				4,452.22	
Total:	**34,247.85**			**4,452.22**	**38,700.07**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED October 21, 2022

Name	Position	Hours	Rate	Fees
Land Restructuring Officer				
Alex Morrison	Senior Vice President/Partner	10.3	825	8,497.50
Karen K Fung	Senior Vice President/Partner	4.4	725	3,190.00
Allen Yao	Senior Manager	17.2	645	11,094.00
Daniel Taylor	Manager	7.3	525	3,832.50
Donna Hatfull	Paraprofessional	5.7	345	1,966.50
Philip Kan	Paraprofessional	11.7	345	4,036.50
Total		**56.6**		**32,617.00**

Time	$	32,617.00
Administrative Expenses @ 5%	$	1,630.85
HST @ 13%	$	4,452.22
Total Invoice	**$**	**38,700.07**

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008638
Please include this number with payment

Invoice Date:	November 14, 2022
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ending October 28, 2022.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	46,099.00	HST	13 %	5,992.87	52,091.87
Administrative Expenses @ 5%	2,304.95	HST	13 %	299.64	2,604.59
	48,403.95			**6,292.51**	**54,696.46**
Invoice summary	**48,403.95**				
Tax: 13% HST				6,292.51	
Total:	**48,403.95**			**6,292.51**	**54,696.46**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED October 28, 2022

Name	Position	Hours	Rate	Fees
Land Restructuring Officer				
Alex Morrison	Senior Vice President/Partner	10.5	825	8,662.50
Karen K Fung	Senior Vice President/Partner	12.9	725	9,352.50
Jason Marley	Executive Director	2.5	685	1,712.50
Allen Yao	Senior Manager	21.1	645	13,609.50
Daniel Taylor	Manager	22.6	525	11,865.00
Donna Hatfull	Paraprofessional	0.9	345	310.50
Philip Kan	Paraprofessional	1.7	345	586.50
Total		**72.2**		**46,099.00**

Time	$	46,099.00
Administrative Expenses @ 5%	$	2,304.95
HST @ 13%	$	6,292.51
Total Invoice	**$**	**54,696.46**

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008667
Please include this number with payment

Invoice Date:	November 25, 2022
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ending November 04, 2022.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		47,491.00				
Advertising Expenses		3,727.18				
Total Fee		51,218.18	HST	13 %	6,658.36	57,876.54
Administrative Expenses @ 5%		2,560.91	HST	13 %	332.92	2,893.83
		53,779.09			**6,991.28**	**60,770.37**
Invoice summary		**53,779.09**				
Tax:	13% HST				6,991.28	
Total:		**53,779.09**			**6,991.28**	**60,770.37**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED November 04, 2022

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	10.5	825	8,662.50
Karen K Fung	Senior Vice President/Partner	10.6	725	7,685.00
Jason Marley	Executive Director	2.0	685	1,370.00
Allen Yao	Senior Manager	23.5	645	15,157.50
Daniel Taylor	Manager	26.0	525	13,650.00
Donna Hatfull	Paraprofessional	0.3	345	103.50
Marites Carandang	Paraprofessional	2.2	345	759.00
Philip Kan	Paraprofessional	0.3	345	103.50
Total		**75.4**		**47,491.00**

Disbursements

Advertising Expenses		3,727.18
Time & Expense	$	51,218.18
Administrative Expenses @ 5%	$	2,560.91
HST @ 13%	$	6,991.28
Total Invoice	**$**	**60,770.37**

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008678
Please include this number with payment

Invoice Date:	November 30, 2022
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ending November 11, 2022.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	41,157.50				
SISP Dataroom Expenses	2,500.00				
Total Fee	43,657.50	HST	13 %	5,675.48	49,332.98
Administrative Expenses @ 5%	2,182.88	HST	13 %	283.77	2,466.65
	45,840.38			**5,959.25**	**51,799.63**
Invoice summary	**45,840.38**				
Tax: 13% HST				5,959.25	
Total:	**45,840.38**			**5,959.25**	**51,799.63**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED November 11, 2022

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	9.5	825	7,837.50
Karen K Fung	Senior Vice President/Partner	11.3	725	8,192.50
Jason Marley	Executive Director	2.5	685	1,712.50
Allen Yao	Senior Manager	13.6	645	8,772.00
Daniel Taylor	Manager	27.3	525	14,332.50
Marites Carandang	Paraprofessional	0.9	345	310.50
Total		**65.1**		**41,157.50**

Disbursements

SISP Dataroom Expenses		2,500.00
Time & Expense	$	43,657.50
Administrative Expenses @ 5%	$	2,182.88
HST @ 13%	$	5,959.25
Total Invoice	**$**	**51,799.63**

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008713
Please include this number with payment

Invoice Date:	December 13, 2022
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ending November 18, 2022.

	Net	Tax	Rate	Tax Amount	**CAD** Total
Fee	44,807.00	HST	13 %	5,824.91	50,631.91
Administrative Expenses @ 5%	2,240.35	HST	13 %	291.25	2,531.60
	47,047.35			**6,116.16**	**53,163.51**

Invoice summary		**47,047.35**		
Tax:	13% HST		6,116.16	
Total:		**47,047.35**	**6,116.16**	**53,163.51**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED November 18, 2022

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	10.5	825	8,662.50
Karen K Fung	Senior Vice President/Partner	7.9	725	5,727.50
Jason Marley	Executive Director	16.5	685	11,302.50
Allen Yao	Senior Manager	6.6	645	4,257.00
Daniel Taylor	Manager	28.3	525	14,857.50
Total		**69.8**		**44,807.00**

Time & Expense	$	44,807.00
Administrative Expenses @ 5%	$	2,240.35
HST @ 13%	$	6,116.16
Total Invoice	**$**	**53,163.51**

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008751
Please include this number with payment

Invoice Date:	December 20, 2022
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ending November 25, 2022.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	39,277.50	HST	13 %	5,106.08	44,383.58
Administrative Expenses @ 5%	1,963.88	HST	13 %	255.30	2,219.18
	41,241.38			**5,361.38**	**46,602.76**
Invoice summary	**41,241.38**				
Tax: 13% HST				5,361.38	
Total:	**41,241.38**			**5,361.38**	**46,602.76**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED November 25, 2022

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	15.0	825	12,375.00
Karen K Fung	Senior Vice President/Partner	5.1	725	3,697.50
Jason Marley	Executive Director	6.0	685	4,110.00
Allen Yao	Senior Manager	9.5	645	6,127.50
Daniel Taylor	Manager	24.7	525	12,967.50
Total		**60.3**		**39,277.50**

Time & Expense	$	39,277.50
Administrative Expenses @ 5%	$	1,963.88
HST @ 13%	$	5,361.38
Total Invoice	**$**	**46,602.76**

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008764
Please include this number with payment

Invoice Date:	December 22, 2022
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ending December 02, 2022.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		78,058.00	HST	13 %	10,147.54	88,205.54
Administrative Expenses @ 5%		3,902.90	HST	13 %	507.38	4,410.28
		81,960.90			**10,654.92**	**92,615.82**
Invoice summary		**81,960.90**				
Tax:	13% HST				10,654.92	
Total:		**81,960.90**			**10,654.92**	**92,615.82**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED DECEMBER 02, 2022

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	24.0	825	19,800.00
Karen K Fung	Senior Vice President/Partner	19.4	725	14,065.00
Moshe Deutsch	Senior Vice President/Partner	5.5	725	3,987.50
Jason Marley	Executive Director	14.5	685	9,932.50
Allen Yao	Senior Manager	11.4	645	7,353.00
Daniel Taylor	Manager	33.8	525	17,745.00
Silu Zheng	Paraprofessional	15.0	345	5,175.00
Total		**123.6**		**78,058.00**

Fee	$	78,058.00
Administrative Expenses @ 5%	$	3,902.90
HST @ 13%	$	10,654.92
Total Invoice	**$**	**92,615.82**

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008766
Please include this number with payment

Invoice Date:	December 23, 2022
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Invoice for the notice in the Globe and Mail pursuant to the court approved sale and investment solicitation process of Flowr.

