**Court File No.: CV-25-00001741-0000**

# SECOND REPORT OF KPMG INC.,
# IN ITS CAPACITY AS RECEIVER AND MANAGER OF
# DOZR INC.

**November 11, 2026**

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**Court File No.: CV-25-00001741-0000**

***ONTARIO***
**SUPERIOR COURT OF JUSTICE**

BETWEEN:

**ROYAL BANK OF CANADA**

Applicant

- and -

**DOZR INC.**

Respondent

**IN THE MATTER OF AN APPLICATION PURSUANT TO SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT,* R.S.C. 1985, c. B-3, AS AMENDED; AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, AS AMENDED**

# SECOND REPORT OF KPMG INC.
# IN ITS CAPACITY AS RECEIVER AND MANAGER
# OF DOZR INC.

**November 11, 2026**

## I. INTRODUCTION

1. Pursuant to an application by Royal Bank of Canada ("**RBC**" or the "**Lender**") under section 243(1) of the *Bankruptcy and Insolvency Act* (the "**BIA**") and section 101 of the *Courts of Justice Act*, KPMG Inc. ("**KPMG**") was appointed as receiver and manager (in such capacity, the "**Receiver**") without security over all the assets, undertakings and properties (the "**Property**") of DOZR Inc. (the "**Debtor**") by way of an order (the "**Appointment Order**") of the Ontario Superior Court of Justice (the "**Court**"), dated October 9, 2025 (the "**Date of Appointment**"). A copy of the Appointment Order is attached hereto as **Appendix "A"**.

2. On October 30, 2025, the Court granted an order (the "**Approval and Vesting Order**") approving, among other things:

   (a) the proposed transaction (the "**Transaction**") between the Receiver and 17416512 Canada Ltd. (the "**Purchaser**") pursuant to an Asset Purchase Agreement dated October 23, 2025 (the "**APA**");

   (a) the US Agency Agreement (as defined in the APA) between DOZR Ltd. and the Purchaser; and

   (b) the sealing of the confidential appendices to the Receiver's first report dated October 23, 2025 (the "**First Report**").

3. A copy of the Approval and Vesting Order is attached hereto as **Appendix "B".**

4. The First Report provides, among other things, background information on the Debtor, the sale process conducted by the Receiver in respect of the Property, and the US Agency Agreement. A copy of the First Report (without appendices) is attached hereto as **Appendix "C"**.

5. Copies of materials filed in these receivership proceedings (the "**Receivership Proceedings**") are available on the Receiver's website for this case at: www.kpmg.com/ca/dozr (the "**Case Website**").

## II. PURPOSE OF REPORT

6. The purpose of this report (the "**Second Report**") is to:

   (a) provide the Court with information pertaining to:

      (i) the activities of the Receiver since the First Report;

      (ii) the status and outcome of the Transaction;

      (iii) the Settlement Agreement (as defined herein) between the Receiver, DOZR Ltd., the Purchaser and DOZR US Limited;

      (iv) the Receiver's interim statement of receipts and disbursements (the "**Interim SRD**") for the period from the Date of Appointment to and including November 10, 2026 (the "**SRD Period**");

      (v) the Receiver's proposed Interim Distribution (as defined herein) to RBC of, among other things, available funds from the net proceeds of the Transaction;

      (vi) the fees and disbursements of the Receiver and its independent counsel, Borden Ladner Gervais LLP ("**BLG**") through to the periods ending September 30, 2026 and August 31, 2026, respectively, and the Receiver's estimate of professional fees and disbursements, including those of its counsel, required to complete the administration of these Receivership Proceedings (the "**Remaining Fees and Disbursements**");

      (vii) the remaining matters to be completed by the Receiver in order to conclude the administration of these Receivership Proceedings; and

   (b) recommend that the Court make an Order, substantially in the form of the draft Distribution and Discharge Order contained at Tab 3 of the Receiver's Motion Record, among other things:

      (i) approving this Second Report and the actions, conduct and activities of the Receiver described herein;

(ii) authorizing and directing the Receiver to make the Interim Distribution from cash on hand, and any subsequent distributions to RBC up to the amount of the indebtedness owed by the Debtor;

(iii) approving the Interim SRD;

(iv) approving the accounts of the Receiver and its counsel, including the Remaining Fees and Disbursements, as set out in the Second Report;

(v) discharging KPMG Inc. as Receiver effective upon the filing of the Receiver's discharge certificate, certifying that, to the best of the knowledge and belief of the Receiver, all matters to be attended to in connection with these Receivership Proceedings have been completed to the satisfaction of the Receiver (the "**Receiver's Discharge Certificate**"); and

(vi) ordering and declaring that, effective upon its discharge as Receiver, KPMG and its counsel, BLG, are released and discharged from any and all liability that KPMG now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of KPMG while acting in its capacity as Receiver, save and except for any gross negligence or wilful misconduct on the part of KPMG or BLG.

## III. TERMS OF REFERENCE

7. In preparing this Second Report, KPMG has relied upon unaudited financial information, discussion with management of the Debtor, the Debtor's books and records, financial information prepared by the Debtor and discussions with the Lender and its legal counsel (collectively, the "**Information**"). In accordance with industry practice, except as otherwise described in the Second Report, KPMG has reviewed the Information for reasonableness, internal consistency, and use in the context in which it was provided. However, KPMG has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Auditing Standards ("**GAAS**") pursuant to the *Chartered Professional Accountant of*

*Canada Handbook* and, as such, KPMG expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information.

8. This Second Report has been prepared to provide general information and an update relating to these Receivership Proceedings. The use and reliance on this Second Report by any person or entity, other than the Court, shall, in all circumstances, be at such person's or entity's own risk.

9. Capitalized terms used but not defined in this Second Report are defined in the First Report or the APA. A copy of the APA is attached hereto as **Appendix "D"**.

10. Unless otherwise stated, all monetary amounts noted herein are expressed in Canadian dollars.

## IV. ACTIVITIES OF THE RECEIVER

11. The activities of the Receiver since the First Report have primarily included:

    (a) discussing with the Purchaser and its counsel matters related to the APA and US Agency Agreement as it relates to the Transaction, including executing the US Agency Agreement and completing the necessary requirements to transfer ownership of the Debtor's assets to the Purchaser;

    (b) with the assistance of BLG, attending to closing of the Transaction and filing the Asset Certificate with the Court confirming same;

    (c) terminating employees of the Debtor;

    (d) processing payroll for wages earned from the Date of Appointment to the termination date of the employees;

    (e) reviewing the Debtor's books and records, including records for transactions completed by employees and/or executives of the Debtor;

(f) liaising with Service Canada in respect of Records of Employment ("**ROEs**") and the Wage Earner Protection Program ("**WEPP**"), including the preparation and issuance of ROEs and submitting WEPP claims on behalf of the Debtor's former employees;

(g) completing and filing T4 information returns in respect of former employees of the Debtor with the Canada Revenue Agency ("**CRA**");

(h) with the assistance of BLG, addressing any pre-filing litigation against the Debtor;

(i) pursuant to the US Agency Agreement, monitoring the collection efforts of the Purchaser;

(j) reviewing invoices received through the general email account in preparation for a distribution to the suppliers of the Debtor for goods and services provided after the Date of Appointment;

(k) assisting insurance providers of the Debtor with settling various insurance claims made by or against the Debtor;

(l) with the assistance of BLG, engaging in discussions and correspondence with the Debtor's insurance broker, Leif Assurance ("**Leif**"), and the Purchaser regarding the reconciliation and allocation of insurance premium refunds arising from general liability and inland marine insurance policies previously maintained by the Debtor;

(m) with the assistance of BLG, reviewing matters relating to certain insurance claims under the Debtor's inland marine insurance policy and preparing a letter authorizing the Purchaser to execute and submit the applicable proofs of loss, subject to appropriate limitations on the Receiver's responsibility and liability;

(n) with the assistance of BLG, negotiating and finalizing the Settlement Agreement;

(o) attending to administrative matters, including maintaining the Case Website;

(p) liaising with the CRA, conducting a trust account examination of the Debtor's payroll and GST/HST accounts;

(q) attending at Court to obtain the Approval and Vesting Order; and

(r) preparing this Second Report and reviewing related motion materials.

## V. TRANSACTION STATUS UPDATE

12. The details of the Transaction, APA and US Agency Agreement are summarized in the First Report and are not repeated herein. Readers are encouraged to refer to the First Report for further context and background information.

### Transaction Status Update

13. In accordance with the APA, the Transaction closed on October 31, 2025 and the Receiver filed its certificate with the Court on the same day.

14. On or around the closing of the Transaction, certain legacy bank accounts of the Debtor maintained at RBC remained open on a deposit-only basis. Following the closing of the Transaction, certain collections in respect of accounts receivable acquired by the Purchaser pursuant to the APA were inadvertently deposited into these legacy accounts. The Receiver and the Purchaser reviewed and reconciled the applicable collections and amounts payable to the Purchaser (the "**APA Receivable Reconciliation**").

15. Upon completion of the APA Receivable Reconciliation, the Receiver and the Purchaser agreed upon the amounts collected in the Debtor's legacy bank accounts in respect of pre-filing accounts receivable acquired by the Purchaser.

16. The Receiver continued to address certain potential refunds in respect of the Debtor's general liability and inland marine insurance policies. The Receiver and the Purchaser reviewed and agreed upon the treatment and allocation of the applicable insurance premium refunds (the "**Insurance Refund Reconciliation**"). The amount determined pursuant to the Insurance Refund Reconciliation was applied against the amount otherwise payable to the Purchaser pursuant to the Settlement Agreement described below.

### US Agency Agreement Update

17. In accordance with the APA, the US Agency Agreement was delivered to the Purchaser on Closing.

18. Pursuant to the US Agency Agreement, DOZR Ltd., a Delaware-incorporated subsidiary of the Debtor, appointed 17416512 Canada Ltd. as agent (in such capacity, the "**Agent**") in connection with collection of DOZR Ltd.'s outstanding accounts receivable. DOZR Ltd. is not a respondent in these Receivership Proceedings.

19. Pursuant to the US Agency Agreement, the Agent is entitled to 95% of applicable accounts receivable collections, with DOZR Ltd. entitled to the remaining 5%, subject to the terms of the US Agency Agreement.

20. Following the closing of the Transaction, the Agent collected certain accounts receivable directly, while certain other accounts receivable collections were deposited into legacy bank accounts maintained by DOZR Ltd. at City National Bank. The Receiver and the Agent reviewed and reconciled the applicable collections received into DOZR Ltd.'s legacy bank accounts at City National Bank and the amounts payable to the Agent in respect thereof (the "**CNB Receivable Reconciliation**" and, collectively with the APA Receivable Reconciliation, the "**Receivable Reconciliation**").

21. The Receiver and the Agent also reviewed and reconciled the amounts owing to DOZR Ltd. pursuant to the US Agency Agreement, including DOZR Ltd.'s share of accounts receivable collected by the Agent (the "**Agency Agreement Reconciliation**").

22. The US Agency Agreement had a term of one year, or until all of the applicable accounts receivable had been collected or settled, whichever is earlier, unless otherwise terminated in accordance with its terms. Accordingly, the US Agency Agreement expired on October 31, 2026.

**Settlement Agreement**

23. To document the resolution of the Receivable Reconciliation, the Agency Agreement Reconciliation and the Insurance Refund Reconciliation, and to provide finality in respect thereof, the Receiver, DOZR Ltd., the Purchaser and DOZR US Limited entered into a

settlement and release agreement dated November 6, 2026 (the "**Settlement Agreement**"). A copy of the Settlement Agreement is attached hereto as **Appendix "E**".

24. Pursuant to the Settlement Agreement, the parties agreed that the Receiver would pay US$34,124.10 to the Agent and $33,817.23 to the Purchaser (collectively, the "**Settlement Amount**"). The Settlement Amount represented the agreed amounts payable to the Agent and Purchaser, after taking into account the following amounts and adjustments arising from the Insurance Refund Reconciliation, Receivable Reconciliation and Agency Agreement Reconciliation:

    (a) pre-filing accounts receivable acquired by the Purchaser pursuant to the APA, the proceeds of which were inadvertently deposited into the Debtor's legacy bank accounts;

    (b) accounts receivable subject to the US Agency Agreement, the proceeds of which were inadvertently deposited into DOZR Ltd.'s legacy bank accounts;

    (c) DOZR Ltd.'s entitlement to its share of accounts receivable collected by the Agent pursuant to the US Agency Agreement, which reduced the amount otherwise payable to the Agent; and

    (d) the agreed treatment and allocation of return premiums arising from the Debtor's transferred insurance policies, which reduced the amount otherwise payable to the Purchaser.

25. The Settlement Agreement provides that the Settlement Amount is in full and final satisfaction of the amounts owing in respect of the Insurance Refund Reconciliation, Receivable Reconciliation and Agency Agreement Reconciliation and contains mutual releases in respect of the matters settled thereunder.

26. In accordance with the Settlement Agreement, the Receiver paid the Settlement Amount to the Agent and Purchaser.

## VI. INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS

27. As shown in the Interim SRD below, during the SRD Period, the Receiver had cash receipts of approximately $916,223 and cash disbursements of approximately $167,595. As of November 10, 2026, the Receiver's cash on hand was approximately $748,628.

| Interim Statement of Receipts and Disbursements<br>For the period October 9, 2025 to November 10, 2026<br>(C$, unaudited) | | |
|---|---|---|
| **Receipts** | **Notes** | |
| Cash from Debtor's bank accounts | 1 | 502,135.24 |
| Sale proceeds | 2 | 359,715.46 |
| Interest | 3 | 21,562.11 |
| Insurance refund | 4 | 16,100.22 |
| Other receipts | 5 | 16,026.60 |
| Proceeds from US Agency Agreement | 6 | 684.15 |
| **Total Receipts** | | **916,223.77** |
| **Disbursements** | | |
| Settlement Amount | 7 | 81,247.74 |
| Supplier payments | 8 | 36,733.05 |
| Payroll deductions | 9 | 25,310.67 |
| Contractors | 10 | 11,859.99 |
| Commission | 11 | 7,770.48 |
| HST paid | 12 | 4,170.00 |
| Bank charges | | 419.30 |
| Filing fees | 13 | 83.96 |
| **Total Disbursements** | | **167,595.19** |
| **Balance in Receiver's account** | | **748,628.59** |

**Notes**

1. Cash from the Debtor's Cash Management Accounts.
2. Sale proceeds in connection with the sale of assets, undertakings and property of the Debtor.
3. Interest earned on estate funds.
4. Insurance refund received from the Debtor's insurance broker, in respect of the cancellation of the Debtor's Director & Officer liability insurance policy.
5. Insurance proceeds received in respect of an insurance claim filed by the Debtor prior to the Date of Appointment.
6. Represents DOZR Ltd.'s contractual entitlement to amounts collected in respect of legacy accounts receivable pursuant to the US Agency Agreement. The Receiver received such amounts in its capacity as receiver of DOZR Inc., the ultimate parent company of DOZR Ltd.
7. Represents the payment of the Settlement Amount to the Agent and Purchaser.
8. Payments made to suppliers in respect of invoices relating to rental periods occurring between the Date of Appointment and the Transaction Close Date.
9. Represents the payment of post-filing payroll source deductions.
10. Disbursements made to former employees retained on a contract basis to assist the Receiver with post-filing supplier payment reconciliation and post-filing sales tax filings.
11. Payment of commissions owed to employees for the final payroll period.
12. HST paid on supplier payments.
13. Filing fees paid to the Official Receiver.

28. The Receiver notes the following in connection with the Interim SRD:

(a) the Debtor's primary banking accounts utilized Canadian and US denominated bank accounts located at RBC (the "**Cash Management Accounts**"). In addition, as noted in the First Report, the Receiver opened two (2) additional estate accounts (the "**Estate Accounts**", and together with the Cash Management Accounts, the "**Receivership Accounts**"). The Interim SRD includes the combined receipts and disbursements in the Receivership Accounts;

(b) operating cash receipts for the SRD Period primarily relate to (i) cash from the Cash Management Accounts, (ii) sale proceeds generated from the Transaction, and (iii) a refund in respect of the cancellation of the Debtor's Director & Officer liability insurance;

(c) cash disbursements for the SRD Period primarily consisted of (i) payments made to the Agent and Purchaser in respect of the Settlement Amount, (ii) payments made to suppliers in respect of rental periods occurring between the Date of Appointment and the Transaction closing date, (iii) remittance of post-filing source deductions to the CRA, (iv) payments to former employees retained on a contract basis for post-filing services provided to the Receiver, and (v) payments to former employees in respect of post-filing commissions earned; and

(d) professional fees of the Receiver and its counsel were paid directly by RBC for the periods ending February 28, 2026 and March 31, 2026, respectively, and accordingly are not included in the Interim SRD. The Accrued Professional Fees (as defined herein) are also not reflected in the Interim SRD and have been included in the Reserve (as defined herein).

## VII. PROPOSED DISTRIBUTION

### RBC Credit Facilities

29. As of April 10, 2026, the Debtor was indebted to the Lender in the amount of approximately $3,824,369, inclusive of professional fees and disbursements paid to the Receiver and its counsel in connection with the Receivership Proceedings, but exclusive of costs and/or fees, and interest that continues to accrue and is payable pursuant to the Credit Agreement.

Further details on the amounts owing to the Lender from the Debtor and the Lender's Credit Agreement are contained in the First Report.

30. The Receiver has obtained an independent legal opinion from BLG, with respect to the validity and enforceability of the security granted in favour of RBC under the laws of the Province of Ontario, which provides that, subject to the customary qualifications, assumptions and limitations discussed therein, the security granted to RBC constitutes valid and enforceable security, creates a valid security interest in the applicable collateral, and has been properly perfected or otherwise evidenced by the required registrations.

31. The Receiver notes that the cash on hand in the Receiver's accounts, as of November 10, 2026, will not be sufficient to repay RBC's secured indebtedness in full.

**Potential Priority Claims**

32. The security granted by the Debtor in favour of RBC is subject to the following priority charges and security interests or claims in respect of the Purchased Assets or the proceeds received therefrom:

    (a) the Receiver's Charge (as defined herein);

    (b) the Receiver's Borrowings Charge (as defined herein); and

    (c) statutory claims pursuant to the BIA (the "**BIA Claims**").

Receiver's Charge

33. Paragraph 18 of the Appointment Order secures payment of the fees and disbursements of the Receiver and its counsel, both before and after the Date of Appointment, as a first charge (the "**Receiver's Charge**") on the Property, in priority to all other security interests, trust, liens, charges and encumbrances.

34. As at the date of this Second Report, the Receiver and its counsel have received payment for their respective fees and disbursements incurred as part of these Receivership Proceedings through to February 28, 2026 and March 31, 2026, respectively. As discussed further below, the Receiver has estimated Remaining Fees and Disbursements from

October 1, 2026 onwards in the amount of approximately $40,100 (including HST), and its counsel has estimated Remaining Fees and Disbursements from September 1, 2026 onwards in the amount of approximately $33,900 (including HST). The Receiver's accrued fees and disbursements from March 1, 2026 to September 30, 2026 and those of its counsel from April 1, 2026 to August 31, 2026 (the "**Accrued Professional Fees**"), together with the Remaining Fees and Disbursements, will be paid by the Receiver from the Reserve (as defined herein) prior to its discharge.

Receiver's Borrowings Charge

35. Pursuant to paragraph 21 of the Appointment Order, the Receiver was authorized to borrow up to $250,000, as it considered necessary or desirable, to exercise the powers and duties conferred upon the Receiver, which borrowings would be secured by a fixed charge on the Property (the "**Receiver's Borrowings Charge**") subordinate in priority only to the Receiver's Charge. As of the date of this Second Report, no borrowings are outstanding and thus no amounts are subject to the Receiver's Borrowings Charge.

BIA Claims

36. The Receiver understands that the Debtor had liabilities as of the Date of Appointment that rank, or may rank, in priority to the secured indebtedness of RBC:

(a) approximately $20,854 payable to Service Canada in respect of potential WEPP claims for former employees of the Debtor, based on the Debtor's books and records, which may give rise to a subrogated claim corresponding to the priority set out in section 81.4 of the BIA (the "**WEPP Claims**");

(b) approximately $3,428 owed to CRA in respect of pre-filing sales taxes (the "**Pre-Filing HST**");

(c) approximately $57 owed to Manitoba Ministry of Finance in respect of pre-filing sales taxes (the "**Pre-Filing RST**");

(d) approximately $220 owed to the British Columbia Ministry of Finance in respect of pre-filing sales taxes (the "**Pre-Filing PST**" and together with Pre-Filing HST, and Pre-Filing RST, the "**Pre-Filing Sales Taxes**"); and

(e) approximately $17,662 in unremitted source deductions owed by the Debtor to CRA for periods prior to the Date of Appointment (the "**Pre-Filing Source Deductions**"). On February 18, 2026, the CRA completed a payroll trust account examination of the Debtor's payroll account and issued a Notice of Assessment, dated May 12, 2026, to the Receiver asserting a claim for the Pre-Filing Source Deductions.

**Proposed Distribution**

37. As at November 10, 2026, the Receiver had total cash on hand of approximately $748,628. After taking into account anticipated HST refunds and accrued post-filing expenses, the Receiver estimates approximately $697,602 will be available for distribution.

38. The Receiver intends to make an interim distribution to the Lender in the amount of $400,000 (the "**Interim Distribution**"), as detailed below:

**DOZR INC.**
**INTERIM DISTRIBUTION TO RBC**
**AS OF NOVEMBER 10, 2026**

| | ($CAD) | Notes |
|---|---|---|
| **Cash in Receiver's accounts** | | |
| Cash on hand | 748,628.59 | 1 |
| Plus, other cash items and receivables: | | |
| HST returns filed/refunds to be processed, ITCs to be claimed | 46,006.14 | 2 |
| Less, accrued post-filing expenses | (97,032.42) | 3 |
| **Total cash available for distribution** | 697,602.30 | |
| Less: Reserve | (297,602.31) | 4 |
| **Interim Distribution to RBC** | **400,000.00** | |

**Notes**

1. Represents consolidated cash balance in the Receiver's trust accounts as of November 10, 2026. USD account balance has been converted using the BoC fx rate as of November 10, 2026.
2. Represents HST returns filed/to be filed in order to claim ITCs on post-filing expenses and applicable reserve items.
3. Represents payments to be made to suppliers and vendors of the Debtor for post-filing rental services provided, as well as HST to be remitted to the CRA.
4. Represents a reserve for, among other things, Remaining Matters, general contingency and employee wage claims under section 81.4 of the *Bankruptcy and Insolvency Act*.

39. Upon completion of the Interim Distribution, the Receiver will have a remaining cash balance of approximately $297,602 (the "**Reserve**") to address among other things, the WEPP Claims, Pre-Filing Sales Taxes, Pre-Filing Source Deductions, remaining costs of these Receivership Proceedings and a general reserve for any unforeseen circumstances or expenses as set out below:

**DOZR INC.**
**ESTIMATED RESERVE**
**AS OF NOVEMBER 10, 2026**

| | ($CAD) | Notes |
|---|---|---|
| **Reserve** | | |
| Receiver's Remaining Fees and Disbursements | (40,100.00) | 1 |
| Receiver's Counsel Remaining Fees and Disbursements | (33,900.00) | 1 |
| Accrued professional fees | (110,853.38) | 2 |
| BIA 81.4 | (20,853.72) | 3 |
| Pre-filing source deductions | (17,662.08) | 4 |
| Cheques held | (16,026.60) | 5 |
| Pre-Filing Sales Taxes | (3,705.03) | 6 |
| General reserve | (54,501.50) | 7 |
| **Total reserve** | **(297,602.31)** | |

**Notes**

1. Reserve for estimated professional fees of the Receiver and its counsel in respect of the completion of the Receivership Proceedings.
2. Invoiced and accrued professional fees payable to the Receiver and its counsel.
3. Amounts payable in respect of employee wage claims pursuant to section 81.4 of the *Bankruptcy and Insolvency Act*.
4. Represents unremitted source deductions which accrued prior to the Date of Appointment.
5. Insurance proceeds received and being held pending further instructions from the equipment owner.
6. Amounts held in reserve to pay pre-filing HST, RST and PST.
7. General Reserve for any variances to reserve estimates and/or unforeseen expenses or circumstances.

40. The Receiver is of the view that the quantum of the Reserve is reasonable and appropriate, having regard to presently known or reasonably foreseeable claims, costs and obligations of the receivership estate.

41. The Receiver has consulted with the Lender in respect of the proposed Interim Distribution and the Reserve, and it is supportive of the same.

42. The proposed Distribution and Discharge Order authorizes and empowers the Receiver to make one or more distributions to RBC in such amounts as the Receiver may determine from time to time are available for distribution, provided the aggregate distributions to RBC do not exceed the indebtedness owed to RBC by the Debtor.

43. To the extent that any portion of the Reserve is ultimately not required for the purpose of addressing priority claims, the Receiver intends to distribute the residual balance in the Reserve to the Lender.

## VIII. FEES AND EXPENSES OF THE RECEIVER AND ITS COUNSEL

44. The Receiver and BLG have maintained detailed records of their professional time and disbursements since the start of the Receivership Proceedings.

45. The Receiver is seeking approval of the fees and disbursements of the Receiver and its counsel as described below.

46. Professional fees and expenses rendered by the Receiver for the period from August 8, 2025 to September 30, 2026, total $285,071.97 (excluding HST). Full particulars of the fees and disbursements of the Receiver are set out in the Affidavit of Pritesh Patel, sworn on November 9, 2026, which is attached hereto as **Appendix "F"**.

47. Professional fees and expenses rendered by the Receiver's counsel, BLG, for the period from September 5, 2025 to August 31, 2026, total $117,297.39 (including HST). Full particulars of the fees and disbursements of the Receiver's counsel are set out in the Affidavit of Christine Mason, sworn on October 30, 2026, which is attached hereto as **Appendix "G"**.

48. The Receiver has reviewed the accounts of BLG and has determined that the services have been duly authorized and duly rendered and that the charges are reasonable given the circumstances.

49. Assuming there are no delays, disputes or unforeseen developments in connection with these Receivership Proceedings, including as it relates to the Remaining Matters (as defined herein), the Receiver has estimated its Remaining Fees and Disbursements from

October 1, 2026 to the effective date of the Receiver's discharge at approximately $40,100 (inclusive of HST), and its counsel has estimated its Remaining Fees and Disbursements from September 1, 2026 to the effective date of the Receiver's discharge at approximately $33,900 (inclusive of HST).

50. The fees and disbursements of the Receiver and its counsel have been reviewed by RBC and the Receiver has been advised that RBC does not oppose the approval of these fees and disbursements.

## IX. REMAINING MATTERS AND DISCHARGE OF THE RECEIVER

51. The Receiver has realized on substantially all assets of the Debtor and has concluded a majority of its administration of the Receivership Proceedings. As such, the remaining tasks to conclude the Receiver's administration are primarily anticipated to be as follows (collectively, the "**Remaining Matters**"):

(a) paying the Interim Distribution;

(b) attending to outstanding tax-related matters, including filing outstanding returns in compliance with the *Excise Tax Act*;

(c) paying any post-filing operating expenses, including the Remaining Fees and Disbursements;

(d) paying and settling the WEPP Claims, the Pre-Filing Sales Taxes and the Pre-Filing Source Deductions;

(e) remitting any residual amounts remaining in the Reserve to the Lender after addressing the Remaining Matters;

(f) preparing and filing the Receiver's final report as required under section 246(3) of the BIA; and

(g) any incidental tasks that may be required in connection with concluding the Receivership Proceedings, including without limitation, the filing of the Receiver's Discharge Certificate, upon completion of the Remaining Matters.

52. Upon completion of the Remaining Matters, the Receiver will have realized on the Property and completed its statutory duties as well as those duties set out in the Appointment Order or subsequent orders of this Court. Accordingly, the Receiver is of the view that it is appropriate to seek its discharge at this time, which shall be effective upon the filing of the Receiver's Discharge Certificate with this Court certifying that all of the Remaining Matters have been completed.

## X. CONCLUSIONS AND RECOMMENDATIONS

53. Based on the foregoing, the Receiver recommends that this Court grant the relief as set out in its Notice of Motion.

All of which is respectfully submitted this 11th day of November 2026.

**KPMG Inc.**
**in its capacity as court-appointed receiver of**
**DOZR Inc.**
Per:



**Pritesh Patel**
**CIRP, LIT**
Senior Vice President



**Manoj Oommen**
**CPA, CA, CIRP**
Senior Manager

# APPENDIX “A”

Court File No. CV-25-00001741-0000

***ONTARIO***
**SUPERIOR COURT OF JUSTICE**

**IN THE MATTER OF SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, C. B-3, AS AMENDED, AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O 1990 C. C.43, AS AMENDED**

| | | |
|---|---|---|
| THE HONOURABLE | ) | THURSDAY, THE 9TH |
| | ) | |
| JUSTICE TAYLOR | ) | DAY OF OCTOBER, 2025 |

B E T W E E N:

**ROYAL BANK OF CANADA**

Applicant

- and -

**DOZR INC.**

Respondent

**ORDER**
**(Appointing Receiver)**

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing KPMG Inc., as receiver and manager (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of DOZR Inc. (the "Debtor") acquired for, or used in relation to a business carried on by the Debtor, was heard this day at 85 Frederick Street, Kitchener, Ontario.

ON READING the Affidavit of Manoj Davé sworn September 17, 2025, and on hearing the submissions of counsel for the Applicant and such other counsel present, no one else appearing, although served, as appears from the Affidavit of Service of Talya Bertler sworn September 26, 2025 and the various Affidavits of Service of KAP Litigation, and on reading the Consent of KPMG Inc. to act as the Receiver, filed,

**SERVICE**

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application Record is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

**APPOINTMENT**

2. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, KPMG Inc. is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtor acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (the "Property").

**RECEIVER'S POWERS**

3. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

(a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;

(b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical

inventories and the placement of such insurance coverage as may be necessary or desirable;

(c) to manage, operate, and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;

(d) to engage construction managers, project managers, contractors, subcontractors, consultants, appraisers, agents, real estate brokers, experts, auditors, accountants, property managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;

(e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;

(f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;

(g) to settle, extend or compromise any indebtedness owing to the Debtor;

(h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;

(i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

(j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

(k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,

(i) without the approval of this Court in respect of any transaction not exceeding $100,000, provided that the aggregate consideration for all such transactions does not exceed $200,000; and

(ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required;

(l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;

(m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;

(n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;

(o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;

(p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;

(q) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have, including without limitation exercising the rights of the Debtor, as the sole shareholder of DOZR Holdings Ltd. ("**Holdco**") and indirect sole shareholder of DOZR Ltd. ("**Dozr U.S**.") through Holdco, to collect in the name of Dozr U.S. any and all accounts receivable that are owing to Dozr U.S., provided that all such accounts receivable collected by the Receiver in the name of Dozr U.S. shall be paid into a separate interest bearing account with the Receiver;

(r) to file with the Superintendent in Bankruptcy an assignment in bankruptcy on behalf of the Debtor; and

(s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtor, and without interference from any other Person.

**DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

4. THIS COURT ORDERS that (i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver

to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

7. THIS COURT ORDERS that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days' notice to such landlord and any such secured creditors.

**NO PROCEEDINGS AGAINST THE RECEIVER**

8. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

**NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY**

9. THIS COURT ORDERS that no Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way

against or in respect of the Debtor or the Property are hereby stayed and suspended pending further Order of this Court.

**NO EXERCISE OF RIGHTS OR REMEDIES**

10. THIS COURT ORDERS that all rights and remedies against the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

**NO INTERFERENCE WITH THE RECEIVER**

11. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement (including, without limitation, all fuel supply agreements, franchise agreements, and existing payment arrangements) licences or permits in favour of or held by the Debtor, without written consent of the Receiver or leave of this Court.

**CONTINUATION OF SERVICES**

12. THIS COURT ORDERS that all Persons, having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, agreements for the supply of fuel, computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided

in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

**RECEIVER TO HOLD FUNDS**

13. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "Post Receivership Accounts") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

**EMPLOYEES**

14. THIS COURT ORDERS that all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

**PIPEDA**

15. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each

prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

**LIMITATION ON ENVIRONMENTAL LIABILITIES**

16. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the Ontario *Environmental Protection Act*, the *Ontario Water Resources Act*, or the Ontario *Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

**LIMITATION ON THE RECEIVER'S LIABILITY**

17. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except

for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

**RECEIVER'S ACCOUNTS**

18. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "Receiver's Charge") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

19. THIS COURT ORDERS that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Ontario Superior Court of Justice.

20. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

**FUNDING OF THE RECEIVERSHIP**

21. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed $250,000 (or such greater amount as this Court may by further Order

authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

22. THIS COURT ORDERS that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

23. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.

24. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

**SERVICE AND NOTICE**

25. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "**Protocol**") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure

and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol.

26. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

**GENERAL**

27. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

28. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.

29. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

30. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a

representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

31. THIS COURT ORDERS that the Applicant shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtor's estate with such priority and at such time as this Court may determine.

32. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

Brinn A Murrell

Digitally signed by Brinn A Murrell
DN: c=ca, st=on, o=Government of Ontario, ou=People, serialNumber=DSAP533994, cn=Brinn A Murrell
Date: 2025.10.15 09:30:15 -04'00'

Registrar / per "Justice Taylor"

**SCHEDULE "A"**

**RECEIVER CERTIFICATE**

CERTIFICATE NO. _____

AMOUNT $_____

1. THIS IS TO CERTIFY that KPMG Inc., the receiver (the "Receiver") of the assets, undertakings and properties of DOZR Inc. (the “Debtor”) acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the “Property”) appointed by Order of the Ontario Superior Court of Justice (the "Court") dated the ● day of September, 2025 (the "Order") made in an action having Court file number ● has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of $●, being part of the total principal sum of $● which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded monthly not in advance on the ● day of each month after the date hereof at a notional rate per annum equal to the rate of ● per cent above the prime commercial lending rate of Bank of ● from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued

by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of _____, 2025.

