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**")

SEVENTH REPORT OF THE MONITOR DATED JANUARY 24, 2024

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SEVENTH REPORT OF THE MONITOR DATED JANUARY 24, 2024

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**").

6. On December 16, 2022, the Court granted an order (the "**Approval and Vesting Order**") that, among other things:

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

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

(c) approved the termination of the CCAA Proceedings in respect of Flowr Okanagan upon closing of the Transaction; and

(d) authorized an expansion of the Monitor's powers following the completion of the Transaction.

7. On February 2, 2023, the Transaction was successfully closed in accordance with the terms of the Sale Agreement. The purchase price of the Transaction (the "**Purchase Price**") was the sum of $5,115,000 plus the amount of the Closing DIP Loan (to the extent not repaid) and the Assumed Liabilities (both as defined in the Sale Agreement).

8. The Sale Agreement permitted the payment of $1.1 million of the Purchase Price in the form of free-trading common shares of Avant Brands Inc. (ticker symbol, AVNT.TO) (the "**Avant Shares**"). In connection with the Closing, 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.

9. In addition, certain KERP participants elected to receive their KERP 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.

10. On July 21, 2023, the Court issued a distribution order (the "**Distribution Order**") whereby the Trust Indenture was terminated, permanently releasing and discharging Computershare Trust Company of Canada from their obligations thereunder. The Distribution Order, among other things:

(a) ordered that the Avant Shares be distributed to the holders of certain convertible debentures in Flowr (the "**Debenture Holders**") based upon their registered debenture holdings on a *pro rata* basis up to the amount of their indebtedness (the "**Share Distribution**");

(b) ordered that a cash distribution be made to the Debenture Holders based upon their registered debenture holdings on a *pro rata* basis up to the amount of the indebtedness; and

(c) extended the Stay Period to January 31, 2024.

PURPOSE

11. The purpose of this seventh report of the Monitor (the "**Seventh Report**") is to provide information to the Court on:

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

(b) the Applicants' receipts and disbursements for the period from July 3, 2023 to January 21, 2024, as compared to the cash flow forecast appended as Appendix "C" to the Sixth Report (the "**July Cash Flow Forecast**");

(c) the fees and disbursement of the Monitor for the period from February 11, 2023, to December 31, 2023;

(d) the fees and disbursements of the Monitor's legal counsel for the period from February 11, 2023, to December 31, 2023; and

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

(i) approves the fees and activities of the Monitor and its counsel;

(ii) approves the extension of the Stay Period in favour of the Remaining Applicants through to the date of the filing of the Monitor's certificate (the "**Termination Certificate**") that terminates these CCAA Proceedings (the "**CCAA Termination Time**"); and

(iii) effective at the CCAA Termination Time;

(1) terminates, releases and discharges the Charges as defined in the Initial Order;

(2) discharges Ernst & Young Inc. as Monitor of the Remaining Applicants; and

(3) releases Ernst & Young Inc. and its counsel from any and all liability that Ernst & Young Inc. and its counsel have or may have by reason of, or in any way arising out of, the acts or omissions of Ernst & Young Inc., or its counsel, while Ernst & Young Inc. was acting in its capacity as Monitor of the Remaining Applicants, save and except for any gross negligence or wilful misconduct on the Monitor or its counsel's part.

TERMS OF REFERENCE

12. In preparing this Seventh 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**").

13. 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 Seventh 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.

14. Future oriented financial information referred to in this Seventh 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.

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

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

17. 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**").

18. 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

19. 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.

20. 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 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 Monitor requested that the common shares of the Company be delisted from the TSX Venture Exchange.

21. At the time of the CCAA filing, 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 cultivation facility in Kelowna, British Columbia.

22. There were four original Applicants in these CCAA Proceedings. 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**").

ACTIVITIES OF THE REMAINING APPLICANTS AND THE MONITOR

Overview

23. As described in the Fifth Report, the Applicants' officers and directors resigned immediately before the Closing. The Approval and Vesting Order authorized the Monitor 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 complete the CCAA Proceedings.

24. After the Closing, under the supervision of the Monitor, the Remaining Applicants have relied on consultants and legal counsel, as well as the Purchaser's cooperation, to address post-closing matters and progress with an orderly wind-down. The Applicants' consultants include Darren Karasiuk, the former CEO of Flowr, and Mike Willetts, former Interim CFO of Flowr.

Share Distribution

25. As noted earlier herein, the Remaining Applicants received 6,337,117 Avant Shares as part of the sale proceeds from the Transaction.

26. The Monitor worked with Computershare Trust Company of Canada ("**ComputerShare**") to plan the Avant Share distribution process. As part of this process, the Monitor:

(a) verified the debenture holding information and the Debenture Holders' contact information provided by ComputerShare;

(b) calculated the *pro rata* distribution of the Avant Shares (the "**Distribution Calculation**") and reviewed this information with the ComputerShare; and

(c) arranged to provide the documents required by ComputerShare.

27. On or around October 9, 2023, following the Monitor's instruction, ComputerShare completed the distribution of the Avant Shares to the Debenture Holders in accordance with the Distribution Calculation. A mailing package, including a Direct Registration Statement and a letter from the Monitor detailing the distribution process, was sent to the Debenture Holders. A copy of the Monitor's letter is attached hereto as **Appendix "A"**.

Tax Matters

28. As described in the prior reports of the Monitor, at the time of Closing, the Remaining Applicants were responding to multiple Canada Revenue Agency ("**CRA**") audit requests relating to their payroll tax, harmonized sales tax ("**HST**"), and excise tax accounts. CRA also initiated additional audits or information requests such as an audit of Part III tax regarding payments made to non-residents.

29. The Remaining Applicants have since had multiple discussions with CRA, addressing all the audit requests.

30. The Remaining Applicants have maintained compliance with tax reporting requirements. Based on their tax filings, the Remaining Applicants have no outstanding tax obligations for the post-filing period. In addition, Flowr is currently in an HST refund position for the post-filing period.

31. The Remaining Applicants are working with their external tax accountant to complete HST returns for the period ending December 31, 2023, and corporate tax returns for the 2023

fiscal year. This will allow the Monitor to identify and address any potential priority claims prior to making a single cash distribution, as described further below.

Other Post-Closing Matters

32. The Remaining Applicants, with the assistance of the Monitor, have continued to work with the Purchaser regarding certain remaining matters related to the Transaction, including the escrow fund matter (as further discussed below) and certain funds held by the Monitor that are attributable to the Purchaser.

33. The Monitor currently holds approximately $737,000 (the "**Escrow Funds**") under an escrow agreement dated January 31, 2023 (the "**Escrow Agreement**"), between Ernst & Young Inc., in its capacity as the Court-appointed Monitor of the Applicants, as escrow agent, and the Purchaser. Until recently, the release of the Escrow Funds was pending the Purchaser resolving a certain tax matter related to the Transaction. On or around January 23, 2024, the Purchaser's advisor advised the Monitor that the Purchaser intends to terminate the Escrow Agreement without resolving the tax matter. As a result, the Monitor, with the assistance of its counsel, is initiating steps to address the release of the Escrow Funds in accordance with the Escrow Agreement.

34. A portion of the funds currently held by the Monitor, and anticipated receipts, are owed to the Purchaser as per the terms of the Transaction. The Monitor will assist the Remaining Applicants to calculate the amount owing to the Purchaser and distributing such funds to the Purchaser.

35. Pursuant to the Distribution Order, the Monitor intends to make a single cash distribution of available funds to the Debenture Holders following the resolution of the remaining post-Closing matters, subject to a reserve established to cover any priority changes under the Initial Order.

THE REMAINING APPLICANTS' RECEIPTS AND DISBURSEMENTS

36. A summary of the Applicants' actual receipts and disbursements during the period from July 3, 2023 to January 21, 2024 (the "**Reporting Period**") as compared to the July Cash Flow Forecast (the "**Variance Analysis**") is attached hereto as **Appendix "B"**.

37. As of January 21, 2024, the Remaining Applicants had approximately $55,000 in cash on hand. In addition, the Monitor held approximately $790,000 in trust. This amount comprises the remaining proceeds from the Transaction and funds attributable to the Purchaser, as per the terms of the Transaction. During the Reporting Period, the Monitor transferred $350,000 to the Remaining Applicants to fund the post-closing activities, as described earlier.

38. As described earlier, the Monitor also held the Escrow Funds of approximately $737,000.

39. It is anticipated that the Remaining Applicants will have sufficient liquidity, combining cash on hand and funds held by the Monitor, to fund the remainder of these CCAA Proceedings prior to making a cash distribution to the Debenture Holders, in accordance with the Distribution Order.