		Net	Tax	Rate	Tax Amount	CAD Total
Advertising Expenses		6,916.14	HST	13 %	899.10	7,815.24
		6,916.14			**899.10**	**7,815.24**
Invoice summary		**6,916.14**				
Tax:	13% HST				899.10	
Total:		**6,916.14**			**899.10**	**7,815.24**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Expense Details

Account	Date	Amount	Description
Cossette Media Inc	1-Dec-22	6,916.14	Advertising
Cossette Media Inc Total		6,916.14	
Grand Total		**6,916.14**	

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008802
Please include this number with payment

Invoice Date:	January 09, 2023
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ending December 16, 2022.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	67,154.50	HST	13 %	8,730.09	75,884.59
Administrative Expenses @ 5%	3,357.73	HST	13 %	436.50	3,794.23
	70,512.23			**9,166.59**	**79,678.82**
Invoice summary	**70,512.23**				
Tax: 13% HST				9,166.59	
Total:	**70,512.23**			**9,166.59**	**79,678.82**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED DECEMBER 16, 2022

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	30.0	825	24,750.00
Karen K Fung	Senior Vice President/Partner	28.0	725	20,300.00
Jason Marley	Executive Director	5.0	685	3,425.00
Allen Yao	Senior Manager	8.2	645	5,289.00
Daniel Taylor	Manager	23.6	525	12,390.00
Cam Bear	Paraprofessional	2.5	345	862.50
Donna Hatfull	Paraprofessional	0.3	345	103.50
Marites Carandang	Paraprofessional	0.1	345	34.50
Total		**97.7**		**67,154.50**

Fee	$	67,154.50
Administrative Expenses @ 5%	$	3,357.73
HST @ 13%	$	9,166.59
Total Invoice	**$**	**79,678.82**

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008861
Please include this number with payment

Invoice Date:	January 30, 2023
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ending January 13, 2023.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		26,925.50	HST	13 %	3,500.31	30,425.81
Administrative Expenses @ 5%		1,346.28	HST	13 %	175.02	1,521.30
		28,271.78			**3,675.33**	**31,947.11**
Invoice summary		**28,271.78**				
Tax:	13% HST				3,675.33	
Total:		**28,271.78**			**3,675.33**	**31,947.11**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED JANUARY 13, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	15.7	825	12,952.50
Karen K Fung	Senior Vice President/Partner	3.1	725	2,247.50
Jason Marley	Executive Director	3.0	685	2,055.00
Allen Yao	Senior Manager	2.6	645	1,677.00
Daniel Taylor	Manager	14.7	525	7,717.50
Cam Bear	Paraprofessional	0.8	345	276.00
Total		**39.9**		**26,925.50**

Fee	$	26,925.50
Administrative Expenses @ 5%	$	1,346.28
HST @ 13%	$	3,675.33
Total Invoice	**$**	**31,947.11**

EY

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008873
Please include this number with payment

Invoice Date:	January 31, 2023
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ending January 29, 2023.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		55,718.50	HST	13 %	7,243.41	62,961.91
Administrative Expenses @ 5%		2,785.93	HST	13 %	362.17	3,148.10
		58,504.43			**7,605.58**	**66,110.01**
Invoice summary		**58,504.43**				
Tax:	13% HST				7,605.58	
Total:		**58,504.43**			**7,605.58**	**66,110.01**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED JANUARY 29, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	28.0	825	23,100.00
Karen K Fung	Senior Vice President/Partner	21.2	725	15,370.00
Allen Yao	Senior Manager	1.6	645	1,032.00
Daniel Taylor	Manager	30.1	525	15,802.50
Donna Hatfull	Paraprofessional	0.3	345	103.50
Marites Carandang	Paraprofessional	0.9	345	310.50
Total		**82.1**		**55,718.50**

Fee	$	55,718.50
Administrative Expenses @ 5%	$	2,785.93
HST @ 13%	$	7,605.58
Total Invoice	**$**	**66,110.01**

Ernst & Young Inc.
Toronto, ON

Invoice

The Flowr Corporation
Mr. Darren Karasiuk
60 Adelaide Street East, Suite 1000
Toronto, ON M5C 3E4
Canada

Invoice No.: CA12C500008925
Please include this number with payment

Invoice Date:	February 17, 2023
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

For professional services rendered for the period ending February 10, 2023.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		51,169.00	HST	13 %	6,651.97	57,820.97
Administrative Expenses @ 5%		2,558.45	HST	13 %	332.60	2,891.05
		53,727.45			**6,984.57**	**60,712.02**
Invoice summary		**53,727.45**				
Tax:	13% HST				6,984.57	
Total:		**53,727.45**			**6,984.57**	**60,712.02**

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:
Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED FEBRUARY 10, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	27.0	825	22,275.00
Karen K Fung	Senior Vice President/Partner	4.6	725	3,335.00
Jason Marley	Executive Director	0.5	685	342.50
Allen Yao	Senior Manager	22.6	645	14,577.00
Daniel Taylor	Manager	13.3	525	6,982.50
Cam Bear	Paraprofessional	0.9	345	310.50
Donna Hatfull	Paraprofessional	0.1	345	34.50
Marites Carandang	Paraprofessional	9.6	345	3,312.00
Total		**78.6**		**51,169.00**

Fee	$	51,169.00
Administrative Expenses @ 5%	$	2,558.45
HST @ 13%	$	6,984.57
Total Invoice	**$**	**60,712.02**

THIS IS EXHIBIT "B" REFERRED
TO IN THE AFFIDAVIT OF
ALEXANDER MORRISON
SWORN BEFORE ME THIS 21ST
DAY FEBRUARY 2023

ROBERT DAVID FERGUSON, a Commissioner, etc., Province of Ontario, for Ernst & Young Inc. Expires September 12, 2025.

Ernst & Young Inc.
In the Matter of the Bankruptcy of
FLOWR CORPORATION, THE FLOWR CANADA HOLDINGS ULC,
THE FLOWR GROUP (OKANAGAN) INC., AND TERRACE GLOBAL INC.

Trustee Fee Summary

Invoice Date	Invoice #	Billing Dates	Trustee Fees	Total Expenses	Total	HST	Total
28-Oct-22	CA12C500008584	For the period ending October 17, 2022	$ 33,940.50	$ 1,697.03	$ 35,637.53	$ 4,632.88	$ 40,270.41
07-Nov-22	CA12C500008604	For the period ending October 21, 2022	$ 32,617.00	$ 1,630.85	$ 34,247.85	$ 4,452.22	$ 38,700.07
14-Nov-22	CA12C500008638	For the period ending October 28, 2022	$ 46,099.00	$ 2,304.95	$ 48,403.95	$ 6,292.51	$ 54,696.46
25-Nov-22	CA12C500008667	For the period ending November 4, 2022	$ 47,491.00	$ 6,288.09	$ 53,779.09	$ 6,991.28	$ 60,770.37
30-Nov-22	CA12C500008678	For the period ending November 11, 2022	$ 41,157.50	$ 4,682.88	$ 45,840.38	$ 5,959.25	$ 51,799.63
13-Dec-22	CA12C500008713	For the period ending November 18, 2022	$ 44,807.00	$ 2,240.35	$ 47,047.35	$ 6,116.16	$ 53,163.51
20-Dec-22	CA12C500008751	For the period ending November 25, 2022	$ 39,277.50	$ 1,963.88	$ 41,241.38	$ 5,361.38	$ 46,602.76
22-Dec-22	CA12C500008764	For the period ending December 2, 2022	$ 78,058.00	$ 3,902.90	$ 81,960.90	$ 10,654.92	$ 92,615.82
23-Dec-22	CA12C500008766	Globe and Mail Advertisement	$ -	$ 6,916.14	$ 6,916.14	$ 899.10	$ 7,815.24
09-Jan-23	CA12C500008802	For the period ending December 16, 2022	$ 67,154.50	$ 3,357.73	$ 70,512.23	$ 9,166.59	$ 79,678.82
30-Jan-23	CA12C500008861	For the period ending January 13, 2022	$ 26,925.50	$ 1,346.28	$ 28,271.78	$ 3,675.33	$ 31,947.11
31-Jan-23	CA12C500008873	For the period ending January 29, 2022	$ 55,718.50	$ 2,785.93	$ 58,504.43	$ 7,605.58	$ 66,110.01
17-Feb-23	CA12C500008925	For the period ending February 10, 2023	$ 51,169.00	$ 2,558.45	$ 53,727.45	$ 6,984.57	$ 60,712.02
			$ 564,415.00	**$ 1,697.03**	**$ 35,637.53**	**$ 4,632.88**	**$ 684,882.22**

THIS IS EXHIBIT "C" REFERRED
TO IN THE AFFIDAVIT OF
ALEXANDER MORRISON
SWORN BEFORE ME THIS 21ST
DAY FEBRUARY 2023

ROBERT DAVID FERGUSON, a Commissioner,
etc., Province of Ontario, for Ernst & Young Inc.
Expires September 12, 2025.