KPMG Inc., solely in its capacity as Receiver of the Property, and not in its personal capacity

Per: _____

Name:

Title:

**ROYAL BANK OF CANADA**
Applicant

-and-

**DOZR INC.**
Respondent

Court File No. CV-25-00001741-0000

***ONTARIO***
**SUPERIOR COURT OF JUSTICE**

PROCEEDING COMMENCED AT
KITCHENER

**ORDER**

**DICKINSON WRIGHT LLP**
Barristers & Solicitors
199 Bay Street
Suite 2200, Box 447
Commerce Court Postal Station
Toronto, ON M5L 1G4

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Lawyers for the Applicant

**Superior Court of Justice**
**Click or tap to select Court**

Court File Number/Numéro de dossier du greffe
CV-25-00001741-0000

**Civil Endorsement Sheet/**
***Page d'inscription***

**DATE: 10/09/2025**

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**Plaintiff(s)/Applicant(s)**: ROYAL BANK OF CANADA
**Counsel**: JOHN D. LESLIE & TALYA R. BERTLER

**Defendant(s)/Respondent(s)**: DOZR INC.
**Counsel:**

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The defendant was served on Sept. 26, 2025 and has not retained counsel. David Frazier, president and Adam Kimberly, director, appeared and requested an adjournment because of a lasrtmiute offer of financing that has been received. I decline to adjourn the motion.
Order to go appointing KPMG receiver of the defendant in the form of the model receivership order.

J E Taylor

_____

**Click or tap to select Judge**

Order in the form filed on Case Centre at P A262 can be signed.

# APPENDIX “B”

Court File No.: CV-25-00001741-0000

***ONTARIO***
**SUPERIOR COURT OF JUSTICE**

| | | |
|---|---|---|
| THE HONOURABLE | ) | THURSDAY, THE 30TH |
| | ) | |
| JUSTICE TAYLOR | ) | DAY OF OCTOBER, 2025 |

B E T W E E N:

**ROYAL BANK OF CANADA**

Applicant

- and -

**DOZR INC.**

Respondent

**APPLICATION UNDER SUBSECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, AS AMENDED**

**APPROVAL AND VESTING ORDER**

**THIS MOTION**, made by KPMG Inc. ("**KPMG**"), in its capacity as Court-appointed receiver (the "**Receiver**") of the undertaking, property and assets of Dozr Inc. (the "**Respondent**") for an order approving the sale transaction (the "**Transaction**") contemplated by the Asset Purchase Agreement (the "**Purchase Agreement**") between the Receiver and 17416512 Canada Ltd. (the "**Buyer**") dated October 23, 2025 and appended to the First Report of the Receiver dated October 23, 2025 (the "**First Report**"), and vesting in the Buyer all of the Respondent's right, title and interest in and to the assets of the Respondent (the "**Purchased**

**Assets**") as described in the Purchase Agreement, was heard this day by judicial video conference via Zoom.

**ON READING** the First Report and on hearing the submissions of counsel for the Receiver, counsel for Royal Bank of Canada, no one appearing for any other person on the service list, although properly served as appears form the affidavit of Mariela Adriana Gasparini sworn October 24, 2025, filed October 24, 2025.

**SERVICE AND INTERPRETATION**

1. **THIS COURT ORDERS** that the time for service and filing of the Notice of Motion, the Motion Record and the First Report is abridged and validated so that this motion is properly returnable today and dispenses with further service hereof.

2. **THIS COURT ORDERS** that capitalized terms used and not otherwise defined herein shall have the meanings given to them in the Purchase Agreement.

**APPROVAL OF THE TRANSACTION**

3. **THIS COURT ORDERS** that **(**i) the Purchase Agreement and (ii) the US Agency Agreement between Dozr Ltd. and the Buyer be and are hereby approved and the execution of the US Agency Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Buyer and the Receiver may deem necessary or otherwise agree to.

4. **THIS COURT ORDERS** that the Transaction is hereby approved; and the Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Buyer.

5. **THIS COURT ORDERS** that upon the delivery of a Receiver's certificate to the Buyer substantially in the form attached as Schedule "A" hereto (the "**Certificate**"), all of the Respondent's right, title and interest in and to the Purchased Assets, as described in the Purchase Agreement, shall vest absolutely in the Buyer, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other

financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "**Claims**") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Taylor dated October 9, 2025; and (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system (all of which are collectively referred to as the "**Encumbrances**", and, for greater certainty, this Court orders that all of the Encumbrances except for Permitted Encumbrances (as defined in the Purchase Agreement) affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

6. **THIS COURT ORDERS** that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets and that from and after the delivery of the Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

7. **THIS COURT ORDERS AND DIRECTS** the Receiver to file with the Court a copy of the Certificate, forthwith after delivery thereof.

**PIPEDA**

8. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver is authorized and permitted to disclose and transfer to the Buyer all human resources and payroll information in the Respondent's records pertaining to the Respondent's past and current employees, including any personal information of employees. The Buyer shall maintain and protect the privacy of such information and shall be entitled to use the personal information provided to it in a manner which is in all material respects identical to the prior use of such information by the Respondent.

**APPROVAL OF REPORT AND ACTIVITIES**

9. **THIS COURT ORDERS** that the First Report and the activities of the Receiver as described therein are hereby approved.

**SEALING CONFIDENTIAL DOCUMENTS**

10. **THIS COURT ORDERS** that Confidential Appendices "1" and "2" to the First Report (the "**Confidential Appendices**") shall be sealed, kept confidential, and shall not form part of the public record, but shall rather be placed separate and apart from all other contents of the Court File in a separately sealed envelope on which is affixed a notice setting of the title of these proceedings and a statement that the contents are subject to a sealing order.

11. **THIS COURT ORDERS** that the Confidential Appendices is hereby sealed pending completion of the Transaction contemplated by the Purchase Agreement, or upon further Order of this Court.

**GENERAL**

12. **THIS COURT ORDERS** that, notwithstanding:

(a) the pendency of these proceedings;

(b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Respondent and any bankruptcy order issued pursuant to any such applications; and

(c) any assignment in bankruptcy made in respect of the Respondent;

the vesting of the Purchased Assets in the Buyer pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Respondent and shall not be void or voidable by creditors of the Respondent, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

13. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver, and its agents, in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver (as an officer of this Court) as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.



**Schedule A – Form of Certificate (Purchased Assets)**

Court File No.: CV-25-00001741-0000

***ONTARIO***
**SUPERIOR COURT OF JUSTICE**

B E T W E E N:

**ROYAL BANK OF CANADA**

Applicant

- and -

**DOZR INC.**

Respondent

**APPLICATION UNDER SUBSECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, AS AMENDED**

**ASSET CERTIFICATE**
**(Purchased Assets)**

**RECITALS**

A. Pursuant to an Order of the Honourable Justice Taylor of the Ontario Superior Court of Justice (the "**Court**") dated October 9, 2025 and effective on October 15, 2025, KPMG Inc., was appointed as the receiver (the "**Receiver**") of the undertaking, property and assets of Dozr Inc. (the "**Respondent**").

B. Pursuant to an Order of the Court dated October 30, 2025, the Court approved the asset purchase agreement made as of October 22, 2025 (the "**Purchase Agreement**") between the Receiver and Inspiration Commerce Group (the "**Buyer**") and provided for the vesting in the Buyer of the Respondent's right, title and interest in and to the Purchased Assets, which vesting

is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Buyer of a certificate confirming (i) the payment by the Buyer of the Purchase Price for the Purchased Assets; (ii) that the conditions to the Closing in respect of the Purchased Assets as set out in the Purchase Agreement have been satisfied or waived by the Receiver and the Buyer, respectively; and (iii) the Transaction related to the Purchased Assets has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Purchase Agreement.

**THE RECEIVER CERTIFIES** the following:

1. The Buyer has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date for the Purchased Assets pursuant to the Purchase Agreement;

2. The conditions to the Closing in respect of the Purchased Asset as set out in the Purchase Agreement have been satisfied or waived by the Receiver and the Buyer, respectively; and

3. The Transaction relating to the Purchase Agreement has been completed to the satisfaction of the Receiver.

4. This Certificate was delivered by the Receiver at _____ [TIME] on _____ [DATE].

**KPMG INC., solely in its capacity as Receiver of the undertaking, property and assets of Dozr Inc. and not in its personal or corporate capacity.**

o

Per: _____

Name:

Title:

Court File No.: CV-25-00001741-0000

**ROYAL BANK OF CANADA** **- and-** **DOZR INC.**

**Applicant** **Respondent**

**APPLICATION UNDER SUBSECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, AS AMENDED**

***ONTARIO***
**SUPERIOR COURT OF JUSTICE**

PROCEEDING COMMENCED AT KITCHENER

**APPROVAL AND VESTING ORDER**

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Lawyers for the Receiver, KPMG Inc.

205013988:v6

# APPENDIX “C”

**Court File No.: CV-25-00001741-0000**

# FIRST REPORT OF KPMG INC., IN ITS CAPACITY AS RECEIVER DOZR INC.

**October 23, 2025**

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**APPENDICES**


**APPENDIX "A"** – Order and Endorsement of the Honourable Mr. Justice Taylor dated October 9, 2025

**APPENDIX "B" –** Asset Purchase Agreement dated October 23, 2025 between the Receiver and 17416512 Canada Ltd. (redacted)

**APPENDIX "C" –** US Agency Agreement between DOZR Ltd. and 17416512 Canada Ltd. (redacted)


**CONFIDENTIAL APPENDICES**


**CONFIDENTIAL APPENDIX "1"** – Asset Purchase Agreement dated October 23, 2025 (unredacted)

**CONFIDENTIAL APPENDIX "2"** – US Agency Agreement (unredacted)

Court File No.: CV-25-00001741-0000

***ONTARIO***
**SUPERIOR COURT OF JUSTICE**
**(COMMERCIAL LIST)**

BETWEEN:

**ROYAL BANK OF CANADA**

Applicant

- and -

**DOZR Inc.**

Respondents

**IN THE MATTER OF AN APPLICATION PURSUANT TO SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT,* R.S.C. 1985, c. B-3, AS AMENDED; AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, AS AMENDED**

# FIRST REPORT OF KPMG INC.
# IN ITS CAPACITY AS RECEIVER

**October 23, 2025**

## I. INTRODUCTION

1. Pursuant to an application by Royal Bank of Canada ("**RBC**" or the "**Lender**") under section 243(1) of the *Bankruptcy and Insolvency Act* (the "**BIA**") and section 101 of the *Courts of Justice Act*, KPMG Inc. ("**KPMG**") was appointed as receiver and manager (in such capacity, the "**Receiver**") without security over all the assets, undertakings and properties (the "**Property**") of DOZR Inc. (the "**Debtor**") by way of an order (the "**Appointment Order**") of the Ontario Superior Court of Justice (Commercial List) (the "**Court**"), dated October 9, 2025 (the "**Date of Appointment**"). A copy of the Appointment Order is attached hereto as **Appendix "A"**.

2. This report is the Receiver's first report (the "**First Report**") filed with the Court in connection with these receivership proceedings.

## II. PURPOSE OF REPORT

3. The purpose of the First Report is to provide the Court with information pertaining to:

   (a) background information on the Debtor, their corporate structure, operations and financial position;

   (b) the activities of the Receiver since the Date of Appointment;

   (c) the expedited sales process undertaken by the Receiver for the Property and the proposed sale transaction which has been negotiated;

   (d) a summary of the key terms of the proposed transaction (the "**Transaction**") between the Receiver and 17416512 Canada Ltd. (the "**Purchaser**") for the sale of the Purchased Assets (as defined in the APA) pursuant to an Asset Purchase Agreement dated October 23, 2025 between the Receiver and the Purchaser (the "**APA**");

   (e) the Receiver's recommendation that the Court make an order (the "**Approval and Vesting Order**"), among other things:

(i) approving the US Agency Agreement (as defined in the APA), the APA and the Transaction, and authorizing and directing the Receiver to take such steps as necessary to complete the Transaction;

(ii) vesting title in and to the Purchased Assets in the Purchaser, free and clear of all liens, claims and encumbrances, except the Permitted Encumbrances (as defined in the APA), upon the Receiver filing a certificate (the "**Receiver's Certificate**") confirming, among other things, completion of the Transaction;

(iii) approving the First Report and the activities of the Receiver described herein; and

(iv) sealing the confidential appendices to the First Report, pending completion of the Transaction or further Court Order.

## III. TERMS OF REFERENCE

4. In preparing this First Report, KPMG has relied upon unaudited financial information, discussion with management of the Debtor, the Debtor's books and records, financial information prepared by the Debtor and discussions with the Lender and its legal counsel (collectively, the "**Information**"). In accordance with industry practice, except as otherwise described in the First Report, KPMG has reviewed the Information for reasonableness, internal consistency, and use in the context in which it was provided. However, KPMG has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Auditing Standards ("**GAAS**") pursuant to the *Chartered Professional Accountant of Canada Handbook* and, as such, KPMG expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information.

5. The Receiver has prepared this First Report in connection with its motion seeking approval of, among other things, the APA, the Transaction and the activities of the Receiver, which is currently scheduled to be heard by the Court on October 30, 2025. This First Report should not be relied on for other purposes.

6. Capitalized terms used but not defined in this First Report are defined in the APA.

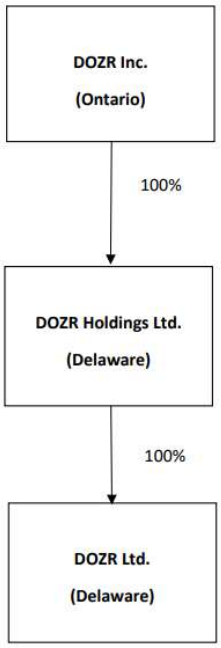
7. Unless otherwise stated, all monetary amounts noted herein are expressed in Canadian dollars.

## IV. BACKGROUND

### Overview of DOZR

8. The Debtor is a corporation incorporated pursuant to the laws of Ontario, with its head office located in Kitchener, Ontario.

9. The Debtor is the ultimate parent company to the DOZR group of companies and carries on its business activities in Canada. The Debtor is the sole shareholder of DOZR Holdings Ltd. ("**Holdings**"), a Delaware incorporated holding company, which, in turn, is the sole shareholder of DOZR Ltd. a Delaware incorporated entity that carries on DOZR's business activities in the United States ("**DOZR US**", collectively with the Debtor and Holdings, "**DOZR**"). The corporate structure of DOZR is outlined below:



10. DOZR is a construction technology company that operates an online marketplace for construction equipment rentals. DOZR does not own or lease any equipment directly. When a customer places an order through the platform, DOZR facilitates the transaction by sourcing the equipment from third-party rental providers located across Canada and the United States. This intermediary model enables contractors to access a broad inventory of equipment without engaging directly with multiple rental companies.

11. DOZR conducts its operations remotely and does not maintain physical office locations. Pursuant to two (2) State of Delaware Annual Franchise 2023 Tax Reports for DOZR US and Holdings respectively (the "**Tax Reports**") the registered agent office for each entity is as follows:

    (i) for Holdings the registered agent office is located at 3411 Silverside Road, Tatnall Building Suite 104, Wilmington, DE, 19810; and

    (ii) for DOZR US the registered agent office is located at 1521 Concord Pike, Suite 201, Wilmington, DE, 19803.

12. Pursuant to the Tax Reports, the sole director and officer for Holdings is Kevin Forestell. Mr. Forestell is also the director for DOZR US, and Harold Shelton is listed as officer for DOZR US. The Receiver understands that Mr. Forestell and Mr. Shelton have since resigned their respective positions in Holdings and DOZR US.

13. The Receiver understands that DOZR US does not have any employees as all the employees were retained through DOZR Inc.

14. At or about the Appointment Date, the Receiver understands the Debtor employed approximately eighteen (18) employees located throughout Canada and two (2) located in the Philippines, as well an additional twenty-four (24) individuals as contractors located in the United States, India and Philippines, which included customer relations, sales, software engineers, human resources, and finance professionals. The Receiver further understands that none of the Debtor's employees were unionized or subject to collective bargaining agreements.

**Assets**

15. According to DOZR US latest unaudited and internal financial statements, for the nine-month period ending August 31, 2025, DOZR US generated revenue of approximately US$12.4 million. Based on its books and records, DOZR US has approximately US$4.0 million of net accounts receivable as at the Date of Appointment. The Receiver understands DOZR US holds limited fixed assets, consisting primarily of computer hardware such as laptops.

16. According to the Debtor's latest unaudited and internal financial statements, for the nine-month period ending August 31, 2025, the Debtor generated revenue of approximately $1.6 million.

17. According to the Debtor's unaudited and internal books and records, as at August 31, 2025, the Property consisted of the following:

| **DOZR Inc.**<br>**Description** | As of August 31, 2025<br>**Amount ($CAD)** |
|---|---|
| Accounts receivable | 677,051 |
| Government grants receivable | 167,000 |
| Prepaids | 101,341 |
| Capital assets | 4,307 |
| **Total** | **949,699** |

Note: The above amounts represent book values of the Debtor's assets and do not necessarily represent the realizable of the Property, which may differ materially from the book value.

18. As noted above, Debtor's primary asset consists of accounts receivable. The Debtor also owns intellectual property such as trademarks, designs, domain names, social media accounts, and software code and data bases, some of which are also utilized by DOZR US in its operations, however these are not presented within the Debtor's unaudited and internal books and records as they have been fully depreciated pursuant to the Debtor's accounting policies. The Debtor's capital assets primarily consist of computer hardware such as laptops.

## Creditors

19. Based on its books and records as at the Date of Appointment, the Debtor had total liabilities of approximately $4.2 million, as summarized in the table below:

| Creditor | Estimated Amount Owed ($CAD) |
|---|---|
| **Secured Creditors** | |
| Royal Bank of Canada | 3,369,043 |
| **Total Secured Creditors** | **3,369,043** |
| **Potential Priority Claims** | |
| Various Employees | 37,759 |
| **Total Potential Priority Claims** | **37,759** |
| **Unsecured Creditors** | **849,329** |
| **Total Liabilities** | **4,256,131** |

Note: There are various entities with security registered under the *Personal Property Security Act* (PPSA) as of August 1, 2025. The value of their potential claims (if any) are unknown at this time.

RBC Credit Facilities

20. Pursuant to a credit agreement among DOZR Inc., as borrower, Holdings and DOZR US, as guarantors, and RBC, as lender, dated July 13, 2022 (the "**Credit Agreement**"), RBC agreed to advance funds and extend credit to the Debtor, to be used for general corporate purposes (collectively, the "**Loan**"). The term of the Loan was extended to October 31, 2025 pursuant to an approved commercial credit request.

21. In accordance with the terms of the Credit Agreement, the Loan is secured by various security granted by the Debtor in favor of RBC. This included a general security agreement dated July 13, 2022, securing all of the Debtor's present and after acquired personal property (excluding intellectual property but including all proceeds of intellectual property).

22. Additionally, the debts and liabilities owing by the Debtor to RBC under the Credit Agreement, were guaranteed by each of Holdings and DOZR US and secured by, among other things, a general security agreement granted by each of Holdings and DOZR US in favour of RBC with respect to substantially all of their respective assets.

23. As at the Appointment Date, approximately $3.4 million in aggregate, exclusive of fees, costs and interest, was outstanding under the Loan ("**RBC Secured Debt**").

24. The Receiver has instructed its counsel Borden Ladner Gervais LLP to review RBC's security interest to render an opinion in due course with respect to the validity and enforceability thereof.

Other PPSA Registrants

25. In addition to RBC, the Debtor has a number of other secured creditors that have registered security interests against the Debtor pursuant to the *Personal Property Security Act* (Ontario) ("**PPSA**"), primarily related to convertible notes held by certain investors. The Receiver is still in the process of determining the quantum of any amounts that may be owed and the underlying collateral for these registrations. Pursuant to an inter-lender agreement dated September 11, 2024 (the "**Inter-lender Agreement**") various PPSA registrants agreed to postpone and subordinate their security interest in favour of RBC.

Potential Priority Claims

26. Based on the Debtor's books of account and financial records, the Receiver understands that the Debtor has other liabilities that, as of the Appointment Date, may rank in priority to the RBC Secured Debt including, approximately $56,000 in accrued vacation pay liability owing to current or former employees of the Debtor, of which approximately $37,700 could be subject to a priority under section 81.4 of the BIA.

27. The Receiver understands that the Debtor is current with respect to its pre-filing sales taxes and payroll accounts. However, the Receiver is currently reviewing the Debtor's books and records to and respective support to ensure the aforementioned accounts are current.

Unsecured Claims

28. The Receiver understands that the Debtor has unsecured trade payables of approximately $849,000, the majority of which relate to suppliers of construction equipment.

## V. ACTIVITIES OF THE RECEIVER

29. Since the Date of Appointment, the Receiver's activities have included:

(a) taking possession and control of the Property;

(b) opening new bank accounts under the Receiver's name and arranging for access to be provided to the Debtor's accounts;

(c) obtaining access to the Debtor's accounting software;

(d) sending to all creditors on record the Notice and Statement of Receiver required under section 245(1) and 246(1) of the BIA;

(e) notifying the Debtor's employees of the receivership proceedings;

(f) responding to inquiries from stakeholders, including addressing questions or concerns of parties who contacted the Receiver on the local or toll-free telephone hotlines and/or general email account established by the Receiver for these receivership proceedings;

(g) reviewing the Debtor's books and records, and specifically its accounting and financial records with respect to the Debtor's accounts receivable, inventory and other assets;

(h) identifying potential priority claims that rank, or may rank, in priority to the RBC Security;

(i) corresponding with the Lender and its counsel regarding the status of the receivership proceedings;

(j) reviewing and processing payment on goods and services provided after the Date of Appointment;

(k) reviewing and analyzing the Debtor's books and records in order to develop a realization strategy for the Property;

(l) correspondence and discussions with the Debtor's key suppliers in regard to the Appointment Order and the treatment of pre-filing amounts thereunder;

(m) correspondence and extensive discussions with the Debtor's key suppliers in regard to the Appointment Order, the requirement to continue services thereunder, and negotiating deposits for supplier to continue post-filing services;

(n) responding to diligence questions and information requests from interested parties;

(o) communicating with various interested parties regarding the Property and timeline for submitting offers in respect of same;

(p) reviewing and evaluating any offers received;

(q) negotiating the APA with the Purchaser, including timeline to closing;

(r) communicating with various interested parties regarding the business and assets of the Debtor and DOZR US; and

(s) preparing this First Report.

30. To inform creditors and all other stakeholders, general information on these proceedings has been posted on the Receiver's website at https://kpmg.com/ca/dozr. As noted above, the Receiver has also established a dedicated local 416-777-3303 and toll-free hotline 1-833-724-4469 for general creditor inquiries, as well as a general email address dozr@kpmg.ca to address specific questions or concerns from stakeholders with respect to these receivership proceedings.

## VI. RECEIVER'S EFFORTS TO MARKET THE PROPERTY

31. After the Appointment Date the Receiver recognized immediately that the Debtor's business was subject to rapid deterioration in respect of value and goodwill if a sale of the business could not be completed in short order. Accordingly, pursuant to the powers granted to the Receiver under the Appointment Order, in particular paragraph 3(j) thereof,

the Receiver immediately began soliciting interest, on an expedited basis, from prospective parties who might be interested in acquiring all or parts of the Property.

32. In the Receiver's opinion, an expedited sales process for the Property was required due to the following reasons:

(a) Marketplace model without owned inventory: DOZR operates as an online marketplace for heavy equipment rentals and does not own any equipment. This significantly limits the appeal of the business to buyers seeking tangible assets or inventory-based operations. Since there are no physical assets to recover and realize, a prolonged sale process would not yield additional value.

(b) No proprietary technology or patents: The Debtor does not hold any patents or proprietary technology, which reduces its strategic value to potential acquirers looking for intellectual property or defensible competitive advantage. An expedited sale avoids additional costs and preserves the remaining operational goodwill.

(c) Supplier-controlled equipment: Equipment listed on the online platform is owned by third-party suppliers. The Receivership proceedings have created uncertainty for various Canadian equipment suppliers as any pre-filing payables would be stayed pursuant to the Receivership Order. An expedited sale process mitigates the risk of erosion in supplier relationships and online platform functionality.

(d) Dependency on supplier relationships: The Debtor's value is tied to its network of rental partners. These relationships are not contractually guaranteed to transfer and would deteriorate given the Receivership proceedings. Since the Date of Appointment, the Receiver has been advised that U.S. equipment suppliers have commenced removing their equipment from job sites. As DOZR US is not a respondent in these proceedings, the Receiver is unable to enforce the stay of proceedings against these suppliers. A timely sale helps preserve continuity and minimizes the reputational damage to the Debtor and its business.

(e) Retaining talent and necessary employee base: The Receivership proceedings have created uncertainty for the Debtor's employees. Since the Date of Appointment,

competitors have approached certain of the Debtor's employee to present employment opportunities. A quick transaction is needed immediately in order to preserve as many critical employees as possible for a potential purchaser in order to maintain a going concern value.

(f) Liquidity challenges: The Debtor had experienced significant liquidity challenges prior to the Date of Appointment, including that it would cost approximately $338,000 to operate its business for the month of October. While the Receiver has explored options to limit costs where possible, DOZR has a high fixed cost base with monthly payroll costs of approximately $205,000. As discussed above, the value of the business is inherently tied to its supplier relationships which relies on a consistent headcount in order to maintain operations. Absent an immediate sale of the Purchased Assets, the Receiver will require additional funding via the Receiver's borrowings charge, which will only further increase RBC's exposure and eventual loss on its secured advances.

**Solicitation Process**

33. The Receiver understands, based on discussions with the Debtor's management, that during the twelve (12) months preceding the Date of Appointment, DOZR actively pursued avenues to secure additional capital and/or identify a strategic acquirer within the equipment rental and technology sectors. DOZR engaged in discussions with existing investors, approximately seven (7) prospective equity participants, and approximately sixty (60) potential strategic buyers (collectively, the "**Solicited Parties**").

34. The principal concerns raised by the Solicited Parties regarding a potential recapitalization were the RBC Secured Debt and the outstanding trade payables owed to DOZR's vendors. A successful transaction would have required the purchaser to satisfy or settle the aforementioned obligations as a condition precedent to closing. As such, despite DOZR's efforts to secure additional capital and/or identify a strategic acquirer, none of the discussions with the Solicited Parties resulted in a binding transaction.

35. In the period leading up to the Date of Appointment, the Purchaser was engaged in discussions with RBC and its legal counsel regarding a potential transaction to acquire the

Lender's security granted pursuant to the Credit Agreement. On or about September 28, 2024, the Purchaser submitted a non-binding letter of intent outlining the proposed terms and conditions for the transaction. Upon review, the terms, conditions and quantum set forth in the letter of intent were not acceptable to RBC and no agreement was reached prior to the Receiver's appointment.

36. On or about the Date of Appointment, the Receiver immediately commenced a process to pursue a sale of the Property in an effort to maximize value for the benefit of all stakeholders. A summary of the key aspects of the Receiver's efforts and its results are summarized below:

(a) the Receiver contacted a total of six (6) potentially interested parties (the "**Interested Parties**"), consisting primarily of strategic buyers in connection with a sale or other strategic restructuring transaction involving the Debtor's business and assets. A majority of the Interested Parties contacted included parties that had previously expressed an interest in some or all of the Debtor's assets through formal or informal marketing efforts conducted by the Debtor prior to the granting of the Appointment Order;

(b) the Receiver held introductory calls with all the Interested Parties and two (2) of the Interested Parties executed a non-disclosure agreement (the "**Potential Bidders**") in order for the Receiver to share financial, operational and other diligence information concerning the Debtor and its assets to assist the Potential Bidders in evaluating a potential transaction;

(c) the Receiver held follow-up diligence calls with the Potential Bidders and, to the extent requested, organized meetings with the Debtor's management;

(d) the Purchaser submitted a non-binding letter of intent ("**LOI**") on or about October 14, 2025 to acquire substantially all the assets of the Debtor, including its indirect interest in DOZR US; and

(e) the Receiver reviewed the LOI and concluded that the offer from the Purchaser provided the highest consideration for the Property and was the offer the Receiver would pursue to a closing.

37. Over the past week, the Receiver has been working with the Purchaser to address a number of conditions contained in its offer. These conditions included holding discussions with the Debtor, a review of Debtor's contracts and a review of accounts receivable listings.

38. On October 23, 2025, the Purchaser and the Receiver executed the APA, which remains subject to the Court approving the Transaction.

## VII. TRANSACTION

39. The Receiver, Purchaser, and their respective counsel have negotiated the terms and provisions of the APA pursuant to which the Purchaser shall, acquire on an 'as is, where is' basis, the Purchased Assets, subject to the approval of the Court.

40. The key terms of the APA are summarized below:

(a) Purchaser: 17416512 Canada Ltd.

(b) Purchase Price: a fixed cash purchase price for the Purchased Assets plus the value of the Assumed Obligations (the "**Asset Purchase Price**").

(c) Purchased Assets: comprised of,

(i) Contracts;

(ii) Accounts Receivable;

(iii) Rental Deposits;

(iv) Intellectual Property, including trademarks, domain names, social media accounts, software and code, databases and data; and

(v) Personal Property.

(d) Excluded Assets: comprised of,

(a) all cash and cash equivalents of the Debtor;

(b) all equity interests in Holdings;

(c) any tax refunds or credit of the Debtor;

(d) any trade accounts receivable, notes receivable, prepaid accounts, book debts and other intangibles or debts owing to the Debtor that are generated after the date of the Appointment Order.

(e) Deposit: a non-refundable deposit representing 50% of the Asset Purchase Price was received by the Receiver on October 23, 2025 and is being held, in trust, in accordance with the provisions under the APA.

(f) Payment of the Purchase Price: balance of the Asset Purchase Price, after application of the Deposit and less any Rental Deposits, to be paid by the Purchaser at or before the Time of Closing.

(g) US Agency Agreement: Agency agreement to be entered into between DOZR US and the Purchaser with respect to the appointment of the Purchaser as agent to DOZR US in connection with collection of its accounts receivable.

(h) Employees: the Debtor shall terminate, in writing, the employment of all of its employees on the Closing Date. Upon closing of the Transaction, the Purchaser has advised the Receiver that it intends to make offers of employment to certain of the Debtor's employees and subject to its ability to resume operations, intends to make offers to additional former employees over time, such that a number of the Debtor's employees are offered employment.

(i) As Is, Where Is: the Transaction is on an "as is, where is" basis with limited representations and warranties.

(j) Conditions: the conditions to Closing include, among other things, the issuance of the Approval and Vesting Order.

(k) Closing Date: the first Business Day following the date on which Approval and Vesting Order is granted, or such later date as agreed by the Parties.

(l) Outside Date: October 31, 2025 at 11:59 p.m. (Toronto time).

41. As noted above, the APA contemplates the delivery of the US Agency Agreement to the Purchaser on Closing. As there are no longer any directors or officers of DOZR US or Holdings, the Receiver will execute the US Agency Agreement on behalf of the Debtor, as the ultimate parent of DOZR US, as part of closing of the Transaction and the Receiver seeks approval by the Court of the US Agency Agreement. Copies of the APA and the US Agency Agreement, redacted for certain commercially sensitive terms, are attached hereto as **Appendices "B" and "C"**. Copies of the unredacted APA and US Agency Agreement will be filed separately with the Court as **Confidential Appendices "1" and "2"**.

42. In the event the Court approves the Transaction and the APA, but the Transaction does not close, the Receiver is of the view that efforts to remarket the Property may be impaired if the unredacted APA or US Agency Agreement are made public at this time. In the circumstances, the Receiver is of the view that it is appropriate that the unredacted APA and US Agency Agreement be sealed by order of the Court pending further order of the Court.

43. Following the closing of the Transaction for the Purchased Assets, the Receiver will file the Receiver's Certificate with the Court confirming (i) payment by the Purchaser of the Asset Purchase Price for the Purchased Assets; (ii) conditions to closing as set out in the APA have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction relating to the Purchased Assets has been completed to the satisfaction of the Receiver.

## VIII. CONCLUSIONS AND RECOMMENDATIONS

44. The Receiver is of the view that the Transaction represents the best value for the Purchased Assets in the circumstances and recommends the Court issue an order approving the APA, the US Agency Agreement and the Transaction for the following reasons:

    (a) the Sale Process undertaken by the Receiver was commercially reasonable and involved targeted outreach and discussion with multiple interested parties;

(b) the Receiver is operating the Debtor's business on a limited basis since the Appointment Date and there is not sufficient funding available to support a prolonged sales process for the Purchased Assets;

(c) RBC is the largest secured creditor and accordingly has the largest economic interest in the Purchased Assets and any further marketing efforts, in the Receiver's view, are not likely to result in proceeds that would be in excess of the RBC Secured Debt;

(d) the Transaction provides a return to RBC that is higher than what could be achieved in a forced liquidation of assets;

(e) RBC, which is expected to suffer a loss on its secured advances to the Debtor, supports the Transaction;

(f) the Transaction provides the opportunity for continued employment for certain of the Debtor's employees; and

(g) time is of the essence as the Purchased Assets remains at risk of being diminished by lost customer orders due to the uncertainty caused by the Receivership proceedings which, in the Receiver's view, do not support further marketing of the Purchased Assets.

45. Based on the foregoing, the Receiver recommends that this Court grant the relief as set out in its Notice of Motion.

All of which is respectfully submitted this 23rd day of October 2025.

**KPMG Inc.**
**in its capacity as court-appointed receiver of**
**DOZR Inc.**
Per:



**Pritesh Patel**
**CIRP, LIT**
Senior Vice President



**Manoj Oommen**
**CPA, CA, CIRP**
Manager

# APPENDIX “D”

Execution Version
PRIVATE & CONFIDENTIAL

# ASSET PURCHASE AGREEMENT

**BETWEEN**

**KPMG INC., IN ITS CAPACITY AS COURT-APPOINTED RECEIVER OF DOZR INC.**

**AS SELLER**

– and –

**17416512 CANADA LTD.**
**AS BUYER**

**OCTOBER 23, 2025**

THIS FORM OF AGREEMENT IS NOT INTENDED TO CREATE, NOR WILL IT CREATE OR BE DEEMED TO CREATE, A LEGALLY BINDING OR ENFORCEABLE OFFER OR AGREEMENT OF ANY TYPE OR NATURE, UNLESS AND UNTIL AGREED TO AND EXECUTED BY ALL OF THE PARTIES.