STAY EXTENSION

40. The Stay Period is currently set to expire on January 31, 2024. The proposed Order extends the Stay Period to the termination of the CCAA Proceedings.

41. 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 the remaining post-Closing matters, namely:

        (i) to finalize all remaining tax matters of the Remaining Applicants;

        (ii) to complete the escrow fund matter and other outstanding matters related to the Transaction, and to determine the amounts payable to the Purchaser; and

        (iii) to distribute the remaining funds to the Debenture Holders;

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

(c) the Remaining Applicants have sufficient liquidity to fund the wind-down activities through the proposed extension of the Stay Period to the termination of the CCAA Proceedings, as described in the "The Remaining Applicants' Receipts and Disbursements" section to this Report.

42. The extension of the Stay Period will allow sufficient time for the post-Closing matters to be concluded. It is most economical for the stakeholders to extend the Stay Period until the filing of the Termination Certificate.

43. Upon completion of the post-Closing matters, the Monitor will execute and deliver a Termination Certificate, substantially in the form attached as **Schedule "A"** of the CCAA Termination Order

44. For the foregoing reasons, the Monitor supports the Remaining Applicants' request to extend the Stay Period to the termination of the CCAA Proceedings.

APPROVAL OF FEES AND DISBURSEMENTS OF THE MONITOR AND ITS COUNSEL

45. 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.

46. Attached hereto as **Appendix "C"** is the Affidavit of Allen Yao of Ernst & Young Inc., sworn January 23, 2024 (the "**Yao Affidavit**"), attesting to the fees and disbursements of the Monitor for the period February 11, 2023 to December 31, 2023 in the aggregate amount of $210,909.90, inclusive of HST and expenses.

47. Attached hereto as **Appendix "D"** is the Affidavit of Rebecca L. Kennedy of the Monitor's counsel, Thornton Grout Finnigan LLP, sworn January 23, 2024 (the "**Kennedy Affidavit**") attesting to the fees and disbursements of Monitor's counsel for the period

February 11, 2023 to December 31, 2023 in the aggregate amount of $101,543.64, inclusive of HST.

48. The Monitor estimates aggregate accrued and additional fees and disbursements for the Monitor and its counsel to the completion and termination of these CCAA Proceedings in the amount of approximately $110,000 before HST (the "**Estimated Fees**").

49. It is the Monitor's view that the fees and disbursements incurred by the Monitor and its counsel, as described in the Yao Affidavit and the Kennedy Affidavit respectively, and the Estimated Fees to the completion of these CCAA Proceedings, are reasonable and appropriate in the circumstances.

CONCLUSIONS AND RECOMMENDATIONS

50. 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 24th day of January 2024.

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

Allen Yao, CPA, CA
Senior Vice-President

APPENDIX "A"

October 3, 2023, Letter to the Debenture Holders

Ernst & Young Inc.
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100 Adelaide Street West,,PO Box 1
Toronto, ON M5H 0B3

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ey.com

Building a better working world

October 3, 2023

PRIVATE & CONFIDENTIAL

Dear Debenture Holder:

Re: Distribution to Debenture Holders; and
The CCAA Proceedings of The Flowr Corporation et al.
Court File No. CV-22-006688966-00CL

We are the court-appointed Monitor (the "**Monitor**") of The Flowr Corporation ("**Flowr**") and its affiliates in the above noted proceedings (the "**CCAA Proceedings**"). As you may be aware, on October 20, 2022, Flowr and its affiliates entered the CCAA Proceedings by an Initial Order (as amended, the "**Initial Order**") of the Superior Court of Justice (Commercial List) (the "**Court**").

The Sale and Distributions

As part of the CCAA Proceedings, Flowr sold off substantially all of its assets to Avant Brands Inc., with approval of the Court via an Approval and Vesting Order dated December 16, 2022 (the "**Court Approved Sale**"). As part of the Court Approved Sale, Flowr received shares of the purchaser, Avant Brands Inc. (the "**Avant Shares**"), as well as cash compensation, following the close of the sale on February 2, 2023. While Flowr sought to maximize the proceeds from the sale, the combined proceeds are insufficient to pay off all its secured indebtedness under the Debentures (defined below). With the sale of substantially all of its assets, Flowr has begun the process of winding-down.

As you may be aware, prior to the CCAA Proceedings, Flowr had issued convertible debentures (the "**Debentures**") to certain debenture holders (the "**Debenture Holders**") pursuant to a subordinated convertible debenture indenture dated April 27, 2020, between Flowr and Computershare Trust Company of Canada, as trustee for the Debenture Holders (the "**Trust Indenture**"). You are registered as one of these Debenture Holders.

On July 21, 2023, the Court issued a distribution order (the "**Distribution Order**") whereby the Trust Indenture was terminated, permanently releasing and discharging Computershare Trust Company of Canada from their obligations thereunder. The Distribution Order further ordered:

1. that the Avant Shares be distributed to the Debenture Holders based upon their registered Debenture holdings on a *pro rata* basis up to the amount of the indebtedness (the "**Share Distribution**"); and
2. that a cash distribution be made to the Debenture Holders based upon their registered Debenture holdings on a *pro rata* basis up to the amount of the indebtedness (the "**Cash Distribution**", and collectively with the Share Distribution, the "**Distributions**").

Please note that the Cash Distribution is subject to any reserves established by the Monitor in its sole discretion to ensure sufficient funds are available to address any priority charges under the Initial Order. As such, any Cash Distribution will not be made until closer to the end of the CCAA Proceedings.

For your benefit, a copy of the Distribution Order has been enclosed.

What Does This Mean for You?

As set out above, the proceeds of the Court Approved Sale, when combined with Flowr's remaining assets, are insufficient to fully pay off its secured indebtedness. With the Debentures being the only secured indebtedness of Flowr, the Distribution Order seeks to ensure the maximum recovery possible for Debenture Holders by ensuring that the Distributions are made on a *pro rata* basis. As a Debenture Holder, you are entitled to your *pro rata* share of the Distributions.

Enclosed with this letter you will find a Direct Registration (DRS) Advice confirming that you have received the Avant Shares forming your *pro rata* portion of the Share Distribution. Please be advised that no further Share Distributions shall be made.

With respect to the Cash Distribution, the Monitor anticipates there will be sufficient funds remaining to make a Cash Distribution prior to the termination of the CCAA Proceedings.
While the Monitor cannot yet provide an estimate as to when the Cash Distribution shall be made, it is anticipated to occur in 2024. Note that the current stay period granted under the CCAA Proceedings has been most recently extended to January 31, 2024.

In order to ensure a single Cash Distribution without stale cheques, the Monitor requires you to confirm your address in order to ensure the delivery of any potential future Cash Distribution by way of cheque. Future Cash Distributions will only be made to Debenture Holders who have confirmed their address with the Monitor prior to distribution.

For this reason, the Monitor requires that you email your most up to date contact information, including your address, to flowr.monitor@ca.ey.com before November 10, 2023 to ensure the receipt of the cheque which shall represent your Cash Distribution. Should the Monitor not receive the requested information, **you will not receive a Cash Distribution.**

Please note that the Cash Distribution, if made, shall represent the final Distribution made to you in accordance with the Distribution Order. Upon issuing the cheque with the Cash

Distribution to you, the Monitor shall consider all obligations owed to you under the Distribution Order as satisfied.

With the Distribution Order satisfied, and the Trust Indenture terminated, Flowr shall conclude its windup shortly after the final Distribution.
Yours truly,

ERNST & YOUNG INC., solely in its capacity as Court Appointed Monitor of The Flowr Corporation, The Flowr Canada Holdings ULC, Terrace Global Inc. and 14588495 Canada Inc., and not in its corporate or personal capacity.

per:

Alex Morrison, CPA, CA
Senior Vice-President

Encls.

APPENDIX “B”

Variance Analysis

The Flowr Corporation and Certain Affiliated CCAA Filing Entities (collectively the "Applicants")
Cash Flow Variance Analysis for the Period July 3, 2023 to January 21, 2024
$CDN in Thousands

	Actual	Forecast[1]	Variance
Receipts			
Other receipts	$ 39	-	39
Transfers from Monitor's trust account	350	500	(150)
Total Receipts	**389**	**500**	**(111)**
Disbursements			
Other SG&A and taxes	(230)	(216)	(14)
Restructuring Costs	(217)	(240)	23
Repayment of Closing DIP	-	(157)	157
Total Disbursements	**(448)**	**(613)**	**165**
Net cash receipts/(disbursements)	**$ (59)**	**$ (113)**	**$ 54**
Cash Balance			
Beginning Balance	$ 114	$ 114	-
Net cash receipts/(disbursements)	(59)	(113)	54
DIP draws/(repayment)	-	-	157
Ending Cash Balance	**$ 55**	**$ 1**	**$ 211**
Monitor Trust Account			
Opening Balance	$ 879	$ 879	$ -
Other refunds	$ 240		
Interest Income	21	15	6
Transfers to Remaining Applicants	(350)	(500)	150
Closing Balance	**$ 790**	**$ 394**	**$ 156**
Monitor Trust Account - Excise Escrow			
Opening Balance	$ 721	$ 721	$ -
Interest Income	$ 16	-	16
Receipt of Funds	-	-	-
Closing Balance	**$ 737**	**$ 721**	**$ 16**

Note 1: The analysis provides comparison to the Cash Flow Forecast appended to the Sixth Report of the Monitor dated July 14, 2023.