Exhibit C - Summary of Ernst & Young Fees by Individual
Services Rendered October 20, 2022 to February 10, 2023

		Hourly Rates	Total Hours	Total
Alex Morrison	Senior Vice President / Partner	$ 825.00	201.2	$ 165,990.00
Karen K Fung	Senior Vice President / Partner	$ 725.00	136.0	$ 98,600.00
Moshe Deutsch	Senior Vice President / Partner	$ 725.00	5.5	$ 3,987.50
Jason Marley	Executive Director	$ 685.00	52.5	$ 35,962.50
Allen Yao	Vice President / Senior Manager	$ 645.00	167.6	$ 108,102.00
Daniel Taylor	Manager	$ 525.00	251.7	$ 132,142.50
Donna Hatfull	Para-professional	$ 345.00	8.3	$ 2,863.50
Marites Carandang	Para-professional	$ 345.00	13.7	$ 4,726.50
Philip Kan	Para-professional	$ 345.00	15.7	$ 5,416.50
Silu Zheng	Para-professional	$ 345.00	15.0	$ 5,175.00
Cam Bear	Para-professional	$ 345.00	4.2	$ 1,449.00
	Total Hours		**871.4**	**$ 564,415.00**

Appendix “E”

Affidavit of Rebecca L. Kennedy

Court File No. CV-22-00688966-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF THE FLOWR CORPORATION, THE FLOWR CANADA HOLDINGS ULC, TERRACE GLOBAL INC. AND 14588495 CANADA INC. (collectively, the "**Applicants**")

AFFIDAVIT OF REBECCA L. KENNEDY
(*Sworn February 17, 2023*)

I, **Rebecca L. Kennedy**, of the City of Pickering, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS**:

1. I am a partner in the law firm of Thornton Grout Finnigan LLP ("**TGF**"), lawyers for Ernst & Young Inc. in its capacity as Court-appointed Monitor (the "**Monitor**") of the Applicant in these proceedings (the "**CCAA Proceedings**"). As such, I have knowledge of the matters to which I hereinafter depose, except where stated to be on information and belief, and where so stated, I verily believe it to be true.

2. Attached hereto as Exhibit "**A**" are copies of the invoices (the "**Invoices**") issued to the Monitor by TGF for fees and disbursements incurred by TGF in the course of these CCAA Proceedings for the period from Oct 12, 2022 to February 13, 2023 (the "**Fee Approval Period**").

3. As evidenced by the Invoices attached at Exhibit "**A**", in the course of the Fee Approval Period, TGF counsel, students and law clerks have expended a total of 380 hours in connection with these CCAA Proceedings, and have incurred CAD $255,712.62 in fees, CAD $2,354.67 in disbursements and CAD $33,511.65 in taxes, for a total of CAD $291,578.94.

4. Attached hereto as Exhibit "**B**" is a schedule summarizing the Invoices and the total billable hours charged.

5. Attached hereto as Exhibit "**C**" is a schedule summarizing the respective years of call, where applicable, and billing rates of each of the TGF professionals who acted for the Monitor during the Fee Approval Period.

6. To the best of my knowledge, the rates charged by TGF in the course of these CCAA Proceedings are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services. I believe the total hours, fees and disbursements incurred by TGF on this matter are reasonable and appropriate in the circumstances.

7. This Affidavit is sworn in support of a motion, *inter alia*, approving TGF's fees and disbursements incurred in respect of the CCAA Proceedings during the Fee Approval Period.

SWORN via videoconference by REBECCA L. KENNEDY stated as being located in the City of Pickering, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, this 17th day of February 2023, in accordance with O. Reg 431/20, *Administering Oath or Declaration Remotely*.	**REBECCA L. KENNEDY**
Commissioner for Taking Affidavits, etc. **MARCO GASPAR**	

This is Exhibit “A” referred to in the
Affidavit of Rebecca L. Kennedy sworn by Rebecca L.
Kennedy of the City of Pickering, in the Province of Ontario,
before me at the City of Toronto, in the Province of Ontario,
this 17th day of February, 2023 in accordance with
O. Reg. 432/20, Administering Oath or Declaration Remotely.

Marco Gaspar

A Commissioner for taking affidavits

MARCO GASPAR

Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto, ON Canada M5K 1K7
T 416.304.1616 F 416.304.1313

Ernst & Young Inc.
100 Adelaide St W
Toronto, ON
M5H 0B3

November 14, 2022

Invoice No.38894
File No.519-050

Attention: Mr. Alex Morrison

RE: The Flowr Corporation

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: November 8, 2022

FEES

Oct-12-22 Emails and calls with A. Morrison;

Oct-13-22 Emails regarding fee budget;

Call with R. Kennedy to discuss new matter; email to R. Manea with respect to searches; review and summarize corporate and PPSA searches and draft and send email to R. Kennedy with respect to same; emails with respect to restricted trade list;

Instructions from R. Nicholson and attend to corporate and PPSA searches in Ontario; review documents filed on SEDAR in January 2019 and retrieve Articles of Amalgamation and By-laws; conduct and consider PPSA searches in other provinces; email to R. Nicholson regarding searches; attend to PPSA search in BC;

Oct-14-22 Various calls with A. Morrison; review and reply to email correspondence; telephone call with R. Nicholson;

Review BC PPSA search and email with respect to same;

Oct-15-22 Review and respond to email correspondence; review of draft order; emails to R. Nicholson and M. Gaspar; emails to K. Mahar;

Oct-16-22 Review of revised order; emails with K. Mahar regarding D&O Charge; consider quantum; emails regarding same; consider additional protections in the Initial Order; comments on same;

Review draft Initial Order and consider comparable orders; provide edits and commentary on draft Initial Order to R. Nicholson and R. Kennedy;

Review draft Initial Order and consider emails with respect to same; review draft DIP term sheet and provide comments on same; review draft affidavit and provide comments on same; emails with respect to documents; review comments and email from M. Gaspar with respect to draft order; consider and respond to same; circulate comments; emails with R. Manea with respect to PPSA searches;

Oct-17-22 Review of court materials; review and respond to email correspondence; review and respond to email correspondence; review DIP Term Sheet; review of affidavit; comments to R. Nicholson regarding same;

Emails with respect to motion date; call with R. Kennedy to discuss matter; review revised draft affidavit and provide comments on same; emails with respect to DIP commitment letter;

Instructions from R. Nicholson and attend to corporate and PPSA searches in BC and ON corporate searches in ON and SK with respect to extra-provincial corporate registrations; email to R. Nicholson regarding jurisdictions of incorporation;

Instructions from R. Nicholson regarding summary of PPSA registrations in BC and ON review and summarize PPSA registrations; email to R. Nicholson regarding same;

Oct-18-22 Further review of materials for CCAA filing; comments on same; telephone call with R. Nicholson; review of draft report; attend call with EY; further emails regarding materials; Review Affidavit of D. Karasiuk;

Review of revised DIP term sheet and provide comments on same; emails with EY team with respect to same; review of revised draft Order and emails with respect to same; email to EY team with respect to scheduling call; review emails with respect to court motion time; review EY comments on draft affidavit and emails with respect to same; review draft pre-filing report and comment on same; attend call with Ernst & Young to discuss report and filing; revise report and send same to K. Mahar for review;

Oct-19-22 Review and respond to email correspondence; review of revised initial order; review of pre-filing report; review of affidavit; emails to K. Mahar; telephone call with A. Morrison; Revise proposed Monitor's Pre-filing Report; email revisions to R. Kennedy and R. Nicholson;

Review of draft cash flow forecast; review revised DIP term sheet; review revised Initial Order; review emails with respect to PPSA searches and registrations; emails with respect to status of materials and board meeting; review revised affidavit and order and emails with respect to same;

Emails from R. Nicholson regarding PPSA searches received from applicants' counsel and organize same;

Oct-20-22 Review of materials; prepare for court hearing; attend before Cavanaugh J.; further review of materials; calls with R. Nicholson; further attend once before Cavanaugh J.; Review and provide commentary to draft Factum; provide comments on same to R. Nicholson and R. Kennedy; email TGF edits and commentary on draft Factum to Miller Thomson; look up robing requirements for R. Nicholson and R. Kennedy; attend pre-hearing; attend hearing for the Initial Order;

Emails with respect to revised report; emails with respect to affidavit; revise draft report; emails with respect to cash flow forecast; review draft factum; call with respect to draft initial order; review DIP term sheet and emails with respect to same; review emails with Court with respect to attendance; finalize report and emails with respect to same; attend court hearing; calls with R. Kennedy with respect to same; serve report; review press release; attend initial application; review endorsement from court;

Oct-23-22 Begin drafting Sale and Investment Solicitation Process;

Emails with respect to SISP;

Oct-24-22 Review and respond to email correspondence; telephone call with K. Mahar; review of amended and restated initial order; review of SISP; review of other court materials; Finish drafting Sale and Investment Solicitation Process; email same to R. Nicholson and R. Kennedy for review; revise Sale and Investment Solicitation Process; email revised version to R. Nicholson and R. Kennedy;

