Court File No. CV-24-00712687-00CL

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 9869247 CANADA LIMITED (d.b.a. SAFARI FLOWER COMPANY) AND GN VENTURES LTD.
(each an **"Applicant"** and collectively, the **"Applicants"**)

SIXTH REPORT OF THE MONITOR
DATED JUNE 24, 2024

INTRODUCTION

1. On January 12, 2024, the Applicants brought an application (the "**Initial 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 that same day, the Court granted an Initial Order (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 22, 2024 (the "**Stay Period**");

   c. granted a charge over the assets of the Applicants in the amount of $150,000 (the "**Administration Charge**") in favour of counsel for the Applicants, the Monitor and its counsel; and

d. granted a charge over the assets of the Applicants in favour of the directors and officers of the Applicants in the amount of $61,000 (“**Directors’ Charge**”).

3. On January 22, 2024, the Court granted an Amended and Restated Initial Order (the “**ARIO**”) that, among other things:

a. extended the Stay Period to February 29, 2024;

b. increased the amount of the Administration Charge to $350,000;

c. increased the amount of the Director’s Charge to $243,000;

d. approved a debtor-in-possession credit facility (the “**DIP Loan**”) between the Applicants and NE SPEC II LP (“**Blacksail**” or the “**DIP Lender**”), pursuant to a term sheet between the Applicants and the DIP Lender dated as of January 19, 2024 (the “**DIP Term Sheet**”), in order to finance the Applicants’ working capital requirements and other general corporate purposes and capital expenditures, provided that borrowings under the DIP Loan shall not exceed the principal amount of $1,000,000 (plus interest, fees and expenses); and

e. granted a charge over the assets of the Applicants to the DIP Lender to secure the obligations of the Applicants to the DIP Lender under the DIP Term Sheet (the “**DIP Lender’s Charge**”).

4. On February 27, 2024, the Court granted an Order (the “**Settlement Order**”) that, among other things:

a. extended the Stay Period to and including March 29, 2024;

b. increased the authorized borrowings under the Amended DIP Term Sheet dated February 22, 2024 (the “**Amended DIP Term Sheet**”), to a maximum principal amount of $1,300,000;

c. increased the DIP Lender’s Charge to a maximum principal amount of $1,300,000 plus interest, fees, legal costs and any other amounts payable under the Amended DIP Term Sheet;

d. approved a key employee retention plan for Management (as defined below) (the "**KERP**"), and granting a priority charge in favour of Management in the maximum amount of $200,000 (the **"KERP Charge**"), which will rank behind the Directors' Charge;

e. approved the settlement agreement dated February 22, 2024 (the "**Consultant Agreement**") among the Applicants, the lenders Blacksail and Gray Jay Estates Inc., and Hyde Advisory & Investments Inc. ("**HAI**") and the payments contemplated therein and granting a priority charge in favour of HAI, ranking behind the DIP Lender's Charge and ahead of the Director's Charge and KERP Charge; and

f. approved the Monitor's First Report and Second Report and the activities of the Monitor and its counsel summarized in the First Report and Second Report.

5. On March 25, 2024, the Court granted an Order that extended the Stay Period to and including April 19, 2024.

6. On April 16, 2024, the Court granted an Order (the "**Stay Extension Order**") that extended the Stay Period to and including May 7, 2024.

7. On May 7, 2024, the Court granted an Order (the "**Approval and Reverse Vesting Order**"), among other things:

i. approving the Share Purchase Agreement dated April 29, 2024 (the "**Share Purchase Agreement**") in respect of the share sale transaction (the "**Transaction**") between GN Ventures Ltd. (the "**Vendor**"), 9869247 Canada Limited (d.b.a. Safari Flower Company) ("**Safari Flower**" or the "**Company**") and Blacksail and vesting in Blacksail the Applicant's right, title and interest in the shares of Safari Flower (the "**Purchased Shares**") as described in the Share Purchase Agreement free and clear of all Encumbrances, except for the Permitted Encumbrances;

ii. vesting absolutely and exclusively in a residual company ("**ResidualCo**"), all Excluded Assets, Excluded Contracts and Excluded Liabilities;

iii. effective on the closing of the Transaction, adding ResidualCo (1000877547 Ontario Inc.) as an Applicant to the CCAA Proceedings;

iv. approving releases (the "**Releases**") in favour of (i) Dr. Leanne Brigitte Simons and Mr. Patrick Grobe as directors of the Applicants in connection with a pre-filing sale process (the "**Sale Process**") and as at the date of the commencement of the CCAA Proceedings; (ii) all other directors, officers, legal counsel and advisors of the Applicants as at date of the commencement of the CCAA Proceedings; (iii) the directors, officers, legal counsel and advisors of ResidualCo that were directors, officers, legal counsel and advisors of ResidualCo as at date of incorporation of ResidualCo; (iv) Ernst & Young Inc. ("**EY**"), in its capacity as Monitor in these CCAA proceedings (the "**Monitor**") and its legal counsel; and (v) the current directors, officers, employees, legal counsel and advisors of Hyde Advisory & Investments Inc. ("**HAI**") in connection with the Sale Process and as at the date of the commencement of the CCAA Proceedings (collectively, the "**Released Parties**");

v. expanding the Monitor's powers regarding ResidualCo; and

vi. terminating the Directors' Charge, Consultant's Charge and KERP Charge effective on the closing of the Transaction.

b. On May 7, 2024, the Court also granted an Order (the "**Ancillary Order**"):

i. extending the Stay Period to and including June 30, 2024;

ii. increasing the authorized borrowings under the Second Amended DIP Term Sheet dated April 26, 2024 (the "**Second Amended DIP Term Sheet**"), to a maximum principal amount of $2,600,000 and increasing the DIP Lender's Charge to a maximum principal amount of $2,600,000 plus interest, fees, legal costs and any other amounts payable under the Second Amended DIP Term Sheet; and

iii. approving the Third Report, Fourth Report and this Fifth Report, and the conduct and activities of the Monitor described therein.

PURPOSE

8. The purpose of this sixth report of the Monitor (the "**Sixth Report**") is to provide information to the Court on:

a. the Applicants' receipts and disbursements for the period from April 22, 2024 to June 16, 2024, compared to the cash flow forecast appended as Appendix "B" (the "**Initial Cash Flow Forecast**") to the Monitor's Fifth Report dated May 2, 2024 (the "**Fifth Report**");

b. the Applicants' updated weekly cash flow forecast from June 17, 2024 to July 28, 2024 on a consolidated basis for all of the Applicants (the "**Cash Flow Forecast**");

c. the Monitor's recommendation with respect to the Applicants' motion for an order (the "**Stay Extension and CCAA Termination Order**"):

i. granting an extension of the Stay Period to the earlier of (i) July 26, 2024 or (ii) the CCAA Termination Time (as defined herein);

ii. approving this Sixth Report, and the conduct and activities of the Monitor described therein;

iii. approving the fees and disbursements of the Monitor and its counsel, including an estimate of fees to complete the administration of the CCAA Proceedings;

iv. terminating, releasing and discharging the DIP Lender's Charge as against all Applicants (including ResidualCo) upon the filing of the Monitor's Certificate (as defined in the Approval and Reverse Vesting Order);

v. terminating the CCAA Proceedings upon service of a certificate by the Monitor (the "**Termination Certificate**") on the service list in these CCAA Proceedings (the "**CCAA Termination Time**");

vi. effective at the CCAA Termination Time;

i. terminating, releasing and discharging the Administration Charge as defined in the Initial Order;

ii. discharging Ernst & Young Inc. as Monitor of the Applicants; and

iii. releasing 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 Applicants, save and except for any gross negligence or wilful misconduct on the Monitor or its counsel's part.

TERMS OF REFERENCE

9. In preparing this Sixth 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 Applicants, discussions with Dr. Brigitte Simons, the Chief Executive Officer (the "**CEO**") and Patrick Grobe, the Chief Financial Officer (the "**CFO**") of Safari Flower, (the CEO and CFO collectively, the "**Management**"), and information from other third-party sources (collectively, the "**Information**"). Except as described in this Sixth Report in respect of the Cash Flow Forecast:

a. 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; and

b. some of the information referred to in this Sixth Report consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in the Chartered Professional Accountants Canada Handbook, has not been performed.

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

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

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

13. The Monitor established a case website at www.ey.com/ca/safari (the "**Monitor's Website**") to disseminate information to stakeholders in respect of the Applicants' CCAA Proceedings.

BACKGROUND

14. The Applicants, through their operating company Safari Flower, are a licensed cultivator and processor of cannabis.

15. Safari Flower's principal business activities include cultivating, manufacturing and packaging finished goods for sale under its own label as well as for other licensed operators (white label) for the domestic and international markets.

16. Safari Flower is licensed by Health Canada in Canada, holds international certifications permitting it to supply cannabis to Israeli and Australian medicinal cannabis markets, and is European Good Manufacturing Practice certified to supply cannabis into the European medicinal cannabis market.

17. GN Ventures Ltd. is a holding company and the 100% parent of Safari Flower.

ACTIVITIES OF THE APPLICANTS SINCE THE FIFTH REPORT

18. Since the Fifth Report, the Applicants have continued to operate in their ordinary course of business, focusing on closing the Transaction. This included:

a. working with the Canada Revenue Agency with respect to audits that it was performing;

b. communicating with Health Canada in regard to their cannabis license and the Transaction; and

c. participating in ongoing discussions with Blacksail.

APPLICANTS' RECEIPTS AND DISBURSEMENTS

19. A summary of the Applicants' actual receipts and disbursements during the period from April 22, 2024, to June 16, 2024 (the "**Reporting Period**"), as compared to the Initial Cash Flow Forecast (the "**Variance Analysis**") is attached as **Appendix "A"** to this Sixth Report.

20. During the Reporting Period, the Applicants' operations generated a net cash outflow of approximately $553,000. As at June 16, 2024, the Applicants' cash on hand was approximately $511,000. As a result, the Applicants were not required to draw on the DIP Loan of approximately $500,000 as anticipated.

21. The favourable cash variance for the Reporting Period of approximately $633,000 is primarily a result of:

a. favourable timing differences in collection of international deposits due to increased sales efforts; and

b. favourable timing differences in respect of payment of operating costs as vendors are returning to payment terms versus prepayments and COD.

22. The Cash Flow Forecast has been amended during the Forecast Period (defined below) to include the timing difference in the subsequent weeks, if applicable.

OVERVIEW OF APPLICANTS' CASH FLOW FORECAST

23. The Applicants, with the assistance of the Monitor, have prepared a Cash Flow Forecast which includes forecast receipts and disbursements for the period from June 17, 2024 to the week ending July 28, 2024 (the "**Forecast Period**") for the purpose of projecting the Applicants' estimated liquidity needs during the Forecast Period. A copy of the Cash Flow Forecast is attached as **Appendix "B"** to this Sixth Report.

24. The Cash Flow Forecast is presented on a weekly basis during the Forecast Period and represents the estimates of Management of the Applicants' projected cash flow during the Forecast Period. The Cash Flow Forecast has been prepared by the Applicants using probable and hypothetical assumptions (the "**Assumptions**") set out in the notes to the Cash Flow Forecast.

25. The Cash Flow Forecast shows that the Applicants project estimated total combined receipts of approximately $497,000 and estimated total combined disbursements of approximately $1,496,000. The disbursements contemplate amounts for key employee retention payments.