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 July 3, 2023 to January 21, 2024

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 Sixth Report of the Monitor, dated July 14, 2023.

The Applicants closed a sale transaction in respect of substantially all of their operations and assets on February 2, 2023 (the "**Transaction**"). Upon the closing of this transaction, Flowr Okanagan ceased to be an Applicant, and 14588495 Canada Inc. was added an Applicant.

1. **Other Receipts**
   This variance is related to the return of a deposit that was not previously projected.

2. **The Monitor's trust account & Transfers to the Remaining Applicants**
   The Monitor holds the cash proceeds from the Transaction in a trust account. The Remaining Applicants rely on transfers from the Monitor's trust account to fund their post-closing activities. The lower than estimated transfer amount represents primarily a time difference.

   In addition, the Monitor's trust account received funds attributable to the Purchaser as per the terms of the Transaction. As of January 21, 2024, the Monitor held $790,231 in the trust account. The Monitor is working with the Remaining Applicants to calculate and transfer the Purchaser's share of these funds to the Purchaser before the conclusion of the CCAA proceedings.

3. **Repayment of Closing DIP**
   The variance is primarily due to a timing difference related to the transfer of funds to the Purchaser.

4. **Monitor Trust Account – Excise Escrow**
   As of January 21, 2024, the Monitor held approximately $737,000 (including interest) in escrow funds pursuant to an arrangement between the Remaining Applicants and the purchaser.

APPENDIX "C"

Affidavit of Allen Yao

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.

AFFIDAVIT OF ALLEN (LIANG) YAO
Sworn January 23, 2024

I**, ALLEN (LIANG) YAO, 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 the Court-appointed Monitor (the "**Monitor**") under the *Companies' Creditors Arrangement Act* proceedings (the "**CCAA Proceedings**") of The Flowr Corporation, The Flowr Canada Holdings ULC, Terrace Global Inc. and 14588495 Canada Inc. (collectively, the "**Remaining 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 Remaining Applicants for the period February 11, 2023 to December 31, 2023.

3. Attached hereto as **Exhibit "B"** is a schedule summarizing each invoice in **Exhibit "A"**, the fees and disbursements of the Monitor for the period February 11, 2023 to December 31, 2023, in the aggregate amount of $210,909.90, inclusive of HST and expenses.

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 Remaining Applicants for, inter alia, approval for the fees and disbursements of the Monitor.

SWORN remotely by Allen (Liang) Yao, of the City of Toronto, in the Province of Ontario, before me at the City of Brampton, Province of Ontario, on this January 23, 2024, in accordance with O. Reg 431/20 Administering Oath or Declaration Remotely.

ALLEN (LIANG) YAO

Donna Hatfull

A Commissioner in and for the Province of Ontario

DONNA MARIE HATFULL, a Commissioner, etc., Province of Ontario, for Ernst & Young Inc. Expires August 25, 2025.

THIS IS EXHIBIT "A" REFERRED
TO IN THE AFFIDAVIT OF
ALLEN (LIANG) YAO
SWORN BEFORE ME THIS
23RD DAY OF JANUARY 2024

Donna Hatfull

DONNA MARIE HATFULL, a
Commissioner, etc., Province of Ontario,
for Ernst & Young Inc.
Expires August 25, 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.: CA12C500009004
Please include this number with payment

Invoice Date:	March 07, 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 24, 2023.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		38,631.00	HST	13 %	5,022.03	43,653.03
Administrative Expenses @ 5%		1,931.55	HST	13 %	251.10	2,182.65
		40,562.55			**5,273.13**	**45,835.68**
Invoice summary		**40,562.55**				
Tax:	13% HST				5,273.13	
Total:		**40,562.55**			**5,273.13**	**45,835.68**

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 24, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	15.8	825	13,035.00
Karen K Fung	Senior Vice President/Partner	5.4	725	3,915.00
Allen Yao	Senior Manager	19.2	645	12,384.00
Daniel Taylor	Manager	16.0	525	8,400.00
Donna Hatfull	Paraprofessional	2.3	345	793.50
Marites Carandang	Paraprofessional	0.3	345	103.50
Total		**59.0**		**38,631.00**

Fee	$	38,631.00
Administrative Expenses @ 5%	$	1,931.55
HST @ 13%	$	5,273.13
Total Invoice	**$**	**45,835.68**

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.: CA12C500009050
Please include this number with payment

Invoice Date:	March 24, 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 March 16, 2023.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		20,021.00	HST	13 %	2,602.73	22,623.73
Expenses		1,001.05	HST	13 %	130.14	1,131.19
		21,022.05			**2,732.87**	**23,754.92**
Invoice summary		**21,022.05**				
Tax:	13% HST				2,732.87	
Total:		**21,022.05**			**2,732.87**	**23,754.92**

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 March 16, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	9.6	825	7,920.00
Karen K Fung	Senior Vice President/Partner	0.4	725	290.00
Allen Yao	Senior Manager	8.6	645	5,547.00
Daniel Taylor	Manager	11.8	525	6,195.00
Marites Carandang	Paraprofessional	0.2	345	69.00
Total		**30.6**		**20,021.00**

Fee	$	20,021.00
Administrative Expenses @ 5%	$	1,001.05
HST @ 13%	$	2,732.87
Total Invoice	**$**	**23,754.92**

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.: CA12C500009162
Please include this number with payment

Invoice Date:	April 20, 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 April 7, 2023.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		6,201.00	HST	13 %	806.13	7,007.13
Administrative Expenses @ 5%		310.05	HST	13 %	40.31	350.36
		6,511.05			**846.44**	**7,357.49**
Invoice summary		**6,511.05**				
Tax:	13% HST				846.44	
Total:		**6,511.05**			**846.44**	**7,357.49**

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 April 7, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	2.4	825	1,980.00
Allen Yao	Senior Manager	2.1	645	1,354.50
Daniel Taylor	Manager	5.0	525	2,625.00
Marites Carandang	Paraprofessional	0.7	345	241.50
Total		**10.2**		**6,201.00**

Fee	$	6,201.00
Administrative Expenses @ 5%	$	310.05
HST @ 13%	$	846.44
Total Invoice	**$**	**7,357.49**

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.: CA12C500009279
Please include this number with payment

Invoice Date:	May 18, 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 May 12, 2023.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		8,676.00	HST	13 %	1,127.88	9,803.88
Administrative Expenses @ 5%		433.80	HST	13 %	56.39	490.19
		9,109.80			**1,184.27**	**10,294.07**
Invoice summary		**9,109.80**				
Tax:	13% HST				1,184.27	
Total:		**9,109.80**			**1,184.27**	**10,294.07**

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 May 12, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	2.8	825	2,310.00
Allen Yao	Senior Manager	0.9	645	580.50
Daniel Taylor	Manager	10.1	525	5,302.50
Cam Bear	Paraprofessional	0.5	345	172.50
Marites Carandang	Paraprofessional	0.9	345	310.50
Total		**15.2**		**8,676.00**

Fee	$	8,676.00
Administrative Expenses @ 5%	$	433.80
HST @ 13%	$	1,184.27
Total Invoice	**$**	**10,294.07**

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.: CA12C500009374
Please include this number with payment

Invoice Date:	June 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 May 31, 2023.

	Net	Tax	Rate	Tax Amount	**CAD** Total
Fee	12,501.50	HST	13 %	1,625.20	14,126.70
Administrative Expenses @ 5%	625.08	HST	13 %	81.26	706.34
	13,126.58			**1,706.46**	**14,833.04**
Invoice summary	**13,126.58**				
Tax: 13% HST				1,706.46	
Total:	**13,126.58**			**1,706.46**	**14,833.04**

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 May 31, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	4.0	825	3,300.00
Karen K Fung	Senior Vice President/Partner	0.4	725	290.00
Allen Yao	Senior Manager	0.5	645	322.50
Daniel Taylor	Manager	15.9	525	8,347.50
Marites Carandang	Paraprofessional	0.7	345	241.50
Total		**21.5**		**12,501.50**

Fee	$	12,501.50
Administrative Expenses @ 5%	$	625.08
HST @ 13%	$	1,706.46
Total Invoice	**$**	**14,833.04**

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.: CA12C500009552
Please include this number with payment

Invoice Date:	July 18, 2023
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Please see last page of the invoice for payment instructions.