	Call with M. Gaspar to discuss SISP; emails with respect to same; review and revise same; circulate same; review draft ARIO and emails with respect to same; review and provide comments on draft SISP order; review revised SISP; review and provide comments on draft Notice of Motion;
Oct-25-22	Review and respond to email correspondence; prepare for and attend call regarding SISP; review of revised SISP; review of revised ARIO; emails regarding same; discuss revised materials with R. Nicholson;
	Attend team call concerning SISP; upload Proposed Monitor Pre-filing Report to CaseLines;
	Conference call with Monitor to discuss SISP and report; review comments on materials; review DIP lender comments on materials; review revised materials; emails with R. Kennedy with respect to same;
	Emails with M. Gaspar regarding access to bundle in CaseLines; emails with R. Nicholson and hyperlink references in Monitor's Pre-filing report to be uploaded into CaseLines;
Oct-26-22	Telephone call with A. Morrison; review and respond to email correspondence; review of questions from DIP Lender regarding SISP; prepare for and attend call with DIP Lender; review and revise report; further call with K. Mahar; telephone call with J. Stam;
	Review First Report of the Monitor; provide edits and comments on same to R. Nicholson and R. Kennedy; revise First Report to reflect changes made to the SISP; provide redline of changes to SISP to R. Kennedy for review; email revised First Report to EY and Miller Thomson for their review and comments; revise the First Report based on feedback from A. Yao; send revised First Report to Miller Thomson together with the updated cash flows for their review and comment;
	Emails regarding report; call with R. Kennedy with respect to report; review and revise draft report; circulate same; emails with respect to SISP; numerous emails with respect to revised SISP and report and review revised versions of same;
Oct-27-22	Review and respond to email correspondence; review of comments from DIP Lender; review of revised SISP; telephone call with J. Stam; review of comments on report; meeting with M. Gaspar regarding same; telephone call with A. Morrison;
	Revise and provide commentary on the First Report of the Monitor based on revisions and commentary received throughout the day; provide revised versions and blacklines of the First Report to R. Nicholson and R. Kennedy as revisions are made throughout the day; consolidate appendices to the First Report for public distribution; consolidate appendices to the First Report for confidential version; finalize both the public and confidential versions of the First Report of the Monitor; email public version of the First Report to the Service List; email confidential version of the First Report to Cavanagh J.;
	Emails with respect to comeback hearing; review revised SISP and emails with respect to same; call with K. Mahar to discuss same; review comments on draft report; numerous emails with respect to same; final review of report; numerous emails and discussions with M. Gaspar with respect to finalizing same and service of same; review of compiled report and appendices; review of draft emails to service list and court;
	Call with M. Gaspar regarding service of Monitor's First Report; attend to hyperlinking references and upload same into CaseLines;
Oct-28-22	Review of email correspondence; telephone call with J. Stam; review of materials for court; telephone call with A. Morrison; discuss court attendance with R. Nicholson; review of markup of Stalking Horse Agreement;

	Email updated Service List to EY team; attend comeback hearing for the Amended and Restated Initial Order; swear affidavit of service confirming service of the First Report of the Monitor; review the Stalking Horse Purchase Agreement and its revised version; provide commentary on same to R. Kennedy and R. Nicholson; update service list to include D. Taylor;
	Prepare submissions for Comeback Motion; attend Comeback Motion; emails with K. Mahar with respect to sealing point; draft and send summary of hearing to R. Kennedy; review supplemental factum; review of draft stalking horse purchase agreement; provide comments on same; call with K. Mahar to discuss same; review endorsement and signed orders; emails with Monitor; emails with respect to Service List;
	Emails with M. Gaspar and M. Magni regarding Affidavit of Service with respect to First Report; emails regarding electronic filing of same;
Oct-30-22	Review of documents; emails with R. Nicholson regarding same; review blacklines;
	Review revised stalking horse purchase agreement and email to Monitor with respect to same; review emails with respect to same and further amendments;
Oct-31-22	Review of stalking horse agreement; review of draft order; attend calls regarding same; review of revised agreement; call with A. Yao; various calls with R. Nicholson; review of stalking horse agreement; discussion with J. Stam and K. Mahar;
	Draft [redacted] for Flowr insurers; email same to R. Nicholson for review; call with A. Yao [redacted]; revise [redacted];
	Emails with respect to stalking horse agreement; review and provide comments on draft order; review draft notice of motion; attend call to discuss stalking horse agreement; call with A. Yao; call with J. Stam; review revised agreement and emails with respect to same; review emails with respect to insurance policy and review draft acknowledgment; emails with respect to same; calls with R. Kennedy and A. Yao to discuss draft agreement; review draft affidavit; call with Monitor to discuss agreement; call with Monitor, K. Mahar and J. Stam to discuss same;
Nov-01-22	Email from and to A. Morrison; emails regarding report; review of report; revise same; review KERP letter; emails regarding same; various calls with TGF team;
	Review press release; emails with respect to motion record; review letter from counsel to terminated employee; emails with respect to same; review and revise draft Monitor's Report; call with R. Kennedy to discuss same; circulate comments; review comments from Miller Thomson and revise same; emails with respect to same;
Nov-02-22	Review and respond to email correspondence; review of revisions to report; emails regarding same;
	Review comments on draft report; emails with respect to same; discussions with M. Gaspar with respect to finalizing same; review draft factum and emails with respect to same; review draft letter to employee counsel and emails with respect to same;
Nov-03-22	Review of court materials; prepare for hearing; attend hearing; debrief call with K. Mahar; telephone call with A. Morrison;
	Calls with R. Kennedy; review materials in preparation for motion; attend motion returnable today;
Nov-04-22	Review revised letter and emails with respect to same; review Teaser letter;

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

Lawyer	Hours
Rebecca Kennedy	40.70
Marco Gaspar	26.10
Rachel Nicholson	41.10
Roxana Manea law clerk	3.80

Total Fees	$76,815.00	
HST (@ 13%) on Fees	$9,985.95	
Total Fees and HST		**$86,800.95**

DISBURSEMENTS

Fee for searches/registrations	$633.60	
Disbursements for searches/registrations*	$185.00	
Total Taxable Disbursements	$633.60	
HST (@ 13%) on Taxable Disbursements	$82.37	
Total *Non-Taxable Disbursements	$185.00	
Total Disbursements and HST		**$900.97**
TOTAL DUE & OWING		**$87,701.92**

Thornton Grout Finnigan LLP

Per: Rebecca Kennedy

E. & O. E. **GST/HST # 87042 1039 RT0001** *** GST/HST Exempt**

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Thornton Grout Finnigan LLP
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Ernst & Young Inc.
100 Adelaide St W
Toronto, ON
M5H 0B3

December 13, 2022

Attention: Mr. Alex Morrison

Invoice No. 389625
File No. 19-050

RE: The Flowr Corporation

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: November 30, 2022

FEES

Nov-01-22	Update Service List to include D. Howden; locate sample KERP employee letters and provide same to R. Kennedy; provide revised service list to Miller Thomson; review and revise Second Report of the Monitor; draft response letter regarding termination claim;
Nov-02-22	Review and revise the Second Report of the Monitor; email final draft to Miller Thomson for their record; finalize Second Report of the Monitor; serve Second Report of the Monitor to the Service List; revise draft letter regarding termination claim; review and provide comments on the Flowr Factum; sign Affidavit of Service regarding service of the Second Report;
Nov-03-22	Attend Stalking Horse Approval motion; revise draft letter regarding termination claim; email same to D. Taylor of EY for review;
Nov-04-22	Revise and finalize letter regarding termination claim; email same to D. Howden of Shibley Righton LLP;
Nov-07-22	Review of disclaimers and emails regarding same;
Nov-09-22	Review of order with respect to release of shares; emails with respect to same; review DIP reporting variance analysis;
Nov-10-22	Review of letter from supplier; email to A. Morrison regarding same;
	Email R. Nicholson regarding Service List update procedures; consideration of notices of appearance; update the Service List; email updated Service List to Miller Thomson and EY;