26. Based on the Cash Flow Forecast, the Applicants will require access to a further DIP draw of $500,000 and is estimated to have cash on hand as at July 28, 2024 of $11,000.

27. The Cash Flow Forecast projects that the Applicants will have sufficient liquidity during the Extended Stay Period, should it be approved by this Court.

EXTENSION TO THE STAY PERIOD

28. The Stay Period is currently set to expire on June 30, 2024. The Applicants are requesting an extension of the Stay Period until earlier of July 26, 2024 and the CCAA Termination Time.

29. The Monitor understands that Safari and Blacksail require additional time to close the Transaction.

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

    a. it allows time for the Applicants to satisfy the conditions of the Transaction and close the Transaction;

    b. the Applicants continue to operate in good faith and with due diligence.

31. The Cash Flow Forecast indicates that the Applicants will have sufficient liquidity for the duration of the Extended Stay Period.

32. For the foregoing reasons, the Monitor supports the Applicants' request to extend the Stay Period to the earlier of July 26, 2024 and the CCAA Termination Time.

TERMINATION OF THESE CCAA PROCEEDINGS

33. Pursuant to the proposed Stay Extension and CCAA Termination Order:

a. the DIP Lender's Charge will be terminated in respect of all Applicants (including ResidualCo) and the Property upon the filing of the Monitor's Certificate (as defined in the Approval and Reverse Vesting Order);

b. the CCAA Proceedings will be terminated effective upon the service by the Monitor of the Termination Certificate, save as expressly provided in the order;

c. the Administration Charge will be terminated, released and discharged as of the CCAA Termination Time; and

d. from and after the CCAA Termination Time, the Monitor will be discharged from its duties as Monitor in the CCAA Proceedings provided that, notwithstanding its discharge as Monitor, Ernst & Young Inc. shall have the authority to carry out, complete or address any matters in its role as Monitor that are ancillary or incidental to these CCAA Proceedings, as may be required or appropriate ("**Remaining Activities**") including potentially assigning ResidualCo in bankruptcy.

34. In addition, the proposed Stay Extension and CCAA Termination Order provides that the Monitor and its counsel and each of their respective affiliates, and current and former officers, directors, partners, employees and agents (collectively, the "**Released Parties**") will be released and discharged from the Released Claims (as defined in the proposed Stay Extension and CCAA Termination Order) effective at the CCAA Termination Time.

35. The Monitor supports the Applicants' request to terminate the CCAA Proceedings and discharge the Administration Charge upon the service of the Termination Certificate, discharge the DIP Lender's Charge upon the filing of the Monitor's Certificate and release the Released Parties from the Released Claims for the following reasons:

a. in order for the Transaction to close, the following obligations will have been satisfied in cash on closing:

i. the amounts prescribed under subsections 6(3), 6(5)(a) and 6(6) of the CCAA; and

ii. the obligations secured by the KERP Charge;

b. similarly, the employee liabilities secured by the Director's Charge will be paid on or before the closing of the Transaction or remain as ongoing liabilities of the restructured Company;

c. the Company and Purchaser will have made provision to secure (or otherwise address) the obligations currently secured by the Consultant's Charge and the DIP Lender's Charge as part of the Transaction.

d. in the Monitor's view, each of the Released Parties was essential to, and has made significant contributions in, the CCAA Proceedings, including the Transaction;

e. the release contemplated by the proposed Stay Extension and CCAA Termination Order is, in the Monitor's view, consistent with prior orders granted by this Court, is not overly broad and does not release any claims arising out of the gross negligence or wilful misconduct on the part of the applicable Released Party; and

f. the Monitor is not aware of any party that would be materially prejudiced by or that is opposed to the proposed Stay Extension and CCAA Termination Order and termination of these CCAA Proceedings.

PROFESSIONAL FEES

36. Pursuant to the ARIO, 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.

37. Attached hereto as **Appendix "D"** is the Affidavit of Karen Fung of Ernst & Young Inc. sworn June 24 2024 (the "**Fung Affidavit**") attesting to the fees and disbursements of the Monitor for the period January 8, 2024 to June 14, 2024 in the aggregate amount of $211,760.02 exclusive of the fees of Gowling WLG (Canada) LLP ("**Gowling**") and HST.

38. Attached hereto as **Appendix "E"** is the Affidavit of Haddon Murray of Gowling sworn June 24, 2024 attesting to the fees and disbursements of the Monitor's counsel for the period January 8, 2024 to June 14, 2024 in the aggregate amount of $231,251.71 exclusive of HST.

39. 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 $100,000 before HST (the "**Estimated Fees**"). The Estimated Fees are based on the Transaction closing on or before July 17, 2024, which is the currently anticipated closing date.

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

APPROVAL OF THE MONITOR'S ACTIVITIES

41. The activities of the Monitor since the granting of the Approval and Reverse Vesting Order and Ancillary Order have been primarily focused on disbursement review and facilitating resolution of certain HST matters between Safari and the Canada Revenue Agency. The Monitor is seeking this Court's approval of this report and the activities outlined therein.

42. The proposed approval of the Monitor's activities and reports is limited such that only the Monitor, in its personal capacity and with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

CONCLUSIONS AND RECOMMENDATIONS

43. For the reasons stated herein, the Monitor supports the relief sought by the Applicants and recommends that the Court grant the Stay Extension and CCAA Termination Order if the Court sees fit.

All of which is respectfully submitted this 24th day of June 2024.

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

K. Fung

per: ___________________________________

Karen Fung, CPA, CA, CIRP, LIT
Senior Vice-President

Appendix A

Variance Analysis

9869247 CANADA LIMITED (d.b.a. SAFARI FLOWER COMPANY) AND GN VENTURES LTD.
Variance Analysis
For the Period April 22, 2024 to June 16, 2024
(CDN $)

	Forecast	Actual	Variance	Notes
Receipts				
Collections of Sales	389,400	630,979	241,578	1
Other Collections	-	48,332	48,332	2
Total Receipts	389,400	679,311	289,910	
Disbursements				
Operating Costs	510,000	271,721	238,279	3
Payroll Costs	365,263	356,403	8,860	
Utilities	189,000	164,239	24,761	4
Operational G&A and Taxes	131,560	84,188	47,371	5
Restructuring Costs	380,000	356,109	23,891	
Total Disbursements	1,575,823	1,232,659	343,163	
Net cash receipts/(disbursements)	(1,186,422)	(553,349)	633,074	
Cash on hand				
Opening Balance	264,708	264,708	-	
DIP Facility Draw/Repayment	1,300,000	800,000	(500,000)	6
Net Cash Receipts/(disbursements)	(1,186,422)	(553,349)	633,074	
Ending cash balance	378,285	511,359	133,074	

1) Collection of sales receipts were greater than forecast primarily due to receipt of deposits on international sales.

2) Other collections represents the return of a utility deposit.

3) Payments for operating costs were lower than forecast due to management cost controls and the Company is receiving some trade credit vs. prepayment/COD terms. The positive variance represents a combination of permanent and timing differences.

4) Payments for utilities were less than forecast and represents a permanent difference.

5)Operational G&A and taxes were less than forecast primarily as a result of lower than forecast HST payments due to lower domestic sales.

6) The company was not required to make the incremental $500K DIP Loan draw during the Reporting Period.

Appendix B

Cash Flow Forecast

9869247 CANADA LIMITED (d.b.a. SAFARI FLOWER COMPANY) AND GN VENTURES LTD.
Consolidated Cash Flow Forecast
$CDN

		1	2	1	2	3	4	
Week Beginning	Notes	**17-Jun-24**	**24-Jun-24**	**1-Jul-24**	**8-Jul-24**	**15-Jul-24**	**22-Jul-24**	**Total**
Receipts								
Collections of Sales	1	$ 25,429	$ -	$ 93,369	$ 52,835	$ 7,841	$ 147,565	$ 327,039
Other Collections	2	$ -	$ -	$ 170,000	$ -	$ -	$ -	$ 170,000
Total Receipts		**25,429**	**-**	**263,369**	**52,835**	**7,841**	**147,565**	$ 497,039
Disbursements								
Operating Costs	3	60,000	60,000	60,000	60,000	67,500	60,000	$ 367,500
Payroll Costs	4	-	85,000	8,000	85,000	-	85,000	$ 263,000
Utilities	5	141,000	-	7,877	-	-	141,000	$ 289,877
Operational G&A and Taxes	6	37,454	6,650	35,000	23,896	-	13,558	$ 116,559
Restructuring Costs	7	-	-	60,000	-	150,000	250,000	$ 460,000
Total Disbursements		238,454	151,650	170,877	168,896	217,500	549,558	1,496,936
Net cash receipts/(disbursements)		**$ (213,025)**	**$ (151,650)**	**$ 92,492**	**$ (116,062)**	**$ (209,659)**	**$ (401,993)**	**$ (999,897)**
Cash on hand								
Opening Balance	8	$ 511,359	$ 298,334	$ 146,684	$ 239,176	$ 623,114	$ 413,455	$ 511,359
DIP Facility Draw/Repayment	9	-	-	-	500,000	-	-	$ 500,000
Net Cash Receipts/(disbursements)		(213,025)	(151,650)	92,492	(116,062)	(209,659)	(401,993)	$ (999,897)
Ending cash balance		**$ 298,334**	**$ 146,684**	**$ 239,176**	**$ 623,114**	**$ 413,455**	**$ 11,462**	**$ 11,462**
DIP								
Opening Balance	9	$1,914,248	$1,919,094	$1,923,941	$1,928,787	$2,434,979	$2,441,171	$1,914,248
DIP Facility Draw/(Repayment)		-	-	-	500,000	-	-	500,000
Interest		4,846	4,846	4,846	6,192	6,192	6,192	33,115
Ending Balance		$1,919,094	$1,923,941	$1,928,787	$2,434,979	$2,441,171	$2,447,364	$ 2,447,364

IN THE MATTER OF THE CCAA OF 9869247 CANADA LIMITED (d.b.a. SAFARI FLOWER COMPANY) AND GN VENTURES LTD. (collectively, the "Applicants")

Notes to the Unaudited Cash Flow Forecast of the Applicants

June 17, 2024 to July 28, 2024 (the "Forecast Period")

Disclaimer:

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

Overview:

The Cash Flow Forecast includes the receipts and disbursements of the Applicants during the Forecast Period. The Applicants, with the assistance of the Monitor, have prepared the Cash Flow Forecast based primarily on estimated receipts and disbursements related to the Applicants' ongoing operations during the anticipated stay extension period.

Receipts and disbursements are denominated in Canadian dollars.

Assumptions:

1. **Sales**
   This category includes revenues generated by the Applicants through the sale of cannabis products to provincial distributors domestically, bulk to other licensed producers and internationally to licensed customers in their respective countries.

2. **Other Receipts**
   This category includes HST refunds.

3. **Operating Costs**
   Represents disbursements related to purchase of raw materials, consumables, general repairs and maintenance, and security.

4. **Payroll Costs**
   Employees are paid on a bi-monthly basis. Payroll costs include WSIB, EHT and benefits.

5. **Utilities**
   Represents the cost of gas, water and hydro.

6. **Operational G&A and Taxes**
   Operational expenses such as Health Canada licences, insurance, sales taxes, property taxes and excise duty taxes.