**ASSET PURCHASE AGREEMENT**

**THIS ASSET PURCHASE AGREEMENT** is dated October 23, 2025, 2025.

**B E T W E E N :**

**KPMG INC.**, solely in its capacity as Court-appointed Receiver of **DOZR INC.,** and not in its personal capacity

(the "**Seller**")

- and -

**17416512 CANADA LTD.**, a corporation existing under the federal laws of Canada

(the "**Buyer**")

**RECITALS:**

A. The Seller was appointed as receiver of all of the assets, undertakings and properties of the Debtor acquired for, or used in relation to the Business, by way of an Appointment Order granted by the Court on October 9, 2025; and

B. the Seller wishes to sell and assign to the Buyer, and the Buyer wishes to purchase and assume from the Seller, all of the Debtor's right, title and interest in and to the Assets, subject to the terms and conditions set forth herein.

**THEREFORE**, the Parties agree as follows:

## ARTICLE 1
## INTERPRETATION

### 1.1 Definitions

In this Agreement the following terms have the following meanings:

1.1.1 "**Accounts Receivables**" means the trade accounts receivable, notes receivable, prepaid accounts, book debts, credit card payments and other intangibles or debts owing to the Debtor generated by the Business prior the date of the Appointment Order including those as generally set out in Schedule 2.

1.1.2 "**Agreement**" means this asset purchase agreement including all Schedules and Exhibits, as it may be supplemented, amended, restated or replaced from time to time by written agreement between the Parties.

1.1.3 "**Applicable Law**" means, at any time, with respect to any Person, property, transaction or event, all applicable domestic or foreign laws (including common and civil law), statutes, regulations, treaties, judgments and decrees and (whether or not having the force of law) all

applicable official directives, rules, consents, approvals, by-laws, permits, authorizations, guidelines, order and policies of any Governmental Authority having authority over that Person, property, transaction or event.

1.1.4 "**Appointment Order**" means the order of the Court dated October 9, 2025, appointing the Seller as the Court-appointed receiver of all of the assets, undertakings and properties of the Debtor acquired for, or used in relation to the Business.

1.1.5 "**Approval and Vesting Order**" is defined in Section 4.3.1.

1.1.6 "**Assets**" is defined in Section 2.1.

1.1.7 "**Assumed Obligations**" means (i) all obligations and liabilities of the Debtor under the Contracts, (ii) any obligations and liabilities to suppliers for rentals in connection with the Business as set out in Schedule 3 (in which, for greater certainty, Rental Deposits were paid), and (iii) any other liabilities of the Business incurred by the Buyer after the Closing or arising or accruing from the use of the Assets from and after the Closing.

1.1.8 "**Bill of Sale and Assignment and Assumption Agreement**" means a bill of sale and assignment and assumption agreement.

1.1.9 "**Business**" means the business of the Debtor, being the business of construction equipment rentals.

1.1.10 "**Business Day**" means any day excluding a Saturday, Sunday or statutory holiday in the Province of Ontario, and also excluding any day on which the principal chartered banks located in the City of Toronto are not open for business during normal banking hours.

1.1.11 "**Buyer**" has the meaning assigned to such term in the Recitals.

1.1.12 "**Closing**" means the successful completion of the Transaction.

1.1.13 "**Closing Date**" means the first Business Day following the date on which Approval and Vesting Order is granted, or such later date as agreed by the Parties.

1.1.14 "**Communication**" means any notice, demand, request, consent, approval or other communication which is required or permitted by this Agreement to be given or made by a Party.

1.1.15 "**Confidential Information**" means any information relating to the Transaction or the Business, including Personal Information, whether communicated in written form, orally, visually, demonstratively, technically or by any other electronic form or other media, or committed to memory, but excluding information, other than Personal Information, which:

1.1.15.1 was available to or known by the public before the date of this Agreement;

1.1.15.2 was or is obtained from a source other than the Parties or any person bound by a duty of confidentiality to the Parties; or

1.1.15.3 is or becomes available to or known by the public other than as a result of improper disclosure by the Parties or any of their representatives, advisors or lenders.

1.1.16 "**Contracts**" means the agreements, leases and licenses listed in Schedule 1, which the Parties may modify from time to time.

1.1.17 "**Court**" means the Ontario Superior Court of Justice.

1.1.18 "**Debtor**" means DOZR Inc.

1.1.19 "**Deposit**" is defined in Section 2.6.

1.1.20 "**Employee List**" is defined in Section 2.10.1.

1.1.21 **"Employees**" means the employees employed by the Debtor on the Closing Date (including for greater certainty those such employees who are employed by the Debtor, but who are absent from work on the date hereof by reason of short or long term disability or by reason of authorized leave of absence).

1.1.22 "**ETA**" means the *Excise Tax Act* (Canada).

1.1.23 "**Excluded Assets**" means the assets of the Debtor listed in Schedule 6.

1.1.24 "**Governmental Authority**" means:

1.1.24.1 any federal, provincial, state, local, municipal, regional, territorial, aboriginal, or other government, governmental or public department, branch, ministry, or court, domestic or foreign, including any district, agency, commission, board, arbitration panel or authority and any subdivision of the foregoing exercising or entitled to exercise any administrative, executive, judicial, ministerial, prerogative, legislative, regulatory or taxing authority or power of any nature; or

1.1.24.2 any quasi-governmental or private body exercising any regulatory, expropriation or taxing authority under or for the account of any of the foregoing.

1.1.25 "**Intellectual Property**" means all applications and registrations for the trademarks, copyrights, patents, patent applications, software, proprietary information, know-how, technology, technical data, schematics and customer lists, trade names, domain names, social media accounts, corporate names, trade dress, and all documentation relating to any of the foregoing of the Debtor listed in Schedule 2.

1.1.26 "**Intellectual Property Assignment Agreement**" means the assignment agreement(s) to be entered into between the Seller and the Buyer with respect to the assignment of Seller's rights in the Intellectual Property.

1.1.27 "**ITA**" means the *Income Tax Act* (Canada).

1.1.28 "**Outside Date**" means 11:59 pm (Toronto time) on October 31, 2025, or such later date and time as the Seller and the Buyer may agree to in writing.

1.1.29 "**Parties**" means, collectively, the Seller and the Buyer, and "**Party**" means either one of them.

1.1.30 "**Person**" means an individual, body corporate, sole proprietorship, partnership or trust or unincorporated association, unincorporated syndicate, unincorporated organization, or another entity, and a natural person, acting in his or her individual capacity or in his or her capacity as executor, trustee, administrator or legal representative, and any Governmental Authority.

1.1.31 "**Personal Information**" means any information about an identifiable natural person.

1.1.32 "**Personal Property**" means the personal property used by the Debtor in the operation of the Business, as listed in Schedule 5.

1.1.33 "**Purchase Price**" means $400,000.

1.1.34 "**Receiver's Certificate**" means a certificate of the Receiver confirming the payment of the Purchase Price, the satisfaction or waiver of the conditions to Closing and the completion of the Transaction to the satisfaction of the Receiver, in the form appended to the Approval and Vesting Order.

1.1.35 "**Rental Deposits**" means the deposits or prepayments received from Customers for rentals in connection with the Business as set out in Schedule 3.

1.1.36 "**Third Party**" means any Person other than the Debtor, Seller and Buyer.

1.1.37 "**Time of Closing**" means 12:01 a.m. (Toronto time) on the Closing Date or such other time on the Closing Date as the Parties may mutually agree in writing.

1.1.38 "**Transaction**" means the transaction of purchase and sale contemplated by this Agreement.

1.1.39 "**US Agency Agreement**" means the agency agreement to be entered into between DOZR Ltd., an indirect subsidiary of the Debtor, and the Buyer with respect to the appointment of the Buyer as DOZR Ltd.'s agent in connection with accounts receivables of DOZR Ltd., in substantially the form attached hereto as Exhibit B.

**1.2 Certain Rules of Interpretation**

1.2.1 In this Agreement, words signifying the singular number include the plural and vice versa, and words signifying gender include all genders. Every use of the word "including" in this Agreement is to be construed as meaning "including, without limitation".

1.2.2 The division of this Agreement into Articles and Sections, the insertion of headings and the provision of a table of contents are for convenience of reference only and do not affect the construction or interpretation of this Agreement.

1.2.3 References in this Agreement to an Article, Section, Schedule or Exhibit are to be construed as references to an Article, Section, Schedule or Exhibit of or to this Agreement unless the context requires otherwise.

1.2.4 Unless otherwise specified in this Agreement, time periods within which or following which any payment is to be made or act is to be done will be calculated by excluding the day on which the period commences and including the day on which the period ends. If the last day of a time period is not a Business Day, the time period will end on the next Business Day.

1.2.5 Unless otherwise specified, any reference in this Agreement to any statute includes all regulations made under or in connection with that statute and is to be construed as a reference to that statute as amended, supplemented or replaced.

### 1.3 Governing Law

This Agreement is governed by and is to be construed and interpreted in accordance with, the laws of the Province of Ontario and the laws of Canada applicable in that Province.

### 1.4 Entire Agreement

This Agreement, including any other agreement and other documents to be delivered under this Agreement, constitutes the entire agreement between the Parties pertaining to the subject matter of this Agreement and supersedes all prior agreements, understandings, negotiations and discussions, whether oral or written, of the Parties and there are no representations, warranties or other agreements between the Parties in connection with the subject matter of this Agreement, except as specifically set out in this Agreement or in any of the other agreements and documents to be delivered under this Agreement.

### 1.5 Time of Day

Unless otherwise specified, references to time of day or date mean the local time or date in the City of Toronto, Province of Ontario.

### 1.6 Business Day

Whenever any payment to be made or action to be taken under this Agreement is required to be made or taken on a day other than a Business Day, the payment is to be made or action taken on the next Business Day following.

### 1.7 Schedules and Exhibits

The following is a list of Schedules and Exhibits:

| Schedule | Subject Matter | Section Reference |
|---|---|---|
| Schedule 1 | Contracts | 1.1.16 |
| Schedule 2 | Accounts Receivable | 1.1.1 |
| Schedule 3 | Rental Deposits | 1.1.35 |
| Schedule 4 | Intellectual Property | 1.1.25 |

| Schedule | Subject Matter | Section Reference |
|---|---|---|
| Schedule 5 | Personal Property | 1.1.32 |
| Schedule 6 | Excluded Assets | 1.1.23 |
| Schedule 7 | Allocation of Purchase Price | 2.8 |

| Exhibit | Subject Matter | Section Reference |
|---|---|---|
| Exhibit A | Form of Approval and Vesting Order | 4.3.1 |
| Exhibit B | Form of US Agency Agreement | 1.1.39 |

## ARTICLE 2
## SALE AND PURCHASE AND ASSIGNMENT

### 2.1 Sale and Purchase of Assets

Subject to the terms and conditions of this Agreement, the Seller will sell and transfer to the Buyer, and the Buyer will purchase and assume from the Seller, all of the rights, title and interest of the Debtor in and to the following assets used in connection with the Business, other than the Excluded Assets (collectively, the "**Assets**") and the Assumed Obligations on the Closing Date:

(a) the Contracts;

(b) the Accounts Receivables;

(c) the Intellectual Property; and

(d) the Personal Property.

### 2.2 Excluded Assets

The Buyer will not purchase or assume any right, title or interest in and to the Excluded Assets.

### 2.3 Assignment and Assumption of Contracts

Subject to the conditions and terms of this Agreement, the Seller will assign to the Buyer all of the Debtor's rights, benefits and interests in and to the Contracts and the Buyer will assume the Assumed Obligations. To the extent that there are any obligations owing by the Debtor under any Assumed Obligations, the Buyer shall assume and be responsible for such obligations from and after Closing. This Agreement and any document delivered under this Agreement will not constitute an assignment or an attempted assignment of any Contract contemplated to be assigned to the Buyer under this Agreement which is not assignable without the consent of a Third Party if that consent has not been obtained and that assignment or attempted assignment would constitute a breach of such Contract or, in the alternative, if an

order of a Court authorizing and approving the assignment of the Contracts to the Buyer has not been obtained. At the option of the Seller, any such assignment may be made in the name of and on behalf of the Debtor.

### 2.4 "As is, Where is"

The Buyer acknowledges that the Seller is selling the Assets on an "as is, where is" and "without recourse" basis as they exist on the Closing Date, and that once the Assets are in the possession of the Buyer, the Seller will have no further liability to the Buyer. The Buyer acknowledges that it has entered into this Agreement on the basis that the Seller does not guarantee title to the Assets and that the Buyer has conducted any inspections of the condition of and title to the Assets that it deemed appropriate and has satisfied itself with regard to these matters. No representation, warranty or condition of any nature or kind whatsoever is expressed or can be implied as to title, description, condition, encumbrances, regulatory approval, zoning, environmental condition (including the existence of hazardous substances), fitness for purpose, present or future use, lawful use, merchantability, quantity or quality, assignability or in respect of any other matter or thing concerning the Assets or the right of the Seller to sell them, save as expressly represented or warranted in this Agreement. Without limiting the generality of the foregoing, any and all conditions, warranties or representations expressed or implied pursuant to the *Sale of Goods Act* (Ontario) or similar legislation do not apply to the Transaction and have been waived by the Buyer. The description of the Assets contained in the Schedules is for the purpose of identification only; no representation, warranty or condition has or will be given by the Seller concerning the completeness or accuracy of those descriptions.

### 2.5 Excluded Obligations

Other than the Assumed Obligations, the Buyer will not assume and will not be liable for any other liabilities or obligations of the Debtor.

### 2.6 Deposit

Concurrently with the execution and delivery of this Agreement by the Buyer, the Buyer shall wire to the Seller the amount of $200,000, representing a non-refundable deposit (the "**Deposit**") to be (i) applied in accordance with Section 2.7 in the event the Closing occurs; and (ii) retained by the Seller in the event that the Closing does not occur as a result of any of the conditions specified in Sections 4.2.1, 4.2.2 or 4.2.4 not being satisfied or as a result of the termination of this Agreement pursuant to Section 5.8.3. For clarity, if a Closing does not occur for any other reason other than one of the conditions specified in Sections 4.2.1, 4.2.2 or 4.2.4 hereunder not being satisfied or as a result of termination of this Agreement pursuant to Section 5.8.3, the Deposit shall be refunded to the Buyer within three (3) Business Days.

### 2.7 Payment of the Purchase Price

On or prior to the Time of Closing, the Buyer will pay the Purchase Price to the Seller, or as the Seller otherwise directs, as follows:

2.7.1 on the date of this Agreement, the Deposit will be paid by the Buyer to the Seller and applied in accordance with the terms of this Agreement; and

2.7.2 on Closing:

2.7.2.1 the Deposit will be applied against payment of the Purchase Price;

2.7.2.2 an additional cash sum of $200,000 *less* the amount of the Rental Deposits will be paid by the Buyer to the Seller in order to satisfy the Buyer's cash consideration obligations in full; and

2.7.2.3 the Buyer will assume the Assumed Obligations.

**2.8 Allocation of Purchase Price**

The Purchase Price payable by the Buyer will be allocated among the Assets and the Assumed Obligations in accordance with Schedule 7.

**2.9 Taxes**

2.9.1 The Buyer will pay upon Closing, in addition to the Purchase Price, all applicable federal and provincial taxes exigible in connection with the purchase and sale of the Assets including harmonized sales tax, or if applicable goods and services tax, and any other provincial sales tax. Alternatively, where applicable, the Buyer will have the option to furnish the Seller with appropriate exemption certificates.

2.9.2 The Buyer agrees to indemnify and save the Seller harmless from and against any and all claims, demands for payment, costs, expenses, liabilities and damages incurred or suffered by the Seller as a result of the failure of the Buyer to pay, or to pay when due, any taxes, duties, fees and like charges eligible in connection with this Agreement and the Transaction, including penalties and interest.

2.9.3 If such election is available, the Parties will complete and sign on or before the Closing Date, joint elections under section 167(1) of the ETA to permit the purchase and sale of the Assets without incurring goods and services taxes or harmonized sales taxes. The Buyer will duly file the elections with the appropriate Governmental Authorities within the time permitted under the ETA.

2.9.4 The Seller and the Buyer will execute and file, within the prescribed time limits, joint elections with respect to any accounts receivable forming part of the Assets, under section 22 of the *Income Tax Act* (Canada) and any corresponding provisions of any other Applicable Laws relating to taxes, and will designate in those joint elections the portion of the Purchase Price allocated to the accounts receivable as the consideration paid by the Buyer to the Seller for the accounts receivable for the purposes of the elections.

**2.10 Employees**

2.10.1 At least three days before the Closing Date, the Seller shall provide the Buyer with a current list of Employees (the "**Employee List**"), in a format to be agreed upon by the Parties, each acting reasonably. The Employee List shall include for each Employee: their name, job title, hire date, wage or salary rate, and rate that vacation pay accumulates, and a job duty outline, and for hourly employees, the number of hours generally worked per week. On the Closing Date, the Seller shall also deliver to the Buyer a further updated Employee List as at the Closing Date.

2.10.2 On the Closing Date, the Seller shall terminate all Employees and provide copies of such notice to the Buyer. Upon completion of the Closing, the Buyer may offer employment to each of the Employees who are employed in the Business as of the Closing Date on substantially similar terms and conditions upon which they are currently employed with the Debtor, in the Buyer's sole and absolute discretion.

2.10.3 The Buyer acknowledges and agrees that the Seller makes no representation or warranty that any Employee will accept employment with the Buyer.

2.10.4 Until the Closing Date, the Debtor will be responsible for all wages, statutory deductions, remittances, assessments, bonuses, vacation pay, sick leave, severance pay, termination pay, amounts paid in lieu of notice, and any other remuneration, benefits and deductions for all the Employees, that become due prior to the Closing Date.

2.10.5 Except to the extent otherwise imposed by Applicable Law, the Debtor will be responsible for all unpaid workers' compensation amounts, including payroll premiums, non-compliance charges, experience rating surcharges, work week surcharges, levies and penalties relating to the Employees arising out of events occurring prior to the Closing Date. For clarity, in no event will the Buyer be responsible for all such amounts arising out of events occurring prior to the Closing Date and relating to the Employees.

## ARTICLE 3
## REPRESENTATIONS AND WARRANTIES

### 3.1 The Buyer's Representations

The Buyer represents and warrants to the Seller that:

3.1.1 it is a corporation duly incorporated, organized and subsisting under the laws of the jurisdiction of its formation;

3.1.2 it has all necessary corporate power, authority and capacity to enter into this Agreement and to perform its obligations under this Agreement and the execution and delivery of this Agreement and the consummation of the Transaction have been duly authorized by all necessary corporate action on the part of the Buyer;

3.1.3 it is not a party to, bound or affected by or subject to any indenture, agreement, instrument, charter or by-law provision, order, judgment or decree which would be violated, contravened or breached by the execution and delivery by it of this Agreement or the performance by it of any of the terms contained in this Agreement;

3.1.4 to the best of the Buyer's knowledge, no actions or proceedings are pending or have been threatened to restrain or prohibit the completion of the Transaction;

3.1.5 this Agreement and each of the other documents contemplated under this Agreement to which the Buyer is or will be a party have been or will be, as at the Time of Closing, duly and validly executed and delivered by the Buyer and constitutes or will, as at the Time of Closing, constitute legal, valid and binding obligations of the Buyer, enforceable in accordance with its terms;

3.1.6 the Buyer is not a non-resident of Canada within the meaning of that term as used in the ITA;

3.1.7 the Buyer is not a non-Canadian for the purposes of the *Investment Canada Act*;

3.1.8 the Buyer has on the date hereof sufficient funds or capital commitments in place to purchase the Assets on the terms and conditions contained in this Agreement and will have such funds or capital commitments on Closing;

3.1.9 there is no action, suit, proceeding or investigation pending or, to the Buyer's knowledge, threatened pursuant to any Applicable Law, in equity or otherwise, in, before, or by, any Governmental Authority, other than which would not, individually or in the aggregate, prohibit or materially impair the Buyer's ability to perform its obligations under this Agreement; and

3.1.10 the Buyer acknowledges and agrees that: (i) it has had an opportunity to conduct any and all due diligence regarding the Assets prior to the execution of this Agreement; (ii) it has relied solely upon its own independent review, investigation and/or inspection of any documents and/or the Assets; (iii) it is not relying upon any written or oral statements, representations, promises, warranties or guaranties whatsoever, whether express or implied, (by operation of law or otherwise), regarding the Assets or the completeness of any information provided in connection therewith, except as expressly stated in this Agreement; and the obligations of the Buyer under this Agreement are not conditional upon any additional due diligence.

### 3.2 The Seller's Representations and Covenants

The Seller covenants, represents and warrants to the Buyer that:

3.2.1 upon the granting of the Approval and Vesting Order, the Seller has the right to enter into this Agreement, and to complete the Transaction;

3.2.2 the Seller has done no act to encumber the Assets;

3.2.3 the Seller has not previously sold any of the Assets;

3.2.4 to the best of the Seller's knowledge, no actions or proceedings are pending and none have been threatened to restrain or prohibit the completion of the Transaction; and

3.2.5 the Seller is not a non-resident of Canada within the meaning of that term as used in the ITA.

## ARTICLE 4
## CONDITIONS

### 4.1 Conditions of the Buyer

The obligation of the Buyer to complete the Transaction is subject to the following conditions being fulfilled or performed at or prior to the Time of Closing:

4.1.1 all representations and warranties of the Seller contained in this Agreement will be true and correct as of the Closing Date with the same effect as though made on and as of that date;

4.1.2 no action or proceedings will be pending or threatened to restrain or prohibit the completion of the Transaction contemplated by this Agreement;

4.1.3 the Seller will have performed each of its obligations under this Agreement to the extent required to be performed on or before the Closing Date

4.1.4 the Buyer being satisfied, in its sole and absolute discretion, with the terms and conditions of the US Agency Agreement; and

The foregoing conditions are for the exclusive benefit of the Buyer. Any condition may be waived by the Buyer in whole or in part. Any such waiver will be binding on the Buyer only if made in writing.

### 4.2 Conditions of the Seller

The obligation of the Seller to complete the Transaction is subject to the following conditions being fulfilled or performed at or prior to the Time of Closing:

4.2.1 all representations and warranties of the Buyer contained in this Agreement will be true and correct as of the Closing Date with the same effect as though made on and as of that date;

4.2.2 all corporate proceedings required to be taken by the Buyer in connection with the Transaction are satisfactory in form and substance to the Seller, and the Seller has received copies of all instruments and other evidence as it may reasonably request in order to establish the consummation of the Transaction and the taking of all necessary corporate proceedings in connection therewith;

4.2.3 no action or proceedings will be pending or threatened to restrain or prohibit the completion of the Transaction contemplated by this Agreement;

4.2.4 the Buyer will have performed each of its obligations under this Agreement to the extent required to be performed on or before the Closing Date; and

The foregoing conditions are for the exclusive benefit of the Seller. Any condition may be waived by the Seller in whole or in part. Any such waiver will be binding on the Seller only if made in writing.

### 4.3 Conditions of the Seller and Buyer

The obligations of the Seller and the Buyer to complete the Transaction are subject to the following conditions being fulfilled or performed at or prior to the Time of Closing:

4.3.1 an order will have been made by the Court approving this Agreement and the Transaction and vesting in the Buyer all the right, title and interest in the Assets, free and clear of all liens, security interests and other encumbrances, that order to be substantially in the form of the order attached as Exhibit A (the "**Approval and Vesting Order**"); and

4.3.2 each of the Appointment Order and the Approval and Vesting Order will not have been stayed, varied or vacated and no order will have been issued and no action or proceeding will be pending to restrain or prohibit the completion of the Transaction.

The Parties hereto acknowledge that the foregoing conditions are for the mutual benefit of the Seller and the Buyer.

### 4.4 Non-Satisfaction of Conditions

If any condition set out in this Article is not satisfied or performed prior to the time specified therefor, a Party for whose benefit the condition is inserted may in writing:

4.4.1 waive compliance with the condition in whole or in part in its sole discretion by written notice to the other Party and without prejudice to any of its rights of termination in the event of non-fulfilment of any other condition in whole or in part; or

4.4.2 elect on written notice to the other Party to terminate this Agreement before Closing.

## ARTICLE 5
## CLOSING

### 5.1 Closing

The completion of the Transaction will take place electronically on the Closing Date at the Time of Closing or as otherwise determined by mutual agreement of the Parties in writing.

### 5.2 Buyer's Deliveries on Closing

At or before the Time of Closing, the Buyer will execute and deliver to the Seller the following, each of which will be in form and substance satisfactory to the Seller, acting reasonably:

5.2.1 payment of the Purchase Price (less the Deposit);

5.2.2 the Bill of Sale and Assignment and Assumption Agreement, duly executed by the Buyer;

5.2.3 the Intellectual Property Assignment Agreement, duly executed by the Buyer;

5.2.4 US Agency Agreement, duly executed by the Buyer;

5.2.5 a certificate of status (or equivalent) of the Buyer, dated within one (1) Business Day of the Closing Date;

5.2.6 a certificate dated as of the Closing Date, confirming that all of the representations and warranties of the Buyer contained in this Agreement are true as of the Closing Date, with the same effect as though made on and as of the Closing Date;

5.2.7 a certificate of a senior officer of the Buyer certifying the constating documents governing the Buyer, certifying the resolutions of the board of directors and/or (if required by Applicable Law) shareholders of the Buyer authorizing the execution, delivery and performance of this Agreement and of all contracts, agreements, instruments, certificates and other documents required by this Agreement to be delivered by the Buyer, and certifying the

incumbency and signatures of the Buyer executing this Agreement and any other document relating to the Transaction; and

5.2.8 any other documentation as the Seller may reasonably require to give effect to this Agreement.

### 5.3 Seller's Deliveries on Closing

At or before the Time of Closing, the Seller will execute and deliver (to the extent the document listed below is to be executed by the Seller) to the Buyer the following, each of which will be in form and substance satisfactory to the Buyer, acting reasonably:

5.3.1 the Bill of Sale and Assignment and Assumption Agreement, duly executed by the Seller;

5.3.2 the Intellectual Property Assignment Agreement, duly executed by the Seller;

5.3.3 US Agency Agreement, duly executed by DOZR Ltd.;

5.3.4 a certificate dated the Closing Date confirming that all of the representations and warranties of the Seller contained in this Agreement are true as of the Closing Date, with the same effect as though made on and as of the Closing Date;

5.3.5 the Approval and Vesting Order;

5.3.6 the Employee List dated as of the Closing Date;

5.3.7 a duly executed copy of the Receiver's Certificate; and

5.3.8 any other documentation as is referred to in this Agreement.

### 5.4 Buyer's Acknowledgement

The Buyer acknowledges that the Seller is selling the right, title and interest of the Debtor in the Assets pursuant to the Appointment Order and the Approval and Vesting Order. The Buyer agrees to purchase and accept the right, title and interest of the Debtor in and to the Assets pursuant to and in accordance with the terms of this Agreement and the Bill of Sale and Assignment and Assumption Agreement and other assignment and assumption agreements delivered pursuant to the terms of this Agreement.

### 5.5 Possession of Assets

The Seller will remain in possession of the Assets until the Time of Closing. On Closing, the Buyer will take possession of the Assets wherever situate at the Time of Closing. The Buyer acknowledges that the Seller has no obligation to deliver physical possession of the Assets to the Buyer. In no event will the Assets be sold, assigned, transferred or set over to the Buyer until the Buyer has satisfied all delivery requirements outlined in Section 5.2.

### 5.6 Access to Assets

5.6.1 The Buyer may have reasonable access to the Assets during normal business hours prior to the Time of Closing for the purpose of enabling the Buyer to conduct any inspections of the Assets as it deems appropriate. Those inspections will only be conducted in the presence of a representative of the Seller if so required at the discretion of the Seller.

5.6.2 The Buyer agrees to indemnify and save the Seller harmless from and against all claims, demands, losses, damages, actions and costs incurred or arising from or in any way directly related to the inspection or the removal of the Assets.

### 5.7 Risk

The Assets will be and remain at the risk of the Debtor and/or Seller until Closing and at the risk of the Buyer from and after Closing. The Buyer acknowledges that the Seller may cancel all insurance that it maintains in respect of the Assets on the Closing and it shall be the sole responsibility of the Buyer to maintain any insurance that it deems necessary or appropriate in respect of the Assets from and after the Closing.

### 5.8 Termination

If either the Seller or the Buyer validly terminate(s) this Agreement under the provisions of Section 4.4, or if the Closing is not completed by the Outside Date:

5.8.1 all the obligations of both the Seller and Buyer under this Agreement will be at an end;

5.8.2 neither Party will have any right to specific performance or other remedy against, or any right to recover damages or expenses from, the other; and

5.8.3 if the termination results from any failure or breach of the Buyer to comply with its obligations under this Agreement or as a result of a breach or an inaccuracy of any of its representations and warranties under this Agreement, then the Deposit shall be forfeited as liquidated damages and not as a penalty, and the Seller shall be entitled to pursue any and all of its rights and remedies against the Buyer, including but not limited to a claim for damages in excess of the Deposit; otherwise the Seller shall refund the Deposit, without interest, to the Buyer as soon as reasonably practicable after termination of this Agreement.

## ARTICLE 6
## GENERAL

### 6.1 Paramountcy

In the event of any conflict or inconsistency between the provisions of this Agreement, and any other agreement, document or instrument executed or delivered by the Seller in connection with this Transaction or this Agreement, the provisions of this Agreement will prevail to the extent of that conflict or inconsistency.

### 6.2 Seller's Capacity

The Buyer acknowledges that the Seller, together with its authorized representatives and signatories, in signing this Agreement and any and all documents contemplated by or relating to the Transaction, is acting solely in the Seller's capacity as Court-appointed receiver of the Debtor, is signing solely in that capacity, and shall have no personal or corporate liability of any kind, whether in contract, in tort or otherwise.

### 6.3 Commission

The Buyer acknowledges that there are no agent or broker fees or other commissions payable by the Seller on the Purchase Price or otherwise in connection with the Transaction, and the Buyer agrees to indemnify the Seller against any claim for compensation or commission by any Third Party or agent retained by the Buyer in connection with, or in contemplation of, the Transaction.

### 6.4 Confidentiality

6.4.1 Prior to the Closing Time, except as may be required by Applicable Law, the Parties will not, and will not allow any of their representatives or advisors to collect, disclose, or use, any Confidential Information at any time or in any manner, except for the purpose of consummating the Transaction.

6.4.2 If the Transaction is not consummated, each of the Seller, on the one hand, and the Buyer, on the other hand, or any of their representatives, advisors or lenders, as applicable, will promptly return to the other of them any Confidential Information in its/their possession.

### 6.5 Survival

The Parties agree that any representations, warranties or covenants made in this Agreement shall survive the execution and delivery of this Agreement and the Closing, and shall in no way be affected by any investigation or knowledge of the subject matter thereof made by the Parties.

### 6.6 Time of Essence

Time is of the essence in all respects of this Agreement.

### 6.7 Notices

6.7.1 Any Communication must be in writing and either:

6.7.1.1 personally delivered;

6.7.1.2 sent by prepaid registered mail; or

6.7.1.3 sent by email.

6.7.2 Any Communication must be sent to the intended recipient at its address as follows:

to the Seller at:

KPMG Inc.
333 Bay Street, Suite 4600
Toronto, Ontario, Canada
M5H 2S5

Attention: Pritesh Patel / Manoj Oommen
E-mail: pritpatel@kpmg.ca / manojoommen@kpmg.ca

with a copy (which will not constitute notice) to:

Borden Ladner Gervais LLP
Bay Adelaide Centre, East Tower
22 Adelaide St. W.
Toronto, Ontario M5H 4E3

Attention: Alex MacFarlane / Stephen Nguyen
E-mail: AMacfarlane@blg.com / snguyen@blg.com

to the Buyer at:

17416512 Canada Ltd.

Attention: Andrew Ladouceur
E-mail: andrew@inspo.group

with a copy (which will not constitute notice) to:

Mixa Law
895 Don Mills Road
Tower 2, Suite 108
Toronto, ON M3C 1W3

Attention: Joel Mixa / Graham Alloway
Tel No.: 647-499-8848
Facsimile No.: 647-498-1330
E-mail: Joel@MixaLaw.com / graham@alloway.net

or at any other address that any Party may from time to time advise the other by Communication given in accordance with this Section 6.7. Any Communication delivered to the Party to whom it is addressed will be deemed to have been given and received on the day it is delivered at that Party's address or via electronic communication, provided that if that day is not a Business Day then the Communication will be deemed to have been given and received on the next Business Day.

### 6.8 Severability

Each provision of this Agreement is distinct and severable. If any provision of this Agreement, in whole or in part, is or becomes illegal, invalid or unenforceable in any jurisdiction by a court of competent jurisdiction, the illegality, invalidity or unenforceability of that provision will not affect:

6.8.1 the legality, validity or enforceability of the remaining provisions of this Agreement; or

6.8.2 the legality, validity or enforceability of that provision in any other jurisdiction.

### 6.9 Submission to Jurisdiction

Without prejudice to the ability of any Party to enforce this Agreement in any other proper jurisdiction, each of the Parties irrevocably submits and attorns to the exclusive jurisdiction of the courts of the Province of Ontario to determine all issues, whether at law or in equity arising from this Agreement. To the extent permitted by Applicable Law, each of the Parties irrevocably waives any objection (including any claim of inconvenient forum) that it may now or hereafter have to the venue of any legal proceeding arising out of or relating to this Agreement in the courts of that Province or that the subject matter of this Agreement may not be enforced in the courts and irrevocably agrees not to seek, and waives any right to, judicial review by any court which may be called upon to enforce the judgment of the courts referred to in this Section 6.9, of the substantive merits of any such suit, action or proceeding. To the extent a Party has or hereafter may acquire any immunity from jurisdiction of any court or from any legal process (whether through service or notice, attachment prior to judgment, attachment in aid of execution, execution or otherwise) with respect to itself or its property, that Party irrevocably waives that immunity in respect of its obligations under this Agreement.

### 6.10 Amendment and Waiver

No supplement, modification, amendment, waiver, discharge or termination of this Agreement is binding unless it is executed in writing by the Party to be bound. No waiver of, failure to exercise or delay in exercising, any provision of this Agreement constitutes a waiver of any other provision (whether or not similar) nor does such waiver constitute a continuing waiver unless otherwise expressly provided.