For professional services rendered for the period ending June 30, 2023.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		9,667.50	HST	13 %	1,256.77	10,924.27
Administrative Expenses @ 5%		483.38	HST	13 %	62.84	546.22
		10,150.88			**1,319.61**	**11,470.49**
Invoice summary		**10,150.88**				
Tax:	13% HST				1,319.61	
Total:		**10,150.88**			**1,319.61**	**11,470.49**

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

Ernst & Young Inc.
Toronto, ON

Payment Options and Instructions

Interac e-Transfer

Email to use for transfer: etransfer.eyllp.cad@ca.ey.com

Auto-deposit is enabled, no password is required.

In Notes/Comments section, please include invoice number(s).

Cheques

P.O. Box 57104
Postal Station A
Toronto, ON M5W 5M5.

Please include the invoice number(s) on the cheque details.

Wire Transfer

Beneficiary:	Ernst & Young LLP
Address:	100 Adelaide Street West Toronto, ON, M5H 0B3
Beneficiary Bank	BMO Bank of Montreal
Bank SWIFT Code:	BOFMCAM2
Code CC:	000124112
Beneficiary's Account #:	24111000237

Electronic Funds Transfer (EFT)

Legal Name:	Ernst & Young LLP
Banking Information:	Bank of Montreal Bank : 001 Transit : 24112 Account #: 1000237

To ensure proper application of your electronic payment, please provide client and invoice number details directly to:
gss.CanadaAccountsReceivable@xe02.ey.com.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED June 30, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	6.0	825	4,950.00
Allen Yao	Senior Manager	1.0	645	645.00
Daniel Taylor	Manager	7.1	525	3,727.50
Donna Hatfull	Paraprofessional	0.1	345	34.50
Marites Carandang	Paraprofessional	0.9	345	310.50
Total		**15.1**		**9,667.50**

Fee	$	9,667.50
Administrative Expenses @ 5%	$	483.38
HST @ 13%	$	1,319.61
Total Invoice	**$**	**11,470.49**

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.: CA12C500009627
Please include this number with payment

Invoice Date:	August 10, 2023
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Please see last page of the invoice for payment instructions.

For professional services rendered for the period ending July 28, 2023.

		Net	Tax	Rate	Tax Amount	**CAD** Total
Fee		27,025.50	HST	13 %	3,513.31	30,538.81
Administrative Expenses @ 5%		1,351.28	HST	13 %	175.67	1,526.95
		28,376.78			**3,688.98**	**32,065.76**
Invoice summary		**28,376.78**				
Tax:	13% HST				3,688.98	
Total:		**28,376.78**			**3,688.98**	**32,065.76**

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

Ernst & Young Inc.
Toronto, ON

Payment Options and Instructions

Interac e-Transfer

Email to use for transfer: etransfer.eyllp.cad@ca.ey.com

Auto-deposit is enabled, no password is required.

In Notes/Comments section, please include invoice number(s).

Cheques

P.O. Box 57104
Postal Station A
Toronto, ON M5W 5M5.

Please include the invoice number(s) on the cheque details.

Wire Transfer

Beneficiary:	Ernst & Young LLP
Address:	100 Adelaide Street West Toronto, ON, M5H 0B3
Beneficiary Bank	BMO Bank of Montreal
Bank SWIFT Code:	BOFMCAM2
Code CC:	000124112
Beneficiary's Account #:	24111000237

Electronic Funds Transfer (EFT)

Legal Name:	Ernst & Young LLP
Banking Information:	Bank of Montreal Bank : 001 Transit : 24112 Account #: 1000237

To ensure proper application of your electronic payment, please provide client and invoice number details directly to:
gss.CanadaAccountsReceivable@xe02.ey.com.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED July 28, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	10.8	825	8,910.00
Karen K Fung	Senior Vice President/Partner	0.9	725	652.50
Allen Yao	Senior Manager	8.1	645	5,224.50
Daniel Taylor	Manager	21.8	525	11,445.00
Cam Bear	Paraprofessional	2.2	345	759.00
Donna Hatfull	Paraprofessional	0.1	345	34.50
Total		**43.9**		**27,025.50**

Fee	$	27,025.50
Administrative Expenses @ 5%	$	1,351.28
HST @ 13%	$	3,688.98
Total Invoice	**$**	**32,065.76**

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.: CA12C500009707
Please include this number with payment

Invoice Date:	September 06, 2023
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Please see last page of the invoice for payment instructions.

For professional services rendered for the period ending August 31, 2023.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		16,035.50	HST	13 %	2,084.62	18,120.12
Administrative Expenses @ 5%		801.78	HST	13 %	104.23	906.01
		16,837.28			**2,188.85**	**19,026.13**
Invoice summary		**16,837.28**				
Tax:	13% HST				2,188.85	
Total:		**16,837.28**			**2,188.85**	**19,026.13**

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

Ernst & Young Inc.
Toronto, ON

Payment Options and Instructions

Interac e-Transfer

Email to use for transfer: etransfer.eyllp.cad@ca.ey.com

Auto-deposit is enabled, no password is required.

In Notes/Comments section, please include invoice number(s).

Cheques

P.O. Box 57104
Postal Station A
Toronto, ON M5W 5M5.

Please include the invoice number(s) on the cheque details.

Wire Transfer

Beneficiary:	Ernst & Young LLP
Address:	100 Adelaide Street West Toronto, ON, M5H 0B3
Beneficiary Bank	BMO Bank of Montreal
Bank SWIFT Code:	BOFMCAM2
Code CC:	000124112
Beneficiary's Account #:	24111000237

Electronic Funds Transfer (EFT)

Legal Name:	Ernst & Young LLP
Banking Information:	Bank of Montreal Bank : 001 Transit : 24112 Account #: 1000237

To ensure proper application of your electronic payment, please provide client and invoice number details directly to:
gss.CanadaAccountsReceivable@xe02.ey.com.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED August 31, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	9.3	930	8,649.00
Allen Yao	Senior Vice President/Associate Partner	4.6	785	3,611.00
Daniel Taylor	Manager	3.6	580	2,088.00
Cam Bear	Paraprofessional	3.5	375	1,312.50
Marites Carandang	Paraprofessional	1.0	375	375.00
Total		**22.0**		**16,035.50**

Fee	$	16,035.50
Administrative Expenses @ 5%	$	801.78
HST @ 13%	$	2,188.85
Total Invoice	**$**	**19,026.13**

Please note that the hourly rates have been adjusted for an annual increase

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.: CA12C500009819
Please include this number with payment

Invoice Date:	October 13, 2023
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Please see last page of the invoice for payment instructions.

For professional services rendered for the period ending September 30, 2023.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		8,676.50	HST	13 %	1,127.94	9,804.44
Administrative Expenses @ 5%		433.83	HST	13 %	56.40	490.23
		9,110.33			**1,184.34**	**10,294.67**
Invoice summary		**9,110.33**				
Tax:	13% HST				1,184.34	
Total:		**9,110.33**			**1,184.34**	**10,294.67**

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

Ernst & Young Inc.
Toronto, ON

Payment Options and Instructions

Interac e-Transfer
Email to use for transfer: etransfer.eyllp.cad@ca.ey.com

Auto-deposit is enabled, no password is required.

In Notes/Comments section, please include invoice number(s).

Cheques
P.O. Box 57104
Postal Station A
Toronto, ON M5W 5M5.

Please include the invoice number(s) on the cheque details.

Wire Transfer

Beneficiary:	Ernst & Young LLP
Address:	100 Adelaide Street West Toronto, ON, M5H 0B3
Beneficiary Bank	BMO Bank of Montreal
Bank SWIFT Code:	BOFMCAM2
Code CC:	000124112
Beneficiary's Account #:	24111000237

Electronic Funds Transfer (EFT)

Legal Name:	Ernst & Young LLP
Banking Information:	Bank of Montreal Bank : 001 Transit : 24112 Account #: 1000237

To ensure proper application of your electronic payment, please provide client and invoice number details directly to:
gss.CanadaAccountsReceivable@xe02.ey.com.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED September 30, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	5.1	930	4,743.00
Allen Yao	Senior Vice President/Associate Partner	3.1	785	2,433.50
Cam Bear	Paraprofessional	3.8	375	1,425.00
Marites Carandang	Paraprofessional	0.2	375	75.00
Total		**12.2**		**8,676.50**

Fee	$	8,676.50
Administrative Expenses @ 5%	$	433.83
HST @ 13%	$	1,184.34
Total Invoice	**$**	**10,294.67**

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.: CA12C500009985
Please include this number with payment

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

Please see last page of the invoice for payment instructions.