7. **Restructuring Costs**
   Restructuring costs include professional fee payments and expenses of the Applicants' legal counsel, the Monitor and its counsel in connection with the Applicants' restructuring proceedings.

8. **Beginning Balance**
   Represents the opening cash balance as of June 17, 2024.

9. **DIP Draws/(Repayments)**
   Represents DIP draws pursuant to the Second Amended DIP term sheet.

Appendix C

Fung Affidavit

Court File No. CV-24-00712687-00CL

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AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 9869247 CANADA LIMITED (d.b.a. SAFARI FLOWER COMPANY) AND GN VENTURES LTD.
(each an **"Applicant"** and collectively, the **"Applicants"**)

AFFIDAVIT OF KAREN FUNG
Sworn June 24, 2024

I, **KAREN FUNG, CPA, CA, CIRP, LIT** 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. ("**EY**"), in its capacity as Monitor (the "**Monitor**") under the Companies' Creditors Arrangement Act (the "**CCAA**") of 9869247 Canada Limited (d.b.a. Safari Flower Company) and GN Ventures Ltd. (collectively, the "**Applicants**") and, as such, have knowledge of the matters to which I hereinafter dispose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. This affidavit is made in support of a motion for, among other things, the approval of the fees and disbursements of the Monitor and its counsel for the period from January 8, 2024 to June 14, 2024 (the "**Fee Period**").

3. The total amount claimed by the Monitor for the Fee Period (exclusive of HST) is \$211,760.02, which includes fees of \$207,841.00 and disbursements of \$3,919.02.

4. Attached hereto as **Exhibit "A"** to this affidavit is a schedule summarizing all invoices rendered by the Monitor during the Fee Period including the fees, disbursements, HST, and total fees charged for each invoice (the "**Accounts**").

5. The Accounts summarize the billed hours of each of the members of EY that rendered services in these CCAA proceedings, the rate charged and the total charges for fees, disbursements and taxes.

6. The hourly billing rates charged in the Accounts are comparable to the hourly rates charged by EY for services rendered in similar proceedings.

7. To the best of my knowledge and given the nature of this proceeding, I believe that the hours and rates in the attached Accounts are reasonable and comparable to other firms in Toronto for work of this nature.

SWORN BEFORE ME remotely by video conference by Karen Fung stated as being in the City of Toronto, in the Province of Ontario, on June 24, 2024, in accordance with O. Reg 431/20 Administering Oath or Declaration Remotely.

K. Fung

KAREN FUNG

Donna Hatfull

A Commissioner for Taking Affidavits

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
KAREN FUNG
SWORN BEFORE ME THIS 1st
DAY OF JUNE 24, 2024

Donna Hatfull

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

Exhibit A

ERNST & YOUNG INC.
Monitor of 9869247 Canada Limited (d.b.a. Safari Flower Company) and GN Ventures Ltd.
For the period from January 8, 2024 to June 14, 2024

Person	**Practice Area**	CA12C500010220	CA12C500010305	CA12C500010337	CA12C500010387	CA12C500010487	CA12C500010587	CA12C500010651	CA12C500010796	**Total Hours**	**Rate ($)**	**Total ($)**
Partners												
Alex Morrison	Insolvency	1.0	0.3	0.5	0.0	0.0	0.0	0.5	0.0	2.3	945	2,173.50
Karen Fung	Insolvency	28.4	2.5	16.7	6.4	10.2	11.1	9.2	0.0	84.5	945	79,852.50
Associate Partner												
Greg Adams	Insolvency	33.1	8.3	37.2	7.9	22.3	32.9	18.4	9.8	169.9	725	123,177.50
Senior Manager												
Jessie Gogolin	Tax	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.2	625	125.00
Paraprofessional												
Donna Hatfull	Insolvency	4.1	0.0	0.0	0.1	0.4	0.3	0.5	0.0	5.4	375	2,025.00
Marites Carandang	Insolvency	-	-	-	-	-	-	-	1.3	1.3	375	487.50
		66.6	11.1	54.4	14.4	33.1	44.3	28.6	11.1	263.6		**207,841.00**
Average billing rate $												**788.47**
Fees		53,318.00	8,663.50	43,224.00	11,813.00	26,081.50	34,454.50	22,694.00	7,592.50	207,841.00		
Disbursements		0.00	0.00	3,919.02	0.00	0.00	0.00	0.00	0.00	3,919.02		
Fees and disbursements before legal fees		53,318.00	8,663.50	47,143.02	11,813.00	26,081.50	34,454.50	22,694.00	7,592.50	211,760.02		
Legal Fees			114,837.21	0.00	0.00	66,261.00	0.00	40,633.50	0.00	221,731.71		
Total bill pre HST		53,318.00	123,500.71	47,143.02	11,813.00	92,342.50	34,454.50	63,327.50	7,592.50	433,491.73		
HST		6,931.34	15,996.55	6,128.59	1,535.69	12,004.53	4,479.09	8,232.58	987.03	56,295.38		
Total		60,249.34	139,497.26	53,271.61	13,348.69	104,347.03	38,933.59	71,560.08	8,579.53	489,787.11		

Ernst & Young Inc.
Toronto, ON

Invoice

Safari Flower Inc
2818 House Rd
Stevensville, ON L0S 1S0
Canada

Invoice No.: CA12C500010220
Please include this number with payment

Invoice Date:	February 07, 2024
Due Date:	Upon receipt
Client No.:	0013561238
Engagement No.:	E-67945002

Please see last page of the invoice for payment instructions.

Fees for professional services rendered to Jan 31, 2024.

		Net	Tax	Rate	Tax Amount	**CAD** Total
Fee		53,318.00	HST	13 %	6,931.34	60,249.34
		53,318.00			**6,931.34**	**60,249.34**
Invoice summary		**53,318.00**				
Tax:	13% HST				6,931.34	
Total:		**53,318.00**			**6,931.34**	**60,249.34**

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.

Safari Flower Inc

Summary of Professional Fees to Jan 31, 2024

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	1	$ 945.00	$ 945.00
Karen Fung	Senior Vice President/ Partner	28.4	$ 945.00	$ 26,838.00
Greg Adams	Executive Director	33.1	$ 725.00	$ 23,997.50
Donna Hatful	Senior	4.1	$ 375.00	$ 1,537.50
Subtotal		**66.6**		**$ 53,318.00**

Fee	$	53,318.00
HST @ 13%	$	6,931.34
Total fee	**$**	**60,249.34**

Ernst & Young Inc.
Toronto, ON

Invoice

Safari Flower Inc
2818 House Rd
Stevensville, ON L0S 1S0
Canada

Invoice No.: CA12C500010305
Please include this number with payment

Invoice Date:	February 22, 2024
Due Date:	Upon receipt
Client No.:	0013561238
Engagement No.:	E-67945002

Please see last page of the invoice for payment instructions.

Fees for professional services rendered Feb 9, 2024.

	Net	Tax	Rate	Tax Amount	**CAD** Total
Fees for Time Incurred	8,663.50	HST	13 %	1,126.26	9,789.76
Fees for Professional Services (Gowlings)	113,073.50				
Disbursements (Taxable)	1,313.35				
Total Fees and Disbursements	114,386.85	HST	13 %	14,870.29	129,257.14
	123,050.35			**15,996.55**	**139,046.90**
Disbursements (Non-Taxable)	450.36				450.36
	450.36				**450.36**
Invoice summary	**123,500.71**				
Tax: 13% HST				15,996.55	
Total:	**123,500.71**			**15,996.55**	**139,497.26**

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.

Safari Flower Inc

Summary of Professional Fees to Feb 9, 2024

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	0.3	$ 945.00	$ 283.50
Karen Fung	Senior Vice President/ Partner	2.5	$ 945.00	$ 2,362.50
Greg Adams	Executive Director	8.3	$ 725.00	$ 6,017.50
Subtotal		**11.1**		**$ 8,663.50**

Fee	$	8,663.50
HST @ 13%	$	1,126.26
	$	9,789.76
Fees for Professional services	$	113,073.50
Disbursement (Taxable)	$	1,313.35
Total fees and disbursement	$	114,386.85
HST @ 13%	$	14,870.29
Disbursement (Non-Taxable)	$	450.36
Total fees and disbursement	$	129,257.14
Fee + Tax	$	9,789.76
Expenses + Tax	$	129,707.50
Total fee and Expenses	**$**	**139,497.26**

Invoice

Ernst & Young Inc.
ATTN: Karen Fung
Senior Vice President
100 Adelaide Street West
Toronto ON M5H 0B3

January 31, 2024
INVOICE: 20213194

Our Matter: T1034837 / 173798
RE: Monitor re: Safari Flower Group CCAA

			HST (13.0%)
Fees for Professional Services		**$113,073.50**	$14,699.55
Disbursements (Taxable)		1,313.35	
Disbursements (Non-Taxable)		450.36	
Total Disbursements		**1,763.71**	170.74
Total Fees and Disbursements		114,837.21	
Total Taxes		14,870.29	14,870.29
Total Invoice		**129,707.50**	
Please remit balance due:	**In Canadian Dollars**	**$129,707.50**	

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Haddon Murray   Signed for & on behalf of Gowling WLG (Canada) LLP

	Total Fees for Professional Services	$113,073.50

DISBURSEMENTS

Taxable Costs

Corporate Searches - Taxable		$1,208.45
TeraView (Ontario) Online Searches & Registration - Taxable		$66.90
2024-01-26	Agent Fees - Taxable VENDOR: ProFile Legal Services Inc.; INVOICE#: 10319020; DATE: 01/26/2024 - T1034837 - To submit at court First Report the "Balance Due" - H. Murray	$38.00
	Total Taxable Disbursements	$1,313.35

Non-Taxable Costs

Corporate Searches - Agency		$429.36
TeraView (Ontario) Online Searches & Registration - Agency		$21.00
	Total Non-Taxable Disbursements	$450.36

Ernst & Young Inc.
Toronto, ON

Invoice

Safari Flower Inc
2818 House Rd
Stevensville, ON L0S 1S0
Canada

Invoice No.: CA12C500010337
Please include this number with payment

Invoice Date:	March 04, 2024
Due Date:	Upon receipt
Client No.:	0013561238
Engagement No.:	E-67945002

Please see last page of the invoice for payment instructions.

Fees for professional services rendered Feb 23, 2024

		Net	Tax	Rate	Tax Amount	CAD Total
Fee		43,224.00	HST	13 %	5,619.12	48,843.12
		43,224.00			**5,619.12**	**48,843.12**
Expenses		3,919.02	HST	13 %	509.47	4,428.49
		3,919.02			**509.47**	**4,428.49**
Invoice summary		**47,143.02**				
Tax:	13% HST				6,128.59	
Total:		**47,143.02**			**6,128.59**	**53,271.61**

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

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.

Safari Flower Inc

Summary of Professional Fees to Feb 23, 2024

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	0.5	$ 945.00	$ 472.50
Karen Fung	Senior Vice President/ Partner	16.7	$ 945.00	$ 15,781.50
Greg Adams	Executive Director	37.2	$ 725.00	$ 26,970.00
Subtotal		**54.4**		**$ 43,224.00**

Fee	$	43,224.00
Expenses	$	3,919.02
Sub total	$	47,143.02
HST @ 13%	$	6,128.59
Total fee	**$**	**53,271.61**

Ernst & Young Inc.
Toronto, ON

Invoice

Safari Flower Inc
2818 House Rd
Stevensville, ON L0S 1S0
Canada

Invoice No.: CA12C500010387
Please include this number with payment

Invoice Date:	March 14, 2024
Due Date:	Upon receipt
Client No.:	0013561238
Engagement No.:	E-67945002

Please see last page of the invoice for payment instructions.