### 6.11 Further Assurances

Each Party will, at the requesting Party's cost, execute and deliver all further agreements and documents and provide all further assurances as may be reasonably required by the other Party to give effect to this Agreement and, without limiting the generality of the foregoing, will do or cause to be done all acts and things, execute and deliver or cause to be executed and delivered all agreements and documents and provide all assurances, undertakings and information as may be required from time to time by all regulatory or governmental bodies.

### 6.12 Assignment and Enurement

Neither this Agreement nor any right or obligation under this Agreement may be assigned by the Buyer without the prior written consent of the Seller, which consent may be unreasonably or arbitrarily withheld. This Agreement enures to the benefit of and is binding upon the Parties and their respective successors and permitted assigns.

### 6.13 Counterparts

This Agreement may be executed and delivered by the Parties in one or more counterparts, each of which when so executed and delivered will be an original and such counterparts will together constitute one and the same instrument. To evidence the fact that a Party has executed this Agreement, such Party may send

a copy of its executed counterpart to the other Party by electronic transmission and, if sent by email, in Portable Document File (PDF) format. That Party will be deemed to have executed this Agreement on the date it sent such electronic transmission.

### 6.14 Costs and Expenses

Except as otherwise specified in this Agreement, each Party shall bear its own costs and expenses (including the fees and disbursements of accountants, legal counsel and other professional advisers) incurred in connection with this Agreement and the completion of the Transaction.

### 6.15 No *Contra Proferentem*

This Agreement has been reviewed by each Party's professional advisors, and revised during the course of negotiations between the Parties. Each Party acknowledges that this Agreement is the product of their joint efforts, that it expresses their agreement, and that, if there is any ambiguity in any of its provisions, that provision should not be interpreted in favour of either one of them.

**[SIGNATURE PAGE FOLLOWS]**

The undersigned hereby irrevocably offers to purchase the Assets on the terms and conditions set forth in this Agreement. Such offer is open for acceptance by the Seller until the earlier of the following: (A) **[9:00 a.m.]** (Toronto time) on the Business Day following the date upon which the Court grants the Approval and Vesting Order; (B) the date upon which the Court refuses to grant the Approval and Vesting Order; and (C) October 31, 2025.

**17416512 CANADA LTD.**

Per Andrew Ladouceur

Name: Andrew Ladouceur
Title: CEO

Per _____

Name:
Title:

The undersigned hereby accepts the foregoing offer on the 23rd day of October, 2025. By executing below, this Agreement becomes a fully enforceable set of agreements and obligations as between the Parties in accordance with the terms and conditions of this Agreement.

**KPMG INC.**, solely in its capacity as Court-appointed Receiver of **DOZR INC.,** and not in its personal capacity

Per Pritesh Patel

Name: Pritesh Patel
Title: Senior Vice President

# APPENDIX “E”

# SETTLEMENT AND RELEASE AGREEMENT

THIS AGREEMENT is made as of the 6th day of November, 2026 (the "**Effective Date**").

**AMONG:**

**KPMG INC.**, solely in its capacity as Court-appointed receiver of DOZR Inc. (the "**Debtor**") and not in its personal or corporate capacities (the "**Receiver**")

– and –

**DOZR LTD.**, a Delaware corporation ("**DOZR Ltd.**")

– and –

**17416512 CANADA LTD.** (the "**Buyer**")

– and –

**DOZR US LIMITED**, a Delaware corporation (the "**Agent**", and together with the Buyer, "**ICG**")

(Collectively, the "**Parties**")

**BACKGROUND**

A. By Order of the Ontario Superior Court of Justice dated October 9, 2025 in Court File No. CV-25-00001741-0000 (the "**Appointment Order**"), KPMG Inc. was appointed as receiver of the assets, property, and undertaking of the Debtor.

B. By an asset purchase agreement dated October 23, 2025 (the "**APA**") and the Approval and Vesting Order dated October 30, 2025 (the "**AVO**"), the Assets (as defined in the APA and referred to in the AVO as the "**Purchased Assets**") vested in the Buyer on October 31, 2025.

C. By an agency agreement dated October 31, 2025 (the "**Agency Agreement**"), assigned by the Buyer to the Agent effective November 3, 2025, the Agent collects the accounts receivable of DOZR Ltd. and is entitled to 95% of the amounts collected.

D. Pursuant to section 3.1 of the Agency Agreement, the Agency Agreement terminates automatically on October 31, 2026.

E. After closing of the transaction contemplated under the APA, accounts receivable which (i) had been purchased by the Buyer or (ii) were to be collected by the Agent (collectively, the "**Receivables**") were paid to the Debtor and DOZR Ltd. The Parties have reconciled those payments, and collections under the Agency Agreement have been immaterial.

F. Effective as of October 31, 2025, general liability policy no. 103 GL 0218287-00 and inland marine policy no. IMU30076230700 (together, the "**Policies**") were transferred from the Debtor to the Buyer.

G. The Parties wish to settle the Receivables Reconciliation, the Agency Payment and the Return Premiums on the terms below.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are acknowledged, the parties agree as follows:

## 1. SETTLEMENT PAYMENT

1.1. Within two (2) Business Days after the Effective Date, the Receiver shall pay by wire transfer US$34,124.10 to the Agent and C$33,817.23 to the Buyer (the "**Settlement Payment**"), to accounts designated by ICG, in writing, and as confirmed by telephone call-back.

1.2. The Settlement Payment is in full and final satisfaction of all amounts owing among the Receiver, the Debtor and DOZR Ltd. on the one hand and ICG on the other, with respect to:

1.2.1. amounts received by the Debtor and DOZR Ltd. in satisfaction of the Receivables before the Effective Date (the "**Receivables Reconciliation**");

1.2.2. amounts owing to DOZR Ltd. pursuant to the Agency Agreement before the Effective Date, including DOZR Ltd.'s share of all amounts collected by ICG before the Effective Date (the "**Agency Payment**"); and

1.2.3. any return premiums to be received in connection with the Policies (the "**Return Premiums**").

1.3. All Return Premiums are for the account of the Agent. The Receiver, the Debtor and DOZR Ltd. make no claim to them and direct Leif Assurance and the insurers to pay them to the Agent, and ICG may give Leif Assurance and the insurers a copy of this Section.

## 2. MUTUAL RELEASE

2.1. On receipt of the Settlement Payment:

2.1.1. each of the Agent and the Buyer and their respective servants, agents, employees, officers, directors, successors and assigns (the "**ICG Releasors**") release, remise and forever discharge the Receiver, the Debtor, DOZR Ltd., DOZR Holdings Ltd., Royal Bank of Canada, City National Bank, Borden Ladner Gervais LLP, and their respective servants, agents, employees, officers, directors, successors and assigns (the "**DOZR Releasees**") from any and all claims, actions, damages, demands, manner of actions, causes of action, suits, debts, duties, accounts, bonds, covenants, indemnities, claims over, contracts and liabilities of whatever nature or kind which the ICG Releasors ever had, now have or may hereafter have against any of the DOZR Releasees for or by reason of any cause, matter or thing arising before the Effective Date relating to the Receivables Reconciliation, the Agency Payment, and the Return Premiums; and

2.1.2. each of the Receiver, the Debtor and DOZR Ltd. (the "**DOZR Releasors**") release, remise and forever discharge the Buyer, the Agent, and their respective servants, agents, employees, officers, directors, successors and assigns (the "**ICG Releasees**") from any and all claims, actions, damages, demands, manner of actions, causes of action, suits, debts, duties, accounts, bonds, covenants, indemnities, claims over, contracts and liabilities of whatever nature or kind which the DOZR Releasors ever had, now have or may hereafter have against any of the ICG Releasees for or by reason of any cause, matter or thing arising before the Effective Date relating to the Receivables Reconciliation, the Agency Payment, and the Return Premiums.

2.2. Each of the Parties represent and warrant that they have not assigned or transferred, or purported to assign or transfer, any claim or right which is based on or referable to any matter referred to or contemplated in the preceding paragraph and which they have had or may have had at any time up to or on the date hereof against each other, and they covenant that they will not assign or transfer,

or purport to assign or transfer, any claim or right which is based on or referable to any matter referred to or contemplated in the preceding paragraph and which they have had or may have had at any time up to or on the date hereof against each other, in each case other than by way of security.

2.3. The Parties covenant and agree not to make claim or take proceedings, in respect of the matters released in Section 2.1, against any other person, firm, partnership, business or corporation who or which might claim contribution from or to be indemnified by any of the parties, under the provisions of any statute or otherwise.

2.4. Neither the execution of this Agreement nor the payment of the Settlement Payment shall be construed as an admission of any liability on the part of any of the Parties herein and that such liability is specifically and expressly denied.

**3. GENERAL**

3.1. "**Business Day**" means a day other than a Saturday, Sunday or statutory holiday in Toronto, Ontario.

3.2. Capitalized terms not defined herein have the meanings given in the APA.

3.3. This Agreement constitutes the entire agreement between the Parties relating to the Receivables Reconciliation, the Agency Payment, and the Return Premiums. Nothing in this Agreement affects the Purchased Assets that vested in the Buyer under the APA and the AVO.

3.4. This Agreement is governed by the laws of Ontario and the federal laws of Canada applicable in Ontario.

3.5. This Agreement may be executed in several counterparts, each of which when so executed shall be deemed to be an original and such counterparts together shall constitute one and the same instrument, and may be delivered electronically.

IN WITNESS WHEREOF the parties have signed this Agreement as of the Effective Date.

**KPMG INC.,**
solely in its capacity as Court-appointed receiver of DOZR Inc. and not in its personal or corporate capacity

By: _____
Name: Pritesh Patel
Title: Senior Vice President

**KPMG INC.,**
solely in its capacity as Court-appointed receiver of

DOZR Inc., as the ultimate parent company of DOZR Ltd., and not in its personal or corporate capacity

By: _____
Name: Pritesh Patel
Senior Vice President
Title:

**17416512 CANADA LTD.**

By: _____
Name: Andrew Ladouceur
Title: President

**DOZR US LIMITED**

By: _____
Name: Andrew Ladouceur
Title: President

# APPENDIX “F”

**Court File No. CV-25-00001741-0000**

**ONTARIO**
**SUPERIOR COURT OF JUSTICE**

B E T W E E N:

**ROYAL BANK OF CANADA**

Applicant

- and –

**DOZR Inc.**

Respondents

**IN THE MATTER OF AN APPLICATION PURSUANT TO SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED; AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, AS AMENDED**

# AFFIDAVIT OF PRITESH PATEL

(Sworn November 9, 2026)

I, Pritesh Patel, of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Senior Vice President of KPMG Inc., ("**KPMG**"), and, as such, I have knowledge of the matters hereinafter deposed to, except where stated to be on information and belief and whereso stated I verily believe it to be true.

2. Pursuant to an application by Royal Bank of Canada ("**RBC**" or the "**Lender**") under section 243(1) of the *Bankruptcy and Insolvency Act* (the "**BIA**") and section 101 of the *Courts of Justice Act*, KPMG Inc. ("**KPMG**") was appointed receiver and manager (in such capacity, the "**Receiver**") without security, of all the assets, undertakings and properties (the "**Property**") of DOZR Inc. ("**DOZR**") by way of an order (the "**Appointment Order**") of the Ontario Superior Court of Justice (the "**Court**"), dated October 9, 2025 (the "**Date of Appointment**"). The proceedings are hereinafter referred to as the "**Receivership Proceedings**".

3. Before and after the Date of Appointment, the Receiver has provided services and incurred disbursements in the total amount of $285,071.97 (excluding HST) in the period from August 8, 2025 to September 30, 2026 (the "**Period**"). Attached hereto and marked as

Exhibit "**A**" to this my Affidavit is a summary of all invoices rendered by the Receiver during the Period (the "**Accounts**").

4. True copies of the Accounts, which have been redacted for privilege where appropriate, are attached as Exhibit "**B**" to this my Affidavit. The Accounts include a fair and accurate description of the services provided along with hours and applicable rates claimed by the Receiver.

5. KPMG, in its capacity as Receiver, previously filed one report with the Court (the "**Prior Report**"). In addition, and contemporaneously with the filing of this Affidavit, the Receiver is filing its second report to the Court (the "**Second Report**" and together with the Prior Report, the "**Reports**"). Details of the activities undertaken and services provided by the Receiver in connection with the administration of the Receivership Proceedings are described in the Reports.

6. In the course of performing its duties, statutory or otherwise, the Receiver's staff has expended a total of 629.35 hours during the Period. Attached as Exhibit "**C**" to this my Affidavit is a schedule setting out a summary of the individual staff involved in the administration of the Receivership Proceedings and the hours and applicable rates claimed by the Receiver for the Period. The average hourly rate billed by the Receiver during the period is $429.22.

7. This affidavit is sworn in connection with a motion for an Order to the Court to, among other things, approve the fees and disbursements of the Receiver, and for no improper purpose.

**SWORN BEFORE ME** at the City of Toronto, in the Province of Ontario, this 9th day of November 2026.

Angelina Hung

Commissioner for Taking Affidavits



**Pritesh Patel**

Angelina Hung,
a Commissioner, etc.,
Province of Ontario, for KPMG Inc.
Expires January 4, 2029

Exhibit “A”

Summary

This is Exhibit “A” referred to in the Affidavit of Pritesh Patel, sworn before me on November 9, 2026

Angelina Hung

**Commissioner for Taking Affidavits, etc.**

Angelina Hung,
a Commissioner, etc.,
Province of Ontario, for KPMG Inc.
Expires January 4, 2029

**KPMG Inc.**
**in its capacity as Receiver of**
**DOZR Inc.**
**Statement of accounts**

**Exhibit A**

| Invoice # | Period | Fees | Disbursements[1] | Sub total | HST | Total |
|---|---|---|---|---|---|---|
| 8006380949 | August 8, 2025 to October 31, 2025 | $ 103,696.25 | $ 5,903.56 | $ 109,599.81 | $ 14,247.98 | $ 123,847.79 |
| 8006476411 | November 1, 2025 to December 31, 2025 | $ 53,477.50 | $ 3,190.93 | $ 56,668.43 | $ 7,366.90 | $ 64,035.33 |
| 8006558605 | January 1, 2026 to February 28, 2026 | $ 35,787.50 | $ 1,789.38 | $ 37,576.88 | $ 4,884.99 | $ 42,461.87 |
| 8006633248 | March 1, 2026 to March 31, 2026 | $ 13,016.25 | $ 650.81 | $ 13,667.06 | $ 1,776.72 | $ 15,443.78 |
| 8006740344 | April 1, 2026 to May 31, 2026 | $ 29,851.25 | $ 1,492.56 | $ 31,343.81 | $ 4,074.70 | $ 35,418.51 |
| 8006973258 | June 1, 2026 to September 30, 2026 | $ 34,298.75 | $ 1,917.23 | $ 36,215.98 | $ 4,708.08 | $ 40,924.06 |
| | **Total** | **$ 270,127.50** | **$ 14,944.47** | **$ 285,071.97** | **$ 37,059.37** | **$ 322,131.34** |

(1) - Includes Technology and Support charges, and other disbursements but excludes operating expenses paid on behalf of the respondents.

Exhibit “B”

Statement of Fees

This is Exhibit “B” referred to in the Affidavit of Pritesh Patel, sworn before me on November 9, 2026

Angelina Hung

**Commissioner for Taking Affidavits, etc.**

Angelina Hung,
a Commissioner, etc.,
Province of Ontario, for KPMG Inc.
Expires January 4, 2029

**KPMG Inc.**
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

**Payment Address:**
KPMG LLP, T4348
P.O. Box 4348, Station A
Toronto, ON M5W 7A6

November 17, 2025

DOZR Inc.
318 Duke St W
Kitchener, ON N2G 3Y1
ATTN: David Frasier

| | | |
|---|---|---|
| Invoice | : | 8006380949 |
| Reference | : | 2002204040 |
| Client | : | 1005420145 |
| Contact | : | Pritesh Patel |
| Telephone | : | (416) 468-7923 |
| Email | : | pritpatel@kpmg.ca |

For professional services rendered from August 8 to October 31, 2025.

| | | | |
|---|---|---|---|
| Our Fee | $ | 103,696.25 | CAD |
| Technology and Support Charge | | 5,184.81 | |
| Disbursements | | 718.75 | |
| | $ | **109,599.81** | CAD |
| HST | | 14,247.98 | |
| Amount Due | $ | **123,847.79** | CAD |

Payment is due upon receipt
GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**
**Please return remittance advice with cheque.**

**CAD Wire Payments:** Beneficiary: KPMG LLP
Bank Details: TD Canada Trust, 55 King St. West,Toronto, ON M5K 1A2, Bank Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8006380949 **Reference:** 2002204040 **Client:** 1005420145 **Amount:** $ 123,847.79 CAD

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**Professional Fees Summary**
**For the period of August 8 to October 31, 2025**

| Name | Position | Rate ($) | Hours | | Fee ($) |
|---|---|---|---|---|---|
| Pritesh Patel | Partner | $ 600.00 | 48.50 | $ | 29,100.00 |
| Manoj Oommen | Manager | $ 500.00 | 66.10 | $ | 33,050.00 |
| Joel Pottruff | Senior Consultant | $ 450.00 | 6.80 | $ | 3,060.00 |
| Ethan Graham | Consultant | $ 375.00 | 99.35 | $ | 37,256.25 |
| Angelina Hung | Staff Technician | $ 300.00 | 4.10 | $ | 1,230.00 |
| **Total Professional Fees** | | | **224.85** | **$** | **103,696.25** |
| Technology and support charges | | | | $ | 5,184.81 |
| Expenses (Canada Post) | | | | $ | 718.75 |
| **Subtotal** | | | | **$** | **109,599.81** |
| HST | | | | $ | 14,247.98 |
| **Total Amount Due** | | | | **$** | **123,847.79** |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of August 8 to October 31, 2025**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 08/08/2025 | Oommen, Manoj | Accounts receivable analysis. | 2.00 | $500 | $1,000 |
| 08/13/2025 | Oommen, Manoj | Attended call with M. Dave regarding accounts receivable. | 0.50 | $500 | $250 |
| 08/15/2025 | Oommen, Manoj | Additional accounts receivable analysis. | 1.00 | $500 | $500 |
| 08/20/2025 | Oommen, Manoj | Drafted and sent email to M. Dave regarding accounts receivable analysis. | 0.40 | $500 | $200 |
| 09/04/2025 | Oommen, Manoj | Drafted and sent instruction email to J. Pottruff regarding creditor links, mailbox, phone number and sale process. | 0.20 | $500 | $100 |
| 09/05/2025 | Graham, Ethan | Assisted in setting up a web page, email address and telephone numbers for a new file. | 3.25 | $375 | $1,219 |
| 09/05/2025 | Oommen, Manoj | Correspondence with J. Pottruff regarding creditor links, functional mailbox and phone number; Review of functional mailbox submission. | 0.20 | $500 | $100 |
| 09/05/2025 | Pottruff, Joel | Attended call with E. Graham to discuss file website and functional mailbox; drafted potential buyers list. | 1.00 | $450 | $450 |
| 09/07/2025 | Oommen, Manoj | Receivership workplan; Review of financial information. | 1.30 | $500 | $650 |
| 09/08/2025 | Graham, Ethan | Assisted with the creation of a buyers list. | 4.50 | $375 | $1,688 |
| 09/08/2025 | Oommen, Manoj | Analysis of financial information received, email to P. Patel and M. Dave on same. | 1.10 | $500 | $550 |
| 09/08/2025 | Pottruff, Joel | Attended call with E. Graham regarding the status of  notices, letters information request list; reviewed website, email and phone numbers submissions. | 1.00 | $450 | $450 |
| 09/09/2025 | Graham, Ethan | Created an IT ticket requesting a toll free number and local phone number. | 0.25 | $375 | $94 |
| 09/09/2025 | Oommen, Manoj | Attended call with RBC and counsel; Drafted and sent information request. | 0.80 | $500 | $400 |
| 09/09/2025 | Patel, Pritesh | Call with RBC and counsel re next steps; call with BLG and DW re appointment order; review of IRL and discussion with M.Oommen on same; review of edits to Appointment Order from BLG. | 1.50 | $600 | $900 |
| 09/09/2025 | Pottruff, Joel | Attended call with E. Graham regarding buyers list; reviewed work completed re same. | 0.50 | $450 | $225 |
| 09/10/2025 | Patel, Pritesh | Review of information received from RBC; call with M.Oommen on same. | 0.50 | $600 | $300 |
| 09/12/2025 | Oommen, Manoj | Receivership workplan, email to J. Pottruff on same; review of information request items provided. | 1.10 | $500 | $550 |
| 09/15/2025 | Pottruff, Joel | Drafted potential buyers list with various strategic and financial buyer information; attended call with E. Graham re the same. | 2.80 | $450 | $1,260 |
| 09/16/2025 | Graham, Ethan | Set up receivership files in SharePoint. | 5.00 | $375 | $1,875 |
| 09/16/2025 | Pottruff, Joel | Attended call with E. Graham regarding buyers list; populated buyers list with contact information; reviewed drafted letters and notices. | 1.50 | $450 | $675 |
| 09/17/2025 | Graham, Ethan | Updated buyers list. | 0.50 | $375 | $188 |
| 09/18/2025 | Graham, Ethan | Updated buyers list. | 0.50 | $375 | $188 |
| 09/19/2025 | Graham, Ethan | Updated buyers list. | 2.00 | $375 | $750 |
| 09/23/2025 | Graham, Ethan | Updated buyers list. | 4.75 | $375 | $1,781 |
| 09/25/2025 | Oommen, Manoj | Drafted and sent email to M. Dave regarding information request list items; Review and analysis of updated accounts receivable and accounts payable. | 0.40 | $500 | $200 |
| 09/26/2025 | Graham, Ethan | Status update call with M. Oommen. | 0.25 | $375 | $94 |
| 09/26/2025 | Oommen, Manoj | Review of workplan; Drafted and sent email to E. Graham regarding items to complete, call with E. Graham on same. | 1.60 | $500 | $800 |
| 09/29/2025 | Graham, Ethan | Worked on A/R and A/P Aging, as well as data clean up. | 5.25 | $375 | $1,969 |
| 09/29/2025 | Oommen, Manoj | Review of LOI, email to E. Graham on same; Review of information request, drafted and sent email to M. Dave on same. | 0.20 | $500 | $100 |
| 09/29/2025 | Patel, Pritesh | Review of updated CF, offer to purchase RBC debt; call with RBC and counsel on same; discussion with M.Oommen re additional info. | 1.25 | $600 | $750 |
| 09/30/2025 | Graham, Ethan | Worked on A/R and A/P Aging, as well as data clean up. | 4.00 | $375 | $1,500 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of August 8 to October 31, 2025**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 09/30/2025 | Oommen, Manoj | Drafted and sent email to E. Graham regarding aged AR analysis. | 0.10 | $500 | $50 |
| 10/01/2025 | Graham, Ethan | Worked on A/R and A/P Aging, as well as data clean up. | 1.75 | $375 | $656 |
| 10/02/2025 | Graham, Ethan | Worked on A/R and A/P Aging, as well as data clean up. | 1.00 | $375 | $375 |
| 10/02/2025 | Oommen, Manoj | Reviewed information request list items received; Drafted and sent email to E. Graham regarding accounts receivable analysis. | 0.60 | $500 | $300 |
| 10/03/2025 | Graham, Ethan | Worked on A/R and A/P Aging, as well as data clean up, and updated AR Aging Summary. | 6.10 | $375 | $2,288 |
| 10/06/2025 | Graham, Ethan | Worked on AR Collections Summary over a 2 month period. | 8.75 | $375 | $3,281 |
| 10/06/2025 | Oommen, Manoj | Attended call with E. Graham regarding AR reconciliation; AR aging analysis; Review and analysis of stripe reports; Calls and emails with P. Patel regarding accounts receivable analysis. | 0.20 | $500 | $100 |
| 10/06/2025 | Patel, Pritesh | Calls with M.Oommen re AR analysis in advance of call with RBC. | 0.75 | $600 | $450 |
| 10/07/2025 | Graham, Ethan | Work on AR and AP Aging, as well as contact list. | 6.50 | $375 | $2,438 |
| 10/07/2025 | Oommen, Manoj | Attended call with RBC and P. Patel regarding receivership planning. | 0.50 | $500 | $250 |
| 10/07/2025 | Patel, Pritesh | Call with RBC and counsel re proposal on debt sale and next steps; call with RBC on same. | 0.50 | $600 | $300 |
| 10/08/2025 | Graham, Ethan | Created Share File with client, updated IRL, Worked on AR AP aging list, and created AR AP aging contact list based on the aging, reconciled total amount and open balance in AP, and created Ascend set-up worksheet. | 7.30 | $375 | $2,738 |
| 10/08/2025 | Oommen, Manoj | Attended call with CFO regarding potential receivership; Attended call with E. Graham regarding receivership workplan; Attended call with P. Patel and Company regarding potential transaction; Reviewed and revised information request list; Emails to E. Graham regarding ShareFile. | 1.90 | $500 | $950 |
| 10/08/2025 | Patel, Pritesh | Call with CEO re receivership preparation; discussion with M.Oommen on same. | 1.00 | $600 | $600 |
| 10/09/2025 | Graham, Ethan | Finalized and approved webpage and downloaded information sent via Share File to the Teams site, as well as updating IRL to includesent information. | 4.25 | $375 | $1,594 |
| 10/09/2025 | Oommen, Manoj | Information request; cash flow review and analysis; Attended Court hearing; Attended call with Company regarding receivership plan; Attended call with interested party; Drafted and sent email to E. Graham regarding information request list items received; Review and analysis of information request list items received; Drafted and sent email to CFO regarding receivership procedures; Attended call with Company, initial preparation of cash flow; Reviewed and responded to email from E. Graham regarding creditor links. | 3.40 | $500 | $1,700 |
| 10/09/2025 | Patel, Pritesh | Attendance on Court call for Appointment Order; calls with D.Frazier re next steps; calls with potential interested parties; calls with KPMG team re Day 1 activities. | 2.00 | $600 | $1,200 |
| 10/10/2025 | Graham, Ethan | Call with collections agency, call with M. Oommen and D. Frazier, call with M. Oommen and, McCam and Lief. Requested changes to the website, drafted an NDA to be sent to potential buyers, and finalized missing information request list. | 5.20 | $375 | $1,950 |
| 10/10/2025 | Oommen, Manoj | Attended call with insurance brokers regarding receivership; Attended call with interested party regarding transaction; Correspondence with P. Patel regarding various receivership matters; Correspondence with E. Graham regarding creditor links updates; Attended call with interested party's legal counsel; Drafted and sent email to E. Graham regarding non disclosure agreement, review of non disclosure agreement; Review of cash flow forecast; Emails to CFO regarding various receivership matters. | 2.60 | $500 | $1,300 |
| 10/10/2025 | Patel, Pritesh | Various calls with D.Frazier re status of proceedings; call with interested parties re asset purchase; calls with KPMG team re file update. | 1.50 | $600 | $900 |
| 10/13/2025 | Oommen, Manoj | Reviewed and responded to email from Company regarding disbursement approvals; Reviewed and responded to email from insurance broker. | 0.20 | $500 | $100 |
| 10/14/2025 | Graham, Ethan | Updated AR buckets to include October 9, 2025 figures. | 1.20 | $375 | $450 |
| 10/14/2025 | Oommen, Manoj | Attended call with interested party counsel; attended call with P. Patel on offer received; Attended call with interested party; drafted and sent email to E. Graham regarding accounts receivable; Drafted and sent email to E. Graham regarding accounts receivable collections; calls with Company regarding transaction, information request and disbursement requests. | 1.80 | $500 | $900 |
| 10/14/2025 | Patel, Pritesh | Update call with RBC and counsel; call with potential bidder re APA; call with CEO re pre-filing wages and next steps. | 1.00 | $600 | $600 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of August 8 to October 31, 2025**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 10/15/2025 | Graham, Ethan | Created initial draft of s245 and filled in Ascend worksheet. | 3.20 | $375 | $1,200 |
| 10/15/2025 | Oommen, Manoj | Attended call with interested party; Attended call with E. Graham regarding file status; Emails to E. Graham regarding information request Creditor Links; Analyzed disbursement request, reviewed and responded to disbursement request; Various emails with interested party; NDA execution coordination; Information request for interested party. | 1.10 | $500 | $550 |
| 10/15/2025 | Patel, Pritesh | Call with potential interested party re bid; call with CEO re next steps; update call with M.Oommen; call with BLG re potential bid structure. | 1.00 | $600 | $600 |
| 10/16/2025 | Graham, Ethan | Revisions to first draft of s245. | 2.50 | $375 | $938 |
| 10/16/2025 | Graham, Ethan | Revisions to first draft of s245. | 0.30 | $375 | $113 |
| 10/16/2025 | Oommen, Manoj | Attended call with BLG regarding sale transaction; Attended calls with interested party regarding sale transaction; Emails and calls with Company and interested party; Review of s245 report, email on same to E. Graham; Attended call with E. Graham regarding s.245report; Reviewed and responded to email from D. Frazier regarding tax losses and SRED. | 2.90 | $500 | $1,450 |
| 10/16/2025 | Patel, Pritesh | Call with BLG re potential transaction and next steps; call with ICG and counsel to discuss potential transaction structure; update call with RBC on same. | 1.50 | $600 | $900 |
| 10/17/2025 | Graham, Ethan | Updated s245 and Ascend Workbook. | 2.25 | $375 | $844 |
| 10/17/2025 | Oommen, Manoj | Attended call with interested party; Attended call with company regarding payment run; Attended call with insurance broker; Coordination of s.245 report; Emails with Company regarding creditor communications. | 1.20 | $500 | $600 |
| 10/17/2025 | Patel, Pritesh | Call with ICG re potential purchase of assets; update calls with RBC on same. | 1.50 | $600 | $900 |
| 10/18/2025 | Oommen, Manoj | Drafted First report and support schedules. | 3.00 | $500 | $1,500 |
| 10/19/2025 | Patel, Pritesh | Review and comments on Agency Agreement, APA; emails with ICG re deal points. | 2.50 | $600 | $1,500 |
| 10/20/2025 | Graham, Ethan | Finalized s245 and sent to A. Hung; Updates made to First Report of the Monitor. | 1.90 | $375 | $713 |
| 10/20/2025 | Hung, Angelina | Prepare letter and forms for new account opening and send to bank. Coordinate mailing of Notice and Statement of Receiver. Filing receivership order and notice to OSB. | 2.00 | $300 | $600 |
| 10/20/2025 | Oommen, Manoj | Attended call with BLG and P. Patel regarding credit agreements; Attended call with BLG and interested party regarding purchase agreement; Drafted and sent email to E. Graham regarding creditor links update and First Report updates; Revisions to first report; Transaction transition items; Correspondence with Company regarding information request items; Revisions to s245 notice, correspondence with E. Graham on same. | 3.90 | $500 | $1,950 |
| 10/20/2025 | Patel, Pritesh | Update call with BLG re APA and next steps; review and comments on updated turns of agreements; update call with RBC; call with ICGand counsel re comments on agreements. | 3.00 | $600 | $1,800 |
| 10/21/2025 | Graham, Ethan | Updates made to First Report of the Monitor. | 0.50 | $375 | $188 |
| 10/21/2025 | Hung, Angelina | Attend to banking matter. | 0.50 | $300 | $150 |
| 10/21/2025 | Oommen, Manoj | Attended call with E. Graham regarding file status; Attended call with BLG regarding APA; Attended call with interested party regarding APA and transaction; Attended call with interested party regarding potential transaction, revisions to support schedules and information request items, drafted and sent email to interested party regarding information request items and support schedules, emails to Company on same; Attended call with interested party's counsel regarding transaction structure; NDA revisions, emails and calls with interested party on same; Attended call with Company regarding interested party and potential transaction; Drafted and sent email to Company regarding information request. | 4.60 | $500 | $2,300 |
| 10/21/2025 | Patel, Pritesh | Review and edits to First Report; calls/emails with counsel re edits to APA; call with ICG and counsel re APA edits; call with potential interested party re bid. | 4.00 | $600 | $2,400 |
| 10/22/2025 | Graham, Ethan | Edited First Report of the Monitor. | 2.00 | $375 | $750 |
| 10/22/2025 | Hung, Angelina | Attend to banking matter. Assist to draft letter to CRA re access. | 0.70 | $300 | $210 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of August 8 to October 31, 2025**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 10/22/2025 | Oommen, Manoj | Attended call with interested party regarding APA; Attended call with Company regarding transaction; Attended call with BLG regarding asset purchase agreement; Calls and emails with P. Patel regarding transaction; Revisions to First Report, emails with Company on same; Drafted and sent email to E. Graham regarding updates to first report; Attended call with interested party regarding potential transaction, revisions and delivery of non-disclosure agreement. | 4.10 | $500 | $2,050 |
| 10/22/2025 | Patel, Pritesh | Review and edits to First Report, discussions with M.Oommen on same; call with ICG and counsel re edits to APA and Agency Agreement; review of markup from BLG on same; calls with D.Frazier re deposits and other APA issues. | 7.00 | $600 | $4,200 |
| 10/23/2025 | Graham, Ethan | Call with M. Oommen and responded to emails from unsecured creditors. | 1.10 | $375 | $413 |
| 10/23/2025 | Hung, Angelina | Attend to banking matter. | 0.20 | $300 | $60 |
| 10/23/2025 | Oommen, Manoj | Attended call with Company regarding payment run; Attended call with E. Graham regarding file status; Finalized APA, coordination of filing, APA schedules; Revised and finalized First Report, correspondence with P. Patel on same; Banking matters; Drafted and sent email to E. Graham regarding creditor communications; Review and analysis of interested party's schedule, email on same to interested party. | 2.70 | $500 | $1,350 |
| 10/23/2025 | Patel, Pritesh | Calls with ICG re final edits on APA, status of deposit wire; review of comments on report from BLG, discussion with M.Oommen on same; discussion with M.Oommen re finalizing materials, APA schedules; update call with RBC. | 2.50 | $600 | $1,500 |
| 10/24/2025 | Graham, Ethan | Call with M. Oommen, M. Francisco and T. Bergner; Review of Disbursement Forecast; Pro-rated disbursements to include amounts after receivership date. | 3.50 | $375 | $1,313 |
| 10/24/2025 | Oommen, Manoj | Attended call with Company regarding payment run; Correspondence with E. Graham regarding payments review; Drafted and sent email to Company regarding transition items, call with P. Patel on same; Drafted and sent instruction email to E. Graham regarding creditor links update; Banking matters. | 1.10 | $500 | $550 |
| 10/24/2025 | Patel, Pritesh | Calls with ICG re employee matters; emails with ICG re transition, messaging to stakeholders; update call with M.Oommen. | 1.50 | $600 | $900 |
| 10/27/2025 | Graham, Ethan | Drafted employee termination letters, utilities letters, insurance letters and CRA online access documents; worked on prorating invoices. | 3.20 | $375 | $1,200 |
| 10/27/2025 | Oommen, Manoj | Review of AP payments, comments on same to E. Graham; Revisions to APA personal property and deposits schedule; Drafted and sent email to E. Graham regarding non-disclosure agreements; Emails with Company and MNP regarding SRED return; Review of Agency Agreement, comments on same to BLG; Review and analysis of information provided by purchaser regarding various schedules, drafted and sent email to purchaser on same. | 3.90 | $500 | $1,950 |
| 10/27/2025 | Patel, Pritesh | Emails with BLG re updated schedules for APA; calls with M.Oommen on same; calls with DOZR President re cash flows. | 1.50 | $600 | $900 |
| 10/28/2025 | Graham, Ethan | Worked on employee termination letters and contractor agreements. | 0.50 | $375 | $188 |
| 10/28/2025 | Oommen, Manoj | Review and comments on draft email from E. Graham; Drafted and sent email to E. Grahm regarding Creditor Links update; Review of AP payments, comments on same to Company; Attended call with Company regarding AP payments; Emails with purchaser regarding post-close items. | 1.80 | $500 | $900 |
| 10/28/2025 | Patel, Pritesh | Review and edits to First Report; calls/emails with counsel re edits to APA; call with ICG and counsel re APA edits; call with potential interested party re bid. | 4.00 | $600 | $2,400 |
| 10/29/2025 | Graham, Ethan | Drafted employee termination letters; Drafted contractor agreements. | 2.00 | $375 | $750 |
| 10/29/2025 | Hung, Angelina | Prepare affidavit of mailing re: creditor notice. | 0.50 | $300 | $150 |
| 10/29/2025 | Oommen, Manoj | Attended call with D. Frazier regarding post-close items; Reviewed and revised deposit schedule, email on same to D. Frazier; Reviewed AVO, email to P. Patel on same; Correspondence with D. Frazier on various receivership matters; Correspondence with Company regarding employee matters; Attended call with D. Frazier regarding contracts and transition items; Reviewed Communitech termination letters, correspondence with Communitech on same; Emails with E. Graham regarding employee termination letters. | 4.10 | $500 | $2,050 |
| 10/29/2025 | Patel, Pritesh | Various calls, emails with DOZR re closing matters, bank accounts; update call with RBC re cash flows; call with counsel to RBC re approval hearing; calls with M.Oommen re closing matters. | 3.00 | $600 | $1,800 |
| 10/30/2025 | Graham, Ethan | Updated Employee Contracts. | 1.10 | $375 | $413 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of August 8 to October 31, 2025**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 10/30/2025 | Hung, Angelina | Efile Affidavit of Mailing to OSB. | 0.20 | $300 | $60 |
| 10/30/2025 | Oommen, Manoj | Attended Court hearing; Attended call with MNP and D. Frazier regarding SRED; Attended call with D. Frazier regarding deposits; Drafted and sent email to E. Graham regarding contractor agreements; Correspondence with purchaser regarding employee matters; Attended call with potential contractors; Reviewed and revised deposit schedule, calls with D. Frazier and team on same; Reviewed and responded to email from BLG regarding transaction close; Drafted and sent emails to potential contractors; Reviewed contractor agreements and termination letters, comments on same to E. Graham. | 4.50 | $500 | $2,250 |
| 10/30/2025 | Patel, Pritesh | Attendance on Court call for approval; various calls, emails with DOZR re closing matters, bank accounts; update call with RBC; call with M.Oommen re closing. | 2.50 | $600 | $1,500 |
| 10/31/2025 | Graham, Ethan | Emailed Employee Termination Letters; Prorated employee Compensation. | 3.00 | $375 | $1,125 |
| 10/31/2025 | Oommen, Manoj | Attended call with D. Frazier regarding bank transactions; Attended call with company regarding final payroll; Attended call with D. Frazier regarding deposits; Emails with Communitech regarding various employee matters; Emails with D. Frazier regarding employee matters, deposits, and banking matters; Attended call with M. Dave regarding banking matters; Reviewed and responded to emails from E. Graham regarding employee correspondence; Reviewed commissions workbook, comments on same to E. Graham; Drafted and sent email toS. Curtiss regarding employee matters; Correspondence with P. Patel regarding various receivership matters. | 5.10 | $500 | $2,550 |
| 10/31/2025 | Patel, Pritesh | Various calls with DOZR, ICG and KPMG teams related to closing matters, employee payroll and banking. | 3.00 | $600 | $1,800 |
| | | **Subtotal** | **224.85** | | **$103,696.25** |