For professional services rendered for the period ending October 30, 2023.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	11,644.00	HST	13 %	1,513.72	13,157.72
Administrative Expenses @ 5%	582.20	HST	13 %	75.69	657.89
	12,226.20			**1,589.41**	**13,815.61**
Invoice summary	**12,226.20**				
Tax: 13% HST				1,589.41	
Total:	**12,226.20**			**1,589.41**	**13,815.61**

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

Ernst & Young Inc.
Toronto, ON

Payment Options and Instructions

Interac e-Transfer

Email to use for transfer: etransfer.eyllp.cad@ca.ey.com

Auto-deposit is enabled, no password is required.

In Notes/Comments section, please include invoice number(s).

Cheques

P.O. Box 57104
Postal Station A
Toronto, ON M5W 5M5.

Please include the invoice number(s) on the cheque details.

Wire Transfer

Beneficiary:	Ernst & Young LLP
Address:	100 Adelaide Street West Toronto, ON, M5H 0B3
Beneficiary Bank	BMO Bank of Montreal
Bank SWIFT Code:	BOFMCAM2
Code CC:	000124112
Beneficiary's Account #:	24111000237

Electronic Funds Transfer (EFT)

Legal Name:	Ernst & Young LLP
Banking Information:	Bank of Montreal Bank : 001 Transit : 24112 Account #: 1000237

To ensure proper application of your electronic payment, please provide client and invoice number details directly to: gss.CanadaAccountsReceivable@xe02.ey.com.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED October 31, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	8.0	930	7,440.00
Allen Yao	Senior Vice President/Associate Partner	4.4	785	3,454.00
Sam Kronick	Senior	0.5	375	187.50
Cam Bear	Paraprofessional	1.1	375	412.50
Marites Carandang	Paraprofessional	0.4	375	150.00
Total		**14.4**		**11,644.00**

Fee	$	11,644.00
Administrative Expenses @ 5%	$	582.20
HST @ 13%	$	1,589.41
Total Invoice	**$**	**13,815.61**

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.: CA12C500010091
Please include this number with payment

Invoice Date:	December 20, 2023
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Please see last page of the invoice for payment instructions.

For professional services rendered for the period ending November 30, 2023.

	Net	Tax	Rate	Tax Amount	**CAD** Total
Fee	14,430.00	HST	13 %	1,875.90	16,305.90
Administrative Expenses @ 5%	721.50	HST	13 %	93.80	815.30
	15,151.50			**1,969.70**	**17,121.20**
Invoice summary	**15,151.50**				
Tax: 13% HST				1,969.70	
Total:	**15,151.50**			**1,969.70**	**17,121.20**

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

Ernst & Young Inc.
Toronto, ON

Payment Options and Instructions

Interac e-Transfer
Email to use for transfer: etransfer.eyllp.cad@ca.ey.com

Auto-deposit is enabled, no password is required.

In Notes/Comments section, please include invoice number(s).

Cheques
P.O. Box 57104
Postal Station A
Toronto, ON M5W 5M5.

Please include the invoice number(s) on the cheque details.

Wire Transfer

Beneficiary:	Ernst & Young LLP
Address:	100 Adelaide Street West Toronto, ON, M5H 0B3
Beneficiary Bank	BMO Bank of Montreal
Bank SWIFT Code:	BOFMCAM2
Code CC:	000124112
Beneficiary's Account #:	24111000237

Electronic Funds Transfer (EFT)

Legal Name:	Ernst & Young LLP
Banking Information:	Bank of Montreal Bank : 001 Transit : 24112 Account #: 1000237

To ensure proper application of your electronic payment, please provide client and invoice number details directly to:
gss.CanadaAccountsReceivable@xe02.ey.com.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED November 30, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	7.4	930	6,882.00
Allen Yao	Senior Vice President/Associate Partner	7.8	785	6,123.00
Sam Kronick	Senior	1.2	375	450.00
Cam Bear	Paraprofessional	1.5	375	562.50
Marites Carandang	Paraprofessional	1.1	375	412.50
Total		**19.0**		**14,430.00**

Fee	$	14,430.00
Administrative Expenses @ 5%	$	721.50
HST @ 13%	$	1,969.70
Total Invoice	**$**	**17,121.20**

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.: CA12C500010129
Please include this number with payment

Invoice Date:	January 09, 2024
Due Date:	Upon receipt
Client No.:	0012217456
Engagement No.:	E-66932878

Please see last page of the invoice for payment instructions.

For professional services rendered for the period ending December 31, 2023.

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		4,248.50	HST	13 %	552.30	4,800.80
Expenses		212.43	HST	13 %	27.62	240.05
		4,460.93			**579.92**	**5,040.85**
Invoice summary		**4,460.93**				
Tax:	13% HST				579.92	
Total:		**4,460.93**			**579.92**	**5,040.85**

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

Ernst & Young Inc.
Toronto, ON

Payment Options and Instructions

Interac e-Transfer
Email to use for transfer: etransfer.eyllp.cad@ca.ey.com

Auto-deposit is enabled, no password is required.

In Notes/Comments section, please include invoice number(s).

Cheques
P.O. Box 57104
Postal Station A
Toronto, ON M5W 5M5.

Please include the invoice number(s) on the cheque details.

Wire Transfer

Beneficiary:	Ernst & Young LLP
Address:	100 Adelaide Street West Toronto, ON, M5H 0B3
Beneficiary Bank	BMO Bank of Montreal
Bank SWIFT Code:	BOFMCAM2
Code CC:	000124112
Beneficiary's Account #:	24111000237

Electronic Funds Transfer (EFT)

Legal Name:	Ernst & Young LLP
Banking Information:	Bank of Montreal Bank : 001 Transit : 24112 Account #: 1000237

To ensure proper application of your electronic payment, please provide client and invoice number details directly to: gss.CanadaAccountsReceivable@xe02.ey.com.

The Flowr Corporation

SUMMARY OF HOURS, FEES AND DISBURSEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2023

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/Partner	1.6	930	1,488.00
Allen Yao	Senior Vice President/Associate Partner	2.8	785	2,198.00
Cam Bear	Paraprofessional	0.7	375	262.50
Marites Carandang	Paraprofessional	0.8	375	300.00
Total		**5.9**		**4,248.50**

Fee	$	4,248.50
Administrative Expenses @ 5%	$	212.43
HST @ 13%	$	579.92
Total Invoice	**$**	**5,040.85**

THIS IS EXHIBIT "B" REFERRED
TO IN THE AFFIDAVIT OF
ALLEN (LIANG) YAO
SWORN BEFORE ME THIS
23RD DAY OF JANUARY 2024

Donna Hatfull

DONNA MARIE HATFULL, a
Commissioner, etc., Province of Ontario,
for Ernst & Young Inc.
Expires August 25, 2025.

Exhibit "B"

Ernst & Young Inc.
In the CCAA Prooceedings of
THE FLOWR CORPORATION, THE FLOWR CANADA HOLDINGS ULC,
TERRACE GLOBAL INC. AND 14588495 CANADA INC.