Fees for professional services rendered March 8, 2024.

		Net	Tax	Rate	Tax Amount	**CAD** Total
Fee		11,813.00	HST	13 %	1,535.69	13,348.69
		11,813.00			**1,535.69**	**13,348.69**
Invoice summary		**11,813.00**				
Tax:	13% HST				1,535.69	
Total:		**11,813.00**			**1,535.69**	**13,348.69**

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.

Safari Flower Inc

Summary of Professional Fees to Mar 08, 2024

Name	Position	Hours	Rate	Fees
Karen Fung	Senior Vice President/ Partner	6.4	$ 945.00	$ 6,048.00
Greg Adams	Executive Director	7.9	$ 725.00	$ 5,727.50
Donna Hatful	Senior	0.1	$ 375.00	$ 37.50
Subtotal		**14.4**		**$ 11,813.00**

Fee	$	11,813.00
HST @ 13%	$	1,535.69
Total fee	**$**	**13,348.69**

Ernst & Young Inc.
Toronto, ON

Invoice

Safari Flower Inc
2818 House Rd
Stevensville, ON L0S 1S0
Canada

Invoice No.: CA12C500010487
Please include this number with payment

Invoice Date:	April 11, 2024
Due Date:	Upon receipt
Client No.:	0013561238
Engagement No.:	E-67945002

Please see last page of the invoice for payment instructions.

Fees for professional services rendered March 31, 2024.

		Net	Tax	Rate	Tax Amount	**CAD** Total
Fee for Time incurred		26,081.50	HST	13 %	3,390.60	29,472.10
		26,081.50			**3,390.60**	**29,472.10**
Fees for Professional Services		66,223.00				
Disbursements (Taxable)		38.00				
Total Fees and Disbursement		66,261.00	HST	13 %	8,613.93	74,874.93
		66,261.00			**8,613.93**	**74,874.93**
Invoice summary		**92,342.50**				
Tax:	13% HST				12,004.53	
Total:		**92,342.50**			**12,004.53**	**104,347.03**

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.

Safari Flower Inc

Summary of Professional Fees to Mar 31, 2024

Name	Position	Hours		Rate		Fees
Karen Fung	Senior Vice President/ Partner	10.2	$	945.00	$	9,639.00
Greg Adams	Executive Director	22.3	$	725.00	$	16,167.50
Jessie Gogolin	Vice President/ Senior Manager	0.2	$	625.00	$	125.00
Donna Hatful	Senior	0.4	$	375.00	$	150.00
Subtotal		**33.1**			**$**	**26,081.50**

Fee	$	26,081.50
HST @ 13%	$	3,390.60
Total fee	**$**	**29,472.10**
Fees for Professional services	$	66,223.00
Disbursements (Taxable)		38.00
Sub total	$	66,261.00
HST @ 13%		8,613.93
Total Expenses		**74,874.93**
Total Fee and Expenses	**$**	**104,347.03**

Invoice

Ernst & Young Inc.
ATTN: Karen Fung
Senior Vice President
100 Adelaide Street West
Toronto ON M5H 0B3

March 31, 2024
INVOICE: 20248062

Our Matter: T1034837 / 173798
RE: Monitor re: Safari Flower Group CCAA

			HST (13.0%)
Fees for Professional Services		**$66,223.00**	$8,608.99
Disbursements (Taxable)		38.00	
Total Disbursements		**38.00**	4.94
Total Fees and Disbursements		66,261.00	
Total Taxes		8,613.93	8,613.93
Total Invoice		**74,874.93**	
Please remit balance due:	**In Canadian Dollars**	**$74,874.93**	

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Haddon Murray   Signed for & on behalf of Gowling WLG (Canada) LLP

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
gowlingwlg.com

Ernst & Young Inc.
Toronto, ON

Invoice

Safari Flower Inc
2818 House Rd
Stevensville, ON L0S 1S0
Canada

Invoice No.: CA12C500010587
Please include this number with payment

Invoice Date:	May 09, 2024
Due Date:	Upon receipt
Client No.:	0013561238
Engagement No.:	E-67945002

Please see last page of the invoice for payment instructions.

Fees for professional services rendered to April 19, 2024.

		Net	Tax	Rate	Tax Amount	**CAD** Total
Fee		34,454.50	HST	13 %	4,479.09	38,933.59
		34,454.50			**4,479.09**	**38,933.59**
Invoice summary		**34,454.50**				
Tax:	13% HST				4,479.09	
Total:		**34,454.50**			**4,479.09**	**38,933.59**

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.

Safari Flower Inc

Summary of Professional Fees to Apr 19, 2024

Name	Position	Hours	Rate	Fees
Karen Fung	Senior Vice President/ Partner	11.1	$ 945.00	$ 10,489.50
Greg Adams	Executive Director	32.9	$ 725.00	$ 23,852.50
Donna Hatful	Senior	0.3	$ 375.00	$ 112.50
Subtotal		**44.3**		**$ 34,454.50**

Fee	$	34,454.50
HST @ 13%	$	4,479.09
Total fee	**$**	**38,933.59**

Ernst & Young Inc.
Toronto, ON

Invoice

Safari Flower Inc
2818 House Rd
Stevensville, ON L0S 1S0
Canada

Invoice No.: CA12C500010651
Please include this number with payment

Invoice Date:	May 24, 2024
Due Date:	Upon receipt
Client No.:	0013561238
Engagement No.:	E-67945002

Please see last page of the invoice for payment instructions.

Fees for professional services rendered May 17, 2024.

	Net	Tax	Rate	Tax Amount	**CAD** Total
Fee for Time incurred	22,694.00	HST	13 %	2,950.22	25,644.22
	22,694.00			**2,950.22**	**25,644.22**
Fees for professional services	40,595.50				
Disbursement (Taxable)	38.00				
Total Fees and Disbursement	40,633.50	HST	13 %	5,282.36	45,915.86
	40,633.50			**5,282.36**	**45,915.86**
Invoice summary	**63,327.50**				
Tax: 13% HST				8,232.58	
Total:	**63,327.50**			**8,232.58**	**71,560.08**

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.

Safari Flower Inc

Summary of Professional Fees to May 17, 2024

Name	Position	Hours	Rate	Fees
Alex Morrison	Senior Vice President/ Partner	0.5	$ 945.00	$ 472.50
Karen Fung	Senior Vice President/ Partner	9.2	$ 945.00	$ 8,694.00
Greg Adams	Executive Director	18.4	$ 725.00	$ 13,340.00
Donna Hatful	Senior	0.5	$ 375.00	$ 187.50
Subtotal		**28.6**		**$ 22,694.00**

Fee	$	22,694.00
HST @ 13%	$	2,950.22
Total fee	**$**	**25,644.22**

Fees for Professional services	$	40,595.50
Disbursements (Taxable)		38.00
Sub total	$	40,633.50
HST @ 13%		5,282.36
Total Expenses		**45,915.86**

Total Fee and Expenses	**$**	**71,560.08**

Invoice

Ernst & Young Inc.
ATTN: Karen Fung
Senior Vice President
100 Adelaide Street West
Toronto ON M5H 0B3

May 14, 2024
INVOICE: 20270356

Our Matter: T1034837 / 173798
RE: Monitor re: Safari Flower Group CCAA

			HST (13.0%)
Fees for Professional Services		**$40,595.50**	$5,277.42
Disbursements (Taxable)		38.00	
Total Disbursements		**38.00**	4.94
Total Fees and Disbursements		40,633.50	
Total Taxes		5,282.36	5,282.36
Total Invoice		**45,915.86**	
Please remit balance due:	**In Canadian Dollars**	**$45,915.86**	

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Haddon Murray   Signed for & on behalf of Gowling WLG (Canada) LLP

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
gowlingwlg.com

DISBURSEMENTS

Taxable Costs

2024-04-23	Agent Fees - Taxable VENDOR: ProFile Legal Services Inc.; INVOICE#: 182704; DATE: 04/23/2024 - T1034837 - To submit Third Report - H. Murray	$38.00
	Total Taxable Disbursements	$38.00

GOWLING WLG

May 14, 2024
INVOICE: 20270356

Matter: T1034837 / 173798
RE: Monitor re: Safari Flower Group CCAA

OUTSTANDING INVOICE SUMMARY FOR THIS MATTER:

Date	Bill Number	Remaining Balance
March 31, 2024	20248062	$74,874.93

Outstanding Balance: **In Canadian Dollars** $74,874.93

* Current invoice 20270356 not included in this summary

Terms: payment due within 30 days of invoice date
Interest at the rate of 5.3% per annum will be charged on all amounts not paid within 30 days of invoice date
Errors and omissions excluded

May 14, 2024
INVOICE: 20270356

Remittance Copy

Client:	173798 Ernst & Young Inc.
Matter:	T1034837
RE:	Monitor re: Safari Flower Group CCAA
Amount Due:	$45,915.86 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK:	Canadian Imperial Bank of Commerce
BANK ADDRESS:	**84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER:	**0010**
TRANSIT NUMBER:	**00186**
BENEFICIARY ACCOUNT NAME:	Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS:	160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S):	CDN Account: 4102916 USD Account: 0221015
BBCC/ ROUTING NUMBER:	CC001000186
ADDITIONAL MANDATORY INFO:	Invoice number(s)/Payment details

If your bank does not accept the BBCC as part of the wire instructions, it must be included in the notes with the Additional Mandatory Information.

For accurate and timely processing, please email a copy of your payment confirmation to payments.ca@gowlingwlg.com

Additional information that may be required for payments from outside Canada:

Pay by Swift MT 103 Direct to SwiftCode:	CIBCCATTXXX
For USD Payments from Foreign Banks our Intermediary US Corresponding bank is:	Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

PAYMENT BY CHEQUE:

REMIT TO:	Gowling WLG (Canada) LLP PO Box 466, STN D Ottawa, ON K1P 1C3 Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

PAYMENT BY Interac E-TRANSFER:
Please send payment to payments.ca@gowlingwlg.com
Include the invoice numbers/payment details in the notes section of the Interac e-transfer.
This will result in an automatic deposit to our account and no password is required.

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

Ernst & Young Inc.
Toronto, ON

Invoice

Safari Flower Inc
2818 House Rd
Stevensville, ON L0S 1S0
Canada

Invoice No.: CA12C500010796
Please include this number with payment

Invoice Date:	June 19, 2024
Due Date:	Upon receipt
Client No.:	0013561238
Engagement No.:	E-67945002

Please see last page of the invoice for payment instructions.

Fees for professional services rendered June 14, 2024.

		Net	Tax	Rate	Tax Amount	**CAD** Total
Fee		7,592.50	HST	13 %	987.03	8,579.53
		7,592.50			**987.03**	**8,579.53**
Invoice summary		**7,592.50**				
Tax:	13% HST				987.03	
Total:		**7,592.50**			**987.03**	**8,579.53**

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.