**KPMG Inc.**
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

**Payment Address:**
KPMG LLP, T4348
P.O. Box 4348, Station A
Toronto, ON M5W 7A6

January 21, 2026

DOZR Inc.
318 Duke St W
Kitchener, ON N2G 3Y1
ATTN: David Frasier

| | | |
|---|---|---|
| Invoice | : | 8006476411 |
| Reference | : | 2002204040 |
| Client | : | 1005420145 |
| Contact | : | Pritesh Patel |
| Telephone | : | (416) 468-7923 |
| Email | : | pritpatel@kpmg.ca |

For professional services rendered from November 1 to December 31, 2025.

| | | |
|---|---|---|
| Our Fee | $ | 53,477.50 CAD |
| Technology and Support Charge | | 2,673.88 |
| Disbursements | | 517.05 |
| | $ | **56,668.43** CAD |
| HST | | 7,366.90 |
| Amount Due | $ | **64,035.33** CAD |

Payment is due upon receipt
GST/HST Number 12236 3153 RT0001 QST Registration 1023774310 TQ0001

**CAD Cheque Payments: KPMG LLP, T4348, P.O. Box 4348, Station A, Toronto, ON M5W 7A6**
**Please return remittance advice with cheque.**

**CAD Wire Payments:** Beneficiary: KPMG LLP
Bank Details: TD Canada Trust, 55 King St. West,Toronto, ON M5K 1A2, Bank Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

**Invoice No:** 8006476411 **Reference:** 2002204040 **Client:** 1005420145 **Amount:** $ 64,035.33 CAD

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**Professional Fees Summary**
**For the period of November 1 to December 31, 2025**

| Name | Position | Rate ($) | Hours | | Fee ($) |
|---|---|---|---|---|---|
| Pritesh Patel | Partner | $ 600.00 | 5.00 | $ | 3,000.00 |
| Manoj Oommen | Manager | $ 500.00 | 40.25 | $ | 20,125.00 |
| Ethan Graham | Consultant | $ 375.00 | 70.50 | $ | 26,437.50 |
| Annette Chopowick | Staff Technician | $ 300.00 | 0.90 | $ | 270.00 |
| Angelina Hung | Staff Technician | $ 300.00 | 12.15 | $ | 3,645.00 |
| **Total Professional Fees** | | | **128.80** | **$** | **53,477.50** |
| Technology and support charges | | | | $ | 2,673.88 |
| Expenses (Canada Post) | | | | $ | 517.05 |
| **Subtotal** | | | | **$** | **56,668.43** |
| HST | | | | $ | 7,366.90 |
| **Total Amount Due** | | | | **$** | **64,035.33** |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of November 1 to December 31, 2025**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 11/02/2025 | Oommen, Manoj | Final payroll letters and emails with former employees; banking matters; CreditorLinks update instruction email to E. Graham; | 0.50 | $500 | $250.00 |
| 11/03/2025 | Oommen, Manoj | Attended call with P. Patel regarding banking transactions; Attended call with E. Graham and Company regarding file status. Drafted and sent email to E. Graham regarding final payroll letters to US employees; Correspondence with contractors, payment method discussions; Correspondence with former employees; Correspondence with E. Graham regarding bonus payouts; Drafted and sent email to insurance company regarding go-forward requirements. | 2.00 | $500 | $1,000.00 |
| 11/03/2025 | Patel, Pritesh | Emails with BLG re updated schedules for APA; calls with M.Oommen on same; calls with DOZR President re cash flows. | 1.50 | $600 | $900.00 |
| 11/03/2025 | Graham, Ethan | Investigated unknown payments; Sent out US Employee termination letters; Prorated Partial Close-Out Oct 9 Commissions. | 1.00 | $375 | $375.00 |
| 11/03/2025 | Angelina Hung | Post receipt. Attend to banking matter. Prepare cheque payment. | 1.10 | $300 | $330.00 |
| 11/04/2025 | Oommen, Manoj | Attended call with E. Graham regarding file status; Reviewed contractor agreement, comments on same to E. Graham; Drafted and sent workplan email to contractors; Correspondence with contractors regarding workplan; Drafted and sent email to E. Graham regarding workplan, review of draft workplan, comments on same to E. Graham. | 1.50 | $500 | $750.00 |
| 11/04/2025 | Patel, Pritesh | Review of emails re employee matters; discussion with M.Oommen on same. | 0.50 | $600 | $300.00 |
| 11/04/2025 | Graham, Ethan | Amendments to contractor agreement; Execution of contractor agreement; Requested online access from the CRA; Prorated Partial Close-Out Oct 9 Commissions; Set up workplan excel for debtor. | 1.50 | $375 | $562.50 |
| 11/04/2025 | Annette Chopowick | Finalize, print and scan cheque and email copy to A Hung; print RA-1 remittance; mail same. | 0.30 | $300 | $90.00 |
| 11/05/2025 | Oommen, Manoj | Attended call with E. Graham and Company regarding workplan items; Attended call with RBC regarding closing items; Reviewed and responded to email from former employee regarding opportunity to assist with post-close items; Correspondence with various parties regarding final payroll; Correspondence with E. Graham regarding final payroll and analysis to be performed, review of payroll analysis. | 2.00 | $500 | $1,000.00 |
| 11/05/2025 | Patel, Pritesh | Update call with RBC; review of emails re employee matters. | 0.50 | $600 | $300.00 |
| 11/05/2025 | Graham, Ethan | Call with M. Oommen and D. Frazier; Call with M. Oommen and T. Forestell; Prorated stubs payments; Reviewed vacation payments. | 1.75 | $375 | $656.25 |
| 11/06/2025 | Oommen, Manoj | Attended call with BLG regarding employee matters; Correspondence with insurance broker regarding cancellation of policies; Review of commissions and vacation workbook, email on same to contractor; Drafted and sent email to contractors regarding amounts in bank account. | 1.25 | $500 | $625.00 |
| 11/06/2025 | Patel, Pritesh | Update call with counsel re employee matters; correspond with team re ROE issues. | 0.50 | $600 | $300.00 |
| 11/06/2025 | Graham, Ethan | Calculated October 31 payroll, WEPP Calculations; Prorated vacation; Review of US payroll. | 2.00 | $375 | $750.00 |
| 11/06/2025 | Angelina Hung | Attend to banking matter. | 0.10 | $300 | $30.00 |
| 11/07/2025 | Oommen, Manoj | Attended call with Company regarding final payroll; Attended call with insurance company regarding transition matters; Attended call with Company regarding records of employment; Update call with E. Graham regarding final payroll; Drafted and sent email to RBC regarding funds transfer; Reviewed and responded to emails from contractors regarding final payroll and payroll taxes; Attended call with P. Patel regarding employee matters, emails on same to E. Graham; Reviewed draft email to employees, comments on same to E. Graham; Review of contractors hours, comments on same to E. Graham. | 1.50 | $500 | $750.00 |
| 11/07/2025 | Graham, Ethan | Call with M. Oommen, T. Forestell and D. Frazier; Call with M. Oommen and T. Forestell; Finalization of final payroll; provided employee with ROE document; cleaned up Payroll Aggregated Report for RBC; Updated Vacation Pay. | 1.50 | $375 | $562.50 |
| 11/10/2025 | Oommen, Manoj | Reviewed email from insurance broker and supporting documentation, email on same to E. Graham; Correspondence with E. Graham regarding creditor communications. | 0.25 | $500 | $125.00 |
| 11/10/2025 | Patel, Pritesh | Emails with ICG re post-closing matters; update call with M.Oommen on same. | 0.50 | $600 | $300.00 |
| 11/10/2025 | Graham, Ethan | WEPP; Investigated insurance costs; Mail redirectory. | 1.50 | $375 | $562.50 |
| 11/11/2025 | Oommen, Manoj | Attended call with E. Graham regarding file status; Correspondence with E. Graham regarding employee matters; Review of WEPP analysis, email on same to E. Graham; Correspondence with E. Graham regarding insurance analysis; Drafted and sent email to D. Frazier and purchaser regarding bank accounts; Correspondence with P. Patel regarding various matters. | 2.25 | $500 | $1,125.00 |
| 11/11/2025 | Graham, Ethan | Insurance reconciliation; Disbursement vouchers; WEPP. | 1.50 | $375 | $562.50 |
| 11/12/2025 | Oommen, Manoj | Attended call with E. Graham regarding WEPP analysis; Banking matters; Insurance payment analysis, email on same to purchaser. | 2.50 | $500 | $1,250.00 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of November 1 to December 31, 2025**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 11/12/2025 | Graham, Ethan | WEPP Calculations and review of employee contracts and ESA. | 1.00 | $375 | $375.00 |
| 11/12/2025 | Angelina Hung | Attend to banking matter. | 0.10 | $300 | $30.00 |
| 11/13/2025 | Oommen, Manoj | Review of disbursement vouchers, email on same to E. Graham; Emails with Brightland Homes legal counsel regarding liens; Reviewed and responded to email from E. Graham regarding creditor communications; Review of WEPP revisions. | 1.25 | $500 | $625.00 |
| 11/13/2025 | Graham, Ethan | Updated WEPP; Updated disbursement vouchers. | 1.75 | $375 | $656.25 |
| 11/13/2025 | Angelina Hung | Attend to banking matter. | 0.20 | $300 | $60.00 |
| 11/14/2025 | Oommen, Manoj | Correspondence with E. Graham regarding payroll transactions. | 0.25 | $500 | $125.00 |
| 11/14/2025 | Angelina Hung | Prepare cheque payment and send for approval. | 0.90 | $300 | $270.00 |
| 11/17/2025 | Oommen, Manoj | Attended call with E. Graham regarding WEPP analysis; Reviewed WEPP analysis, comments on same to E. Graham; Reviewed submitted time sheet, comments on same to E. Graham. | 1.75 | $500 | $875.00 |
| 11/17/2025 | Graham, Ethan | Updated WEPP Calculations; Created new disbursement voucher for Risa Fathima Rasily; Confirmed David Frazier's wire information. | 1.00 | $375 | $375.00 |
| 11/17/2025 | Annette Chopowick | Finalize / print cheque, prepare envelope and attend at post office for mailing. | 0.30 | $300 | $90.00 |
| 11/17/2025 | Angelina Hung | Set up wire payment and send for approval. | 0.70 | $300 | $210.00 |
| 11/18/2025 | Oommen, Manoj | Attended call with E. Graham regarding file status and WEPP; Reviewed and responded to email from BLG regarding employee communications and file status. | 1.00 | $500 | $500.00 |
| 11/18/2025 | Graham, Ethan | Updated WEPP calculations; Filled in WEPP template. | 2.25 | $375 | $843.75 |
| 11/18/2025 | Angelina Hung | Attend to banking matter. Set up WEPP account with Service Canada. Prepare cheque payment and send for approval. | 1.50 | $300 | $450.00 |
| 11/19/2025 | Oommen, Manoj | Correspondence with E. Graham regarding communications to creditors; Correspondence with A. Hung regarding WEPP; Review of WEPP analysis revisions, comments on same to E. Graham; Drafted and sent email to E. Graham regarding ROE web access and commissions; | 1.00 | $500 | $500.00 |
| 11/19/2025 | Graham, Ethan | WEPP Calculations; Review of commissions; Called Service Canada regarding ROE Web; Called CRA to determine legal address of the business. | 1.25 | $375 | $468.75 |
| 11/19/2025 | Annette Chopowick | Finalize, print and scan cheque; forward scanned copy to A Hung and send cheque by mail. | 0.20 | $300 | $60.00 |
| 11/19/2025 | Angelina Hung | Bank reconciliation for Oct'25. | 0.30 | $300 | $90.00 |
| 11/20/2025 | Oommen, Manoj | Attended call with E. Graham regarding WEPP; Drafted and sent email to D. Frazier regarding account access; Correspondence with E. Graham regarding employee matters and WEPP; Review of direction of funds letter, comments on same to E. Graham; Review of DOZR QBO account, email on same to D. Frazier; Drafted and sent email to BLG regarding WEPP analysis. | 1.50 | $500 | $750.00 |
| 11/20/2025 | Graham, Ethan | Fixed and finalized vacation pay; reconciled commission pay; coordinated gaining access to QuickBooks account again. | 2.50 | $375 | $937.50 |
| 11/20/2025 | Angelina Hung | Attend to banking matter. | 0.40 | $300 | $120.00 |
| 11/21/2025 | Oommen, Manoj | Attended call with BLG regarding file status; Correspondence with E. Graham regarding creditor communications. | 1.00 | $500 | $500.00 |
| 11/21/2025 | Patel, Pritesh | Update call with KPMG team re file update; call with counsel re next steps; emails with ICG re post-closing matters. | 0.75 | $600 | $450.00 |
| 11/21/2025 | Graham, Ethan | Sent Direction of funds agreement for review; Reconciled commissions payments and coordinated a preview payroll generation with the figures; WEPP calculations; Monitored functional mailbox. | 2.25 | $375 | $843.75 |
| 11/23/2025 | Oommen, Manoj | Emails with former employee regarding mail received; coordination of mail retrieval. | 0.25 | $500 | $125.00 |
| 11/24/2025 | Oommen, Manoj | Attended call with E. Graham regarding HST Returns; Coordination of mail retrieval; Review draft email to former employees, comments on same to E. Graham; Attended call with Service Canada regarding ROEWeb code; Correspondence with E. Graham regarding mail redirect; WEPP Review. | 1.50 | $500 | $750.00 |
| 11/24/2025 | Graham, Ethan | Called Service Canada to determine status of ROEWeb code; Requested courier service t pick up documents from Erin; Followed up on inquiries from Tim and Risa; Created commissions workbook; Review of functional mailbox. | 1.25 | $375 | $468.75 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of November 1 to December 31, 2025**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 11/24/2025 | Angelina Hung | Attend to banking matter. | 0.20 | $300 | $60.00 |
| 11/25/2025 | Oommen, Manoj | Review of disbursement voucher, email on same to E. Graham. | 0.25 | $500 | $125.00 |
| 11/25/2025 | Graham, Ethan | Created Disbursement Voucher for Risa; Draft email for Risa; Collected and scanned mail picked up from Erin; Confirmed amounts to be sent to Communitech; Review of functional mailbox. | 2.00 | $375 | $750.00 |
| 11/25/2025 | Annette Chopowick | Finalize / print cheque; scan cheque and email same to A Hung. | 0.10 | $300 | $30.00 |
| 11/25/2025 | Angelina Hung | Prepare cheque payment and send for approval. | 0.70 | $300 | $210.00 |
| 11/26/2025 | Oommen, Manoj | Reviewed draft email to former employee, drafted response, comments on same to P. Patel and BLG; Reviewed and responded to email from Communitech; Drafted and sent email to contractor regarding workstreams; Attended call with P. Patel regarding draft response to former employee. | 2.25 | $500 | $1,125.00 |
| 11/26/2025 | Patel, Pritesh | Review and edits to draft response to former employee concerns. | 0.50 | $600 | $300.00 |
| 11/27/2025 | Oommen, Manoj | Attended call with E. Graham regarding file status; Reviewed email from J. Wuergler regarding severance obligations, email on same to E. Graham; Drafted and sent email to J. Wuergler regarding DOZR Inc. and Communitech; Drafted and sent email to E. Graham regarding calculation of deductions on commissions earned; WEPP Review. | 2.00 | $500 | $1,000.00 |
| 11/27/2025 | Patel, Pritesh | Update call with BLG. | 0.25 | $600 | $150.00 |
| 11/27/2025 | Graham, Ethan | Created Workbook to determine what is deducted from commissions and what is remitted to the CRA; Mail redirect from 151 Charles Street West; Confirmed if contractor agreement was received; review of functional mailbox. | 2.25 | $375 | $843.75 |
| 11/28/2025 | Oommen, Manoj | Attended call with E. Graham regarding WEPP submission; Review of commissions workbook, tax tables, comments to E. Graham on same; Emails with E. Graham regarding WEPP mailing coordination; Reviewed draft WEPP email, comments on same to E. Graham; Review of WEPP letter, comments on same to E. Graham; Review of WEPP workbook, comments on same to E. Graham. | 2.00 | $500 | $1,000.00 |
| 11/28/2025 | Graham, Ethan | Submitted WEPP documents to Service Canada; Revised WEPP Notice to Employees document; Drafted WEPP email to employees; Updated commissions calculations. | 1.75 | $375 | $656.25 |
| 11/28/2025 | Angelina Hung | Assist to coordinate WEPP package. | 0.20 | $300 | $60.00 |
| 12/01/2025 | Oommen, Manoj | Review of banking transactions, email on same to RBC; Correspondence with E. Graham regarding WEPP; Reviewed email from former employee regarding minority shareholders, email on same to E. Graham; Reviewed and responded to creditor inquiries; Review of commissions analysis, comments on same to E. Graham. | 0.75 | $500 | $375.00 |
| 12/01/2025 | Graham, Ethan | Sent WEPP packages for mailing; Created disbursement vouchers; Updated commissions payments; Investigated attempted debit from RBC account; Review of functional mailbox; communication with creditors. | 2.00 | $375 | $750.00 |
| 12/02/2025 | Oommen, Manoj | Attended call with P. Patel regarding various file matters; Attended call with E. Graham regarding file status. | 0.50 | $500 | $250.00 |
| 12/02/2025 | Graham, Ethan | Communication with former employees on contractor agreement; Investigated remittances to Manulife; Worked on disbursement voucher for commissions and source deductions; Review of functional mailbox; Communication with creditors. | 1.50 | $375 | $562.50 |
| 12/02/2025 | Angelina Hung | Attend to banking matter. | 0.30 | $300 | $90.00 |
| 12/03/2025 | Oommen, Manoj | Attended call with E. Graham regarding file status; Drafted and sent email to BLG regarding DOZR Ltd. matter; Review of commissions calculation, comments on same to E. Graham. | 1.00 | $500 | $500.00 |
| 12/03/2025 | Graham, Ethan | Review of functional mailbox; Communication with creditors; Investigated how to obtain access to Revenue Quebec site; Started post-filing payment tracker for payment to unsecured creditors of DOZR Inc. | 2.50 | $375 | $937.50 |
| 12/04/2025 | Oommen, Manoj | Attended call with E. Graham regarding file status. | 0.50 | $500 | $250.00 |
| 12/04/2025 | Graham, Ethan | Drafted Paper ROE; Responded to employees regarding WEPP; Amended WEPP submissions; prepared disbursement voucher for commissions and source deductions; review of functional mailbox; Call with M. Oommen. | 2.00 | $375 | $750.00 |
| 12/04/2025 | Angelina Hung | Attestation for October bank reconciliation. | 0.10 | $300 | $30.00 |
| 12/05/2025 | Oommen, Manoj | Reviewed and responded to email from former employee; Attended call with D. Frazier and E. Graham regarding contractor workplan. | 0.75 | $500 | $375.00 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of November 1 to December 31, 2025**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 12/05/2025 | Graham, Ethan | Finalized and sent disbursement voucher for commissions and source deductions; Calls with employees regarding WEPP; call with M. Oommen and D. Frazier regarding outstanding items; Finished paper ROEs. | 4.50 | $375 | $1,687.50 |
| 12/05/2025 | Angelina Hung | Prepare multiple cheques and wire payments and send for approval. | 1.70 | $300 | $510.00 |
| 12/08/2025 | Oommen, Manoj | Correspondence with E. Graham regarding ROEs. | 0.25 | $500 | $125.00 |
| 12/08/2025 | Graham, Ethan | Created and finalized cover, as well as disbursement voucher, for the CRA re: source deductions; finalized paper ROEs and prepared the packages to have them sent out; communication with employees on contractor agreements; review of functional mailbox; communication with former employees and unsecured creditors. | 3.50 | $375 | $1,312.50 |
| 12/08/2025 | Angelina Hung | Attend to banking matter. | 0.20 | $300 | $60.00 |
| 12/09/2025 | Oommen, Manoj | Attended call with E. Graham regarding file status; Reviewed and responded to email from contractor regarding time sheet, email on same to E. Graham; Review banking transactions, email on same to purchaser and contractors. | 0.50 | $500 | $250.00 |
| 12/09/2025 | Graham, Ethan | Mailed ROEs; Called CRA; Reconciled payments collected by new purchaser; drafted and sent emails to employees and unsecured creditors. | 2.25 | $375 | $843.75 |
| 12/09/2025 | Angelina Hung | Attend to banking matter. Open, scan, email and file mails received. | 0.20 | $300 | $60.00 |
| 12/10/2025 | Oommen, Manoj | Reviewed draft email from E. Graham regarding contractor communications, comments on same to E. Graham; Reviewed draft email from former employee regarding ROE, email on same to E. Graham. | 0.25 | $500 | $125.00 |
| 12/10/2025 | Graham, Ethan | Reconciliation of payments; Drafted various emails; Communication with former employees; Called insolvency intake centre to determine if the company was registered as insolvent; Faxed proper information to have the company listed as insolvent; Reconciled payments collected by new purchaser. | 2.50 | $375 | $937.50 |
| 12/10/2025 | Angelina Hung | Draft fax to CRA re: insolvency status. Attend to banking matter. | 0.40 | $300 | $120.00 |
| 12/11/2025 | Graham, Ethan | Communication with employees on contractor agreement; Confirmation of Contractor agreement being signed; Called Manulife; call with unsecured creditor; review of functional mailbox and communication with unsecured creditors. | 1.75 | $375 | $656.25 |
| 12/12/2025 | Graham, Ethan | Called Manulife to determine how to get administrator access to group benefits account; Called Revenue Quebec; Communication with employees on contractor agreements; Review of functional mailbox; communication with unsecured creditors to obtain post-filing invoices. | 1.00 | $375 | $375.00 |
| 12/15/2025 | Graham, Ethan | Call with Manulife to become account administrator and cancel the group benefits plan; Call with Insolvency Intake to determine if DOZR Inc. was registered as insolvent; Resent WEPP and ROE to T. Bergner at updated address; Correspondence with former employees re: new addresses; communication with creditors. | 2.50 | $375 | $937.50 |
| 12/16/2025 | Oommen, Manoj | Call with E. Graham regarding file status; Employee matters, email on same to P. Patel and BLG; Drafted and sent email to Purchaser regarding CNB account; Reviewed and responded to email from E. Graham regarding employee benefits; Reviewed and responded to email from contractor regarding contractor agreement. | 1.50 | $500 | $750.00 |
| 12/16/2025 | Graham, Ethan | Called CRA re: online access; Called Revenue Quebec re: NEQ and finalized MR-69-V; Correspondence with employees on contractor agreements; review of functional mailbox; correspondence with unsecured creditors. | 1.25 | $375 | $468.75 |
| 12/16/2025 | Angelina Hung | Posting disbursement to account; print cheque and update voucher; forward to P Patel for review / signature. | 0.50 | $300 | $150.00 |
| 12/17/2025 | Oommen, Manoj | Employee matters; Review of QBO backup file, comments on same to E. Graham. | 0.50 | $500 | $250.00 |
| 12/17/2025 | Graham, Ethan | Call with CRA re: online access; confirmed K. Garrett signed DocuSign; Drafted email for Manoj re: Communitech; review of functional mailbox; communication with creditors; Added invoices to the SharePoint. | 1.75 | $375 | $656.25 |
| 12/17/2025 | Angelina Hung | Finalize, print and scan cheque, update voucher and prepare envelope to mail cheque. | 0.25 | $300 | $75.00 |
| 12/18/2025 | Oommen, Manoj | Call with E. Graham regarding file status; Reviewed and responded to email from BLG regarding DOZR Ltd. lien release. | 0.50 | $500 | $250.00 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of November 1 to December 31, 2025**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 12/18/2025 | Graham, Ethan | Called CRA re: obtaining online access; Obtained T2 tax returns and 2024 T4s; review of functional mailbox; correspondence with creditors; correspondence with employees on contractor agreements. | 2.00 | $375 | $750.00 |
| 12/19/2025 | Oommen, Manoj | Correspondence with E. Graham regarding DOZR Ltd. creditors, Agency Agreement; Former employee matters; Drafted and sent email to contractor regarding receivership proceedings. | 1.75 | $500 | $875.00 |
| 12/19/2025 | Graham, Ethan | Call with D. Frazier and K. Garrett; Updated T4 template; Obtained Provincial Sales Tax Returns and Annual HST/GST documents; Found documents for M. Oommen re: OSB complaint; prepared disbursement voucher for D. Frazier. | 2.75 | $375 | $1,031.25 |
| 12/22/2025 | Oommen, Manoj | Revisions to employee response letter, compilation, email on same to BLG and OSB. | 1.25 | $500 | $625.00 |
| 12/22/2025 | Graham, Ethan | Drafted email re: Ltd invoices; Set up AR collection tracker for Ltd; Sent emails to former employees; Called CRA; Created T. Forestell disbursement voucher; Added to post-filing payment spreadsheet; Communication with unsecured creditors. | 2.00 | $375 | $750.00 |
| 12/23/2025 | Oommen, Manoj | Attended call with E. Graham regarding file status. | 0.50 | $500 | $250.00 |
| 12/23/2025 | Graham, Ethan | Post-filing Ltd payment tracker; Called Service Canada re: WEPP; Reviewed agency agreement; Sent documents to Tim & Risa; Communication with former employees; Added to post-filing payment spreadsheet; resent mail to T. Bergner; Communication with unsecured creditor. | 1.50 | $375 | $562.50 |
| 12/23/2025 | Angelina Hung | Prepare cheque payments and send for approval. | 0.90 | $300 | $270.00 |
| 12/24/2025 | Graham, Ethan | Investigated severance pay unpaid to former employee; Obtained CRA Online Access; | 1.50 | $375 | $562.50 |
| 12/24/2025 | Angelina Hung | Attend to banking matter. | 0.20 | $300 | $60.00 |
| 12/29/2025 | Angelina Hung | Update WEPP tracker. Attend to banking matter. | 0.40 | $300 | $120.00 |
| 12/31/2025 | Graham, Ethan | Reviewed J. Shabtai contract and pay stub for WEPP eligibility; Communication with former employees; Caught up on emails from the holidays; Updated post-filing invoice payment tracker for Inc. and Ltd. | 1.75 | $375 | $656.25 |
| 12/31/2025 | Angelina Hung | Bank reconciliation for November. | 0.60 | $300 | $180.00 |
| | | **Subtotal** | **128.80** | | **$53,477.50** |

**KPMG Inc.**
Suite 4600 Bay Adelaide Centre, 333 Bay Street
Toronto, ON M5H 2S5

DOZR Inc.
318 Duke St W
Kitchener, ON N2G 3Y1
ATTN: David Frasier

| | |
|---|---|
| Date | March 9, 2026 |
| Invoice | 8006558605 |
| Reference | 2002204040 |
| Billed Party | 1005420145 |

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For professional services rendered from January 1 to February 28, 2026.

| | | | |
|---|---|---|---|
| Our Fee | $ | 35,787.50 | CAD |
| Technology and Support Charge | | 1,789.38 | |
| | $ | **37,576.88** | CAD |
| GST/HST: 12236 3153 RT0001 | | 4,884.99 | |
| Amount Due | $ | **42,461.87** | CAD |