Summary of Invoices

Invoice Date	Invoice #	Billing Dates	Trustee Fees	Total Expenses	Total	HST	Total
07-Mar-23	CA12C500009004	For the period ending February 24, 2023	$ 38,631.00	$ 1,931.55	$ 40,562.55	$ 5,273.13	$ 45,835.68
24-Mar-23	CA12C500009050	For the period ending March 16, 2023	$ 20,021.00	$ 1,001.05	$ 21,022.05	$ 2,732.87	$ 23,754.92
20-Apr-23	CA12C500009162	For the period ending April 7, 2023	$ 6,201.00	$ 310.05	$ 6,511.05	$ 846.44	$ 7,357.49
18-May-23	CA12C500009279	For the period ending May 12, 2023	$ 8,676.00	$ 433.80	$ 9,109.80	$ 1,184.27	$ 10,294.07
09-Jun-23	CA12C500009374	For the period ending May 31, 2023	$ 12,501.50	$ 625.08	$ 13,126.58	$ 1,706.46	$ 14,833.04
18-Jul-23	CA12C500009552	For the period ending June 30, 2023	$ 9,667.50	$ 483.38	$ 10,150.88	$ 1,319.61	$ 11,470.49
10-Aug-23	CA12C500009627	For the period ending July 28, 2023	$ 27,025.50	$ 1,351.28	$ 28,376.78	$ 3,688.98	$ 32,065.76
06-Sep-23	CA12C500009707	For the period ending August 31, 2023	$ 16,035.50	$ 801.78	$ 16,837.28	$ 2,188.85	$ 19,026.13
13-Oct-23	CA12C500009819	For the period ending September 30, 2023	$ 8,676.50	$ 433.83	$ 9,110.33	$ 1,184.34	$ 10,294.67
30-Nov-23	CA12C500009985	For the period ending October 30, 2023	$ 11,644.00	$ 582.20	$ 12,226.20	$ 1,589.41	$ 13,815.61
20-Dec-23	CA12C500010091	For the period ending November 30, 2023	$ 14,430.00	$ 721.50	$ 15,151.50	$ 1,969.70	$ 17,121.20
09-Jan-24	CA12C500010129	For the period ending December 31, 2023	$ 4,248.50	$ 212.43	$ 4,460.93	$ 579.92	$ 5,040.85
			$177,758.00	$ 1,931.55	$ 40,562.55	$ 5,273.13	$ 210,909.90

THIS IS EXHIBIT "C" REFERRED
TO IN THE AFFIDAVIT OF
ALLEN (LIANG) YAO
SWORN BEFORE ME THIS
23RD DAY OF JANUARY 2024

Donna Hatfull

DONNA MARIE HATFULL, a
Commissioner, etc., Province of Ontario,
for Ernst & Young Inc.
Expires August 25, 2025.

Exhbit "C"

Summary of Ernst & Young Fees by Individual
For Period February 11, 2023 to December 31, 2023

		Average Hourly Rates	Total Hours	Total
Alex Morrison	Senior Vice President	$ 864.82	82.8	$ 71,607.00
Karen K Fung	Senior Vice President	$ 725.00	7.1	$ 5,147.50
Allen Yao	Senior Vice President / Vice President	$ 695.36	63.1	$ 43,877.50
Daniel Taylor	Senior Manager / Manager	$ 527.17	91.3	$ 48,130.50
Sam Kronick	Senior	$ 375.00	1.7	$ 637.50
Donna Hatfull	Para-professional	$ 345.00	3.2	$ 1,104.00
Marites Carandang	Para-professional	$ 361.15	6.5	$ 2,347.50
Cam Bear	Para-professional	$ 368.91	13.3	$ 4,906.50
	Total Hours		269.0	$ 177,758.00

APPENDIX “D”

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 January 23, 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 February 11, 2023 to December 31, 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 and law clerks have expended a total of 110.4 hours in connection with these CCAA Proceedings, and have incurred CAD $81,030.00 in fees, CAD $9,663.70 in disbursements and CAD $10,849.94 in taxes, for a total of CAD $101,543.64.

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

8. 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 23rd day of January 2024, in accordance with O. Reg 431/20, *Administering Oath or Declaration Remotely*.	Rebecca Kennedy **REBECCA L. KENNEDY**
Marco Gaspar Commissioner for Taking Affidavits, etc. **MARCO GASPAR** **LSO# 84199A**	

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, on January 23, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

Marco Gaspar

Commissioner for Taking Affidavits (or as may be)

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

March 28, 2023

Attention: Mr. Alex Morrison

Invoice No. **39309**
File No. **519-050**

RE: The Flowr Corporation

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: February 28, 2023

FEES

Feb-13-23	Review and respond to email correspondence; consider issues regarding [redacted]; emails regarding wind down activities; telephone call with A. Morrison; various emails on next steps;
Feb-14-23	Review of report; review of timeline; emails regarding same; discuss same with K. Mahar; telephone call with A. Morrison; review list; revise same; various further calls with K. Mahar and A. Morrison;
Feb-15-23	Prepare for and attend call regarding update list;
	Review and provide comments on Fee Affidavit; emails with R. Manea on same; revise service list; email revised service list to EY and Miller Thomson;
	Instructions from R. Kennedy regarding fee affidavit; emails with M. Gaspar regarding same; prepare fee affidavit; prepare calculations for Exhibits B and C; provide draft fee affidavit and exhibits to M. Gaspar;
Feb-16-23	Review and respond to email correspondence; review of press release; email regarding same; review and revise report; telephone calls with K. Mahar; telephone calls with A. Morrison;
	Discussions with R. Manea regarding Fee Affidavit; emails with R. Kennedy; emails regarding Fifth Report;
	Discussion with M. Gaspar regarding fee affidavit and language regarding same in report and draft Order; review Exhibit A;
Feb-17-23	Review and finalize report; review of materials; emails regarding same;
	Emails with team regarding Fee Affidavit; call with R. Kennedy to commission Fee Affidavit; review and revise Fifth Report and its appendices; emails regarding same;
Feb-18-23	Review of revised report; review of notice of motion; review of revised order; comments on all materials; emails regarding same;

	Emails regarding Notice of Motion; emails regarding Fifth Report;
Feb-19-23	Emails and calls regarding report and [redacted];
	Review and revise Fifth Report; emails regarding same; call with R. Kennedy regarding same;
Feb-20-23	Review draft [redacted]; email comments on same to R. Kennedy;
Feb-21-23	Review of [redacted]; emails regarding same; review of revised report; emails with M. Gaspar; review of final Report;
	Review and revise Fifth Report; finalize Fifth Report; serve Fifth Report on service list; email J. Stam [redacted];
Feb-22-23	Review and respond to email correspondence;
Feb-23-23	Review of revised [redacted]; emails from and to K. Mahar; review of materials and prepare submissions for court;
Feb-24-23	Prepare for and attend court; debrief with K. Mahar; debrief with A. Morrison; attend call with Computershare; attend call with A. Morrison and D. Karrasiuk;
	Attend Stay Extension motion;
Feb-28-23	Email from J. Stam; emails from and to K. Mahar and 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	20.90	$850.00	$17,765.00
Marco Gaspar	9.20	$425.00	$3,910.00
Roxana Manea law clerk	2.90	$350.00	$1,015.00

Total Fees	**$22,690.00**	
HST (@ 13%) on Fees	**$2,949.70**	
Total Fees and HST		**$25,639.70**

DISBURSEMENTS

Fee of MLT Aikins Invoice 6354598 (GST $324.06 & PST $427.60 included) *	$7,232.78	
3% Administrative Fee	$680.70	
Total Taxable Disbursements	**$680.70**	
HST (@ 13%) on Taxable Disbursements	**$88.49**	
Total *Non-Taxable Disbursements	**$7,232.78**	
Total Disbursements and HST		**$8,001.97**
TOTAL NOW DUE		**$33,641.67**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

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

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 33 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

Payment can be made to us by:
1. Cheque Payable to Thornton Grout Finnigan LLP or
2. EFT or Wire Transfer to:
Account No. 027779-002
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

April 28, 2023

Attention: Mr. Alex Morrison

Invoice No. **39419**
File No. **519-050**

RE: The Flowr Corporation

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

FEES

Mar-01-23	Telephone call with A. Morrison; telephone call with J. Stam;
Mar-02-23	Prepare for and attend call with Computershare; review of [redacted]; comments on same; discuss [redacted] with K. Mahar;
Mar-03-23	Review of [redacted] letters; review letter regarding [redacted];
Mar-06-23	Review and respond to email correspondence; email and call with J. Stam; call with A. Morrison;
	Emails regarding setting up update call; circulate invite;
Mar-07-23	Prepare for and attend update call; further emails after update call;
	Attend update call;
Mar-09-23	Email from and to M. Willetts; review of update from Canada Revenue Agency call;
	Attend call with Canada Revenue Agency; consolidate call notes; circulate notes to team;
Mar-10-23	Review of cash flow variance;
Mar-13-23	Update call with A. Morrison;
Mar-14-23	Telephone call with K. Mahar;
Mar-15-23	Emails regarding [redacted];
Mar-16-23	Review and respond to email correspondence; prepare for and attend call with J. Stam;
Mar-21-23	Review of emails regarding [redacted];
Mar-23-23	Emails from and to A. Morrison; discuss [redacted] with D. Karrasiuk; discuss same with A. Morrison;

Mar-24-23 Review and respond to email correspondence; discuss [redacted] with J. Stam;

Mar-30-23 Emails regarding [redacted];

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	9.90	$850.00	$8,415.00
Marco Gaspar	1.90	$425.00	$807.50

Total Fees	**$9,222.50**	
HST (@ 13%) on Fees	**$1,198.93**	
Total Fees and HST		**$10,421.43**
DISBURSEMENTS		
3% Administrative Fee	$276.68	
Total Taxable Disbursements	**$276.68**	
HST (@ 13%) on Taxable Disbursements	**$35.97**	
Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$312.65**
TOTAL NOW DUE		**$10,734.08**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