Safari Flower Inc

Summary of Professional Fees to June 14, 2024

Name	Position	Hours		Rate		Fees
Greg Adams	Executive Director	9.8	$	725.00	$	7,105.00
Marites Carandang	Paraprofessional	1.3	$	375.00	$	487.50
Subtotal		**11.1**			**$**	**7,592.50**

Fee	$	7,592.50
HST @ 13%	$	987.03
Total fee	**$**	**8,579.53**

Appendix D

Murray Affidavit

Court File No. CV-24-00712687-00CL

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 9869247 CANADA LIMITED (d.b.a. SAFARI FLOWER COMPANY) AND GN VENTURES LTD. (collectively, the **"Applicants")**

AFFIDAVIT OF C. HADDON MURRAY
(sworn June 24, 2024)

I, **C. HADDON MURRAY**, of the City of Toronto in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Partner with the law firm of Gowling WLG (Canada) LLP ("**Gowling**"), lawyers for Ernst & Young Inc. in its capacity as court appointed Monitor in this application (in such capacity, the "**Monitor**"), and as such, have personal knowledge of the following matters herein deposed, 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 true copies of Gowling accounts rendered to the Monitor for services billed during the period January 9, 2024 to June 14, 2024. The attached accounts have been redacted for privileged information. The attached accounts reflect the time spent by Gowling and Gowling rates are typical for Toronto firms of Gowling's size.

3. Attached and marked as **Exhibit "B"** is a summary of the hours charged by Gowling professionals for work performed during the period from January 9, 2024 to June 14, 2024. During the relevant period, Gowling expended 256.8 hours for total fees of $229,374.00 plus HST, based on Gowling's standard billing rates at the time. The average hourly rate was $893.20.

SWORN REMOTELY by C. Haddon Murray at the City of Toronto, in the Province of Ontario on June 24, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Heather Fisher
2F7B29C04CC6424...

Commissioner for Taking Affidavits
(or as may be)
HEATHER FISHER
(LSO#75006L)

DocuSigned by:
Haddon Murray
6F9FAB7AA4414D5...

C. HADDON MURRAY

THIS IS **EXHIBIT "A"**
TO THE C. HADDON MURRAY
SWORN REMOTELY BY C. HADDON MURRAY OF THE CITY OF TORONTO,
IN THE PROVINCE OF ONTARIO, ON JUNE 24, 2024
IN ACCORDANCE WITH O. REG. 431/20, ADMINISTERING OATH OR DECLARATION REMOTELY.

DocuSigned by:
Heather Fisher
2F7B29C04CC6424...

A Commissioner for Taking Affidavits
HEATHER FISHER
(LSO#75006L)

GOWLING WLG

Invoice

Ernst & Young Inc.
ATTN: Karen Fung
Senior Vice President
100 Adelaide Street West
Toronto ON M5H 0B3

January 31, 2024
INVOICE: 20213194

Our Matter: T1034837 / 173798
RE: Monitor re: Safari Flower Group CCAA

			HST (13.0%)
Fees for Professional Services		**$113,073.50**	$14,699.55
Disbursements (Taxable)		1,313.35	
Disbursements (Non-Taxable)		450.36	
Total Disbursements		**1,763.71**	170.74
Total Fees and Disbursements		114,837.21	
Total Taxes		14,870.29	14,870.29
Total Invoice		**129,707.50**	
Please remit balance due:	**In Canadian Dollars**	**$129,707.50**	

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Haddon Murray   Signed for & on behalf of Gowling WLG (Canada) LLP

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
gowlingwlg.com

January 31, 2024
INVOICE: 20213194

Ernst & Young Inc.
Our Matter: T1034837
Monitor re: Safari Flower Group CCAA

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2024-01-09	2.00	Virginie Gauthier	Review affidavit and initial order and provide preliminary comments thereon; correspondence on file to working group; preliminary review of financing and assignment documents; internal discussions re file; call with K. Fung;
2024-01-09	6.80	Haddon Murray	Email correspondence and calls with V. Gautier and K. Fung re: [redacted]; email correspondence with B. Simons re: access to data room; review draft initial order; review and comment on affidavit of B. Simons; email correspondence with V. Gauthier and K. Fung re: [redacted]; review pari passu agreement; review information re: sale process; review forbearance agreement and accommodation agreement; review cash flow; review comments from K. Fung re: [redacted]; revise comments on same; email to L. Ellis, C. Mills and G. Rhodes re: same;
2024-01-10	1.40	Virginie Gauthier	Internal discussions on process; meeting with K. Fung;
2024-01-10	0.50	Virginie Gauthier	Meeting with counsel to the Company;
2024-01-10	3.50	Virginie Gauthier	Review and provide detailed comments on affidavit; various calls with working group throughout the day; calls with K. Fung; provide advice on file;
2024-01-10	6.30	Haddon Murray	Call with K. Fung, V. Gauthier and C. Prophet re: plan for CCAA and next steps; call with G. Rhodes, L. Ellis, C. Prophet, C. Mils and V. Gauthier re: position of lenders and proposed Transaction; call with K. Fung re: [redacted]; email correspondence and call with H. Chaiton re: Blacksail position re: assignment agreements; discussion with M. Vine re: Gray Jay position re: same; call with G. Rhodes, L. Ellis, C. Mils, H. Chaiton, M. Vine, K. Fung and V. Gauthier re: commencing CCAA and potential transaction; review and comment on affidavit of B. Simons; email correspondence with K. Fung and V. Gauthier re: [redacted]; email to G. Rhodes re: cash flow, consent of EY as Monitor and comments on B. Simons affidavit; call with K. Fung re: numbers from financial statements in B. Simons affidavit; further email to G. Rhodes re: same;
2024-01-10	1.30	Cliff Prophet	Advice to H. Murray and K. Fung re [redacted]; call with K. Fung;
2024-01-11	1.00	Virginie Gauthier	Internal meeting to discuss security opinion; review documents in connection with upcoming initial hearing;

GOWLING WLG

January 31, 2024
INVOICE: 20213194

2024-01-11	2.30	Haddon Murray	Review and comment on Notice of Application; email correspondence with K. Fung, V. Gauthier and G. Adams re: [redacted]; email to G. Rhodes re: same; email correspondence with K. Fung, G. Adams and V. Gauthier re: [redacted]; prepare oral submissions for initial hearing; discussion with K. Fung re: same;
2024-01-11	0.20	Cliff Prophet	Further advice to H. Murray re first day order;
2024-01-12	1.40	Virginie Gauthier	Correspondence on file; review and provide detailed comments on the DIP term sheet;
2024-01-12	1.30	Haddon Murray	Prepare for and attend at initial hearing; review notice to creditors and email to G. Adams re: [redacted]; email correspondence with V. Gauthier re: [redacted];
2024-01-12	0.80	Katherine Yurkovich	Meeting with V. Gauthier regarding overview of file; initial access to data room and high level inventory of documents uploaded to data room;
2024-01-15	1.70	Virginie Gauthier	Correspondence to and from clients; update mark-up of the DIP Term Sheet; conference call with working group and correspondence on file;
2024-01-15	2.00	Haddon Murray	Call with K. Fung, V. Gauthier and G. Adams re: [redacted]; discussion with M. Vine re: DIP Term Sheet meeting; email correspondence with K. Fung re: [redacted]; call with G. Rhodes, L. Ellis, C. Mils, H. Chaiton, M. Vine, K. Fung and V. Gauthier re: DIP Term sheet and discussions between Lenders;
2024-01-16	1.20	Mark Emmanuel	Obtaining Writs of Execution, Bank Act, Entity Profile, Bankruptcy and Insolvency against GN Ventures Ltd. and 9869247 Canada Limited
2024-01-16	0.60	Virginie Gauthier	Review and provide comments on DIP term sheet; consider matters having to do with security review; correspondence on file;
2024-01-16	0.20	Katie Ross	Ordering searches;
2024-01-16	5.20	Katherine Yurkovich	Initial review and inventory of loan and security documents re Blacksail loan;
2024-01-17	0.40	Virginie Gauthier	Correspondence on file re [redacted];
2024-01-17	2.50	Haddon Murray	Review email from K. Fung re: [redacted]; review draft ARIO; review and revise First Report of Monitor; email correspondence with V. Gauthier re: [redacted];
2024-01-17	2.70	Katie Ross	Drafting search summary report;
2024-01-17	7.10	Katherine Yurkovich	Detailed review of credit agreement and amendments re [redacted];
2024-01-18	0.30	Elizabeth Burton	Emails from and to K. Yurkovich re [redacted];

2024-01-18	1.10	Mark Emmanuel	Obtaining Entity Profile, Verbal PPSA, PPSA Certificate and PPR against TYKOLIS REAL ESTATE GROUP LTD.
2024-01-18	1.20	Mark Emmanuel	Obtaining Entity Profile, Bank Act, PPSA, Writs of Execution, PPR, Bankruptcy and Insolvency against Safari Flower Company
2024-01-18	1.00	Mark Emmanuel	Obtaining Bank Acts, Writ of Execution, Bankruptcy and Insolvency against Tykolis Real Estate Group Ltd.
2024-01-18	1.60	Virginie Gauthier	Correspondence on file; mark-up first report of the monitor and draft ARIO; provide advice on file
2024-01-18	2.80	Virginie Gauthier	Review and provide detailed comments on the court materials for the upcoming comeback hearing; f-u on security opinion; correspondence on file re [redacted]; various correspondence on file re [redacted]; call with MT re [redacted]; follow-up on DIP term sheet and Court material comments; call with counsel to the lenders and the company, and with clients to discuss DIP term sheet;
2024-01-18	2.20	Stephen Kroeger	Receipt and review of email from K. Yurkovich re security review; reviewing application record and initial review of security documents;
2024-01-18	3.40	Haddon Murray	Review notice of motion; email correspondence with K. Fung, G. Adams and V. Gauthier re: [redacted]; review Simons affidavit; email correspondence with V. Gauthier re: [redacted]; email to K. Fung and G. Adams re: [redacted]; email to G. Rhodes. L. Ellis and C. Mills re: comments on Applicants' motion materials and draft first report of monitor;
2024-01-18	3.50	Katie Ross	Updating search summary with additional debtor names and search information;
2024-01-18	6.90	Katherine Yurkovich	Further review of loan and security documents and summary of potential issues regarding same; email correspondence with AB counsel regarding review of security opinions;
2024-01-19	1.00	Virginie Gauthier	Work on file re ARIO and comments thereon; various correspondence on file; phone call with K. Fung to discuss [redacted]; follow-up on security review;
2024-01-19	1.90	Virginie Gauthier	Attendance to matters with respect to security opinions; further edits to the monitor's report; review and sign-off on DIP term sheet;
2024-01-19	1.50	Haddon Murray	Review and revise First Report of the Monitor; email correspondence with G. Adams, K. Fung and V. Gauthier re: [redacted]; email to G. Rhodes. L. Ellis and C. Mills re: same; further revisions to First Report; finalize and serve First Report; email to Justice Osborne re: same;
2024-01-19	5.40	Katherine Yurkovich	Completed review of Blacksail loan and security documents and updated summary notes on Blacksail security review;