*Payment remittance details on last page.*

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**Professional Fees Summary**
**For the period of January 1 to February 28, 2026**

| Name | Position | Rate ($) | Hours | | Fee ($) |
|---|---|---|---|---|---|
| Pritesh Patel | Partner | $ 600.00 | 2.50 | $ | 1,500.00 |
| Manoj Oommen | Manager | $ 500.00 | 22.90 | $ | 11,450.00 |
| Ethan Graham | Consultant | $ 375.00 | 52.10 | $ | 19,537.50 |
| Angelina Hung | Staff Technician | $ 300.00 | 11.00 | $ | 3,300.00 |
| **Total Professional Fees** | | | **88.50** | **$** | **35,787.50** |
| Technology and support charges | | | | $ | 1,789.38 |
| **Subtotal** | | | | **$** | **37,576.88** |
| HST | | | | $ | 4,884.99 |
| **Total Amount Due** | | | | **$** | **42,461.87** |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of January 1 to February 28, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 01/02/2026 | Graham, Ethan | Review of paystubs & documents provided by J. Shabtai to determine severance eligibility; Calculated J. Shabtai severance owed; Email correspondence with T. Forestell, M. Oommen and A. Hung; Called Insolvency Intake Centre re: HST & Source Deduction Audit; Catch up of functional mailbox. | 2.00 | $375 | $750.00 |
| 01/05/2026 | Graham, Ethan | Review of ESA severance and J. Shabtai eligibility; Review of POL; Redirected Elena's ROE package; Created DV for T. Forestell; Responded to various emails; Call with CRA re: getting a HST and Source Deduction audit set up. | 1.40 | $375 | $525.00 |
| 01/05/2026 | Oommen, Manoj | Review of former employee analysis, comments on same to E. Graham; Reviewed and responded to emails from E. Graham regarding accounts receivable reconciliation. | 0.60 | $500 | $300.00 |
| 01/06/2026 | Graham, Ethan | Emails with team members, T. Forestell, D. Frazier and unsecured creditors; Updated T4 workbook; Resent K. Roberts Paper ROE and WEPP, and updated address internally; Called Revenue Quebec; Review of APA; Review of Pay Stubs and CNB for severance. | 2.50 | $375 | $937.50 |
| 01/06/2026 | Hung, Angelina | Open, scan, email and file mails and cheques received. | 0.60 | $300 | $180.00 |
| 01/06/2026 | Oommen, Manoj | Reviewed and responded to email from E. Graham regarding creditor communications; Attended call with E. Graham regarding receivership status; Review of DOZR Ltd. QBO account, provided access to E. Graham. | 0.90 | $500 | $450.00 |
| 01/07/2026 | Graham, Ethan | Call with Alex from CRA re: setting up HST and Source Deduction Audit; Review of DOZR physical mail; Review of DOZR Ltd. QuickBooks; Called Service Canada re: EI claims for E. Serova and T. Bergner; Emails with T. Forestell re: setting up call for supplier and customer invoice reconciliation. | 2.00 | $375 | $750.00 |
| 01/07/2026 | Hung, Angelina | Bank reconciliation for Dec'25. Arrange stop payment for uncashed cheque. | 0.50 | $300 | $150.00 |
| 01/07/2026 | Oommen, Manoj | Reviewed email received from DOZR Ltd. supplier, email on same to BLG. | 0.20 | $500 | $100.00 |
| 01/08/2026 | Hung, Angelina | Prepare cheque payment and send for approval. | 0.70 | $300 | $210.00 |
| 01/09/2026 | Graham, Ethan | Updated T4 check; Reviewed small claims court filing; Arranged BLG invoice payment; Review of functional mailbox and correspondence with creditors; Emails with M. Oommen, D. Frazier and T. Forestell. | 2.50 | $375 | $937.50 |
| 01/09/2026 | Hung, Angelina | Finalize payment and post in ascend. | 0.20 | $300 | $60.00 |
| 01/09/2026 | Oommen, Manoj | Review of T4 workbook, comments on same to E. Graham; Emails with OSB regarding former employee complaint; Coordination of bank account sweep. | 0.80 | $500 | $400.00 |
| 01/12/2026 | Graham, Ethan | Deposits & AR reconciliation; Drafted email to counsel re: J. Shabtai; Drafted OSB response re: Laura; Unsecured creditor emails. | 1.70 | $375 | $637.50 |
| 01/12/2026 | Hung, Angelina | Prepare wire payment and send for approval. Attend to banking matter. Update WEPP approval on tracker. | 1.00 | $300 | $300.00 |
| 01/12/2026 | Oommen, Manoj | Drafted and sent email to E. Graham regarding OSB items; Drafted and sent email to P. Patel regarding lien release; Drafted and sent email to E. Graham regarding accounts receivable reconciliation; Reviewed and responded to email from E. Graham regarding employee matters. | 0.90 | $500 | $450.00 |
| 01/13/2026 | Graham, Ethan | Review of mail received through redirect; Updated T4s to reflect deductions on commissions; review of closed CNB account. | 1.90 | $375 | $712.50 |
| 01/13/2026 | Hung, Angelina | Open, scan, email and file mails received. | 0.30 | $300 | $90.00 |
| 01/13/2026 | Oommen, Manoj | Call with E. Graham regarding file status; Drafted and sent email to E. Graham regarding CNB account; Reviewed insurance details and payments made, email on same to P. Patel; Drafted and sent update email to minority shareholders. | 1.10 | $500 | $550.00 |
| 01/14/2026 | Graham, Ethan | T4's; DOZR Ltd. litigations; Call with D. Frazier re: reconciling invoices; Call with CRA re: T4's; Review of DOZR Ltd. QuickBooks;Gained access to DOZR ROEWeb account; Talked to IT re: resolving issues with downloading T4's. | 1.40 | $375 | $525.00 |
| 01/14/2026 | Oommen, Manoj | Drafted and sent email to E. Graham regarding DOZR Ltd. creditor correspondence; ROEWeb access, granting E. Graham access, email on same to E. Graham; Drafted and sent preliminary response to BLG regarding DOZR Ltd. creditor correspondence; Reviewed update email from P. Patel, comments on same to P. Patel. | 1.60 | $500 | $800.00 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of January 1 to February 28, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 01/15/2026 | Graham, Ethan | Sent M. Oommen draft for Newman Tractor, LLC; Call with CRA re: setting up a HST and source deductions audit; Pulled documents & noted what was missing for HST and source deductions audit; Requested missing information for HST and source deduction audit; Submitted a ticket re: unblocking XML webform for T4's. | 2.25 | $375 | $843.75 |
| 01/15/2026 | Oommen, Manoj | Attended call with P. Patel regarding insurance matters; Attended call with E. Graham regarding file status; Review of lien release letter, email on same to P. Patel, coordination of execution; Drafted and sent email to insurance broker regarding policy refunds; Drafted and sent email to RBC regarding cash sweep; Review of correspondence to US law firms, comments on same to E. Graham; Drafted and sent email to Tri Star regarding DOZR Ltd. pre-filing payable. | 0.90 | $500 | $450.00 |
| 01/16/2026 | Graham, Ethan | Call with T. Forestell re: outstanding items and requirements for setting up supplier and customer invoice reconciliation; Responded to emails in functional mailbox. | 1.75 | $375 | $656.25 |
| 01/16/2026 | Oommen, Manoj | Drafted and sent email to insurance broker regarding policy refunds; Drafted and sent email to P. Patel regarding insurance matters. | 0.20 | $500 | $100.00 |
| 01/16/2026 | Patel, Pritesh | Review of email re insurance refunds, call with M.Oommen on same; emails with ICG on same. | 0.50 | $600 | $300.00 |
| 01/19/2026 | Graham, Ethan | Review of Agency Agreement; Review of APA; Prepared concerns re: reconciling invoices; Updated disbursements workbook for Inc. suppliers; Call with CRA re: setting date for HST & source deductions audit; Read through and edited L. Grominsky OSB response letter; Prepared documents for HST & source deductions audit. | 1.80 | $375 | $675.00 |
| 01/19/2026 | Oommen, Manoj | OSB matters, review of draft response, further revisions, comments on same to E. Graham; Drafted and sent email to BLG regarding employee matters; Reviewed and responded to email from N. Hollard regarding employee matters. | 2.70 | $500 | $1,350.00 |
| 01/19/2026 | Patel, Pritesh | Review and edits to OSB compliant response. | 0.50 | $600 | $300.00 |
| 01/20/2026 | Graham, Ethan | Finalized and combined documents re: L. Grominsky OSB complaint; Meeting with M. Oommen; Emails to A. Hung and M. Oommen; Resent I.Ullah WEPP package; Prepared I. Ullah's ROE package. | 1.75 | $375 | $656.25 |
| 01/20/2026 | Hung, Angelina | Open, scan, email and file mails received. | 0.70 | $300 | $210.00 |
| 01/20/2026 | Oommen, Manoj | Attended call with E. Graham regarding file status; Coordination of cash transfer to RBC USD account; Compiled and sent response memo to OSB. | 0.80 | $500 | $400.00 |
| 01/21/2026 | Graham, Ethan | Review of mail from redirect; Messages with A. Hung re: David's cheque; Resent I. Ullah's ROE. | 0.50 | $375 | $187.50 |
| 01/21/2026 | Hung, Angelina | Attend to banking matter. | 0.50 | $300 | $150.00 |
| 01/21/2026 | Oommen, Manoj | Reviewed and responded to email from BLG regarding employee matters and DOZR Inc. legal correspondence received. | 0.10 | $500 | $50.00 |
| 01/21/2026 | Patel, Pritesh | Meeting with BLG re execution of docs for lien release; emails re funds transfer from CNB. | 0.50 | $600 | $300.00 |
| 01/22/2026 | Graham, Ethan | Sent lawsuit against DOZR Ltd. to Manoj; Reviewed invoices in QuickBooks Online; Sent ICG info request to Manoj; Call with D. Frazier; Prepared combined DV for David. | 1.90 | $375 | $712.50 |
| 01/22/2026 | Hung, Angelina | Attend to banking matter. Arrange wire payment and send for approval. | 0.80 | $300 | $240.00 |
| 01/22/2026 | Oommen, Manoj | Attended call with E. Graham regarding file status; Drafted and sent email to RBC regarding CRA audit supporting documents; Coordination of bank account balance transfer, emails on same to A. Hung and RBC; Reviewed and responded to email from E. Graham regarding legal correspondence received. | 0.80 | $500 | $400.00 |
| 01/23/2026 | Graham, Ethan | Review of CNB lockbox information; reconciled lockbox entries with A/R Aging document and QuickBooks Online; Updated invoice reconciliation document with lockbox information; Call with M. Oommen; Call with IT re: fixing T4 XML download; Updated M. Oommen on litigations against DOZR Ltd. | 1.10 | $375 | $412.50 |
| 01/23/2026 | Hung, Angelina | Attend to banking matter. | 0.40 | $300 | $120.00 |
| 01/23/2026 | Oommen, Manoj | Attended call with E. Graham regarding receivables reconciliation; Attended call with P. Patel regarding receivable reconciliation; Drafted and sent email to purchaser regarding legal correspondence received. | 1.30 | $500 | $650.00 |
| 01/23/2026 | Patel, Pritesh | Update call with ICG re post-closing collections. | 0.50 | $600 | $300.00 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of January 1 to February 28, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 01/26/2026 | Graham, Ethan | Review of functional mailbox; Emails with unsecured creditors; Updated and downloaded documents for HST & source deduction audit; Requested bank statements missing; Reviewed insurance claim for Ltd. and cheque re: Arbor Vitae filing; Updated invoice reconciliation workbook. | 2.50 | $375 | $937.50 |
| 01/27/2026 | Graham, Ethan | Updated invoice reconciliation with information provided by ICG and lockboxes; Call with M. Oommen. | 1.25 | $375 | $468.75 |
| 01/27/2026 | Hung, Angelina | Prepare wire payment and send for approval. Open, scan, email and file mails received. | 1.60 | $300 | $480.00 |
| 01/28/2026 | Graham, Ethan | Emails to unsecured creditors; Review of functional mailbox; Invoice reconciliation; Meeting with M. Oommen; Sent information re: Arbor Vitae small claims court filing. | 2.40 | $375 | $900.00 |
| 01/28/2026 | Oommen, Manoj | Attended call with E. Graham regarding Agency Agreement reconciliation; Reviewed and responded to email from BLG regarding legal correspondence received. | 1.00 | $500 | $500.00 |
| 01/30/2026 | Graham, Ethan | Drafted and sent email to P. Patel re: deposit reconciliation; Pulled documents for HST and source deduction audit and provided tax reports to R. Rasily; Prepared D. Frazier's DV; Investigated DOZR Ltd.'s business number and updated deposit reconciliation; Worked on filing T4's. | 2.00 | $375 | $750.00 |
| 01/30/2026 | Patel, Pritesh | Review of receipts analysis, response on same; revie of letter from OSB re S.Curtiss compliant. | 0.50 | $600 | $300.00 |
| 02/02/2026 | Graham, Ethan | Worked on and edited T4 xml; Sent D. Frazier DV for payment; Updated deposit reconciliation to include XCEL NDT collections; responded to emails in functional mailbox; Call with M. Oommen; Reformatted documents for audit. | 2.75 | $375 | $1,031.25 |
| 02/02/2026 | Hung, Angelina | Prepare wire payment and send for approval. | 0.60 | $300 | $180.00 |
| 02/02/2026 | Oommen, Manoj | Attended call with E. Graham regarding file status; Drafted and sent email to purchaser regarding Agency agreement; Emails with E. Graham regarding Agency Agreement analysis, call with P. Patel on same. | 0.80 | $500 | $400.00 |
| 02/03/2026 | Graham, Ethan | Reformatted documents received for HST and source deductions audit; Call with M. Oommen; Call with Service Canada re: ESA; Called MOF re: mail received; Updated WEPP workbook to include J. Shabtai's information; Emails with unsecured creditors; review of functional mailbox. | 2.50 | $375 | $937.50 |
| 02/03/2026 | Hung, Angelina | Finalize wire and post in ascend. Open, scan, email and file mails received. | 0.60 | $300 | $180.00 |
| 02/03/2026 | Oommen, Manoj | Attended call with E. Graham regarding file status; Review of WEPP analysis regarding former employee, comments on same to E. Graham; Reviewed email received from E. Graham regarding mail received, comments on same to E. Graham. | 0.90 | $500 | $450.00 |
| 02/04/2026 | Hung, Angelina | Attend to banking matter. | 0.10 | $300 | $30.00 |
| 02/05/2026 | Graham, Ethan | Review of mail received; Emails with unsecured creditors; Emails with D. Frazier; Reformatted documents received for HST and sourcedeductions audit. | 1.25 | $375 | $468.75 |
| 02/05/2026 | Hung, Angelina | Attend to banking matter. | 0.10 | $300 | $30.00 |
| 02/06/2026 | Graham, Ethan | Emails with unsecured creditors & D. Frazier; Call with M. Oommen; J. Shabtai WEPP submission; Updated T4 workbook to reconcile with summary generated. | 1.75 | $375 | $656.25 |
| 02/06/2026 | Oommen, Manoj | Review of employee T4 information, attended call with E. Graham regarding 2025 T4; Review of insurance proof of loss, comments on same to E. Graham; Correspondence with E. Graham regarding creditor communications. | 1.60 | $500 | $800.00 |
| 02/10/2026 | Graham, Ethan | Reformatted 2024 T4's for Audit; Call with M. Oommen; Emails to T. Forestell & D. Frazier; Sent J. Shabtai his WEPP package & submitted it to Service Canada; Printed out and prepared documents for CRA audit of HST and source deductions accounts. | 2.00 | $375 | $750.00 |
| 02/10/2026 | Hung, Angelina | Open, scan, email and file mails received. | 0.50 | $300 | $150.00 |
| 02/10/2026 | Oommen, Manoj | Attended call with E. Graham regarding file status; Reviewed and responded to email from E. Graham regarding customer payments received; Attended call with insurance broker, email on same to E. Graham. | 0.90 | $500 | $450.00 |
| 02/12/2026 | Graham, Ethan | Responded to various emails; Call with M. Oommen; Amended and submitted T4's; Prepared and sent ICG disbursement voucher for payment. | 1.00 | $375 | $375.00 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of January 1 to February 28, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 02/12/2026 | Oommen, Manoj | Review of disbursement voucher, email on same to E. Graham; Review of email from E. Graham regarding payment to Agent pursuant to Agency Agreement, comments on same to E. Graham; Review of T4 workbook, comments on same to E. Graham. | 1.60 | $500 | $800.00 |
| 02/13/2026 | Hung, Angelina | Attend to banking matter. Prepare wire payment and send for approval. | 1.50 | $300 | $450.00 |
| 02/13/2026 | Oommen, Manoj | Coordination of payment to Agent pursuant to the Agency Agreement. | 0.30 | $500 | $150.00 |
| 02/17/2026 | Hung, Angelina | Update WEPP approval on tracker. Open, scan, email and file mails received. | 0.20 | $300 | $60.00 |
| 02/17/2026 | Oommen, Manoj | Reviewed and responded to legal correspondence received. | 0.10 | $500 | $50.00 |
| 02/18/2026 | Graham, Ethan | Preparation for CRA audit; CRA audit; Sent requested documents to the CRA. | 1.50 | $375 | $562.50 |
| 02/18/2026 | Oommen, Manoj | Reviewed and responded to email from E. Graham regarding creditor communications; Reviewed and responded to email from insurance broker regarding credits. | 0.30 | $500 | $150.00 |
| 02/19/2026 | Oommen, Manoj | Reviewed and responded to email from purchaser regarding T4 submissions; Reviewed and responded to email from E. Graham regarding T2200 form; Reviewed and responded to email from insurance broker regarding audit, email on same to E. Graham. | 0.40 | $500 | $200.00 |
| 02/20/2026 | Graham, Ethan | Review of functional mailbox; Assisted J. Bitton with his T2200; Sent documents requested to the CRA; Closed RP0002 account and saved RP0001 audit results. | 0.50 | $375 | $187.50 |
| 02/23/2026 | Graham, Ethan | Sent out T4's for mailing; Built workbook to reconcile RP0001 audit results; Followed up on Provincial filings; Confirmation of T4's being sent. | 1.00 | $375 | $375.00 |
| 02/23/2026 | Oommen, Manoj | Reviewed and responded to email from E. Graham regarding sales tax filings; Reviewed and responded to email from E. Graham regarding T4 submission and mailing. | 0.20 | $500 | $100.00 |
| 02/24/2026 | Graham, Ethan | Approved Manitoba Provincial taxes filing; Reconciled RT0001 and RT0002 reports pulled from QuickBooks to general ledger and sales report pulled; Call with M. Oommen; Sent email to T. Wright re POL; Requested Sales and HST documents from David; Updated RC342 for DOZR Inc.; Updated RP0001 workbook. | 1.25 | $375 | $468.75 |
| 02/24/2026 | Oommen, Manoj | Attended call with E. Graham regarding file status. | 1.00 | $500 | $500.00 |
| 02/25/2026 | Oommen, Manoj | Reviewed and responded to email from purchaser regarding DOZR Ltd. matters; Drafted and sent email to insurance broker regarding audit; Reviewed and responded to email from E. Graham regarding proof of loss. | 0.30 | $500 | $150.00 |
| 02/26/2026 | Graham, Ethan | Call with CRA auditor re: RT accounts; Review of functional mailbox & responded to unsecured creditors; Sent outstanding work for review. | 0.50 | $375 | $187.50 |
| 02/27/2026 | Graham, Ethan | Sent POL to be signed; Downloaded legal documents re: RPE v. DOZR Ltd.; Updated RC342 & RP0001 workbook; Information request from D. Frazier & T. Forestell; Emails to Unsecured Creditors. | 1.50 | $375 | $562.50 |
| 02/27/2026 | Hung, Angelina | Attend to banking matter. | 0.10 | $300 | $30.00 |
| 02/27/2026 | Oommen, Manoj | Reviewed RP account reconciliation, comments on same to E. Graham; Reviewed RC324, comments on same to E. Graham; Reviewed proof ofloss form, comments on same to E. Graham. | 0.60 | $500 | $300.00 |
| | | **Subtotal** | **88.50** | | **$35,787.50** |

**KPMG Inc.**
Suite 4600 Bay Adelaide Centre, 333 Bay Street
Toronto, ON M5H 2S5

DOZR Inc.
318 Duke St W
Kitchener, ON N2G 3Y1
ATTN: David Frasier

| | |
|---|---|
| Date | March 9, 2026 |
| Invoice | 8006558605 |
| Reference | 2002204040 |
| Billed Party | 1005420145 |
| KPMG Contact | Pritesh Patel |
| Telephone | (416) 468-7923 |
| Email | pritpatel@kpmg.ca |
| **Amount** | $ 42,461.87 CAD |
| **Payment Terms** | Due on Delivery |

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## *Remittance Advice*

**Electronic Funds Transfers / Wire Payments**

**Beneficiary :**
KPMG Inc.
Suite 4600 Bay Adelaide Centre 333 Bay Street Toronto, ON M5H 2S5

**Bank Details :**
TD Canada Trust,
55 King St. West, Toronto, ON M5K 1A2

| | |
|---|---|
| **Bank #:** | 004 |
| **Transit #:** | 10252 |
| **Account #:** | 0938281 |
| **SWIFT Code:** | TDOMCATTTOR |

*Please e-mail Payment Details including invoice number to kpmg-ar@kpmg.ca*

**Online Banking (CAD)**

*This option is available at most major financial institutions.*

**To use this option:**

Navigate to **Bill Payments.**
Search and add **"KPMG LLP"** as a **Payee.**
Enter **"Billed Party"** information for **Account Number**

*Please e-mail Payment Details including invoice number to kpmg-ar@kpmg.ca*

**Cheque Payment**

***Please include invoice number and mail to:***

**KPMG LLP**
T4348
P.O. Box 4348, Station A
Toronto, ON M5W 7A6

***Please be mindful of potential invoice scams via email. If you receive an invoice or email providing payment instructions different from the above, please contact your KPMG manager/partner to validate the new instructions.***

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**KPMG Inc.**
Suite 4600 Bay Adelaide Centre, 333 Bay Street
Toronto, ON M5H 2S5

DOZR Inc.
318 Duke St W
Kitchener, ON N2G 3Y1
ATTN: David Frasier

| | |
|---|---|
| Date | April 17, 2026 |
| Invoice | 8006633248 |
| Reference | 2002204040 |
| Billed Party | 1005420145 |

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For professional services rendered from March 1 to March 31, 2026.

| | | | |
|---|---|---|---|
| Our Fee | $ | 13,016.25 | CAD |
| Technology and Support Charge | | 650.81 | |
| | $ | **13,667.06** | CAD |
| GST/HST: 12236 3153 RT0001 | | 1,776.72 | |
| Amount Due | $ | **15,443.78** | CAD |

*Payment remittance details on last page.*

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**Professional Fees Summary**
**For the period of March 1 to March 31, 2026**

| Name | Position | Rate ($) | Hours | | Fee ($) |
|---|---|---|---|---|---|
| Manoj Oommen | Manager | $ 500.00 | 5.10 | $ | 2,550.00 |
| Ethan Graham | Consultant | $ 375.00 | 24.55 | $ | 9,206.25 |
| Annette Chopowick | Staff Technician | $ 300.00 | 0.20 | $ | 60.00 |
| Angelina Hung | Staff Technician | $ 300.00 | 4.00 | $ | 1,200.00 |
| **Total Professional Fees** | | | **33.85** | **$** | **13,016.25** |
| Technology and support charges | | | | $ | 650.81 |
| **Subtotal** | | | | **$** | **13,667.06** |
| HST | | | | $ | 1,776.72 |
| **Total Amount Due** | | | | **$** | **15,443.78** |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of March 1 to March 31, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 03/02/2026 | Graham, Ethan | Email correspondence with T. Forestell; Prepared DV for T. Forestell; Confirmed payment status of 01/05/2026 DV; Call with CRA Auditor re: RT0001 & RT0002 accounts; Submitted Requested Documents to the CRA; Reconciled RT0001 & RT0002 accounts with October Bank Statements. | 2.10 | $375 | $787.50 |
| 03/02/2026 | Oommen, Manoj | Emails with E. Graham regarding tax matters. | 0.20 | $500 | $100.00 |
| 03/03/2026 | Graham, Ethan | Requested reports to reconcile RT0001 and RT0002 accounts; Attempted to reconcile RT0001 and RT0002 with books and records available; Updated RC342 and requested trustee license number and signature; Call with M. Oommen; Confirmed if supplier appears in APA; Updated disbursement forecast workbook; Checked to make sure no invoices received have already been paid; Communication with unsecured creditors and saved invoices received; Requested GL and WIP and saved to the server; Started SRD. | 2.80 | $375 | $1,050.00 |
| 03/03/2026 | Hung, Angelina | Finalize RC342 and send to CRA by fax and mail. Prepare banking reports. Attend to banking matter. | 0.70 | $300 | $210.00 |
| 03/03/2026 | Oommen, Manoj | Attended call with E. Graham regarding file status; Drafted and sent email to insurance broker regarding pre-close refund; Drafted and sent email to E. Graham regarding statement of receipts and disbursements. | 0.40 | $500 | $200.00 |
| 03/04/2026 | Graham, Ethan | Worked on SRD; Added invoices received to the disbursement forecast; updated disbursement forecast to split out HST; Requested e-signature for POL and sent for execution; Created CRA program account balance workbook. | 2.40 | $375 | $900.00 |
| 03/05/2026 | Hung, Angelina | Attend to banking matter. | 0.25 | $300 | $75.00 |
| 03/05/2026 | Oommen, Manoj | Reviewed and responded to email from M. Dave, email and call on same with E. Graham for supporting information. | 0.50 | $500 | $250.00 |
| 03/06/2026 | Graham, Ethan | Emails to T. Forestell, A. Hung, D. Frazier and M. Oommen; Call with M. Oommen re: outstanding items; Updated and sent Tim's DV for payment; Added invoices to disbursement forecast & updated the workbook based on call; Communication with unsecured creditors. | 2.00 | $375 | $750.00 |
| 03/06/2026 | Oommen, Manoj | Attended call with E. Graham regarding post-filing payments and CRA matters; Reviewed and responded to email from insurance auditor; Reviewed and responded to email from E. Graham regarding post-filing invoices. | 1.30 | $500 | $650.00 |
| 03/09/2026 | Graham, Ethan | Split out repairs and incremental fees from disbursement forecast; Created DV's for supplier payments; Updated and reformatted Erdenet T4's to former employee's that requested them; Review of functional mailbox; Communication with unsecured creditors; Added invoices addressed to DOZR Inc. to the disbursement forecast workbook. | 1.50 | $375 | $562.50 |
| 03/09/2026 | Hung, Angelina | Prepare cheque payment and send for approval. | 0.30 | $300 | $90.00 |
| 03/10/2026 | Hung, Angelina | Finalize cheque and arrange mailing on same. Bank reconciliation for Jan'26. | 0.50 | $300 | $150.00 |
| 03/11/2026 | Graham, Ethan | Review of functional mailbox; Emails to unsecured creditors. | 0.25 | $375 | $93.75 |
| 03/12/2026 | Graham, Ethan | Review of functional mailbox; emails with unsecured creditors; Updated disbursement forecast workbook; Investigated ability to complete Argo audit. | 1.00 | $375 | $375.00 |
| 03/13/2026 | Graham, Ethan | Review of functional mailbox; Added post-filing invoices to Disbursement forecast workbook; Updated Inc. CAD and USD supplier payment disbursement vouchers; Updated SRD to include potential ITC's to claim; Created RT0002 workbooks to determine if there was any ITC's to claim since appointment as Receiver. | 2.00 | $375 | $750.00 |
| 03/16/2026 | Graham, Ethan | Review of the notice of assessment of the RP0001 account and RT0001&RT0002 non-binding assessment and updated CRA program account balances; Investigated monthly sales to determine why some months reported negative values. | 1.00 | $375 | $375.00 |
| 03/17/2026 | Graham, Ethan | Investigated cheque received; Emails and review of functional mailbox. | 0.50 | $375 | $187.50 |
| 03/17/2026 | Hung, Angelina | Post cheque receipt and attend at bank for deposit. Open, scan, email and file mails received. | 0.75 | $300 | $225.00 |
| 03/18/2026 | Graham, Ethan | Review of functional mailbox and emailed unsecured creditors; Updated disbursement forecast, disbursement vouchers and SRD report; Updated IRL; Looked into missing cheques for Staybridge Suites. | 1.50 | $375 | $562.50 |
| 03/19/2026 | Graham, Ethan | Reviewed mail received for information regarding the Second Notice of Claim. | 0.25 | $375 | $93.75 |
| 03/19/2026 | Hung, Angelina | Bank reconciliation for Feb'26. | 0.60 | $300 | $180.00 |
| 03/20/2026 | Graham, Ethan | Review of second notice of claim; Review of functional mailbox; Updated disbursement forecast workbook, DV's and SRD. | 1.00 | $375 | $375.00 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of March 1 to March 31, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 03/23/2026 | Graham, Ethan | Call with M. Oommen; Updated sales by month table and prepared PDF for Argo audit; Drafted cancellation emails for unsecured creditors appearing on the APA; Followed up with T. Forestell and D. Frazier re: status of CNB account and confirmation if supplier payment was made. | 1.00 | $375 | $375.00 |
| 03/23/2026 | Oommen, Manoj | Attended call with P. Patel regarding file status; Reviewed and responded to email from purchaser regarding DOZR Ltd. matters; Reviewed notice received from creditor, email on same to creditor. | 0.80 | $500 | $400.00 |
| 03/24/2026 | Graham, Ethan | Sent cancellation emails to those that appear on the APA; Review of legal documents received; Drafted email for Argo Audit and sent document requested; Call with M. Oommen; Sent Request for Termination to be signed and sent to R. Rasily to have Manitoba Provincial Taxes Account cancelled; Updated disbursement forecast, DV and SRD. | 1.50 | $375 | $562.50 |
| 03/24/2026 | Hung, Angelina | Attend to banking matter. Open, scan, email and file mails received. | 0.30 | $300 | $90.00 |
| 03/24/2026 | Oommen, Manoj | Attended call with P. Patel regarding Agency Agreement; Drafted and sent email to purchaser regarding Agency Agreement collections; Attended call with E. Graham regarding file status; Drafted and sent email to A. Hung regarding insurance refund cheque and banking matters. | 0.90 | $500 | $450.00 |
| 03/25/2026 | Graham, Ethan | Updated DOZR - CRA program account balances; Looked into getting access to Provincial sales tax reports; Prepared DV and condensed excel summary for RP0001 outstanding remittances; Attempted to reconcile QST and RT0001 reports with QuickBooks backup; Call with BC Ministry of Finance; Filled out FIN 146; Call with Saskatchewan SETS support re: gaining access to DOZR's SETS account. | 2.00 | $375 | $750.00 |
| 03/25/2026 | Hung, Angelina | Attend to banking matter. | 0.10 | $300 | $30.00 |
| 03/25/2026 | Oommen, Manoj | Review of eTaxBC account cancellation, comments on same to E. Graham; Drafted and sent email to E. Graham regarding insurance audit; Reviewed and responded to email from insurance broker regarding audit. | 0.30 | $500 | $150.00 |
| 03/26/2026 | Chopowick, Annette | Open, scan and email copy of mail received. | 0.20 | $300 | $60.00 |
| 03/26/2026 | Graham, Ethan | Drafted and sent email to BC Ministry of Finance to obtain access to eTaxBC account; Drafted and sent email to Saskatchewan Ministry of Finance to obtain access to SETS account; Looked into DOZR Inc. P&L and/or substitute documents; Sent payroll remittances workbook and DV for review. | 0.75 | $375 | $281.25 |
| 03/26/2026 | Oommen, Manoj | Correspondence with E. Graham regarding insurance audit. | 0.20 | $500 | $100.00 |
| 03/27/2026 | Graham, Ethan | Review of functional mailbox; emails with unsecured creditors; Prepared P&L for Leif and drafted email. | 0.50 | $375 | $187.50 |
| 03/27/2026 | Oommen, Manoj | Reviewed and responded to insurance brokers audit request, call with E. Graham on same. | 0.20 | $500 | $100.00 |
| 03/30/2026 | Oommen, Manoj | Correspondence with E. Graham regarding bank transactions; Attended call with P. Patel regarding file status. | 0.30 | $500 | $150.00 |
| 03/31/2026 | Graham, Ethan | Follow up with R. Rasily re: Manitoba taxes; Prepared and sent DV for D. Frazier contractor work; Meeting with M. Oommen; Review of APA; Review of Front Transfer Agreement; Messages with Georgia Department of Revenue re: clarifying the status of KPMG as Receiver of DOZR Inc. and not DOZR Ltd. | 0.50 | $375 | $187.50 |
| 03/31/2026 | Hung, Angelina | Arrange wire payment and send for approval. Finalize wire and post in ascend. | 0.50 | $300 | $150.00 |
| | | **Subtotal** | **33.85** | | **$13,016.25** |

**KPMG Inc.**
Suite 4600 Bay Adelaide Centre, 333 Bay Street
Toronto, ON M5H 2S5

DOZR Inc.
318 Duke St W
Kitchener, ON N2G 3Y1
ATTN: David Frasier

| | |
|---|---|
| Date | April 17, 2026 |
| Invoice | 8006633248 |
| Reference | 2002204040 |
| Billed Party | 1005420145 |
| KPMG Contact | Pritesh Patel |
| Telephone | (416) 468-7923 |
| Email | pritpatel@kpmg.ca |
| **Amount** | $ 15,443.78 CAD |
| **Payment Terms** | Due on Delivery |

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## *Remittance Advice*

**Electronic Funds Transfers / Wire Payments**

**Beneficiary :**
KPMG Inc.
Suite 4600 Bay Adelaide Centre 333 Bay Street Toronto, ON M5H 2S5

**Bank Details :**
TD Canada Trust,
55 King St. West, Toronto, ON M5K 1A2

**Bank #:** 004
**Transit #:** 10252
**Account #:** 0938281
**SWIFT Code:** TDOMCATTTOR

*Please e-mail Payment Details including invoice number to kpmg-ar@kpmg.ca*

**Online Banking (CAD)**

*This option is available at most major financial institutions.*

**To use this option:**

Navigate to **Bill Payments.**
Search and add **"KPMG LLP"** as a **Payee.**
Enter **"Billed Party"** information for **Account Number**

*Please e-mail Payment Details including invoice number to kpmg-ar@kpmg.ca*

**Cheque Payment**

***Please include invoice number and mail to:***

**KPMG LLP**
T4348
P.O. Box 4348, Station A
Toronto, ON M5W 7A6

***Please be mindful of potential invoice scams via email. If you receive an invoice or email providing payment instructions different from the above, please contact your KPMG manager/partner to validate the new instructions.***

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**KPMG Inc.**
Suite 4600 Bay Adelaide Centre, 333 Bay Street
Toronto, ON M5H 2S5

DOZR Inc.
318 Duke St W
Kitchener, ON N2G 3Y1
ATTN: David Frasier

| | |
|---|---|
| Date | June 11, 2026 |
| Invoice | 8006740344 |
| Reference | 2002204040 |
| Billed Party | 1005420145 |

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For professional services rendered from April 1 to May 31, 2026.

| | | | | |
|---|---|---|---|---|
| Our Fee | | $ | 29,851.25 | CAD |
| Technology and Support Charge | | | 1,492.56 | |
| | | $ | **31,343.81** | CAD |
| GST/HST: | 12236 3153 RT0001 | | 4,074.70 | |
| Amount Due | | $ | **35,418.51** | CAD |