	Review letter from counsel to supplier; emails with respect to same; emails with M. Gaspar with respect to service list;
Nov-11-22	Review and respond to email correspondence; Review email with respect to status of supplier;
Nov-15-22	Emails regarding disclaimer of agreements; Review email with respect to contract disclaimers and signed disclaimers;
Nov-18-22	Emails and calls with A. Morrison; emails regarding shares;
Nov-20-22	Review and respond to email correspondence; prepare for and attend call regarding shares;
Nov-21-22	Review of bid process letter; emails regarding same; review of revisions from K. Mahar; comments on same; Review draft bid process letter; emails with R. Kennedy with respect to same;
Nov-22-22	Emails regarding bid process letter and template agreement; Draft letter to supplier regarding their requirement to continue supplying Flowr in accordance with the ARIO; revise letter as per instructions from R. Nicholson; Review email with respect to drafting letter to supplier; emails with M. Gaspar with respect to same; review draft letter and provide comments on same; emails with respect to same; emails with respect to template Asset Purchase Agreement;
Nov-23-22	Review of agreement; call with K. Mahar; call with A. Morrison; call with R. Nicholson and M. Gaspar; review of [redacted]; emails regarding same; Research and draft memo on [redacted]; email same to R. Nicholson for review; revise letter to supplier; email same to R. Nicholson for review; Review template Asset Purchase Agreement and emails with respect to same; call with R. Kennedy; review revised draft letter to supplier and emails with respect to same; review memorandum with respect to [redacted] and consider same; email to M. Gaspar with respect to same;
Nov-24-22	Emails regarding [redacted]; emails regarding motion; review of [redacted]; Continue researching and revising memo on [redacted]; revise letter to supplier; email same to D. Taylor for review; email letter to Jansy Packaging; Emails with M. Gaspar with respect to draft letter; emails with respect to meeting to review bids; emails with respect to court attendance;
Nov-25-22	Emails regarding bid review call; Continue researching and revising memo on [redacted]; email same to R. Nicholson; Discussion with R. Kennedy with respect to bid deadline; email to M. Gaspar with respect to call to review same; review responses from M. Gaspar with respect to inquiries on memorandum;
Nov-27-22	Review of bid letter and documents;

	Create cover summary of memo on [redacted]; email memo to R. Kennedy for review;
	Review revised memorandum and emails with respect to same; review bid received; review email from M. Gaspar with respect to [redacted];
Nov-28-22	Review of bids; review of PowerPoint; prepare for and attend call regarding same;
	Review slide deck for bid review meeting; attend bid review meeting; summarize notes of bid review meeting; email same to R. Kennedy and R. Nicholson; attend meeting with A. Yao and K. Mahar regarding [redacted];
	Review deck comparing bids received; review emails with respect to [redacted];
Nov-29-22	Review and respond to email correspondence; prepare for and attend call with Bennett Jones; telephone call with A. Morrison; review of stalking horse agreement; further call with A. Morrison; telephone call with K. Mahar; review of bid process letter; various calls and emails regarding court hearing, Asset Purchase Agreement and bid process; further calls regarding same;
	Email Stalking Horse Agreement to R. Kennedy; review bidder Share Purchase Agreement for clause concerning coverage of post-filing A/P; email clause to R. Kennedy;
	Call with R. Kennedy to discuss matter and auction; email to reporter; emails with respect to revised Asset Purchase Agreement; review revised agreement; emails with respect to auction letter and review same;
Nov-30-22	Review and respond to email correspondence; prepare for and attend calls regarding auction preparation; review of waterfall; prepare for and attend call regarding same; review of auction letter; emails regarding same; various emails with bidders; call with Company and counsel regarding waterfall and auction;
	Attend meeting with counsel to Stalking Horse Bidder concerning the auction;
	Review booking for reporter; email to Monitor with respect to same; calls with R. Kennedy; emails with respect to scheduling meetings for auction; review distribution analysis; attend conference call with Monitor and company to discuss same;

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	19.60	$850.00	$16,660.00
Marco Gaspar	23.20	$425.00	$9,860.00
Rachel Nicholson	11.10	$725.00	$8,047.50

Total Fees	**$34,567.50**	
HST (@ 13%) on Fees	**$4,493.78**	
Total Fees and HST		**$39,061.28**

DISBURSEMENTS

Fee for searches/registrations	$54.45

Disbursements for searches/registrations*	$24.00	
Total Taxable Disbursements	**$54.45**	
HST (@ 13%) on Taxable Disbursements	**$7.08**	
Total *Non-Taxable Disbursements	**$24.00**	
Total Disbursements and HST		**$85.53**
TOTAL NOW DUE		**$39,146.81**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

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Ernst & Young Inc.
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Toronto, ON
M5H 0B3

January 17, 2023

Attention: Mr. Alex Morrison

Invoice No. **39118**
File No. **519-050**

RE: The Flowr Corporation

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: December 31, 2022

FEES

Dec-01-22	Review and respond to email correspondence; prepare for and attend pre-auction meeting; attend auction; attend to auction debrief;
	Attend pre-auction meeting; attend full day auction; post-auction discussions;
	Review of email from R. Nicholson; obtaining relevant PIN and reviewing same; subsequent emails regarding attending to three additional searches and conduct same;
Dec-02-22	Emails regarding press release; various calls regarding revised purchase agreement; strategy call with K. Mahar and J. Stam regarding court attendance;
	Review SISP, Auction Letter and Carmel Agreement as to termination grounds and when the deposit must be returned; email findings of same to R. Kennedy;
	Review inquiry with respect to break fee and respond to same; emails with respect to return of deposit; call with R. Kennedy to discuss same; email to K. Fung with respect to same;
Dec-03-22	Review draft press releases; email to R. Kennedy with respect to same; review revised purchase agreement;
Dec-05-22	Review of revised agreement; discuss same with R. Nicholson; review of blacklines; telephone call with K. Mahar; attend call with EY to review of revised agreement; further email and calls with client to discuss timeline of closing;
	Attend team meeting with EY; draft letter to Carmel regarding the return of their Auction deposit;
	Review auction transcript; review revised agreement; emails with respect to same; update call with Monitor; call with K. Mahar;
Dec-06-22	Review and respond to email correspondence; prepare for and attend calls with K. Mahar, A. Morrison, D. Karasiuk and M. Willetts; further calls with A. Morrison; emails

	regarding valuations; calls with J. Stam; all hands call;
	Revise letter to Carmel's counsel; email same to R. Kennedy for review; email draft letter to EY for their review while noting it is subject to continuing review from TGF;
	Review draft letter to bidder and provide comments on same; review revised language proposed to Asset Purchase Agreement; emails with respect to same;
Dec-07-22	Prepare for and attend calls regarding agreement; various emails regarding same; review of revised agreement; review of revisions from Norton Rose Fulbright LLP; discuss releases as condition precedent to agreement; draft language; emails regarding same; discuss agreement with J. Stam;
	Review and revise letter to Carmel regarding return of deposit; email same to TGF team for review;
	Emails with respect to sale order; review and revise draft letter to bidder; emails with respect to draft report; review outline for report; review revised Purchase Agreement; meeting with R. Kennedy to discuss same; revisions to same; call with R. Kennedy to discuss agreement; emails with respect to same and factum; review further revised Purchase Agreement and emails with respect to same;
Dec-08-22	Review of materials; comments on same; emails regarding letter to Carmel; consider issues regarding releases; discuss same with K. Mahar and J. Stam;
	Email draft letter to Carmel to EY for review; call with R. Nicholson regarding letter; revise and finalize letter; email letter to Carmel's counsel; forward same to EY;
	Review draft press release; emails with respect to agreement; emails with respect to letter to bidder; calls with M. Gaspar to discuss same; review draft order; emails with respect to same; review comments on same; emails with respect to report;
Dec-09-22	Review of court materials; comments on same; various calls with K. Mahar; calls with R. Nicholson;
	Review and revise Third Report of the Monitor; review all Orders to date in the Flowr CCAA to see whether past Flowr Monitor's Reports have been approved by the court; review draft Notice of Motion; review draft Ancillary Order; review draft Affidavit of D. Karasiuk;
	Review of draft affidavit; review of revised order; call with Monitor to discuss same; discussions with M. Gaspar with respect to materials; review draft ancillary order and revise same; review draft notice of motion; emails with respect to same; call with K. Fung to discuss same; review updated draft affidavit; review and revise draft report;
Dec-10-22	Review and revised draft Monitor's Report; email to team with respect to same;
Dec-12-22	Review and revise monitor's report; telephone call to A. Morrison; further review of EY comments on report; telephone call with K. Mahar regarding report; review of factum; revise same; further emails from and to K. Mahar regarding factum; emails with R. Nicholson regarding cash flow forecast;
	Email revised Third Report and its blackline to EY team for review; review and revise Third Report; email same to R. Kennedy and R. Nicholson for review; email draft Report to Miller Thomson for Review; collect and organize appendices for Third Report; call with R. Nicholson regarding missing documents; email EY team regarding missing documents for Third Report;