			correspondence with V. Gauthier regarding same; inventory of Gray Jay security and loan documentation and initial review of same; initial review of search summary prepared and attended to ordering additional searches against various business names;
2024-01-20	7.70	Katherine Yurkovich	Preparation of formal opinion letter with respect to Blacksail security reviewed; review of searches and draft search summary prepared by K. Ross and revisions to search summary to be appended to security review opinions;
2024-01-21	1.70	Haddon Murray	Review Motion Record of Applicant, supplementary affidavit of B. Simons and factum of the applicant; draft oral submissions re: comeback hearing;
2024-01-22	0.90	Virginie Gauthier	Various correspondence on file and discussions regarding [redacted]; review Hyde consultant agreement and related correspondence;
2024-01-22	0.30	Virginie Gauthier	Discussion on file re [redacted];
2024-01-22	3.50	Haddon Murray	Review correspondence from D. Hyde re: request for charge; call with C. Mills re: same; discussion with V. Gauthier re: [redacted]; attend before Justice Osborne re: comeback hearing; email correspondence re: D. Hyde payments; call with L. Ellis re: same; call with M. Vine re: same; call with V. Gauthier re: [redacted]; email correspondence with V. Gauthier, G. Adams and K. Fung re: [redacted];
2024-01-22	7.80	Katherine Yurkovich	Review and revisions to Blacksail security review opinion; updated search summary with additional business name searches received; preparation of intial draft opinion with respect to Gray Jay loan and security documents; review of data room and creation of inventory of all loan and security documents received in connection with Gray Jay loan; review of relevant provisions of initial order affidavit in connection with Gray Jay loan; review of Grid Prom Note, amendments thereto and General Security Agreement granted in favour of Gray Jay;
2024-01-23	0.40	Virginie Gauthier	Correspondence on file and telephone call to discuss [redacted];
2024-01-23	1.20	Haddon Murray	Discussion with G. Adams re: [redacted]; email correspondence with G. Adams, K. Fung and V. Gauthier re: [redacted]; call with H. Chaiton re: same; correspondence with M. Vine re: status of assignment deal; email correspondence with V. Gauthier re: [redacted]; review email from T. Kemp re: status of discussions with D. Hyde; review endorsement of Justice Osborne re: ARIO;
2024-01-23	4.90	Katherine Yurkovich	Completed review of Gray Jay loan and security documents; preparation of initial draft Gray Jay security opinion; reviewed and finalized initial drafts of Blacksail and Gray Jay

			security review opinions; correspondence with real estate lawyer re review of PINs and mortgage instruments;
2024-01-24	0.60	Kirsty Strong	Reviewing correspondence received from K. Yurkovich regarding security review for client and requirement from real estate perspective;
2024-01-24	0.30	Katherine Yurkovich	Correspondence with K. Strong regarding review of Real Property security;
2024-01-25	2.50	Virginie Gauthier	Review two security opinions and provide detailed comments thereon; Correspondence on file re [redacted];
2024-01-25	1.60	Haddon Murray	Correspondence with M. Vine re: status of lender discussions; email correspondence with G. Adams re: [redacted]; review email correspondence from T. Kemp re: status of Hyde discussions;
2024-01-25	0.40	Katherine Yurkovich	Review of V. Gauthier comments to blacksail security review and revisions to same;
2024-01-26	0.70	Virginie Gauthier	Discuss Blacksail security opinion;
2024-01-26	0.50	Haddon Murray	Email correspondence with L. Ellis re: status call; discussion with M. Vine re: status of transaction and Hyde settlement; email correspondence with G. Adams and K. Fung re: [redacted];
2024-01-26	2.40	Katherine Yurkovich	Meeting with V. Gauthier regarding security review; review of accomodation agreement; revisions to Blacksail security review; correspondence with AB office regarding review of AB opinion;
2024-01-29	1.60	Virginie Gauthier	Discussions on file re Hyde, SISP and purchase agreement; zoom meeting with working group to discuss outstanding matters; discussion on security opinion considerations;
2024-01-29	1.90	Stephen Kroeger	Receipt and review of email from K. Yurkovich re draft opinion; reviewing security documents, draft opinion and search summary;
2024-01-29	1.30	Haddon Murray	Call and email correspondence with V. Gauthier re: [redacted]; email correspondence with G. Adams and K. Fung re: [redacted]; call and email correspondence with C. Mills, G. Rhodes, V. Gauthier, G. Adams and K. Fung re: same;
2024-01-29	6.30	Kirsty Strong	Reviewing and summarising Ontario Security Documents; High-level review of PIN pages to review priority of security; Corresponding with K. Yurkovich on same;
2024-01-30	0.30	Kirsty Strong	Corresponding with K. Yurkovich regarding reference to postponement of charge in Security Opinions;
2024-01-30	1.20	Katherine Yurkovich	Review of K. Strong comments on security review opinion and meeting with K. Strong regarding comments on real property; drafted revisions to Blacksail and Gray Jay opinion;

GOWLING WLG

January 31, 2024
INVOICE: 20213194

Total Fees for Professional Services	$113,073.50

DISBURSEMENTS

Taxable Costs

Corporate Searches - Taxable		$1,208.45
TeraView (Ontario) Online Searches & Registration - Taxable		$66.90
2024-01-26	Agent Fees - Taxable VENDOR: ProFile Legal Services Inc.; INVOICE#: 10319020; DATE: 01/26/2024 - T1034837 - To submit at court First Report the "Balance Due" - H. Murray	$38.00
	Total Taxable Disbursements	$1,313.35

Non-Taxable Costs

Corporate Searches - Agency		$429.36
TeraView (Ontario) Online Searches & Registration - Agency		$21.00
	Total Non-Taxable Disbursements	$450.36

GOWLING WLG

January 31, 2024
INVOICE: 20213194

Remittance Copy

Client:	173798 Ernst & Young Inc.
Matter:	T1034837
RE:	Monitor re: Safari Flower Group CCAA
Amount Due:	$129,707.50 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK:	Canadian Imperial Bank of Commerce
BANK ADDRESS:	**84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER:	**0010**
TRANSIT NUMBER:	**00186**
BENEFICIARY ACCOUNT NAME:	Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS:	160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S):	CDN Account: 41-02916 USD Account: 02-21015
BBCC/ ROUTING NUMBER:	CC001000186
ADDITIONAL MANDATORY INFO:	Invoice number(s)/Payment details

If your bank does not accept the BBCC as part of the wire instructions, it must be included in the notes with the Additional Mandatory Information.

For accurate and timely processing, please email a copy of your payment confirmation to payments.ca@gowlingwlg.com

Additional information that may be required for payments from outside Canada:

Pay by Swift MT 103 Direct to SwiftCode:	CIBCCATTXXX
For USD Payments from Foreign Banks our Intermediary US Corresponding bank is:	Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

PAYMENT BY CHEQUE:

REMIT TO:

Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

PAYMENT BY Interac E-TRANSFER:

Please send payment to payments.ca@gowlingwlg.com
Include the invoice numbers/payment details in the notes section of the Interac e-transfer.
This will result in an automatic deposit to our account and no password is required.

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

GOWLING WLG

Invoice

Ernst & Young Inc.
ATTN: Karen Fung
Senior Vice President
100 Adelaide Street West
Toronto ON M5H 0B3

March 31, 2024
INVOICE: 20248062

Our Matter: T1034837 / 173798
RE: Monitor re: Safari Flower Group CCAA

			HST (13.0%)
Fees for Professional Services		**$66,223.00**	$8,608.99
Disbursements (Taxable)		38.00	
Total Disbursements		**38.00**	4.94
Total Fees and Disbursements		66,261.00	
Total Taxes		8,613.93	8,613.93
Total Invoice		**74,874.93**	
Please remit balance due:	**In Canadian Dollars**	**$74,874.93**	

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Haddon Murray   Signed for & on behalf of Gowling WLG (Canada) LLP

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
gowlingwlg.com

March 31, 2024
INVOICE: 20248062

Ernst & Young Inc.
Our Matter: T1034837
Monitor re: Safari Flower Group CCAA

PROFESSIONAL SERVICES

2024-01-31	Reviewing draft opinion for Alberta considerations; reviewing related documents; discussion with S. Kroeger re Alberta comments;
2024-01-31	Further revisions to draft security review opinion and email correspondence with V. Gauthier regarding same; review of records and email correspondence with Miller Thomson regarding unexecuted documents;
2024-02-01	Review revised drafts of the Blacksail and Gray Jay opinions and provide comments thereon; discussion with H. Murray re [redacted];
2024-02-01	Call with Miller Thompson, K. Fung and G. Adams re: status and next steps;
2024-02-01	Correspondence with lenders' counsel regarding executed documents required;
2024-02-02	Corresponding with K. Yurkovich on Promissory Note secured obligations under charge;
2024-02-02	Review of V. Guathier comments on security review opinions; revisions to opinions; correspondence with K. Strong regarding V. Gauthier comments on security review opinion;
2024-02-05	Review revised Blacksail and Gray Jay opinions;
2024-02-05	Email to H. Chaiton re: follow up on Hyde settlement and lender assignment;
2024-02-05	Revisions to security review opinions to incorporate AB counsel comments and include search summaries; review of V. Gauthier comments on security review opinions and call with V. Gauthier regarding required updates;
2024-02-07	Work on security opinions;
2024-02-08	Final revisions to security review opinions;
2024-02-09	Further review of security opinions and communication with clients with respect to same;
2024-02-09	Call re: [redacted]; email correspondence with K. Fung and G. Adams re: [redacted]; email correspondence with H. Chaiton re: same; review and comment on Hyde settlement;
2024-02-10	Email correspondence with G. Adams and K. Fung re: [redacted]; email to H. Chaiton, M. Vine, D. Hyde, A. Kain, G. Rhodes, L. Ellis and C. Mills re: Monitor comments on Hyde Settlement and advancing CCAA;
2024-02-12	Discussions on file and correspondence with clients;
2024-02-12	Call with G. Adams re: [redacted]; email to H. Chaiton re: same
2024-02-13	Review correspondence from D. Hyde re: settlement; email correspondence wit G. Adams re: [redacted]; call with H. Chaiton re: same; call with C. Mills and G. Rhodes re: status of CCAA and upcoming hearing; correspondence with K. Fung re: [redacted];
2024-02-13	Review of draft RVO and mark up to same with comments to V. Gauthier;
2024-02-14	Conference call with clients to discuss [redacted]; internal meeting re [redacted]; correspondence on file;