*Payment remittance details on last page.*

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**Professional Fees Summary**
**For the period of April 1 to May 31, 2026**

| Name | Position | Rate ($) | Hours | | Fee ($) |
|---|---|---|---|---|---|
| Pritesh Patel | Partner | $ 600.00 | 7.25 | $ | 4,350.00 |
| Manoj Oommen | Manager | $ 500.00 | 23.80 | $ | 11,900.00 |
| Ethan Graham | Consultant | $ 375.00 | 32.35 | $ | 12,131.25 |
| Annette Chopowick | Staff Technician | $ 300.00 | 0.30 | $ | 90.00 |
| Angelina Hung | Staff Technician | $ 300.00 | 4.60 | $ | 1,380.00 |
| **Total Professional Fees** | | | **68.30** | **$** | **29,851.25** |
| Technology and support charges | | | | $ | 1,492.56 |
| **Subtotal** | | | | **$** | **31,343.81** |
| HST | | | | $ | 4,074.70 |
| **Total Amount Due** | | | | **$** | **35,418.51** |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of April 1 to May 31, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 04/01/2026 | Oommen, Manoj | Attended call with E. Graham regarding file status; Drafted and sent email to insurance broker regarding insurance refund. | 0.90 | $500 | $450.00 |
| 04/01/2026 | Graham, Ethan | Emails with unsecured creditors; Call with M. Oommen; Updated disbursement forecast, DV and SRD; Updated post-filing RT0002 return workbook; Call with CRA auditor. | 1.00 | $375 | $375.00 |
| 04/02/2026 | Oommen, Manoj | Attended call with E. Graham regarding file status; Review of payroll remittance and post-filing payments, comments on same to E. Graham; Preliminary draft of second report and supporting schedules; Drafted and sent email to E. Graham regarding interim report. | 1.50 | $500 | $750.00 |
| 04/02/2026 | Graham, Ethan | Follow up with R. Rasily re: Manitoba sales tax; Emails with unsecured creditors; Looked into pre-filing RT0001 return; Call with M. Oommen; Drafted First Interim Report (s246(2)) and sent for review; Requested supplier payment information from Purchaser. | 1.20 | $375 | $450.00 |
| 04/06/2026 | Oommen, Manoj | Drafting second report; Reviewed banking information provided by RBC, email on same to E. Graham. | 2.30 | $500 | $1,150.00 |
| 04/06/2026 | Graham, Ethan | Requested general ledger; Emails with unsecured creditors; Sent request to have supplier payment made through CNB account, with cash sweep done after; Updated disbursement forecast workbook, disbursement voucher and SRD; Prepared SRD for s246; Investigated Google inquiry; Added 2026 bank statements to record; Assisted with drafting the Second Report of the Receiver. | 2.00 | $375 | $750.00 |
| 04/06/2026 | Hung, Angelina | Attend to banking matter. Prepare banking reports. | 0.20 | $300 | $60.00 |
| 04/07/2026 | Oommen, Manoj | Drafting second report; Reviewed and finalized s246 report and statement of receipts and disbursements, email on same to P. Patel; Attended meeting with E. Graham regarding file status. | 2.20 | $500 | $1,100.00 |
| 04/07/2026 | Graham, Ethan | Updated disbursement forecast workbook, DV and SRD; Review of functional mailbox and emails to unsecured creditors; Looked into RT0001 NOA received from CRA and reconciled it with bank statements; Call with M. Oommen; Updated First Interim Report. | 1.00 | $375 | $375.00 |
| 04/08/2026 | Oommen, Manoj | Drafting second report; Meeting with P. Patel regarding file status; Correspondence with E. Graham regarding various file items. | 2.00 | $500 | $1,000.00 |
| 04/08/2026 | Graham, Ethan | Review of first interim report; Meeting with P. Patel and M. Oommen re: post-filing source deduction payments; Updated MR-69-V and prepared it to be sent; Updated post-filing source deduction workbook and disbursement voucher; Call with Revenue Quebec; Read through and edited second report of the receiver; Prepared proposed interim distribution. | 1.50 | $375 | $562.50 |
| 04/08/2026 | Hung, Angelina | Prepare cheque payment run and send for approval. | 0.50 | $300 | $150.00 |
| 04/09/2026 | Graham, Ethan | Review of functional mailbox; Prepared Revenue Quebec fax and sent it. | 0.60 | $375 | $225.00 |
| 04/10/2026 | Graham, Ethan | Review of functional mailbox; Call with BC Ministry of Finance; Resent FIN 146 and Receivership Order so they could update their records; Review of CRA account for additional assessments. | 0.75 | $375 | $281.25 |
| 04/10/2026 | Chopowick, Annette | Open, review, scan and forward mail received. | 0.10 | $300 | $30.00 |
| 04/13/2026 | Oommen, Manoj | Attended call with P. Patel regarding file status. | 0.20 | $500 | $100.00 |
| 04/13/2026 | Graham, Ethan | Review of functional mailbox; Set up Receivers eTaxBC account; Updated DOZR workplan; Followed with Manitoba Ministry of Finance re: sales taxes outstanding; Call with BC Ministry of | 1.10 | $375 | $412.50 |
| 04/13/2026 | Hung, Angelina | Bank conciliation for Mar'26. | 0.60 | $300 | $180.00 |
| 04/14/2026 | Oommen, Manoj | Attended call with E. Graham regarding file status. | 0.50 | $500 | $250.00 |
| 04/14/2026 | Graham, Ethan | Call with M. Oommen; Looked through mail received; Enrolled in eTaxBC account; Updated disbursement forecast workbook. | 0.50 | $375 | $187.50 |
| 04/14/2026 | Hung, Angelina | Open, scan, email and file mails received. | 0.20 | $300 | $60.00 |
| 04/15/2026 | Oommen, Manoj | Drafted and sent email to White and Williams regarding invoices received. | 0.20 | $500 | $100.00 |
| 04/15/2026 | Graham, Ethan | Review of functional mailbox; Updated disbursement forecast workbook; Drafted emails; Emails with unsecured creditors; Checked eTaxBC account for provincial filings due. | 0.80 | $375 | $300.00 |
| 04/16/2026 | Graham, Ethan | Review of functional mailbox; Call with unsecured creditors. | 0.40 | $375 | $150.00 |
| 04/17/2026 | Graham, Ethan | Review of functional mailbox; Call with former employee; Sent T4 to former employee. | 0.40 | $375 | $150.00 |
| 04/19/2026 | Oommen, Manoj | Finalized second report. | 1.20 | $500 | $600.00 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of April 1 to May 31, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 04/20/2026 | Graham, Ethan | Went to pick up mail; Prepared DV; Deposit reconciliation with CNB report; Call with unsecured creditor; Call with M. Oommen; Worked on disbursement forecast. | 2.00 | $375 | $750.00 |
| 04/21/2026 | Oommen, Manoj | Attended call with E. Graham regarding interim SRD and updates to Second Report; Attended call with P. Patel regarding Second Report; Attended call with E. Graham regarding file status and information required for Second Report. | 0.50 | $500 | $250.00 |
| 04/21/2026 | Graham, Ethan | Updated disbursement forecast; Worked on HST calculation workbook. | 1.50 | $375 | $562.50 |
| 04/21/2026 | Hung, Angelina | Attend to banking matter. | 0.20 | $300 | $60.00 |
| 04/22/2026 | Oommen, Manoj | Reviewed and responded to email from BLG regarding creditor contract and supporting information. | 0.60 | $500 | $300.00 |
| 04/22/2026 | Graham, Ethan | Updated HST workbook; Call with M. Oommen. | 0.40 | $375 | $150.00 |
| 04/23/2026 | Oommen, Manoj | Attended call with E. Graham regarding Second Report schedules; Attended call with P. Patel regarding updates to Second Report; Revisions to Second Report, email on same to P. Patel. | 0.75 | $500 | $375.00 |
| 04/23/2026 | Graham, Ethan | Filed HST returns; Review of mail received. | 0.20 | $375 | $75.00 |
| 04/23/2026 | Hung, Angelina | Open, scan, email and file mails received. | 0.30 | $300 | $90.00 |
| 04/24/2026 | Graham, Ethan | Call with BC MOF re: collections notice. | 0.50 | $375 | $187.50 |
| 04/27/2026 | Oommen, Manoj | Attended call with E. Graham regarding vendor payments; Emails with insurance broker regarding refund of premiums and coordination of refund receipt. | 0.75 | $500 | $375.00 |
| 04/27/2026 | Patel, Pritesh | Review and edits to Second Report. | 2.50 | $600 | $1,500.00 |
| 04/27/2026 | Graham, Ethan | Emails with unsecured creditors; Call with collections and registration departments at the BC Ministry of Finance re: receivers account and pre-filing amounts. | 0.50 | $375 | $187.50 |
| 04/27/2026 | Chopowick, Annette | Open, review, scan and forward copies of mail received. | 0.20 | $300 | $60.00 |
| 04/28/2026 | Graham, Ethan | Call with M. Oommen; Updated disbursement forecast; Call with CRA; Emails with former employees; Worked on Second Report tables. | 1.75 | $375 | $656.25 |
| 04/29/2026 | Oommen, Manoj | Review of HST returns, comments on same to E. Graham; Reviewed agreements and invoices received from Google LLC, analysis on same; Drafted and sent email to BLG regarding information received from Google LLC; Reviewed and responded to email from insurance broker regarding refund of premium and status of audit. | 1.30 | $500 | $650.00 |
| 04/29/2026 | Graham, Ethan | Updated Second Report and associated tables; Call with CRA. | 0.75 | $375 | $281.25 |
| 04/30/2026 | Patel, Pritesh | Review of revised Second Report. | 0.50 | $600 | $300.00 |
| 04/30/2026 | Graham, Ethan | Review of functional mailbox and various other items received; Call with M. Oommen; Updated Second Report tables. | 1.00 | $375 | $375.00 |
| 05/01/2026 | Graham, Ethan | Call with M. Oommen; Call with CRA re: updated deemed trust amount; Updated Second Report tables; Scheduled insurance exit interview; Call with BC Ministry of Finance; Administrative duties. | 1.00 | $375 | $375.00 |
| 05/04/2026 | Graham, Ethan | Review of functional mailbox; Emails with unsecured creditors. | 0.25 | $375 | $93.75 |
| 05/05/2026 | Oommen, Manoj | Attended call with E. Graham regarding post-filing payments; Review of mail received from CRA regarding HST claim, email on same to E. Graham. | 0.60 | $500 | $300.00 |
| 05/05/2026 | Graham, Ethan | Emails with former employees; Call with M. Oommen; Updated SRD and reserve schedule; Updated payment schedule. | 1.20 | $375 | $450.00 |
| 05/06/2026 | Oommen, Manoj | Reviewed correspondence to Google LLC; Reviewed correspondence received from rental equipment supplier, drafted and sent email to insurance broker on same; Attended call with Argo audit team and E. Graham regarding status of insurance audit; Attended call with purchaser, P. Patel and E. Graham regarding EDC insurance matters. | 0.80 | $500 | $400.00 |
| 05/06/2026 | Patel, Pritesh | Update call with ICG re EDC coverages. | 0.50 | $600 | $300.00 |
| 05/06/2026 | Graham, Ethan | Call with insurance auditor; Sent ICG information request regarding invoices; Call with P. Patel, M. Oommen and A. Landoucher. | 0.50 | $375 | $187.50 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of April 1 to May 31, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 05/08/2026 | Oommen, Manoj | Correspondence with E. Graham regarding banking matters; Reviewed EDC receivable coverage policies, prepared analysis on same; Attended call with P. Patel regarding EDC insurance policies, drafted and sent email on same to E. Graham and BLG. | 0.90 | $500 | $450.00 |
| 05/08/2026 | Graham, Ethan | Review of EDC documents; Prepared EDC credit insurance analysis. | 1.00 | $375 | $375.00 |
| 05/10/2026 | Oommen, Manoj | Review of EDC policy analysis, email on same to E. Graham. | 0.20 | $500 | $100.00 |
| 05/11/2026 | Oommen, Manoj | Attended call with EDC regarding receivable insurance policies. | 0.40 | $500 | $200.00 |
| 05/12/2026 | Oommen, Manoj | Review of CRA claim regarding pre-filing source deductions, email on same to E. Graham. | 0.20 | $500 | $100.00 |
| 05/12/2026 | Graham, Ethan | Call with CRA re: amended claim; Review of CRA amended claim; Updated estimated reserve and second report; Communication with unsecured creditors; Updated supplier payment schedule. | 1.30 | $375 | $487.50 |
| 05/13/2026 | Oommen, Manoj | Review of distribution analysis, emails on same to E. Graham; Email to BLG regarding Agency Agreement. | 0.30 | $500 | $150.00 |
| 05/13/2026 | Graham, Ethan | Prepared condensed post-filing and pre-transaction close supplier payment workbook; Prepared supplier payment disbursement voucher; Pulled WIP details. | 1.00 | $375 | $375.00 |
| 05/13/2026 | Hung, Angelina | Bank reconciliation for April'26. Open, scan, email and file mails received. Prepare banking reports. | 0.80 | $300 | $240.00 |
| 05/14/2026 | Oommen, Manoj | Reviewed and responded to email from E. Graham regarding creditor communications; Reviewed and responded to email from T. Forestell; Drafted and sent email to E. Graham regarding insurance refund analysis; Review of post-filing payments; Review of audit refund results, email on same to insurance broker and P. Patel. | 0.60 | $500 | $300.00 |
| 05/14/2026 | Patel, Pritesh | Discussion with M.Oommen re insurance refunds and email from ICG on same. | 0.50 | $600 | $300.00 |
| 05/14/2026 | Graham, Ethan | Determined professional fees WIP to completion and contingency; Prepared and sent SRD and Proposed Distribution tables for review; Sent supplier disbursement voucher for payment; Call with M. Oommen; Emails with unsecured creditors; Analysis of insurance premium payout. | 1.50 | $375 | $562.50 |
| 05/14/2026 | Hung, Angelina | Review invoices, and prepare various cheque payments to suppliers, and send for approval. | 1.00 | $300 | $300.00 |
| 05/15/2026 | Oommen, Manoj | Review and analysis of APA, insurance premium financing agreement and insurance policies, correspondence with E. Graham on same, drafted and sent email on same to P. Patel; Drafted and sent email to insurance broker regarding return premium allocation. | 0.70 | $500 | $350.00 |
| 05/15/2026 | Graham, Ethan | Call with M. Oommen; Emails with unsecured creditors; Emails with former employees. | 0.50 | $375 | $187.50 |
| 05/19/2026 | Oommen, Manoj | Correspondence with P. Patel regarding banking matters; Review of insurance allocation, analysis on same; Drafted and sent email to P. Patel regarding refund allocation; Review of capital premium financing agreement. | 0.90 | $500 | $450.00 |
| 05/19/2026 | Graham, Ethan | Review of functional mailbox; Looked into insurance claim. | 0.50 | $375 | $187.50 |
| 05/19/2026 | Hung, Angelina | Finalize and print cheques, and arrange mail on the same. Open, scan, email and file mails received. | 0.50 | $300 | $150.00 |
| 05/20/2026 | Patel, Pritesh | Update call with M.Oommen re insurance refunds; call with counsel re EDC claims and next steps in proceedings. | 1.00 | $600 | $600.00 |
| 05/20/2026 | Graham, Ethan | Updated disbursement forecast; Emails with unsecured creditors; Call with P. Patel, M. Oommen and Counsel. | 0.50 | $375 | $187.50 |
| 05/21/2026 | Oommen, Manoj | Attended call with E. Graham regarding distribution analysis and Second Court Report; Revisions to Second Report; Drafted and sent email to BLG regarding Second Report. | 0.80 | $500 | $400.00 |
| 05/21/2026 | Patel, Pritesh | Review and comment on updated draft Second Report. | 0.50 | $600 | $300.00 |
| 05/21/2026 | Graham, Ethan | Review of functional mailbox; Updated SRD and Proposed Distribution; Call with M. Oommen; Updated RT0002 monthly filing calculations; Updated professional fees calculation; Started fee affidavit. | 1.75 | $375 | $656.25 |
| 05/21/2026 | Hung, Angelina | Attend to banking matter. Prepare banking reports. | 0.30 | $300 | $90.00 |
| 05/22/2026 | Patel, Pritesh | Emails with ICG re insurance proceeds. | 0.25 | $600 | $150.00 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of April 1 to May 31, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 05/22/2026 | Graham, Ethan | Worked on fee affidavit. | 1.50 | $375 | $562.50 |
| 05/25/2026 | Oommen, Manoj | Drafted and sent email to insurance broker regarding insurance refund allocation; Reviewed email from BLG regarding Fee Affidavit, updates to Second Report for same; Attended call with Torkin Manes regarding claim against directors, email on same to BLG. | 0.60 | $500 | $300.00 |
| 05/26/2026 | Oommen, Manoj | Attended call with insurance broker regarding insurance refunds. | 0.50 | $500 | $250.00 |
| 05/26/2026 | Patel, Pritesh | Update call with Leif re insurance refunds. | 0.50 | $600 | $300.00 |
| 05/27/2026 | Oommen, Manoj | Revisions to Second Report for BLG comments, email on same to E. Graham regarding additional appendices to include. | 0.50 | $500 | $250.00 |
| 05/28/2026 | Oommen, Manoj | Reviewed BLG revisions to Second Report, updates to Second Report on same; Reviewed E. Graham's comments on Second Report; Review of Fee Affidavit, comments on same to E. Graham; Drafted and sent email to P. Patel regarding Second Report and Fee Affidavit. | 0.90 | $500 | $450.00 |
| 05/28/2026 | Patel, Pritesh | Review and comment on updated draft Second Report. | 0.50 | $600 | $300.00 |
| 05/29/2026 | Patel, Pritesh | Update call with ICG re insurance refunds. | 0.50 | $600 | $300.00 |
| | | **Subtotal** | **68.30** | | **$29,851.25** |

**KPMG Inc.**
Suite 4600 Bay Adelaide Centre, 333 Bay Street
Toronto, ON M5H 2S5

DOZR Inc.
318 Duke St W
Kitchener, ON N2G 3Y1
ATTN: David Frasier

| | |
|---|---|
| Date | June 11, 2026 |
| Invoice | 8006740344 |
| Reference | 2002204040 |
| Billed Party | 1005420145 |
| KPMG Contact | Pritesh Patel |
| Telephone | (416) 468-7923 |
| Email | pritpatel@kpmg.ca |
| **Amount** | $ 35,418.51 CAD |
| **Payment Terms** | Due on Delivery |

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## *Remittance Advice*

**Electronic Funds Transfers / Wire Payments**

**Beneficiary :**
KPMG Inc.
Suite 4600 Bay Adelaide Centre 333 Bay Street Toronto, ON M5H 2S5

**Bank Details :**
TD Canada Trust,
55 King St. West, Toronto, ON M5K 1A2

**Bank #:** 004
**Transit #:** 10252
**Account #:** 0938281
**SWIFT Code:** TDOMCATTTOR

*Please e-mail Payment Details including invoice number to kpmg-ar@kpmg.ca*

**Online Banking (CAD)**

*This option is available at most major financial institutions.*

**To use this option:**

Navigate to **Bill Payments.**
Search and add **"KPMG LLP"** as a **Payee.**
Enter **"Billed Party"** information for **Account Number**

*Please e-mail Payment Details including invoice number to kpmg-ar@kpmg.ca*

**Cheque Payment**

***Please include invoice number and mail to:***

**KPMG LLP**
T4348
P.O. Box 4348, Station A
Toronto, ON M5W 7A6

***Please be mindful of potential invoice scams via email. If you receive an invoice or email providing payment instructions different from the above, please contact your KPMG manager/partner to validate the new instructions.***

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**KPMG Inc.**
Suite 4600 Bay Adelaide Centre, 333 Bay Street
Toronto, ON M5H 2S5

DOZR Inc.
318 Duke St W
Kitchener, ON N2G 3Y1
ATTN: David Frasier

| | |
|---|---|
| Date | October 30, 2026 |
| Invoice | 8006973258 |
| Reference | 2002204040 |
| Billed Party | 1005420145 |
| KPMG Contact | Pritesh Patel |
| Telephone | (416) 468-7923 |
| Email | pritpatel@kpmg.ca |

---

For professional services rendered by KPMG Inc. for the period of June 1 to September 30, 2026.

| | | | | |
|---|---|---|---|---|
| Our Fee | | $ | 34,298.75 | CAD |
| Technology and Support Charge | | | 1,714.94 | |
| Disbursements | | | 202.29 | |
| | | $ | **36,215.98** | CAD |
| HST | 12236 3153 RT0001 | | 4,708.08 | |
| Amount Due | | $ | **40,924.06** | CAD |

***Payment remittance details on last page.***

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**Professional Fees Summary**
**For the period of June 1 to September 30, 2026**

| Name | Position | Rate ($) | Hours | | Fee ($) |
|---|---|---|---|---|---|
| Pritesh Patel | Partner | $ 600.00 | 2.00 | $ | 1,200.00 |
| Manoj Oommen | Manager | $ 500.00 | 17.80 | $ | 8,900.00 |
| Ethan Graham | Consultant | $ 375.00 | 61.65 | $ | 23,118.75 |
| Angelina Hung | Staff Technician | $ 300.00 | 3.60 | $ | 1,080.00 |
| **Total Professional Fees** | | | **85.05** | **$** | **34,298.75** |
| Technology and support charges | | | | $ | 1,714.94 |
| Expenses | | | | $ | 202.29 |
| **Subtotal** | | | | **$** | **36,215.98** |
| HST | | | | $ | 4,708.08 |
| **Total Amount Due** | | | | **$** | **40,924.06** |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of June 1 to September 30, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 06/01/2026 | Oommen, Manoj | Attended call with P. Patel regarding court timing, email on same to BLG; Reviewed and responded to email from Purchaser regarding T2200 forms. | 0.30 | $500 | $150.00 |
| 06/01/2026 | Graham, Ethan | Emails with unsecured creditors. | 0.20 | $375 | $75.00 |
| 06/02/2026 | Oommen, Manoj | Drafted and sent email to BLG regarding insurance broker items; Emails with BLG regarding insurance; Reviewed and responded to email from Lief regarding insurance refund; Review of | 0.40 | $500 | $200.00 |
| 06/02/2026 | Graham, Ethan | Updated s245 Notice and Statement of the Receiver; Drafted DACA termination letter; Drafted and sent email requesting DACA. | 2.00 | $375 | $750.00 |
| 06/03/2026 | Oommen, Manoj | Attended call with BLG regarding insurance refund; Emails with E. Graham regarding DACA; Review of BLG information request, email on same to BLG; Reviewed and responded to email | 1.60 | $500 | $800.00 |
| 06/03/2026 | Patel, Pritesh | Update call with M.Oommen re updated draft report and next steps. | 0.50 | $600 | $300.00 |
| 06/03/2026 | Graham, Ethan | Emails with unsecured creditors; Finalized DACA termination letter and sent it to be signed; Emails with CNB re: signing authority of DACA; Saved and reviewed invoice. | 1.00 | $375 | $375.00 |
| 06/04/2026 | Oommen, Manoj | Interim report review and follow up, emails on same with E. Graham and P. Patel. | 0.10 | $500 | $50.00 |
| 06/04/2026 | Graham, Ethan | Emails with unsecured creditors; Updated disbursement forecast workbook | 1.25 | $375 | $468.75 |
| 06/05/2026 | Graham, Ethan | Emails with unsecured creditors; Updated distribution schedule, SRD and proposed distribution; Populated letter to Leif insurance and sent it for review. | 2.00 | $375 | $750.00 |
| 06/08/2026 | Graham, Ethan | Emails with unsecured creditors; Review of legal documents received. | 0.50 | $375 | $187.50 |
| 06/11/2026 | Oommen, Manoj | Revisions to Fee affidavit and second report; Review of interim report, comments on same to E. Graham; Drafted and sent email to BLG regarding court materials. | 0.50 | $500 | $250.00 |
| 06/11/2026 | Graham, Ethan | Finalized s246(2) and sent for review. | 0.25 | $375 | $93.75 |
| 06/11/2026 | Hung, Angelina | Attend to banking matter. Prepare banking reports. | 0.40 | $300 | $120.00 |
| 06/12/2026 | Oommen, Manoj | Reviewed claim filed against DOZR Holding Ltd, drafted and sent email to BLG on same; Reviewed correspondence regarding EDC Claims, email on same to P. Patel and BLG. | 0.50 | $500 | $250.00 |
| 06/12/2026 | Graham, Ethan | Updated fee affidavit; Reviewed and sent s246(2) to be signed; Updated SRD and Proposed Distribution. | 2.00 | $375 | $750.00 |
| 06/12/2026 | Hung, Angelina | Finalize and efile receiver interim report to OSB. | 0.30 | $300 | $90.00 |
| 06/14/2026 | Oommen, Manoj | Revisions to Second Report, support schedules, draft order, fee affidavit and associated schedules, email on same to P. Patel. | 2.50 | $500 | $1,250.00 |
| 06/15/2026 | Oommen, Manoj | Revisions to draft notice of motion and discharge order, email on same to BLG; Revisions to Second Report, correspondence on same with P. Patel. | 0.50 | $500 | $250.00 |
| 06/15/2026 | Patel, Pritesh | Review and edits to Second Report; review of BLG fee affidavit. | 1.00 | $600 | $600.00 |
| 06/15/2026 | Graham, Ethan | Call with M. Oommen; Updated estimated reserve and interim distribution; Finalized fee affidavit and sent it for execution. | 1.00 | $375 | $375.00 |
| 06/15/2026 | Hung, Angelina | Attend to banking matter. | 0.10 | $300 | $30.00 |
| 06/16/2026 | Oommen, Manoj | Drafted and sent email to E. Graham regarding Creditor Links update; Revised and finalized Second Report, email on same to BLG; Correspondence with BLG regarding Second Report. | 0.50 | $500 | $250.00 |
| 06/16/2026 | Graham, Ethan | Drafted email re: DACA termination; Review of legal documents received; Compiled appendices for second report; Review of second report; Finalized second report and sent it for review; Administrative duties. | 2.50 | $375 | $937.50 |
| 06/16/2026 | Hung, Angelina | Open, scan, email and file mails received. Attend to banking matter. | 0.20 | $300 | $60.00 |
| 06/17/2026 | Graham, Ethan | Emails with unsecured creditors. | 0.25 | $375 | $93.75 |
| 06/22/2026 | Oommen, Manoj | Reviewed and responded to email from RBC regarding remaining file matters; Drafted and sent email to P. Patel regarding EDC receivable policy; Reviewed and responded to email from E. Graham regarding T2200 forms; Correspondence with E. Graham regarding updates to Creditor Links. | 1.70 | $500 | $850.00 |
| 06/22/2026 | Graham, Ethan | Followed up on employee T2200's; Emails with former employees; Emails with unsecured creditors; Administrative duties. | 1.00 | $375 | $375.00 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of June 1 to September 30, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 06/01/2026 | Oommen, Manoj | Attended call with P. Patel regarding court timing, email on same to BLG; Reviewed and responded to email from Purchaser regarding T2200 forms. | 0.30 | $500 | $150.00 |
| 06/23/2026 | Oommen, Manoj | Review of T2200 forms, comments on same to E. Graham. | 0.10 | $500 | $50.00 |
| 06/23/2026 | Graham, Ethan | Review and signed T2200. | 0.50 | $375 | $187.50 |
| 06/25/2026 | Oommen, Manoj | Reviewed email from Purchaser regarding audit return premium, email on same to BLG; Drafted and sent email to E. Graham regarding DACA termination letter. | 0.40 | $500 | $200.00 |
| 06/25/2026 | Graham, Ethan | Drafted and sent termination letter template. | 0.60 | $375 | $225.00 |
| 06/26/2026 | Oommen, Manoj | Attended call with BLG and P. Patel regarding audit refund premium, calls with E. Graham on same; Attended call with BLG regarding return premium; Reviewed email from EDC regarding claims submission, drafted and sent email to P. Patel on same; Drafted and sent email to BLG regarding audit return premium and financing agreement; Drafted and sent email to RBC regarding DACA termination letter. | 4.20 | $500 | $2,100.00 |
| 06/26/2026 | Patel, Pritesh | Update call with counsel re insurance premium issue. | 0.50 | $600 | $300.00 |
| 06/26/2026 | Graham, Ethan | Call with M. Oommen; Finalized and sent T2200; Emails with unsecured creditors. | 1.00 | $375 | $375.00 |
| 07/07/2026 | Hung, Angelina | Open, scan, email and file mails received. | 0.10 | $300 | $30.00 |
| 07/08/2026 | Oommen, Manoj | Meeting with P. Patel regarding file status. | 0.10 | $500 | $50.00 |
| 07/09/2026 | Hung, Angelina | Attend to banking matter. | 0.10 | $300 | $30.00 |
| 07/10/2026 | Oommen, Manoj | Correspondence with P. Patel regarding file status. | 0.10 | $500 | $50.00 |
| 07/14/2026 | Hung, Angelina | Pickup, open, scan, email and file mails received. | 0.10 | $300 | $30.00 |
| 07/15/2026 | Graham, Ethan | Emails with vendors; Review of final reconciliation. | 1.00 | $375 | $375.00 |
| 07/16/2026 | Graham, Ethan | Prepared final disbursement workbook; Drafted and sent email to have final distribution workbook reviewed. | 1.50 | $375 | $562.50 |
| 07/20/2026 | Graham, Ethan | Emails with former employees; Meeting with M. Oommen; Emails with the purchaser. | 0.50 | $375 | $187.50 |
| 07/21/2026 | Oommen, Manoj | Attended call with P. Patel regarding file status; Review of AR reconciliation provided by Purchaser, comments on same to E. Graham. | 0.20 | $500 | $100.00 |
| 07/22/2026 | Graham, Ethan | Updated invoice reconciliation and invoice information request list. | 1.00 | $375 | $375.00 |
| 07/27/2026 | Oommen, Manoj | Review of AR reconciliation, comments on same to E. Graham; Correspondence with E. Graham regarding AR reconciliation. | 0.50 | $500 | $250.00 |
| 07/27/2026 | Graham, Ethan | Updated deposit reconciliation; Emails with former employees. | 0.50 | $375 | $187.50 |
| 07/28/2026 | Oommen, Manoj | Review of AR reconciliation and draft email to P. Patel, comments on same to E. Graham; Reviewed email from Purchaser, comments on same to E. Graham. | 0.20 | $500 | $100.00 |
| 07/28/2026 | Graham, Ethan | Drafted and sent email to P. Patel re: final reconciliation; Updated final AR reconciliation. | 0.50 | $375 | $187.50 |
| 07/28/2026 | Hung, Angelina | Bank reconciliation for June'26. | 0.60 | $300 | $180.00 |
| 07/29/2026 | Oommen, Manoj | Attended call with BLG regarding various file matters; Drafted and sent email to Lief regarding amounts deducted from return premium. | 0.30 | $500 | $150.00 |
| 07/29/2026 | Graham, Ethan | Updated final AR reconciliation; Updated IRL for ICG. | 0.50 | $375 | $187.50 |
| 07/30/2026 | Oommen, Manoj | Drafted and sent email to Lief regarding insurance policies and supporting documentation. | 0.10 | $500 | $50.00 |
| 07/30/2026 | Graham, Ethan | Updated invoice IRL; Drafted email to be sent to ICG. | 0.50 | $375 | $187.50 |
| 07/31/2026 | Graham, Ethan | Review of transaction detail list; updated financial AR reconciliation; Call with M. Oommen. | 0.50 | $375 | $187.50 |
| 08/04/2026 | Graham, Ethan | Call with the CRA. | 0.50 | $375 | $187.50 |
| 08/05/2026 | Oommen, Manoj | Reviewed email to Purchaser, comments on same to E. Graham. | 0.20 | $500 | $100.00 |
| 08/05/2026 | Graham, Ethan | Drafted and sent invoice IRL to purchaser; Updated RT0002 filing workbook. | 1.50 | $375 | $562.50 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of June 1 to September 30, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 06/01/2026 | Oommen, Manoj | Attended call with P. Patel regarding court timing, email on same to BLG; Reviewed and responded to email from Purchaser regarding T2200 forms. | 0.30 | $500 | $150.00 |
| 08/06/2026 | Oommen, Manoj | Attended call with E. Graham regarding HST returns. | 0.20 | $500 | $100.00 |
| 08/06/2026 | Graham, Ethan | Call with M. Oommen; Updated RT0002 filing workbook. | 0.50 | $375 | $187.50 |
| 08/07/2026 | Graham, Ethan | Emails with former employees. | 0.20 | $375 | $75.00 |
| 08/10/2026 | Oommen, Manoj | Reviewed and responded to email from E. Graham regarding HST returns; Reviewed HST Return workbook, comments on same to E. Graham. | 0.40 | $500 | $200.00 |
| 08/10/2026 | Graham, Ethan | Updated ITC workbook; Filed HST returns. | 1.00 | $375 | $375.00 |
| 08/11/2026 | Graham, Ethan | Updated AR reconciliation. | 1.00 | $375 | $375.00 |
| 08/11/2026 | Hung, Angelina | Open, scan, email and file mails received. | 0.20 | $300 | $60.00 |
| 08/12/2026 | Graham, Ethan | Drafted preliminary response to ICG; updated AR reconciliation workbook. | 1.50 | $375 | $562.50 |
| 08/13/2026 | Oommen, Manoj | Reviewed and revised draft email to Purchaser, comments on same to E. Graham. | 0.40 | $500 | $200.00 |
| 08/13/2026 | Graham, Ethan | Drafted request for information email; Updated draft response email. | 0.50 | $375 | $187.50 |
| 08/20/2026 | Oommen, Manoj | Drafted and sent email to BLG regarding Purchaser's information request. | 0.30 | $500 | $150.00 |
| 08/21/2026 | Oommen, Manoj | Attended call with BLG regarding APA and Agency Agreement. | 0.50 | $500 | $250.00 |
| 09/02/2026 | Graham, Ethan | Looked through cash sweep request and review of Agent email. | 1.25 | $375 | $468.75 |
| 09/03/2026 | Oommen, Manoj | Reviewed contractor engagement status and remaining tax administration matters; Discussion with E. Graham regarding contractor arrangements, final deliverables and outstanding tax reporting matters; Reviewed ongoing support requirements and contractor transition matters. | 1.00 | $500 | $500.00 |
| 09/03/2026 | Graham, Ethan | Review of APA; Responded to creditor inquiries; Drafted and sent email to contractor; Call with Tax Administration Branch, Manitoba Finance. | 1.20 | $375 | $450.00 |
| 09/09/2026 | Graham, Ethan | Walkthrough of collections reconciliation; Drafted response to contractor email; Drafted response to agent email, as well as prepared supporting information; Updated WEPP acceptance tracker. | 1.50 | $375 | $562.50 |
| 09/09/2026 | Hung, Angelina | Pickup, open, scan, email and file mails received. | 0.20 | $300 | $60.00 |
| 09/14/2026 | Hung, Angelina | Bank reconciliation for July. | 0.60 | $300 | $180.00 |
| 09/15/2026 | Graham, Ethan | Call with M. Oommen; Created A/R reconciliation settlement workbook; Prepared distribution analysis workbook. | 5.00 | $375 | $1,875.00 |
| 09/15/2026 | Hung, Angelina | Pickup, open, scan, email and file mails received. Prepare banking reports. | 0.20 | $300 | $60.00 |
| 09/16/2026 | Graham, Ethan | Prepared A/R settlement for CAD amounts; Reconciled emails received with settlement amounts; Prepared summary of settlements workbook; Drafted and sent email outlining summary of settlements workbook. | 4.10 | $375 | $1,537.50 |
| 09/17/2026 | Graham, Ethan | Review of settlement amounts. | 1.05 | $375 | $393.75 |
| 09/18/2026 | Graham, Ethan | Call with the Purchaser; Prepared invoice IRL to be sent to purchaser. | 2.10 | $375 | $787.50 |
| 09/21/2026 | Graham, Ethan | Reviewed for insurance related matters and compiled documentation; Requested POL's. | 3.35 | $375 | $1,256.25 |
| 09/23/2026 | Graham, Ethan | Review of insurance policy documents; Drafted and sent summary of insurance documents and premiums; Drafted email to counsel re: insurance and sent for review. | 2.90 | $375 | $1,087.50 |
| 09/24/2026 | Graham, Ethan | Sent email to Counsel re: insurance. | 0.35 | $375 | $131.25 |
| 09/25/2026 | Graham, Ethan | Updated deposit reconciliation workbook and summarized and sent for review; Updated disbursement forecast workbook. | 4.45 | $375 | $1,668.75 |
| 09/28/2026 | Graham, Ethan | Updated insurance workbook; Drafted and sent email re: refund premiums as at transaction close. | 4.35 | $375 | $1,631.25 |
| 09/29/2026 | Graham, Ethan | Emails with insurer and counsel re: insurance. | 0.80 | $375 | $300.00 |