Emails with respect to draft report; review comments on same; review forecast; emails with respect to disclaimers; call with M. Gaspar to discuss report and appendices; review appendices; emails with respect to same; review and provide comments on draft factum; emails with respect to same; review comments on draft report and emails with respect to same;

Dec-13-22 Prepare for and attend tax call; further call with A. Morrison; review of emails regarding Report; review of final report; review of final factum;

Review Third Monitor's Report and Appendices; emails with TGF and EY regarding same; finalize Third Report; email finalized Third Report to the distribution list;

Review appendices and emails with respect to same; review and revise draft report; emails with respect to same; review compiled report and emails with respect to same; emails with respect to service of same;

Dec-14-22 Review of emails regarding demand letter; further review of materials; review of tax points; various calls with K. Mahar and A. Morrison;

Emails with EY regarding letters to Oceanic Releaf and Freedom Cannabis; draft letters to Oceanic Releaf and Freedom Cannabis; email same to R. Nicholson for review; email draft letters to EY for review and comment; review and revise Affidavit of Service regarding service of the Third Report of the Monitor;

Call with M. Gaspar to discuss letter regarding receivable and review emails with respect to same; review and provide comments on draft letters;

Dec-15-22 Various emails regarding court hearing; various calls regarding potential opposition; update emails with K. Mahar and team;

Review and sign Affidavit of Service; revise letters to Oceanic Releaf and Freedom Cannabis; email same to M. Willetts and K. Mahar for review; finalize letters and email same to Oceanic Releaf and Freedom Cannabis respectively; draft letter to Mera Cannabis; email same to R. Nicholson for review; email Mera Cannabis letter to K. Mahar for review;

Emails with respect to letters to customers; emails with respect to motion tomorrow; review and consider email from BC regulator; review response to same; review and revise draft letter to customer; emails with respect to revised order and review same; emails with respect to employee;

Dec-16-22 Prepare submissions; review materials; attend court hearing; debrief calls with K. Mahar and A. Morrison; telephone call with J. Stam; review of endorsement; telephone call with J. Bornstein; update call with K. Mahar and A. Morrison;

Upload documents to Caselines for hearing of same day;

Emails with respect to motion and Caselines; prepare for and attend motion returnable today; review endorsement of Justice Cavanagh; review email with respect to Avant shares;

Dec-19-22 Telephone call with K. Mahar; consider issues with press release; discuss same with J. Stam; discuss same with A. Morrison; emails regarding secured debentures;

Send follow up email to K. Mahar regarding Mera Cannabis letter; finalize letter to Mera Cannabis; email letter to Mera Cannabis;

Emails with respect to draft letter to customer; review auction transcript and notes with

	respect to Avant shares; emails with respect to same;
Dec-20-22	Emails regarding Avant shares; update call with K. Mahar; debrief with A. Morrison after call with Avant; emails regarding correspondence with Computershare;
	Draft email to Computershare regarding effect of the Approval and Vesting Order; revise draft email [redacted]; emails with TGF team regarding the draft email; provide draft email response to A. Yao for final review; review Debenture agreement between Computershare and Flowr; email findings to R. Nicholson; email Miller Thomson requesting copy of security agreements with Computershare;
	Emails with respect to response to Computershare inquiry and security review; call with M. Gaspar to discuss same;
Dec-21-22	Emails regarding closing agenda; review of report from J. Marley;
Dec-22-22	Emails regarding Avant acquisition; prepare for and attend call to discuss same with EY;
	Emails with TGF team and EY [redacted]; call with K. Fung [redacted]; email [redacted]; forward same to EY Team and K. Mahar for their records;
	Emails with respect to amount owing from supplier; review draft emails from M. Gaspar with respect to same;
Dec-23-22	Emails regarding closing and winding up activities; review of memorandum;
Dec-27-22	Review of emails and responses regarding settlement of receivable;
	Emails with K. Fung [redacted]; email [redacted]; forward same to EY Team and K. Mahar for their records;
	Emails with respect to settlement of receivable; calls and emails with M. Gaspar with respect to same;
Dec-28-22	Emails regarding receivable settlement;
	Email EY Team regarding [redacted];
	Emails with respect to amount of receivable owing;
Dec-29-22	Review of further emails regarding settlement; discuss settlement with R. Nicholson;
	Email [redacted]; forward [redacted] request for EFT payment verification to EY Team; draft confirmation of settlement email for parties; calls with K. Fung [redacted]; calls with R. Nicholson [redacted]; email [redacted] confirmation that EFT is to be made to Flowr as well as the settlement confirmation email to be confirmed by parties; emails with K. Mahar regarding confirming email on Flowr's behalf;
	Numerous emails and calls with M. Gaspar with respect to settlement of receivable owing;

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	46.90	$850.00	$39,865.00
Marco Gaspar	20.60	$425.00	$8,755.00
Rachel Nicholson	31.50	$725.00	$22,837.50
Bobbie-Jo Brinkman law cl	0.40	$350.00	$140.00

Total Fees	**$71,597.50**
Less 5% Goodwill Discount	**- $3,579.88**
Balance of Fees	**$68,017.62**
HST (@ 13%) on Fees	**$8,842.29**
Total Fees and HST	**$76,859.91**

DISBURSEMENTS

Computer Research	$379.42	
Teranet Property Search	$24.15	
Teranet Property Search*	$10.35	
Fee of Arbitration Place	$666.50	
Total Taxable Disbursements	**$1,070.07**	
HST (@ 13%) on Taxable Disbursements	**$139.11**	
Total *Non-Taxable Disbursements	**$10.35**	
Total Disbursements and HST		**$1,219.53**

TOTAL NOW DUE **$78,079.44**

THORNTON GROUT FINNIGAN LLP

Rebecca Kennedy

Per: Rebecca Kennedy

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Payment can be made to us by:
1. Cheque Payable to Thornton Grout Finnigan LLP or
2. EFT or Wire Transfer to:
Account No. 027779-001
Transit No. 10532
Institution No. 016 (HSBC Bank Canada)
Account Name - Thornton Grout Finnigan LLP
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4
Name of Bank - HSBC Bank Canada
SwiftCode: HKBCCATT

Attention: Credit Services Department
Please send remittance advice to ychiu@tgf.ca

Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto, ON Canada M5K 1K7
T 416.304.1616 F 416.304.1313

Ernst & Young Inc.
100 Adelaide St W
Toronto, ON
M5H 0B3

January 31, 2023

Attention: Mr. Alex Morrison

Invoice No. **39159**
File No. **519-050**

RE: The Flowr Corporation

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: January 31, 2023

FEES

Jan-02-23	Forward email from customer to EY requesting confirmation of receipt of payment;
Jan-03-23	Emails regarding winding up activities; review of same; emails regarding comments on same;
	Email customer confirmation to supplier that Flowr has received payment; forward email to EY;
	Email with respect to next steps; review closing and wind down steps; review draft closing agenda;
Jan-04-23	Review and respond to email correspondence; review of checklist; email to R. Nicholson regarding same; review of closing agenda; emails regarding same;
	Send follow-up email to K. Mahar regarding Computershare Debentures; email K. Fung regarding receivable;
	Emails with respect to winding up activities and closing agenda;
Jan-05-23	Review of valuation model and emails regarding same; telephone call with K. Mahar; further emails regarding closing agenda and tax steps;
	Draft follow up email to customer and send to R. Nicholson for review; email follow up to customer;

	Emails with respect to outstanding amount owing to Flowr; emails with respect to pre-closing reorganization steps; review of same;
Jan-06-23	Telephone call with A. Morrison; review and respond to email correspondence;
Jan-09-23	Emails to K. Fung regarding customer;
Jan-10-23	Review and respond to email correspondence; various calls to A. Morrison and K. Mahar; consider issues for closing; review script for call with Avant advisors;
	Follow up with K. Fung regarding customer; follow up with K. Mahar regarding Computershare Debentures;
Jan-11-23	Prepare for and attend call regarding Avant shares; further calls regarding same; review and respond to email correspondence;
	Call with R. Nicholson regarding Computershare Debentures; begin review of Computershare Debenture security documents;
	Call with M. Gaspar to discuss file generally and preparation of security opinion;
Jan-12-23	Prepare for and attend call with counsel and advisors to discuss closing;
	Continue reviewing Debenture Agreements; email Miller Thomson regarding documents; call customer concerning outstanding funds; draft follow-up email to customer; circulate draft to EY and Miller Thomson for review;
	Calls with M. Gaspar to discuss receivable amount and security review; review and provide comments on draft email to account debtor;
Jan-13-23	Emails regarding debenture review; emails with D. Taylor regarding WIP;
Jan-16-23	Review of Miller Thomson comments on closing agenda; review of changes from Norton Rose on closing agenda; consider closing issues; email to A. Morrison; telephone call with A. Morrison;
	Continue review of Debentures; review PPSA searches on Flowr Entities for security opinion on Debentures; emails with R. Manea and R. Nicholson regarding PPSA searches;
	Emails with M. Gaspar with respect to PPSA searches; emails with respect to weekly meeting; email with respect to closing agenda;
	Emails with M. Gaspar regarding PPSA summaries received from Miller Thomson; review PPSA search and confirm correct collateral categories for Computershare's and MoF's registrations; further instructions from M. Gaspar and attend to obtaining updated ON and BC PPSA searches with respect to CCAA Applicants;
Jan-17-23	Review and respond to email correspondence; prepare for and attend call with K. Mahar