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

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 33 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

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

May 11, 2023

Attention: Mr. Alex Morrison

Invoice No. **39449**
File No. **519-050**

RE: The Flowr Corporation

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: April 30, 2023

FEES

Apr-05-23 Telephone call from D. Karasiuk;

Apr-06-23 Emails regarding Flowr call;

Apr-11-23 Prepare for and update call; update chart; telephone call with [redacted] regarding [redacted]; update email regarding same;

Apr-14-23 Discuss file with K. Mahar and A. Morrison;

Apr-17-23 Review of [redacted]; consider revisions to same; call to K. Mahar;

Apr-18-23 Emails regarding Akanda shares;

Apr-19-23 Review of [redacted]; telephone phone call with K. Mahar; emails [redacted];

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	4.50	$850.00	$3,825.00

Total Fees	**$3,825.00**	
HST (@ 13%) on Fees	**$497.25**	
Total Fees and HST		**$4,322.25**

DISBURSEMENTS

3% Administrative Fee	$114.75	
Total Taxable Disbursements	**$114.75**	
HST (@ 13%) on Taxable Disbursements	**$14.92**	

Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$129.67**
TOTAL NOW DUE		**$4,451.92**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

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

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 33 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

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

June 20, 2023

Attention: Mr. Alex Morrison

Invoice No. **39553**
File No. **519-050**

RE: The Flowr Corporation

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

FEES

May-02-23 Emails regarding [redacted];

May-03-23 Emails regarding [redacted];

May-17-23 Review and respond to email correspondence; telephone call with A. Morrison; emails regarding update call; further email from A. Yao and D. Taylor;

May-23-23 Prepare for and attend update call; telephone call with K. Mahar; circulate minutes; review of debenture invoices; emails to N. Scott regarding same;

May-24-23 Further emails on Computershare costs;

May-25-23 Emails from D. Taylor and K. Mahar; review [redacted]; email regarding same;

May-31-23 Various emails from and to K. Mahar; telephone call with K. Mahar regarding record keeping; telephone call to 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	5.50	$850.00	$4,675.00

Total Fees	**$4,675.00**	
HST (@ 13%) on Fees	**$607.75**	
Total Fees and HST		**$5,282.75**

DISBURSEMENTS

3% Administrative Fee	$140.25	
Total Taxable Disbursements	**$140.25**	
HST (@ 13%) on Taxable Disbursements	**$18.23**	
Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$158.48**
TOTAL NOW DUE		**$5,441.23**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

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

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

July 24, 2023

Attention: Mr. Alex Morrison

Invoice No. **39687**
File No. **519-050**

RE: The Flowr Corporation

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: June 30, 2023

FEES

Jun-01-23	Review and respond to email correspondence; review of email from [redacted]; consider response; discuss same with K. Mahar and D. Karasiuk;
Jun-06-23	Emails regarding [redacted];
Jun-07-23	Emails regarding correspondence form [redacted]; reply to same; emails regarding [redacted];
Jun-09-23	Review and respond to email correspondence;
Jun-14-23	Various emails regarding excise and cash flows; telephone call with J. Stam;
Jun-16-23	Telephone call with P. Fesharaki regarding distribution motion; consider issues with same; emails regarding call on [redacted];
Jun-19-23	Prepare for and attend call;
Jun-20-23	Attend call with A. Morrison and K. Mahar; further call with J. Stam; call with A. Morrison regarding cash flow forecast;
Jun-21-23	Review of emails regarding cash flow forecast; discuss same with J. Stam; further emails regarding reporting to DIP Lender;
Jun-27-23	Consider [redacted];
Jun-28-23	Discussions about next steps and proposed relief;
Jun-30-23	Emails regarding distribution order; organize update call;
	Review Post Closing Activities list; emails regarding same; call with R. Kennedy and P. Fesharaki;
	Conference call with R. Kennedy and M. Gaspar; review past Reports; draft Order; conference call and emails with A. Yao about Court Report;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	6.80	$850.00	$5,780.00
Marco Gaspar	0.30	$425.00	$127.50
Puya Fesharaki	1.90	$675.00	$1,282.50

Total Fees	**$7,190.00**	
HST (@ 13%) on Fees	**$934.70**	
Total Fees and HST		**$8,124.70**
DISBURSEMENTS		
3% Administrative Fee	$215.70	
Total Taxable Disbursements	**$215.70**	
HST (@ 13%) on Taxable Disbursements	**$28.04**	
Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$243.74**
TOTAL NOW DUE		**$8,368.44**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

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

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

August 31, 2023

Attention: **Mr. Alex Morrison**

Invoice No. **39804**
File No. **519-050**

RE: **The Flowr Corporation**

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

FEES

Jul-04-23	Review and revise Distribution Order; emails regarding same;
	Review Distribution Order and emails regarding Report;
Jul-05-23	Various emails and calls on the distribution order and other materials; review of same;
	Revise draft distribution Order and circulate same to EY and Miller Thomson;
	Emails relating to draft Report; emails relating to comments on Distribution Order and revision of same;
Jul-06-23	Various emails with court on timing of attendance;
Jul-07-23	Emails from and to Commercial List Office regarding scheduling; telephone call with K. Mahar; emails regarding DIP reporting; review of materials regarding same; draft reporting email;
	Draft back page for Monitor's Report; emails with P. Fesharaki regarding same;
	Emails with A. Yao about Report; review and revise Report; discussions with TGF team and EY team regarding Report; draft portions of Report;
Jul-10-23	Emails regarding cash flow reporting and materials; emails with K. Mahar;
Jul-11-23	Telephone call with K. Mahar regarding materials; review of Report; emails regarding same;
Jul-12-23	Emails regarding comments on materials and status;
	Review Miller Thomson comments on Report and Distribution Order; emails relating to same;
Jul-13-23	Review of blackline of order; emails from and to P. Fesharaki regarding same; review of blackline of Report; further review of materials; instructions regarding Report and revisions; emails and calls with EY regarding same;

	Review draft Order and Report; provide comments on same to P. Fesharaki;
	Revisions to draft Order and Report;
Jul-14-23	Review of Notice of Motion; review of Report; review of cash flow forecasts; further calls with A. Morrison and K. Mahar; various calls with P. Fesharaki and M. Gaspar; review of final report;
	Incorporate comments into draft Report and Order; circulate same to team for comments; various emails regarding Report; revise draft Report; compile Report; serve Report on the Service List;
	Review and comments on Notice of Motion and materials; revisions thereto; emails with M. Gaspar regarding finalizing Report;
Jul-17-23	Emails regarding hearing request form and replies from court;
	Review and sign Affidavit of Service with respect to the Sixth Report of the Monitor;
Jul-18-23	Review of emails from Canada Revenue Agency; review of security opinion; review of purchase agreement; consider [redacted]; telephone call to K. Mahar; email to A. Morrison; telephone call with A. Morrison; email to D. Taylor;
	Emails and research on [redacted];
Jul-19-23	Emails from E. Park and K. Mahar; telephone call from K. Mahar;
Jul-20-23	Various calls with K. Mahar; review materials and prepare for court hearing;
	Review Miller Thomson factum;
Jul-21-23	Prepare submissions; prepare for court hearing; attend same;
	Attend distribution and stay extension motion;
Jul-26-23	Emails regarding [redacted];

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

Lawyer	**Hours**	**Rate**	**Amount**
Rebecca Kennedy	17.90	$850.00	$15,215.00
Puya Fesharaki	9.40	$675.00	$6,345.00
Marco Gaspar	4.20	$425.00	$1,785.00

Total Fees	**$23,345.00**	
HST (@ 13%) on Fees	**$3,034.85**	
Total Fees and HST		**$26,379.85**

DISBURSEMENTS

3% Administrative Fee	$700.35	
Total Taxable Disbursements	**$700.35**	
HST (@ 13%) on Taxable Disbursements	**$91.05**	
Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$791.40**
TOTAL NOW DUE		**$27,171.25**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