2024-02-14	Review and comment on Applicants' motion materials; email correspondence with V. Gauthier, K. Fung and G. Adams re: [redacted];
2024-02-14	Review of opinions in advance of call with K. Fung and G. Adams; correspondence with V. Gauthier in advance of call with K. Fund and G. Adams; meeting with V. Gauthier, K. Fung and G. Adams with respect to [redacted]; follow up email correspondence to Chaitons regarding outstanding signature pages;
2024-02-15	Correspondence with K. Fung, G. Adams and V. Gauthier re: [redacted]; email to G. Rhodes re: comments on Motion Materials; review revised settlement agreement terms; email to K. Fung and G. Adams re: [redacted]; call with D. Hyde, A. Kent and G. Adams re: Hyde settlement terms; further discussion with G. Adams re: [redacted]; call with H. Chaiton and G. Adams re: Blacksail position on settlement;
2024-02-16	Attendance to conference call with working group on status update;
2024-02-16	Call with G. Rhodes, M. Vine, K. Fung and G. Adams re: status of relief to be sought; correspondence with H. Chaiton re: same; further call with M. Vine re: same; email correspondence and call with G. Adams re: [redacted];
2024-02-17	Review email from H. Chaiton re: Blacksail position; email correspondence with K. Fung and G. Adams re: [redacted];
2024-02-18	Call with A. Kain, D. Hyde, G. Adams and K. Fung re: negotiation of Hyde settlement; discussion and email correspondence with G. Adams and K. Fung re: [redacted]; email correspondence with H. Chaiton and T. Kemp re: same;
2024-02-19	Call and email correspondence with H. Chaiton, T. Kemp G. Adams and K. Fung re: Hyde settlement; call with G. Adams and K. Fung re: [redacted]; review cash flow forecasts and variance;
2024-02-20	Review and provide detailed comments on the stalking horse agreement;
2024-02-21	Review cashflow projections and correspondence on file to clients re same;
2024-02-21	Extensive Email correspondence with G. Rhodes, K. Fung and G. Adams re: motion materials; email correspondence with H. Chaiton, T. Kemp, K. Fung and G. Adams re: settlement; review draft report of the Monitor; email correspondence and calls with G. Adams and K. Fung re: [redacted]; review and revise Second Report; review and revise affidavit of B. Simons; email correspondence with G. Rhodes re: same;
2024-02-22	Conference call with Monitor team to discuss [redacted]; review and provide detailed comments on the KERP letter and correspondence on file re [redacted];
2024-02-22	Extensive email correspondence with G. Rhodes, C. Mills, L. Ellis, L. Gong, H. Chaiton, T. Kemp, G. Adams and K. Fung re: Hyde settlement agreement; review and revise Second Report; email correspondence with K. Fung and G. Adams re: [redacted]; email correspondence with Rhodes, C. Mills and L. Ellis re: relief at motion and draft Second Report;
2024-02-23	Review and revise Second Report; call with M. Vine re: KERP payments; email correspondence with C. Mills re: same; serve Second Report; email to Justice Osborne re: same;
2024-02-25	Review motion record; review factum; draft submissions re: extension of stay period, increase to DIP, KERP and Consultant Agreement approval and charge;
2024-02-26	Work on file re form of share purchase agreement, RVO and communication regarding [redacted]; review various correspondence on file regarding [redacted];

GOWLING WLG

March 31, 2024
INVOICE: 20248062

2024-02-26	Email correspondence with K. Fung and G. Adams re: [redacted]; extensive communications with all parties re: settling terms of the KERP; appearance before Justice Osborn re: extension of stay period, increase to DIP, and Consultant Agreement approval and charge; review and revise KERP letter; email correspondence with parties re: Same;
2024-02-26	Call with V. Guathier regarding comments on RVO; revisions to draft RVO; revisions and finalized security review opinions; correspondence with client with respect to security review opinions, RVO and share purchase agreement;
2024-02-27	Zoom meeting with counsel to E2 and correspondence to working group re same;
2024-02-27	Email correspondence re: further appearance before Justice Osborne for KERP approval; review draft submissions re: Same; motion before Justice Osborne re: approval of KERP;
2024-03-07	Email correspondence with K. Fung re [redacted];
2024-03-08	Internal meeting to discuss status update and next steps relating to stalking horse purchase agreement; correspondence to clients;
2024-03-12	Receive comments from clients on the draft SPA and incorporate same; further revisions to SPA; correspondence on file re comments on SPA and reverse vesting order; correspondence on file with respect to [redacted];
2024-03-12	Email correspondence with K. Fung, G. Adams and V. Gauthier re: [redacted]; email correspondence with G. Rhodes re: Same; email to H. Chaiton re: Blacksail position;
2024-03-13	Email correspondence with H. Chaiton re: Blacksail position; call with G. Rhodes re: same; email to M. Vine, H. Chaiton, G. Rhodes, L. Ellis, C. Mills, V. Gauthier, K. Fung and G. Adams re: proposed transaction and purchaser; call with M. Vine re: same;
2024-03-14	Teams meeting with clients to touch base on all matters; email to S. Khour re E2;
2024-03-14	Email correspondence and call with V. Gauthier, K. Fung and G. Adams re: [redacted]; email correspondence withi G. Rhodes, L. Ellis, C. Mills, V. Gauthier, K. Fung and G. Adams re: same;
2024-03-15	Review revised share purchase agreement and comments from Monitor thereon and provide detailed mark-up; correspondence on file re same and review form of reverse vesting order;
2024-03-19	Review comments from monitor on SPA; zoom call with company counsel and monitor;
2024-03-19	Call with G. Rhodes, C. Mills, V. Gauthier, K. Fung and G. Adams re: next steps and relief in motion; review orders re: CCAA releases;

Total Fees for Professional Services $66,223.00

GOWLING WLG

March 31, 2024
INVOICE: 20248062

DISBURSEMENTS

Taxable Costs

2024-03-06	Agent Fees - Taxable VENDOR: ProFile Legal Services Inc.; INVOICE#: 10562891; DATE: 03/06/2024 - T1034837 - To submit at court Second Report of the Monitor on February 28, 2024; to receipt of confirmation of filing - H. Murray	$38.00
	Total Taxable Disbursements	$38.00

March 31, 2024
INVOICE: 20248062

Matter: T1034837 / 173798
RE: Monitor re: Safari Flower Group CCAA

OUTSTANDING INVOICE SUMMARY FOR THIS MATTER:

Date	Bill Number	Remaining Balance
Outstanding Balance:	**In Canadian Dollars**	$0.00

* Current invoice 20248062 not included in this summary

Terms: payment due within 30 days of invoice date
Interest at the rate of 5.3% per annum will be charged on all amounts not paid within 30 days of invoice date
Errors and omissions excluded

March 31, 2024
INVOICE: 20248062

Remittance Copy

Client:	173798 Ernst & Young Inc.
Matter:	T1034837
RE:	Monitor re: Safari Flower Group CCAA
Amount Due:	$74,874.93 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK:	Canadian Imperial Bank of Commerce
BANK ADDRESS:	**84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER:	**0010**
TRANSIT NUMBER:	**00186**
BENEFICIARY ACCOUNT NAME:	Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS:	160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S):	CDN Account: 4102916 USD Account: 0221015
BBCC/ ROUTING NUMBER:	CC001000186
ADDITIONAL MANDATORY INFO:	Invoice number(s)/Payment details

If your bank does not accept the BBCC as part of the wire instructions, it must be included in the notes with the Additional Mandatory Information.

For accurate and timely processing, please email a copy of your payment confirmation to payments.ca@gowlingwlg.com

Additional information that may be required for payments from outside Canada:

Pay by Swift MT 103 Direct to SwiftCode:	CIBCCATTXXX
For USD Payments from Foreign Banks our Intermediary US Corresponding bank is:	Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

PAYMENT BY CHEQUE:

REMIT TO:	Gowling WLG (Canada) LLP PO Box 466, STN D Ottawa, ON K1P 1C3 Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

PAYMENT BY Interac E-TRANSFER:

Please send payment to payments.ca@gowlingwlg.com
Include the invoice numbers/payment details in the notes section of the Interac e-transfer.
This will result in an automatic deposit to our account and no password is required.

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

Terms: payment due within 30 days of invoice date
Interest at the rate of 5.3% per annum will be charged on all amounts not paid within 30 days of invoice date
Errors and omissions excluded

GOWLING WLG

Invoice

Ernst & Young Inc.
ATTN: Karen Fung
Senior Vice President
100 Adelaide Street West
Toronto ON M5H 0B3

May 14, 2024
INVOICE: 20270356

Our Matter: T1034837 / 173798
RE: Monitor re: Safari Flower Group CCAA

		HST (13.0%)
Fees for Professional Services	**$40,595.50**	$5,277.42
Disbursements (Taxable)	38.00	
Total Disbursements	**38.00**	4.94
Total Fees and Disbursements	40,633.50	
Total Taxes	5,282.36	5,282.36
Total Invoice	**45,915.86**	
Please remit balance due: **In Canadian Dollars**	**$45,915.86**	

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Haddon Murray   Signed for & on behalf of Gowling WLG (Canada) LLP

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
gowlingwlg.com

GOWLING WLG

May 14, 2024
INVOICE: 20270356

Ernst & Young Inc.
Our Matter: T1034837
Monitor re: Safari Flower Group CCAA

PROFESSIONAL SERVICES

2024-03-20	Email correspondence with H. Chaiton re: discussions with Gray Jay; email correspondence with V. Gauthier, K. Fung and G. Adams re: [redacted]; email correspondence with G. Adams re: [redacted];
2024-03-21	Review and comment on Applicant's motion materials re: stay extension; review and revise Third report; email correspondence with G. Adams and K. Fung re: [redacted]; email correspondence with G. Rhodes and C. Mills re: motion materials and Monitor's report; email to V. Gauthier re: [redacted]; finalize and serve Third Report of the Monitor;
2024-03-25	Prepare for and attendance at hearing; zoom meeting with counsel to company to discuss SPA; correspondence on file;
2024-03-25	Review order and endorsement of Justice Osborne;
2024-03-28	Correspondence on file to clients;
2024-03-30	Review and provide comments on revised share purchase agreement and reverse vesting order; draft correspondence to counsel to E2; correspondence to and from clients on foregoing;
2024-04-01	Review comments on draft RVO and SPA; correspondence from and to the Monitor re [redacted] correspondence to counsel to Safari;
2024-04-03	Correspondence with counsel to E2; correspondence to counsel to the company;
2024-04-04	Call with clients with respect to [redacted]; call and correspondence with counsel to E2; report on same to company counsel; review and revise affidavit of D. Hyde and call with G. Adams re same; correspondence with company counsel re same;
2024-04-04	Call with V. Gauthier and G. Adams re: [redacted]; discussion with J. Rosenbaum re: same; call with V. Gauthier and G. Adams re: [redacted];
2024-04-07	Teams meeting with working group to discuss status of negotiations between lenders; reporting email to clients;
2024-04-07	Call with L. Ellis, C. Mills, G. Rhodes, V. Gauthier, M. Vine and H. Chaiton re: motion materials and sale transaction; call with V. Gauthier re: [redacted]; review email from V. Gauthier re: [redacted];
2024-04-08	Teams meeting with working group;
2024-04-08	Correspondence with M. Vine re: update from GrayJay; call with K. Fung re: [redacted]; call with C. Mills, G. Rhodes, V. Gauthier, G Adams, K. Fung and M. Vine re: motion materials and sale transaction; call with C. Mills, G. Rhodes, V. Gauthier, G Adams and K. Fung re: strategy;
2024-04-11	Email correspondence with C. Mills re: delivery of materials; call with M. Vine re: status of negotiations between lenders; further email correspondence with C. Mills, G. Rhodes, K. Fung, G. Adams and V. Gauthier re: same;
2024-04-12	Correspondence on file to and from counsel to the Company; review DIP term sheet, affidavit of B. SImons; affidavit of D. Hyde, and draft fourth report and provide detailed comments on same; conference call with working group;