	and A. Morrison;
	Finalize email to customer; email customer regarding outstanding balance; follow-up with R. Manea regarding Flowr PPSA searches;
	Review comments on draft closing agenda; review and consider email with respect to further relief to be sought; emails with respect to same;
Jan-18-23	Review and respond to email correspondence; prepare for and attend update call;
	Attend team meeting; forward Debenture documents to R. Kennedy along with notes on Debenture documents; review Flowr PPSA searches; continue drafting security opinion on the Debentures;
	Attend Monitor update call; emails with respect to closing status; emails with respect to security opinion;
Jan-19-23	Calls with R. Nicholson regarding the Computershare Debentures; send follow up email to S. Massie of Miller Thomson regarding same; revise security opinion on same; review and provide comments on the Closing Documents; email same to R. Kennedy and R. Nicholson;
	Review draft security opinion and emails with respect to same; provide comments on same; review of documents; calls with M. Gaspar to discuss same; call with R. Kennedy to discuss security; emails with respect to relief to be sought on motion;
Jan-20-23	Review of emails regarding cash flow forecast; telephone call to K. Mahar;
	Further call with K. Mahar; telephone call with K. Mahar and J. Stam; further call with EY regarding tax issues with wind up;
	Emails with R. Nicholson regarding Debentures; review responses from Miller Thomson on Debentures; review Computershare Registry on the Debentures; incorporate comments regarding same into the draft security opinion;
	Emails with respect to closing documents; emails with respect to opinion and amounts outstanding; discussions with M. Gaspar with respect to same;
Jan-21-23	Review and respond to email correspondence;
Jan-22-23	Review and respond to emails regarding closing documents;
	Review and provide comments on draft Affidavit of D. Karasiuk; email same to R. Kennedy and R. Nicholson;
	Review and provide comments on draft affidavit; review revised order; emails with respect to draft order; emails with respect to call to discuss sequencing of steps;

Jan-23-23	Review and respond to email correspondence; review of cash flow forecast; prepare for and attend call regarding same; review of order; call with R. Nicholson regarding same; attend call with other counsel regarding order; review and revise affidavit; call with K. Mahar; review and respond to emails regarding cash flow forecast; attend further call regarding same; final review of cash flows; emails regarding call on same;
	Internal emails regarding draft affidavit of D. Karasiuk; email TGF comments on affidavit of D. Karasiuk to Miller Thomson; finalize draft security opinion and email same to R. Nicholson for review;
	Emails with respect to draft order and closing steps; review revised Exhibit A; conference call with company and purchaser counsel to discuss draft order; emails with respect to report; emails with respect to security opinion;
Jan-24-23	Emails regarding cash flow call; telephone call with A. Morrison; discussion with J. Stam regarding cash flow forecast and Closing DIP; update call with A. Morrison; emails regarding further call with P. Boparai; prepare for and attend call regarding closing agenda; draft revised DIP Amendment; various further calls on cash flow issue;
	Internal emails regarding changes to the Service List; revise security opinion per comments from R. Nicholson; email R. Nicholson revised security opinion; review and provide comments on draft closing documents; circulate TGF comments on draft closing documents;
Jan-25-23	Review and respond to email correspondence; prepare for and attend call with K. Mahar; calls with A. Morrison; emails regarding DIP requests; discuss funding and closing with A. Morrison;
	Revise Service List and circulate same; review and revise draft Fourth Report of the Monitor; draft security opinion section of the Fourth Report; revise security opinion as per further comments from R. Nicholson;
	Review revised draft of security opinion and provide comments on same; emails with respect to KERP letters; review draft report and revisions to same; emails with respect to same;
Jan-26-23	Review of Fourt Report; comments on same; review of security opinion; various emails on report; emails from and to A. Morrison and K. Mahar; various emails regarding restructuring costs and review from P. Bopari;
	Review and revise draft versions of the Fourth Report of the Monitor; review and provide comments on draft pre-closing documents; review Personal Property Security Act; email

	regarding same to R. Kennedy and R. Nicholson;
	Emails with respect to report; review comments on same and emails with respect to same; review draft letter with respect to KERP entitlements; review comments on draft report and call with M. Gaspar with respect to same;
Jan-27-23	Various emails on HST issue; telephone call with A. Morrison regarding same; emails on cash flows and review from P. Bopari; review of final report;
	Emails with Miller Thomson regarding confirming the Service List; email revised Service List to EY; review and revise draft Fourth Report of the Monitor; compile appendices to the Fourth Report; finalize Fourth Report; circulate Fourth Report to the Service List; swear Affidavit of Service regarding the Fourth Report;
	Emails with respect to draft report; review revised report; draft email to Justice Kimmel; review draft variance analysis; review finalized report and emails with respect to same; review amended draft orders; email to Justice Kimmel;
Jan-28-23	Emails with respect to closing documents; emails with respect to submissions for court motion;
Jan-29-23	Review and revise drafts of closing documents; circulate comments on closing documents;
	Review of closing documents and emails with respect to same; prepare submissions for motion; emails with M. Gaspar with respect to closing documents;

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	27.50	$850.00	$23,375.00
Marco Gaspar	33.00	$425.00	$14,025.00
Rachel Nicholson	14.90	$725.00	$10,802.50
Roxana Manea law clerk	0.30	$350.00	$105.00

Total Fees	**$48,307.50**	
HST (@ 13%) on Fees	**$6,279.98**	
Total Fees and HST		**$54,587.48**

DISBURSEMENTS

Fee for searches/registrations	$311.20	
Disbursements for searches/registrations*	$66.00	
Total Taxable Disbursements	**$311.20**	
HST (@ 13%) on Taxable Disbursements	**$40.46**	
Total *Non-Taxable Disbursements	**$66.00**	
Total Disbursements and HST		**$417.66**
TOTAL NOW DUE		**$55,005.14**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Account Name - Thornton Grout Finnigan LLP
Address of Bank - 111 Yonge Street, Toronto, Ontario M5C 1W4
Name of Bank - HSBC Bank Canada
SwiftCode: HKBCCATT
Attention: Credit Services Department
Please send remittance advice to ychiu@tgf.ca

Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto, ON Canada M5K 1K7
T 416.304.1616 F 416.304.1313

Ernst & Young Inc.
100 Adelaide St W
Toronto, ON
M5H 0B3

February 14, 2023

Attention: Mr. Alex Morrison

Invoice No. **39178**
File No. **519-050**

RE: The Flowr Corporation

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: February 13, 2023

FEES

Jan-24-23	Emails with respect to service email; review draft security opinion; emails with respect to scheduling call to discuss closing; call with R. Kennedy to discuss DIP amendment; review of closing documents; attend closing agenda call;
Jan-28-23	Emails regarding Health Canada and Canada Revenue Agency;
Jan-29-23	Emails on Health Canada, Canada Revenue Agency and Excise License;
Jan-30-23	Review and respond to email correspondence; discuss submissions with R. Nicholson; prepare for and attend court hearing; telephone call with A. Morrison; various emails on health Canada license transfer; emails on VWAP and calculation; emails regarding closing; attend call with D. Karasiuk, M. Willetts, K. Mahar and A. Morrison;
	Continue reviewing and providing comments on closing documents; email comments to NRF and Miller Thomson;
	Review amendments to purchase agreement; email with respect to closing DIP Loan draw request; call with R. Kennedy to discuss motion and BC security opinion; prepare for motion returnable today; attend motion; emails with respect to BC security opinion; review and revise draft Escrow Agreement and circulate same to Monitor for review; review draft flow of funds agreement; call with K. Fung to discuss draft documents and revisions to same; calls to discuss same; review endorsement; review revised closing documents and emails with respect to same;
Jan-31-23	Review of email correspondence; emails to A. Morrison; review of issue for VWAP and calculation; review of bring down certificate; discuss same with K. Mahar; various calls with K. Mahar and J. Stam; emails on VWAP; further emails on closing; review of revised waiver of condition; emails regarding same;
	Review closing documents;