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

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

September 18, 2023

Attention: Mr. Alex Morrison

Invoice No. **39892**
File No. **519-050**

RE: The Flowr Corporation

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

<u>FEES</u>

Aug-11-23	Emails regarding distribution of shares;
Aug-14-23	Emails regarding distribution of shares;
Aug-15-23	Call with A. Yao regarding distribution of Avant Shares;
Aug-16-23	Telephone call with K. Mahar and D. Karasiuk; emails regarding meeting with Computershare; discuss same with M. Gaspar;
	Review questions with respect to [redacted] and draft responses to same; finish drafting letter to debenture holders; email draft responses and draft letter to R. Kennedy;
Aug-22-23	Email from M. Gaspar; review and revise debenture letter; review of schedules; further emails on distribution;
	Call with A. Yao regarding distributions; email R. Kennedy regarding same; review comments on draft letter to debenture holders; provide comments on same to R. Kennedy;
	Review file status and stay extension;
Aug-23-23	Review of email from D. Taylor; review of form and email from M. Gaspar; confirm response; further review of revised debenture letter; emails to M. Gaspar regarding same;
	Emails with R. Kennedy regarding distributions; email D. Taylor regarding draft the letter to debenture holders and [redacted];
Aug-28-23	Emails regarding [redacted];
	Review [redacted]; revise same and email various comments to P. Fesharaki;

	Review emails and [redacted] and comments on same;
Aug-29-23	Email A. Yao commentary and suggested changes on [redacted];
	Review comments on [redacted] and related emails;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	3.70	$850.00	$3,145.00
Marco Gaspar	4.70	$425.00	$1,997.50
Puya Fesharaki	1.00	$675.00	$675.00

Total Fees	**$5,817.50**	
HST (@ 13%) on Fees	**$756.28**	
Total Fees and HST		**$6,573.78**
DISBURSEMENTS		
3% Administrative Fee	$174.53	
Total Taxable Disbursements	**$174.53**	
HST (@ 13%) on Taxable Disbursements	**$22.69**	
Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$197.22**
TOTAL NOW DUE		**$6,771.00**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

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

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

October 25, 2023

Attention: **Mr. Alex Morrison**

Invoice No. **40032**
File No. **519-050**

RE: **The Flowr Corporation**

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: September 30, 2023

FEES

Sep-05-23	Emails regarding [redacted];
Sep-13-23	Emails regarding distribution;
	Review emails regarding distributions; email P. Fesharaki regarding distribution letter;
Sep-14-23	Discussion with P. Fesharaki regarding distribution letter;
Sep-15-23	Call with A. Yao regarding [redacted]; email R. Kennedy regarding same;
Sep-19-23	Emails from and to K. Mahar; call with A. Morrison;
Sep-27-23	Emails regarding [redacted]; emails regarding Avant share distribution;
Sep-28-23	Emails regarding Avant shares;
	Call with A. Yao regarding letter to the debenture holders;
Sep-29-23	Revise letter to debenture holders; emails regarding same with R. Kennedy;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	2.00	$850.00	$1,700.00
Marco Gaspar	1.10	$425.00	$467.50

Total Fees	**$2,167.50**
HST (@ 13%) on Fees	**$281.78**

Total Fees and HST		**$2,449.28**
<u>DISBURSEMENTS</u>		
3% Administrative Fee	$65.03	
Total Taxable Disbursements	**$65.03**	
HST (@ 13%) on Taxable Disbursements	**$8.45**	
Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$73.48**
TOTAL NOW DUE		**$2,522.76**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

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

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

November 23, 2023

Attention: **Mr. Alex Morrison**

Invoice No. **40150**
File No. **519-050**

RE: **The Flowr Corporation**

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

FEES

Oct-02-23 Telephone call with A. Morrison; review letter; email to M. Gaspar regarding same;

Email revised draft letter to debenture holders to A. Yao;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	0.40	$850.00	$340.00
Marco Gaspar	0.10	$425.00	$42.50

Total Fees	**$382.50**	
HST (@ 13%) on Fees	**$49.73**	
Total Fees and HST		**$432.23**

DISBURSEMENTS

3% Administrative Fee	$11.48	
Total Taxable Disbursements	**$11.48**	
HST (@ 13%) on Taxable Disbursements	**$1.49**	
Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$12.97**
TOTAL NOW DUE		**$445.20**

THORNTON GROUT FINNIGAN LLP

Per: **Rebecca Kennedy**

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

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

December 13, 2023

Attention: Mr. Alex Morrison

Invoice No. **40221**
File No. **519-050**

RE: The Flowr Corporation

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING for the period ending: November 30, 2023

FEES

Nov-20-23 Emails regarding [redacted];

Emails relating to [redacted];

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	0.20	$850.00	$170.00
Puya Fesharaki	0.40	$675.00	$270.00

Total Fees	**$440.00**	
HST (@ 13%) on Fees	**$57.20**	
Total Fees and HST		**$497.20**

DISBURSEMENTS

3% Administrative Fee	$13.20	
Total Taxable Disbursements	**$13.20**	
HST (@ 13%) on Taxable Disbursements	**$1.72**	
Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$14.92**
TOTAL NOW DUE		**$512.12**

THORNTON GROUT FINNIGAN LLP

Per: Puya Fesharaki

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

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100 Adelaide St W
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January 18, 2024

Attention: Mr. Alex Morrison

Invoice No. **40360**
File No. **519-050**

RE: The Flowr Corporation

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

FEES

Dec-01-23 Emails regarding update call;

Dec-04-23 Prepare for and attend call regarding file status;

Dec-14-23 Call with K. Mahar;

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

Lawyer	Hours	Rate	Amount
Rebecca Kennedy	1.50	$850.00	$1,275.00

Total Fees	**$1,275.00**	
HST (@ 13%) on Fees	**$165.75**	
Total Fees and HST		**$1,440.75**

DISBURSEMENTS

3% Administrative Fee	$38.25	
Total Taxable Disbursements	**$38.25**	
HST (@ 13%) on Taxable Disbursements	**$4.97**	
Total *Non-Taxable Disbursements	**$0.00**	
Total Disbursements and HST		**$43.22**
TOTAL NOW DUE		**$1,483.97**

THORNTON GROUT FINNIGAN LLP

Per: Rebecca Kennedy

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

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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, on January 23, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

Marco Gaspar

Commissioner for Taking Affidavits (or as may be)

MARCO GASPAR

Exhibit "B"

Summary of total professional fees by invoice for the period: February 11, 2023 to December 31, 2023

Invoice No.	Period of Service	Total Hrs		Fees		Disbs.		HST		Total (Fees, Tax, Disbs.)		Average Hourly Rate
Inv. #39309	For period ended Feb. 28, 2023	33.0	$	22,690.00	$	7,913.48	$	3,038.19	$	33,641.67	$	687.58
Inv. #39419	For period ended Mar. 31, 2023	11.8	$	9,222.50	$	276.68	$	1,234.90	$	10,734.08	$	781.57
Inv. #39449	For period ended Apr. 30, 2023	4.5	$	3,825.00	$	114.75	$	512.17	$	4,451.92	$	850.00
Inv. #39553	For period ended May 31, 2023	5.5	$	4,675.00	$	140.25	$	625.98	$	5,441.23	$	850.00
Inv. #39687	For period ended Jun. 30, 2023	9.0	$	7,190.00	$	215.70	$	962.74	$	8,368.44	$	798.89
Inv. #39804	For period ended Jul. 31, 2023	31.5	$	23,345.00	$	700.35	$	3,125.90	$	27,171.25	$	741.11
Inv. #39892	For period ended Aug. 31, 2023	9.4	$	5,817.50	$	174.53	$	778.97	$	6,771.00	$	618.88
Inv. #40032	For period ended Sep. 30, 2023	3.1	$	2,167.50	$	65.03	$	290.23	$	2,522.76	$	699.19
Inv. #40150	For period ended Oct. 31, 2023	0.5	$	382.50	$	11.48	$	51.22	$	445.20	$	765.00
Inv. #40221	For period ended Nov. 30, 2023	0.6	$	440.00	$	13.20	$	58.92	$	512.12	$	733.33
Inv. # 40360	For period ended Dec. 31, 2023	1.5	$	1,275.00	$	38.25	$	170.72	$	1,483.97	$	850.00
TOTALS:		**110.4**	**$**	**81,030.00**	**$**	**9,663.70**	**$**	**10,849.94**	**$**	**101,543.64**		

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, on January 23, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

Commissioner for Taking Affidavits (or as may be)

MARCO GASPAR

Exhibit "C"

Summary of total professional fees by position for the period: February 11, 2023 to December 31, 2023

Legal Professional	Position	Year of Call	Rate/hr 2023	Hrs	Fees
Rebecca L. Kennedy	Partner	2009	$ 850.00	73.30	$ 62,305.00
Puya Fesharaki	Associate	2016	$ 675.00	12.70	$ 8,572.50
Marco Gaspar	Associate	2022	$ 425.00	21.50	$ 9,137.50
Roxana Manea	Law clerk	N/A	$ 350.00	2.90	$ 1,015.00
Total:				**110.40**	**$ 81,030.00**

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 January 23, 2024)

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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**")

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SEVENTH REPORT OF THE MONITOR
January 24, 2024

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