GOWLING WLG

May 14, 2024
INVOICE: 20270356

2024-04-12	Email correspondence and call with V. Gauthier, K. Fung and G. Adams re: [redacted] call with H. Chaiton, G. Rhodes, C. Mills, M. Vine, V. Gauthier, K. Fung and G. Adams re: upcoming hearing and lenders position;
2024-04-13	Correspondence on file to and from clients and to counsel to the Monitor;
2024-04-15	Call with working group to finalize the motion materials; review and comments on extracts of the report;
2024-04-15	Review email correspondence re [redacted]; call with counsel to Lenders, Applicants and Monitor re: status of Transaction and lender negotiations and next steps; discussion with C. Mills, G. Rhodes, K. Fung, G. Adams and V. Gauthier re: same; review and revise Monitors report; email correspondence with K. Fung, G. Adams and V. Gauthier re: [redacted]; calls with counsel to each of the Lenders; review motion record and factum of the Applicants; draft oral submissions; email correspondence with K. Fung, G. Adams and V. Gauthier re: same;
2024-04-16	Review correspondence from C. Mills, H. Chaiton and M. Vine re: status of agreement; discussion with G. Adams and K. Fung re: [redacted]; attend before Justice Osborne re: stay extension;
2024-04-22	Review revised drafts of the stalking horse purchase agreement and the assignment agreements; zoom meeting with clients to discuss same;
2024-04-23	Conference call with working group;
2024-04-23	Further review of the stalking horse purchase agreement and assignment agreement and correspondence on file re [redacted];
2024-04-24	Review revised SPA and email to working group re same; brief review of revised cash flows and correspondence from company;
2024-04-26	Correspondence on file re [redacted]; conference call with working group re same; zoom meeting with clients and correspondence to and from clients;
2024-04-26	Review email correspondence among M. Vine, V. Gauthier, H. Chaiton and G. Adams re: assumed liability and purchase price; call with V. Gauthier, M. Vine, G. Adams, L. Gong re: structure for SPA;
2024-04-29	Review and revise draft monitor report; draft orders, SPA and assignment agreement re SPA; correspondence on file re [redacted]; zoom meeting with K. Fung; zoom meeting with K. Fung and Miller Thomson; further review of draft report and provide detailed comments on same; correspondence to and from clients; call with H. Murray;
2024-04-29	Review and revise Monitor's Report; call with V. Gauthier and K. Fung re: [redacted]; further call with G. Rhodes, C. Mills, V. Gautheir and K. Fung re: same; review and comment on revised monitor's report, email to K. Fung re: same;
2024-04-30	Teams meeting with K. Fung and H. Murray to discuss [redacted]; review draft affidavit of the company and provide detailed comments thereon;
2024-04-30	Call with V. Gauthier and K. Fung re: [redacted]; revise same; email to G. Rhodes and C. Mills re: same; call with G. Rhodes and C. Mills re: next steps;

Total Fees for Professional Services $40,595.50

May 14, 2024
INVOICE: 20270356

DISBURSEMENTS

Taxable Costs

2024-04-23	Agent Fees - Taxable VENDOR: ProFile Legal Services Inc.; INVOICE#: 182704; DATE: 04/23/2024 - T1034837 - To submit Third Report - H. Murray	$38.00
	Total Taxable Disbursements	$38.00

GOWLING WLG

May 14, 2024
INVOICE: 20270356

Matter: T1034837 / 173798
RE: Monitor re: Safari Flower Group CCAA

OUTSTANDING INVOICE SUMMARY FOR THIS MATTER:

Date	Bill Number	Remaining Balance
March 31, 2024	20248062	$74,874.93

Outstanding Balance: **In Canadian Dollars** $74,874.93

* Current invoice 20270356 not included in this summary

GOWLING WLG

May 14, 2024
INVOICE: 20270356

Remittance Copy

Client:	173798 Ernst & Young Inc.
Matter:	T1034837
RE:	Monitor re: Safari Flower Group CCAA
Amount Due:	$45,915.86 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK:	Canadian Imperial Bank of Commerce
BANK ADDRESS:	**84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER:	**0010**
TRANSIT NUMBER:	**00186**
BENEFICIARY ACCOUNT NAME:	Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS:	160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S):	CDN Account: 4102916 USD Account: 0221015
BBCC/ ROUTING NUMBER:	CC001000186
ADDITIONAL MANDATORY INFO:	Invoice number(s)/Payment details

If your bank does not accept the BBCC as part of the wire instructions, it must be included in the notes with the Additional Mandatory Information.

For accurate and timely processing, please email a copy of your payment confirmation to payments.ca@gowlingwlg.com

Additional information that may be required for payments from outside Canada:

Pay by Swift MT 103 Direct to SwiftCode:	CIBCCATTXXX
For USD Payments from Foreign Banks our Intermediary US Corresponding bank is:	Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

PAYMENT BY CHEQUE:

REMIT TO:	Gowling WLG (Canada) LLP PO Box 466, STN D Ottawa, ON K1P 1C3 Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

PAYMENT BY Interac E-TRANSFER:

Please send payment to payments.ca@gowlingwlg.com
Include the invoice numbers/payment details in the notes section of the Interac e-transfer.
This will result in an automatic deposit to our account and no password is required.

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

GOWLING WLG

Invoice

Ernst & Young Inc.
ATTN: Karen Fung
Senior Vice President
100 Adelaide Street West
Toronto ON M5H 0B3

June 24, 2024
INVOICE: 20291716

Our Matter: T1034837 / 173798
RE: Monitor re: Safari Flower Group CCAA

		HST (13.0%)
Fees for Professional Services	**$7,832.00**	$1,018.16
Disbursements (Taxable)	38.00	
Total Disbursements	**38.00**	4.94
Total Fees and Disbursements	7,870.00	
Total Taxes	1,023.10	1,023.10
Total Invoice	**8,893.10**	
Please remit balance due: **In Canadian Dollars**	**$8,893.10**	

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Haddon Murray   Signed for & on behalf of Gowling WLG (Canada) LLP

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
gowlingwlg.com

GOWLING WLG

June 24, 2024
INVOICE: 20291716

Ernst & Young Inc.
Our Matter: T1034837
Monitor re: Safari Flower Group CCAA

PROFESSIONAL SERVICES

2024-05-01	Receive and review comments on draft monitor's report; correspondence from and to clients re same;
2024-05-01	Review email from G. Rhodes re: execution of SPA and DIP Term Sheet; email correspondence with K. Fung, V. Gauthier and G. Adams re: [redacted]; review and revise same;
2024-05-02	Call with G. Rhodes re: Monitor's Fifth report; email correspondence with K. Fung and G. Adams re: [redacted]; revise same; serve Monitor's Fifth Report;
2024-05-03	Several correspondence on file re [redacted];
2024-05-06	Correspondence on file with respect to [redacted];
2024-05-06	Review Fifth Report; draft oral submissions for sale approval hearing; review email correspondence with V. Gauthier, H. Chaiton and G. Adams re: CRA issue; review correspondence from C. Mills re: same;
2024-05-07	Review motion materials; prepare for and attend hearing before Justice Osborne re: approval of sale transaction;
2024-05-17	Correspondence on file to H. Chaitons re closing of transaction;
2024-05-21	Correspondence on file re closing of transaction;
2024-05-22	Correspondence on file re closing matters;
2024-05-23	Call on file re closing matters;

Total Fees for Professional Services $7,832.00

DISBURSEMENTS

Taxable Costs

2024-05-06	Agent Fees - Taxable VENDOR: ProFile Legal Services Inc.; INVOICE#: 182929; DATE: 05/06/2024 - T1034837 - To submit Fith Report and Certificate of Lawyer; to receipt of confirmation of filing - H. Murray	$38.00
	Total Taxable Disbursements	$38.00

GOWLING WLG

June 24, 2024
INVOICE: 20291716

Matter: T1034837 / 173798
RE: Monitor re: Safari Flower Group CCAA

OUTSTANDING INVOICE SUMMARY FOR THIS MATTER:

Date	**Bill Number**	**Remaining Balance**
March 31, 2024	20248062	$74,874.93

Outstanding Balance: **In Canadian Dollars** $74,874.93

* Current invoice 20291716 not included in this summary

GOWLING WLG

June 24, 2024
INVOICE: 20291716

Remittance Copy

Client:	173798 Ernst & Young Inc.
Matter:	T1034837
RE:	Monitor re: Safari Flower Group CCAA
Amount Due:	$8,893.10 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK:	Canadian Imperial Bank of Commerce
BANK ADDRESS:	**84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER:	**0010**
TRANSIT NUMBER:	**00186**
BENEFICIARY ACCOUNT NAME:	Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS:	160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S):	CDN Account: 4102916 USD Account: 0221015
BBCC/ ROUTING NUMBER:	CC001000186
ADDITIONAL MANDATORY INFO:	Invoice number(s)/Payment details

If your bank does not accept the BBCC as part of the wire instructions, it must be included in the notes with the Additional Mandatory Information.

For accurate and timely processing, please email a copy of your payment confirmation to payments.ca@gowlingwlg.com

Additional information that may be required for payments from outside Canada:

Pay by Swift MT 103 Direct to SwiftCode:	CIBCCATTXXX
For USD Payments from Foreign Banks our Intermediary US Corresponding bank is:	Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

PAYMENT BY CHEQUE:

REMIT TO:	Gowling WLG (Canada) LLP PO Box 466, STN D Ottawa, ON K1P 1C3 Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

PAYMENT BY Interac E-TRANSFER:

Please send payment to payments.ca@gowlingwlg.com
Include the invoice numbers/payment details in the notes section of the Interac e-transfer.
This will result in an automatic deposit to our account and no password is required.

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

Terms: payment due within 30 days of invoice date
Interest at the rate of 5.3% per annum will be charged on all amounts not paid within 30 days of invoice date
Errors and omissions excluded

THIS IS **EXHIBIT "B"**
TO THE C. HADDON MURRAY
SWORN REMOTELY BY C. HADDON MURRAY OF THE CITY OF TORONTO,
IN THE PROVINCE OF ONTARIO, ON JUNE 24, 2024
IN ACCORDANCE WITH O. REG. 431/20, ADMINISTERING OATH OR DECLARATION REMOTELY.

DocuSigned by:
Heather Fisher
2F7B29C04CC6424...

A Commissioner for Taking Affidavits
HEATHER FISHER
(LSO#75006L)

Summary of total professional fees by Invoice for the period January 9, 2024 to June 14, 2024

Invoice	Date	Total Hours	Legal Fees	Disbursements	Taxes	Billed Amount
20213194	January 31, 2024	137.2	$113,073.50	$1,763.71	$14,870.29	$129,707.50
20248062	March 31, 2024	70.7	$66,223.00	$38.00	$8,613.93	$74,874.93
20270356	May 14, 2024	39.5	$40,595.50	$38.00 56	$5,282.36	$45,915.86
20291716	June 24, 2024	7.9	$7,832.00	$38.00	$1,023.10	$8,893.10
Work in Progress	June 14, 2024	1.5	$1,650.00	-	$219.44	$1,864.50
Total		**256.8**	**$229,374.00**	**$1,877.71**	**$30,009.12**	**$261,255.89**

The average hourly rate for legal fees up to June 14, 2024 was $893.20.

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 9869247 CANADA LIMITED (d.b.a. SAFARI FLOWER COMPANY) AND GN VENTURES LTD. (collectively, the "**Applicants**")

Court File No. CV-24-00712687-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF

PROCEEDING COMMENCED AT
TORONTO

AFFIDAVIT OF C. HADDON MURRAY
(SWORN JUNE 24, 2024)

GOWLING WLG (CANADA) LLP
Barristers & Solicitors
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Toronto ON M5X 1G5

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Lawyers for the Monitor