	Review draft press releases; emails with respect to amendment to DIP and escrow agreement;
Feb-01-23	Review and respond to email correspondence; emails regarding pre-closing; various calls with TGF and A. Morrison; discuss same with K. Mahar;
	Review updated closing agenda;
Feb-02-23	Review and respond to email correspondence; prepare for and attend calls regarding closing; review of certificate; discuss same with A. Morrison; emails regarding closing;
	Review and provide comments on closing documents; email same to Miller Thomson and Norton Rose Fullbright; finalize Monitor's Certificate; circulate Monitor's Certificate to Service List;
	Emails with respect to flow of funds memorandum; prepare Monitor's certificate for closing; email with respect to Health Canada compliance assessment; review closing emails and documents; review letter respect taxes; emails with respect to same; calls with M. Gaspar with respect to same; emails with respect to wire; numerous emails and calls with respect to closing and issuance of Monitor's Certificate;
Feb-03-23	Emails regarding press release; emails regarding Avant share deal;
	Swear and sign Affidavit of Service regarding delivery of the Monitor's Certificate to the Service List; review Purchase Agreement to confirm the Closing Time of the Transaction to determine whether a note should accompany the filing of the Monitor's Certificate with respect to whether the Style of Cause should be updated; emails with R. Nicholson regarding same; call with F. Tayar, counsel to Jansy Packaging, regarding status of Flowr proceedings; emails with R. Nicholson regarding call with F. Tayar; call with D. Taylor [redacted];
	Emails with respect to filing Monitor's certificate; review summary of call with counsel to supplier and respond to same;
	Internal emails regarding filing of Monitor's Certificate; review Approval and Vesting Order and Amended Vesting Order; consider change of title of proceedings; internal emails regarding same and filing of Certificate;
Feb-06-23	Review and respond to email correspondence; prepare for and attend call with K. Mahar and D. Karasiuk; debrief call with A. Morrison; emails on court attendance;
	Review share transfer documents of the Avant shares; email R. Kennedy regarding same; review tax side letter and provide comments on same;
	Emails with respect to shares; emails with respect to BC security opinion; emails with respect to Monitor checklist; emails with respect to scheduling stay extension motion; review revised side letter and email with respect to same;
	Emails with R. Kennedy regarding court availability for stay extension motion; emails with Commercial List scheduling clerk regarding same; prepare court request form and circulate internally;
Feb-07-23	Review and respond to email correspondence; emails on checklist; call from A. Yao; review purchase agreement and consider employer issue; further call with A. Yao; review of checklist; meeting with K. Mahar to discuss file status and post closing activities; further call with EY regarding post closing activities;

	Email filed Monitor's Certificate to Miller Thomson and Norton Rose Fullbright; email R. Kennedy latest closing actions checklist; attend update meeting with EY regarding closing actions;
	Emails with respect to commercial list request form; review draft checklist of post-closing activities; attend call with Monitor;
	Internal emails regarding court time on February 24 and confirming same; revise court request form; provide to Commercial List scheduling clerk;
Feb-08-23	Review and respond to email correspondence; prepare for and attend update call; review of information regarding Akanda shares;
Feb-09-23	Review and respond to email correspondence; consider issues with post closing; telephone call with A. Morrison;
	Draft Order regarding stay extension and other relief; [redacted]; emails with R. Nicholson regarding the draft Order;
	Email to M. Gaspar with respect to preparation of draft order; email with respect to post-closing matters; review and revise draft order;
Feb-10-23	Review and respond to email correspondence; call with A. Morrison;

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	18.60	$850.00	$15,810.00
Marco Gaspar	7.50	$425.00	$3,187.50
Rachel Nicholson	11.70	$725.00	$8,482.50
Roxana Manea law clerk	1.50	$350.00	$525.00

Total Fees	**$28,005.00**	
HST (@ 13%) on Fees	**$3,640.65**	
Total Fees and HST		**$31,645.65**
TOTAL NOW DUE		**$31,645.65**

THORNTON GROUT FINNIGAN LLP

Rebecca Kennedy

Per: Rebecca Kennedy

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Name of Bank - HSBC Bank Canada
SwiftCode: HKBCCATT
Attention: Credit Services Department
Please send remittance advice to ychiu@tgf.ca

This is Exhibit “B” referred to in the
Affidavit of Rebecca L. Kennedy sworn by Rebecca L.
Kennedy of the City of Pickering, in the Province of Ontario,
before me at the City of Toronto, in the Province of Ontario,
this 17th day of February, 2023 in accordance with
O. Reg. 432/20, Administering Oath or Declaration Remotely.

Marco Gaspar

A Commissioner for taking affidavits

MARCO GASPAR

Exhibit "B"

Summary of total professional fees by invoice for the period: **Oct. 12, 2022 to Feb. 13, 2023**

Bill of Costs / Invoice #	Period of Service	Total Hours	Fees	Disb.	HST	Total (Fees, Tax, Disb.)	Average Hourly Rate
Inv. #38894	For period ended Nov 8, 2022	111.7	$ 76,815.00	$ 818.60	$ 10,068.32	$ 87,701.92	$ 687.69
Inv. #38962	For period ended Nov 30, 2022	53.9	$ 34,567.50	$ 78.45	$ 4,500.85	$ 39,146.80	$ 641.33
Inv. #39118	For period ended Dec 31, 2022	99.4	$ 68,017.62	$ 1,080.42	$ 8,981.40	$ 78,079.44	$ 684.28
Inv. #39159	For period ended Jan 31, 2023	75.7	$ 48,307.50	$ 377.20	$ 6,320.43	$ 55,005.13	$ 638.14
Inv. #39178	For period ended Feb 13, 2023	39.3	$ 28,005.00	$ -	$ 3,640.65	$ 31,645.65	$ 712.60
TOTALS:		**380**	**$ 255,712.62**	**$ 2,354.67**	**$ 33,511.65**	**$ 291,578.94**	

This is Exhibit “C” referred to in the
Affidavit of Rebecca L. Kennedy sworn by Rebecca L.
Kennedy of the City of Pickering, in the Province of Ontario,
before me at the City of Toronto, in the Province of Ontario,
this 17th day of February, 2023 in accordance with
O. Reg. 432/20, Administering Oath or Declaration Remotely.

Marco Gaspar

A Commissioner for taking affidavits

MARCO GASPAR

Exhibit "C"

Summary of total professional fees by position - period: **Oct. 12, 2022 to Feb. 13, 2023**

Legal Professional	Position	Year of Call	Rate/hr 2022-2023	Hours Billed
Rebecca L. Kennedy	Partner	2009	$ 850.00	153.30
Rachel Nicholson	Partner*	2015	$ 725.00	110.30
Marco J.C. Gaspar	Associate	2022	$ 425.00	110.40
Roxana Manea	Law clerk	N/A	$ 350.00	5.60
Bobbie-Jo Brinkman	Law clerk	N/A	$ 350.00	0.40
Total:				**380.00**

**As of Jan 1, 2023.*

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF THE FLOWR CORPORATION, THE FLOWR CANADA HOLDINGS ULC, TERRACE GLOBAL INC. AND 14588495 CANADA INC. (collectively, the "**Applicants**")

Court File No.: CV-22-00688966-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Toronto, Ontario

AFFIDAVIT OF REBECCA L. KENNEDY
(Sworn February 17, 2023)

THORNTON GROUT FINNIGAN LLP
TD West Tower, Toronto-Dominion Centre
100 Wellington Street West, Suite 3200
Toronto, Ontario M5K 1K7
Fax: (416) 304-1313

Rebecca L. Kennedy (LSO# 61146S)
Email: rkennedy@tgf.ca
Tel: (416) 304-0603

Marco Gaspar (LSO# 84199A)
Email: mgaspar@tgf.ca
Tel: (416) 306-5825

Lawyers for the Monitor, Ernst & Young Inc.

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF THE FLOWR CORPORATION, THE FLOWR CANADA HOLDINGS ULC, TERRACE GLOBAL INC. AND 14588495 CANADA INC. (collectively, the "**Applicants**")

Court File No.: CV-22-00688966-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Toronto, Ontario

FIFTH REPORT OF THE MONITOR
Dated February 21, 2023

THORNTON GROUT FINNIGAN LLP
TD West Tower, Toronto-Dominion Centre
100 Wellington Street West, Suite 3200
Toronto, Ontario M5K 1K7
Fax: (416) 304-1313

Rebecca L. Kennedy (LSO# 61146S)
Email: rkennedy@tgf.ca
Tel: (416) 304-0603

Marco Gaspar (LSO# 84199A)
Email: mgaspar@tgf.ca
Tel: (416) 306-5825

Lawyers for the Monitor, Ernst & Young Inc.