**Royal Bank of Canada**

**Time Keeper Details**

**For the period of June 1 to September 30, 2026**

| Work Date | Name | Time Narrative | Hours | Rate | Fee ($) |
|---|---|---|---|---|---|
| 06/01/2026 | Oommen, Manoj | Attended call with P. Patel regarding court timing, email on same to BLG; Reviewed and responded to email from Purchaser regarding T2200 forms. | 0.30 | $500 | $150.00 |
| 09/30/2026 | Hung, Angelina | Bank reconciliation for Aug'26. | 0.50 | $300 | $150.00 |
| | | **Subtotal** | **85.05** | | **$34,298.75** |

**KPMG Inc.**
Suite 4600 Bay Adelaide Centre, 333 Bay Street
Toronto, ON M5H 2S5

DOZR Inc.
318 Duke St W
Kitchener, ON N2G 3Y1
ATTN: David Frasier

| | |
|---|---|
| Date | October 30, 2026 |
| Invoice | 8006973258 |
| Reference | 2002204040 |
| Billed Party | 1005420145 |
| KPMG Contact | Pritesh Patel |
| Telephone | (416) 468-7923 |
| Email | pritpatel@kpmg.ca |
| **Amount** | $ 40,924.06 CAD |
| **Payment Terms** | Due on Delivery |

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## *Remittance Advice*

**Electronic Funds Transfers / Wire Payments**

**Beneficiary :**
KPMG Inc.
333 Bay St., Suite 4600, Toronto, ON M5H 2S5

**Bank Details :**
TD Canada Trust,
55 King St. West, Toronto, ON M5K 1A2

| | |
|---|---|
| **Bank #:** | 004 |
| **Transit #:** | 10252 |
| **Account #:** | 0938281 |
| **SWIFT Code:** | TDOMCATTTOR |

*Please e-mail Payment Details including invoice number to kpmg-ar@kpmg.ca*

**Online Banking (CAD)**

*This option is available at most major financial institutions.*

**To use this option:**

Navigate to **Bill Payments.**
Search and add **KPMG LLP** as a **Payee.**
Enter **"Billed Party"** information for **Account Number**

*Please e-mail Payment Details including invoice number to kpmg-ar@kpmg.ca*

**Cheque Payment**

***Please include invoice number and mail to:***

**KPMG LLP**
T4348
P.O. Box 4348, Station A
Toronto, ON M5W 7A6

***Please be mindful of potential invoice scams via email. If you receive an invoice or email providing payment instructions different from the above, please contact your KPMG manager/partner to validate the new instructions.***

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Exhibit “C”

Staff Summary

This is Exhibit “C” referred to in the Affidavit of Pritesh Patel, sworn before me on November 9, 2026

Angelina Hung

**Commissioner for Taking Affidavits, etc.**

Angelina Hung,
a Commissioner, etc.,
Province of Ontario, for KPMG Inc.
Expires January 4, 2029

**KPMG Inc.** **Exhibit C**
**in its capacity as Receiver of**
**DOZR Inc.**
**Statement of accounts**

| Staff member | Number of hours | Hourly rate | Amount |
|---|---|---|---|
| **Senior Vice President** | | | |
| Pritesh Patel | 65.25 | $ 600.00 | $ 39,150.00 |
| **Manager** | | | |
| Manoj Oommen | 175.95 | $ 500.00 | $ 87,975.00 |
| **Senior Consultant** | | | |
| Joel Pottruff | 6.80 | $ 450.00 | $ 3,060.00 |
| **Consultant** | | | |
| Ethan Graham | 340.50 | $ 375.00 | $ 127,687.50 |
| **Technician** | | | |
| Angelina Hung | 39.45 | $ 300.00 | $ 11,835.00 |
| Annette Chopowick | 1.40 | $ 300.00 | $ 420.00 |
| **Total** | **629.4** | | **$ 270,127.50** |

| | | |
|---|---|---|
| **Blended average hourly rate:** | **$** | **429.22** |

# APPENDIX “G”

Court File No.: CV-25-00001741-0000

***ONTARIO***
**SUPERIOR COURT OF JUSTICE**

**IN THE MATTER OF SECTION 243(1) OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, C. B-3, AS AMENDED, AND SECTION 101 OF THE COURTS OF JUSTICE ACT, R.S.O 1990 C. C.43, AS AMENDED**

B E T W E E N:

**ROYAL BANK OF CANADA**

Applicant

- and -

**DOZR INC.**

Respondent

# AFFIDAVIT OF CHRISTINE MASON
**(Affirmed October 30, 2026)**

I, **CHRISTINE MASON**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY**:

1. I am a partner at the law firm of Borden Ladner Gervais LLP ("**BLG**"), lawyers for KPMG Inc. ("**KPMG**"), in its capacity as Court-appointed receiver (in such capacity, the "**Receiver**") of all the assets, undertaking, and property (collectively the "**Property**") of DOZR Inc. (the "**Respondent**"), and as such, I have knowledge of the matters hereinafter deposed to.

2. This affidavit is made in support of a motion for, among other things, the approval of the fees and disbursements of BLG for legal services provided to the Receiver for the period from

September 5, 2025 to August 31, 2026 (the "**BLG Fee Period**"). Attached hereto and marked as **Exhibit "A"** is a summary of the hourly rates and time expended by the professionals at BLG for the BLG Fee Period. Attached hereto and marked as **Exhibit "B"** is a summary of the fees and disbursements for the BLG Fee Period.

3. Attached hereto and marked as **Exhibit "C"** are true copies of the accounts issued by BLG in respect of its services rendered for the BLG Fee Period. A total summary of BLG's accounts are outlined below for the BLG Fee Period:

| | |
|---|---|
| **Hours** | 199.30 |
| **Fees** | $99,530.00 |
| **Disbursements** | $4,367.39 |
| **HST** | $13,400.00 |
| **Total** | **$117,297.39** |

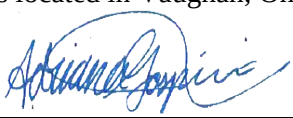
4. The accounts attached as Exhibit C provide a fair and accurate description of the activities undertaken by BLG and the rates charged by BLG during the BLG Fee Period are comparable to the rates charged by other law firms in Toronto providing similar services.

5. BLG requests that the Court approve its accounts for the BLG Fee Period for fees in the amount of $99,530.00, disbursements of $4,367.39 and taxes of $13,400.00, for services rendered and recorded.

6. BLG estimates that it will incur no more than $30,000.00 in additional fees, excluding disbursements and applicable taxes ("**BLG's Estimate to Completion**"), for services to be provided to the Receiver through to the date of the Receiver's discharge. BLG requests that the

Court approve BLG's Estimate to Completion for the period from September 1, 2026 through to the date of the Receiver's discharge.

SWORN BEFORE ME over video teleconference this 30th day of October 2026, in accordance with O. Reg. 431/20. The affiant was located in Toronto, Ontario, while the commissioner, Mariela Adriana Gasparini, was located in Vaughan, Ontario.

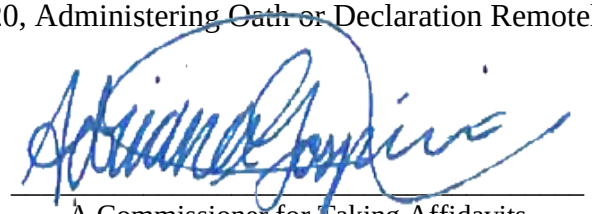


**A Commissioner for Taking Affidavits**
Mariela Adriana Gasparini
**Law Society of Ontario Licence No.: P14458**



**CHRISTINE MASON**

This is Exhibit "**A**" referred to in the Affidavit of CHRISTINE MASON affirmed by CHRISTINE MASON at the City of Toronto, in the Province of Ontario, before me at the City of Vaughan, in the Province of Ontario, on October 30th, 2026 in accordance with O. Reg. 431/20, Administering ~~Oath~~ or Declaration Remotely.



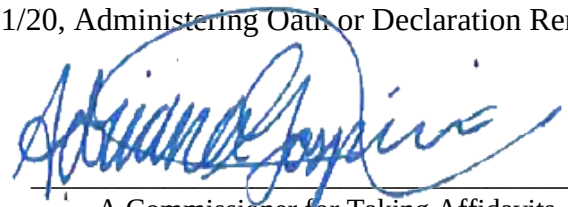
A Commissioner for Taking Affidavits
Mariela Adriana Gasparini
Law Society of Ontario Licence No.: P14458

**EXHIBIT "A"**

**Summary of hourly rates charged by professionals at BLG**
**for the BLG Fee Period from September 5, 2025 to August 31, 2026**

| Name of Professional | Total Hours Billed | Avg. Hourly Rate for 2025/2026 ($/Hr) | Total Amount Billed |
|---|---|---|---|
| L. White | 1.20 | $368.75 | $442.50 |
| G. Di Girolamo | 1.80 | $486.67 | $876.00 |
| J. Francis | 2.00 | $377.00 | $754.00 |
| S. Nguyen | 31.40 | $600.00 | $18,840.00 |
| A. MacFarlane | 28.10 | $600.00 | $16,860.00 |
| C. Mason | 6.90 | $600.00 | $4,140.00 |
| A. Gasparini | 20.10 | $316.17 | $6,355.00 |
| N. Hollard | 48.70 | $600.00 | $29,220.00 |
| T. Sequeira | 35.80 | $330.17 | $11,820.00 |
| J. Russell | 9.70 | $585.00 | $5,674.50 |
| A. Amacker | 4.90 | $186.43 | $913.50 |
| M. Fedak | 4.10 | $345.00 | $1,414.50 |
| J. Wuergler | 4.60 | $482.61 | $2,220.00 |
| Total Hours/Average Rate/Total Fees | **199.30** | **$499.40** | **$99,530.00** |
| Total Disbursements | | | **$4,367.39** |
| Total Fees and Disbursements excluding Tax | | | **$103,897.39** |
| Taxes | | | **$13,400.00** |
| Total Fees and Disbursements including Tax | | | **$117,297.39** |

This is Exhibit "**B**" referred to in the Affidavit of CHRISTINE MASON affirmed by CHRISTINE MASON at the City of Toronto, in the Province of Ontario, before me at the City of Vaughan, in the Province of Ontario, on October 30th, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



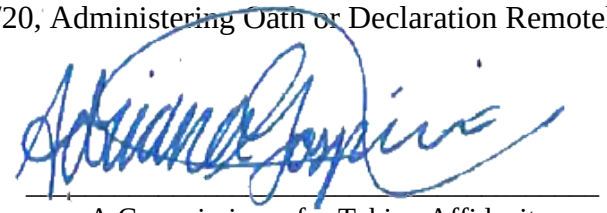
A Commissioner for Taking Affidavits
Mariela Adriana Gasparini
Law Society of Ontario Licence No.: P14458

**EXHIBIT "B"**

**Summary of Fees and Disbursements for BLG Fee Period from September 5, 2025 to August 31, 2026**

| DATE | INVOICE | FEES | DISB | TAX | TOTAL |
|---|---|---|---|---|---|
| 2025-11-27 | 698610220 | $49,490.50 | $2,223.81 | $6,616.18 | $58,330.49 |
| 2025-12-31 | 698635407 | $14,397.00 | $28.57 | $1,875.32 | $16,300.89 |
| 2026-02-20 | 698646532 | $6,971.00 | $245.99 | $938.21 | $8,155.20 |
| 2026-05-28 | 698684290 | $1,252.50 | Nil | $162.83 | $1,415.33 |
| 2026-06-05 | 698687201 | $6,277.50 | Nil | $816.08 | $7,093.58 |
| 2026-07-17 | 698704363 | $15,972.50 | $1,843.60 | $2,316.10 | $20,132.20 |
| 2026-09-24 | 698729365 | $5,169.00 | $25.42 | $675.28 | $5,869.70 |
| | | **$99,530.00** | **$4,367.39** | **$13,400.00** | **$117,297.39** |

This is Exhibit "**C**" referred to in the Affidavit of CHRISTINE MASON affirmed by CHRISTINE MASON at the City of Toronto, in the Province of Ontario, before me at the City of Vaughan, in the Province of Ontario, on October 30th, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for Taking Affidavit
Mariela Adriana Gasparini
Law Society of Ontario Licence No.: P14458

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KPMG Inc.
Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

November 27, 2025

Invoice # 698610220
Page 1

Attention: Pritesh Patel

Re: DOZR Inc. File No: 089171/000023

PROFESSIONAL SERVICES rendered to October 31, 2025 in connection with the above matter as described in the attached.

| | |
|---|---|
| Fees | $ 80,909.00 |
| Less Discount | (31,418.50) |
| Fee Balance | 49,490.50 |
| Disbursements and Other Charges | 2,223.81 |
| HST on Fees and Taxable Disbursements and Other Charges | 6,616.18 |
| Total this Invoice | **$ 58,330.49** |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

Borden Ladner Gervais LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
**GST/HST REGISTRATION # R869096974RT0001**

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November 27, 2025
Invoice # 698610220
File No: 089171/000023
Page 2

KPMG Inc.
Re: DOZR Inc.

PROFESSIONAL SERVICES RENDERED to October 31, 2025

| | | | |
|---|---|---|---|
| Sep 5, 2025 | A. MacFarlane | 0.10 | Emails to P. Patel re: receivership order and US affiliate. |
| Sep 5, 2025 | A. MacFarlane | 0.20 | Review of affidavit of M. Dave. |
| Sep 5, 2025 | A. MacFarlane | 0.20 | Review of draft notice of application. |
| Sep 5, 2025 | A. MacFarlane | 0.10 | Emails from and to P. Patel re: receivership. |
| Sep 10, 2025 | A. MacFarlane | 0.40 | Review and revise draft receivership order. |
| Sep 10, 2025 | A. MacFarlane | 0.10 | Email to P. Patel re: revised Receivership Order. |
| Sep 10, 2025 | A. MacFarlane | 0.10 | Email to J. Leslie re: revised receivership order. |
| Sep 11, 2025 | A. MacFarlane | 0.20 | Telephone attendance with P. Patel re: US operations of DOZR Ltd. |
| Oct 13, 2025 | A. MacFarlane | 0.20 | Emails to and from S. Nguyen and P. Patel re: APA. |
| Oct 15, 2025 | A. MacFarlane | 0.20 | Telephone attendance with P. Patel re: sale of DOZR USA. |
| Oct 16, 2025 | A. MacFarlane | 0.60 | Telephone conference call with KPMG and S. Nguyen to discuss APA and agency agreement. |
| Oct 16, 2025 | A. MacFarlane | 0.50 | Telephone conference call with purchaser, purchaser's counsel, KPMG and S. Nguyen to discuss agency agreement and transaction. |
| Oct 16, 2025 | A. MacFarlane | 0.20 | Review of DOZR incorporation documents. |
| Oct 16, 2025 | A. MacFarlane | 0.20 | Telephone conference call with P. Patel to discuss sale and agency agreement. |
| Oct 16, 2025 | A. MacFarlane | 0.20 | Email to and from court officer regarding court date; email to and from P. Patel re: DOZR corporate documents. |
| Oct 16, 2025 | S. Nguyen | 1.40 | Call with KPMG re structuring; call with potential buyer. |
| Oct 17, 2025 | G. Di Girolamo | 0.20 | Re DOZR Ltd. - arranged for UCC search to be conducted in Delaware |
| Oct 17, 2025 | A. Gasparini | 1.50 | Review email; send Word precedents court materials to T. Sequeira; draft motion record shell and service list; conduct PPSA and execution searches review and send to A. MacFarlane and T. Sequeira; review Kitchener /Waterloo practice directions and send email to A. MacFarlane and T. Sequeira re same; review court filing dates and email A. MacFarlane re same. |

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November 27, 2025
Invoice # 698610220
File No: 089171/000023
Page 3

KPMG Inc.
Re: DOZR Inc.

| | | | |
|---|---|---|---|
| Oct 17, 2025 | A. MacFarlane | 0.30 | Emails from purchaser's counsel re: motion to approve the agency agreement. |
| Oct 17, 2025 | A. MacFarlane | 0.10 | Email to and from S. Nguyen re: changes to agency agreement. |
| Oct 17, 2025 | S. Nguyen | 1.20 | Call with KPMG and Buyer. |
| Oct 17, 2025 | T. Sequeira | 3.30 | Prepared Motion Materials for Approval and Vesting Order. |
| Oct 17, 2025 | T. Sequeira | 0.20 | Meeting with A. MacFarlane to discuss motion materials for Dozr Inc. |
| Oct 17, 2025 | T. Sequeira | 0.30 | Meeting to discuss research required for factum re sales process. |
| Oct 18, 2025 | A. Amacker | 1.20 | Research case law regarding court approval of a sale of assets in the insolvency context where there has not been a sales process. |
| Oct 18, 2025 | S. Nguyen | 3.70 | Correspondence with DOZR and KPMG; review schedules; draft purchase agreement. |
| Oct 19, 2025 | A. Amacker | 1.00 | Research case law regarding court approval of a sale of assets in the insolvency context where there has not been a sales process. |
| Oct 19, 2025 | A. MacFarlane | 0.30 | Emails from S. Nguyen and P. Patel re: issues list with respect to APA and agency agreement. |
| Oct 19, 2025 | A. MacFarlane | 0.20 | Review of revised draft APA. |
| Oct 19, 2025 | A. MacFarlane | 0.30 | Review of issues for sale agreement. |
| Oct 19, 2025 | A. MacFarlane | 0.20 | Review of agency agreement. |
| Oct 19, 2025 | A. MacFarlane | 0.30 | Review of draft APA. |
| Oct 19, 2025 | S. Nguyen | 5.80 | Draft Agency Agreement. |
| Oct 19, 2025 | T. Sequeira | 2.10 | Research re Expedited Sales Process. |
| Oct 19, 2025 | T. Sequeira | 2.40 | Prepared Motion Materials for KPMG/DOZR re Approval and Vesting Order. |
| Oct 20, 2025 | A. Amacker | 0.70 | Research case law regarding court approval of a sale of assets in the insolvency context where there has not been a sales process. |
| Oct 20, 2025 | A. Gasparini | 0.40 | Send order and endorsement to T. Sequeira; review PPSA report and send to A. MacFarlane and T. Sequeira; order PPSA report. |

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| | | | |
|---|---|---|---|
| Oct 20, 2025 | A. MacFarlane | 0.30 | Emails to and from T. Sequeira re: notice of motion and AVO. |
| Oct 20, 2025 | A. MacFarlane | 0.30 | Office discussion with T. Sequeira re: revisions to AVO. |
| Oct 20, 2025 | A. MacFarlane | 0.20 | Review of UCC registrations. |
| Oct 20, 2025 | A. MacFarlane | 0.10 | Telephone attendance with P. Patel to discuss RBC security re: DOZR Ltd. |
| Oct 20, 2025 | A. MacFarlane | 0.30 | Telephone conference call with P. Patel re: AR owing to DOZR Ltd. |
| Oct 20, 2025 | A. MacFarlane | 0.40 | Review and revise notice of motion. |
| Oct 20, 2025 | A. MacFarlane | 0.10 | Emails to T. Sequeira re: notice of motion and report. |
| Oct 20, 2025 | A. MacFarlane | 0.30 | Review and revise AVO. |
| Oct 20, 2025 | A. MacFarlane | 0.20 | Review of GSA for DOZR Ltd. |
| Oct 20, 2025 | S. Nguyen | 3.20 | Call with DOZR; review search docs; call with KPMG; call with Buyer; drafting of assignment agreement. |
| Oct 20, 2025 | T. Sequeira | 2.10 | Prepared Motion Materials for KPMG/DOZR re Approval Vesting Order. |
| Oct 21, 2025 | A. Gasparini | 0.40 | Review PPSA report and send to A. MacFarlane and T. Sequeira. ; order PPSA summary report and speak with T. Sequeira re same. |
| Oct 21, 2025 | A. MacFarlane | 0.20 | Emails from S. Nguyen and purchaser's counsel regarding revisions to APA. |
| Oct 21, 2025 | A. MacFarlane | 0.20 | Email from S. Nguyen re: revisions with respect to APA. |
| Oct 21, 2025 | A. MacFarlane | 0.40 | Review of revised APA. |
| Oct 21, 2025 | A. MacFarlane | 0.40 | Telephone conference call with M. Oommen and S. Nguyen to discuss revisions to APA. |
| Oct 21, 2025 | S. Nguyen | 5.00 | Review markup of APA and Agency Agreement; call with KPMG; revise agreements; call with Buyer; call with Buyer's counsel. |
| Oct 21, 2025 | J. Russell | 2.50 | Meeting with S. Nguyen regarding documents required for closing; reviewing purchase agreement and drafting closing agenda. |
| Oct 21, 2025 | T. Sequeira | 0.50 | Review PPSA Search Summary for Dozr Inc., and Dozr Ltd. |
| Oct 22, 2025 | A. MacFarlane | 0.20 | Review of notice of motion. |
| Oct 22, 2025 | A. MacFarlane | 0.10 | Emails from A. Gasparini and P. Patel re: service. |
| Oct 22, 2025 | A. MacFarlane | 0.10 | Email to and from P. Patel re: service. |

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November 27, 2025
Invoice # 698610220
File No: 089171/000023



| | | | |
|---|---|---|---|
| Oct 22, 2025 | A. MacFarlane | 0.10 | Email to and from T. Sequeira re: notice of motion and AVO. |
| Oct 22, 2025 | A. MacFarlane | 0.40 | Review of further revisions to report. |
| Oct 22, 2025 | A. MacFarlane | 0.10 | Review and revise notice of motion. |
| Oct 22, 2025 | S. Nguyen | 6.00 | Calls with Buyer and KPMG; revise agreements. |
| Oct 22, 2025 | J. Russell | 2.80 | Drafting closing documents including bill of sale agreement, intellectual property assignment agreement and officer certificates. |
| Oct 22, 2025 | T. Sequeira | 1.50 | Finalized Materials for Service of Motion Materials for Approval and Vesting Order. |
| Oct 22, 2025 | T. Sequeira | 0.70 | Review and revision of First Report of the Receiver. |
| Oct 23, 2025 | A. Gasparini | 0.80 | Revise motion record shell and send email to J. Earl re motion record; correspond with T. Sequeira re motion record and serving; review compiled motion record and send to A. MacFarlane and T. Sequeira for review and approval; send email to L. White re court filing; review redactions and correspond with IT re same; review service list and serve motion record upon service list and correspond with T. Sequeira re AOS. |
| Oct 23, 2025 | A. MacFarlane | 0.20 | Emails to and from T. Sequeira and S. Nguyen re: transaction and agency agreement. |
| Oct 23, 2025 | S. Nguyen | 0.60 | Finalize documents. |
| Oct 23, 2025 | J. Russell | 1.00 | Reviewing and revising closing documents to include APA signing date and buyer details. |
| Oct 23, 2025 | T. Sequeira | 1.00 | Finalized Motion for Approval and Vesting Order and Sent for Service. |
| Oct 24, 2025 | G. Di Girolamo | 0.20 | Re DOZR Holdings Ltd. - conducted UCC search. |
| Oct 24, 2025 | J.L. Francis | 0.40 | Review for compliance and submit a Motion Record and an Affidavit of Service via the court's online portal for acceptance into the court file. |

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November 27, 2025
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File No: 089171/000023

KPMG Inc.
Re: DOZR Inc.



| | | | |
|---|---|---|---|
| Oct 24, 2025 | A. Gasparini | 1.90 | Review service list and correspond with A. MacFarlane and T. Sequeira re same; correspond with T. Sequeira re service list and motion record for courier parties; send motion record to copycenter for hardcopies; draft cover letter and send to M. Padilla for printing; send UCC request to G. Di Girolamo; review UCC report and send confirmation to A. MacFarlane and T. Sequeira re secured parties; serve motion record on andrew@inspo.group; speak with copycenter and mailroom re courier parties; draft affidavit of service and swear affidavit of service with T. Sequeira and send court materials to e-filing clerks for court submission. |
| Oct 24, 2025 | J. Russell | 0.10 | Email correspondence with S. Nguyen regarding closing documents. |
| Oct 24, 2025 | T. Sequeira | 0.90 | Review and Revise Factum based on First Report of Receiver. |
| Oct 24, 2025 | T. Sequeira | 0.30 | Service of Motion Materials and Commission of Affidavit with A. Gasparini. |
| Oct 25, 2025 | T. Sequeira | 1.10 | Drafted and Revised Factum (AVO). |
| Oct 26, 2025 | T. Sequeira | 1.20 | Reviewed and Revised Factum for Approval Vesting Order. |
| Oct 27, 2025 | A. Gasparini | 2.80 | Draft confirmation form and send to T. Sequeira and A. MacFarlane for review and approval and draft AOS; send confirmation of motion to K. Forestell; review service list and correspond with T. Sequeira and A. MacFarlane re same; update service list and serve purchaser counsel with the motion record; speak with K. Forestell and send email to A. MacFarlane and T. Sequeira re same; call with N. Hollard and send email to T. Sequeira re request for urgent motion; review practice direction and send urgent motion request to Kitchener Civil Court; send email to Kitchener civil court re confidential appendices; finalize factum and send to A. MacFarlane and T. Sequeira; serve factum upon service list. |

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November 27, 2025
Invoice # 698610220
File No: 089171/000023
Page 7

KPMG Inc.
Re: DOZR Inc.

| | | | |
|---|---|---|---|
| Oct 27, 2025 | N. Hollard | 0.20 | Call with A. Gasparini re sale approval motion and hearing confirmation. |
| Oct 27, 2025 | A. MacFarlane | 0.10 | Email to and from A. Gasparini re: service and other issues. |
| Oct 27, 2025 | A. MacFarlane | 0.20 | Review of agency agreement. |
| Oct 27, 2025 | A. MacFarlane | 0.20 | Telephone attendance with P. Patel to discuss issues with respect to DOZR US and privacy issues with respect to emails. |
| Oct 27, 2025 | S. Nguyen | 0.30 | Review court materials and schedules of APA. |
| Oct 28, 2025 | A. Gasparini | 2.20 | Correspond with L. White re OCPP confidential appendices filing option; send factum to D. Frazier; finalize affidavit of service and swear affidavit with T. Sequeira and send factum and AOS to e-filing clerks for court filing; call with Kitchener civil court office and send email re confidential appendices and filing confirmation forms for urgent court motion; send request to copycenter for printing/binding and email M. Padilla re same; send email to S. Nguyen re court motion; upload court materials to Case Center and hyperlink factum and send zoom details to A. MacFarlane and T. Sequeira. |
| Oct 28, 2025 | N. Hollard | 0.10 | Consider correspondence from A. Gasparini re confirmation of motion and filing of motion materials. |
| Oct 28, 2025 | A. MacFarlane | 0.20 | Email to and from T. Sequeira re: factum. |
| Oct 28, 2025 | S. Nguyen | 0.50 | Reviewing closing documents; correspondence re same. |
| Oct 28, 2025 | T. Sequeira | 0.60 | Draft and revise Book of Authorities for Motion for Approval Vesting Order. |
| Oct 28, 2025 | L. White | 0.30 | Reviewed a Factum with service for Compliance and submit via the court's on-line portal for acceptance in the court file. |
| Oct 29, 2025 | A. Gasparini | 0.20 | Upload revised AVO and blackline to Case Center. |
| Oct 29, 2025 | A. MacFarlane | 0.70 | Review of caselaw and factum. |
| Oct 29, 2025 | A. MacFarlane | 0.70 | Review and revise AVO. |
| Oct 29, 2025 | A. MacFarlane | 0.60 | Email to and from T. Sequeira re: revisions to AVO; emails to and from T. Sequeira re: revised AVO; preparation for court attendance; review of AVO, receiver's report and notice of motion. |

Borden Ladner Gervais

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November 27, 2025
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File No: 089171/000023



| | | | |
|---|---|---|---|
| Oct 29, 2025 | A. MacFarlane | 1.00 | Review of receiver's report |
| Oct 29, 2025 | S. Nguyen | 0.50 | Review and revising closing documents. |
| Oct 29, 2025 | J. Russell | 0.40 | Corresponding with S. Nguyen regarding closing documents and circulating all closing documents for review and comments. |
| Oct 29, 2025 | T. Sequeira | 1.30 | Prepare amended AVO; serve on service list; file with the Court. |
| Oct 30, 2025 | A. Gasparini | 0.50 | Send zoom details to K. Forestell; call court re signed order and correspond with Court re same; correspond with T. Sequeira re order and send confirmation re issued and entered Order to A. MacFarlane and T. Sequeira. |
| Oct 30, 2025 | A. MacFarlane | 0.40 | Telephone conference call with KPMG and S. Nguyen to discuss closing and AVO. |
| Oct 30, 2025 | A. MacFarlane | 1.00 | Preparation for court attendance. |
| Oct 30, 2025 | A. MacFarlane | 0.70 | Attendance before Justice Taylor to obtain an AVO. |
| Oct 30, 2025 | A. MacFarlane | 0.20 | Email to S. Nguyen and T. Sequeira re: AVO and closing certificate. |
| Oct 30, 2025 | A. MacFarlane | 0.10 | Telephone attendance with P. Patel to discuss AVO and agency agreement. |
| Oct 30, 2025 | S. Nguyen | 1.20 | Correspondence re order. |
| Oct 30, 2025 | J. Russell | 1.60 | Finalizing closing documentation and circulating documents for signatures; email correspondence regarding closing deliverables. |
| Oct 31, 2025 | S. Nguyen | 0.20 | Attend to closing matters. |
| Oct 31, 2025 | J. Russell | 0.50 | Assisting with closing including reviewing all signed documents and finalizing documents with date of closing. |

| | |
|---|---|
| TO OUR FEES | $ 80,909.00 |
| Less Discount | (31,418.50) |
| FEE BALANCE | 49,490.50 |

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November 27, 2025
Invoice # 698610220
File No: 089171/000023

KPMG Inc.
Re: DOZR Inc.



FEE SUMMARY

| Timekeeper | Hours | Avg. Rate/Hr. | Amount |
|---|---|---|---|
| A. Amacker | 2.90 | $ 315.00 | $ 913.50 |
| G. Di Girolamo | 0.40 | 475.00 | 190.00 |
| J.L. Francis | 0.40 | 365.00 | 146.00 |
| A. Gasparini | 10.70 | 350.00 | 3,745.00 |
| N. Hollard | 0.30 | 600.00 | 180.00 |
| A. MacFarlane | 15.90 | 600.00 | 9,540.00 |
| S. Nguyen | 29.60 | 600.00 | 17,760.00 |
| J. Russell | 8.90 | 585.00 | 5,206.50 |
| T. Sequeira | 19.50 | 600.00 | 11,700.00 |
| L. White | 0.30 | 365.00 | 109.50 |
| | 88.90 | | $ 49,490.50 |

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

| | |
|---|---|
| Agent's Account | $481.66 |
| Notice of Motion | 339.00 |
| Total Non-Taxable Disbursements and Other Charges | 820.66 |

Taxable

G=GST; Q=QST; H=HST; B=BCPST; S=SKPST

| | | |
|---|---|---|
| Binding Charges | 22.70 | H |
| Copies | 809.10 | H |
| Courier | 423.96 | H |
| Ecore Searches (Fees) | 69.05 | H |
| Ecore Searches (Govt. Disb.) | 50.02 | H |
| Mileage & Parking | 28.32 | H |
| Total Taxable Disbursements and Other Charges | 1,403.15 | |

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Invoice # 698610220
KPMG Inc. File No: 089171/000023


| | |
|---|---|
| Total Disbursements and Other Charges | 2,223.81 |
| Total Fees and Disbursements and Other Charges | 51,714.31 |
| HST on Fees and Taxable Disbursements and Other Charges | 6,616.18 |
| TOTAL THIS INVOICE | **$ 58,330.49** |

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Toronto, ON M5H 2S5

November 27, 2025
Invoice # 698610220
AM/AM

Re: DOZR Inc.

File No: 089171/000023

**REMITTANCE COPY**

| | |
|---|---|
| Fees | $ 80,909.00 |
| Less Discount | (31,418.50) |
| Fee Balance | 49,490.50 |
| Disbursements and Other Charges | 2,223.81 |
| HST on Fees and Taxable Disbursements and Other Charges | 6,616.18 |
| Total this Invoice | **$ 58,330.49** |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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KPMG Inc.
Suite 4600, 333 Bay Street
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Toronto, ON M5H 2S5

December 31, 2025

Invoice # 698635407

Attention: Pritesh Patel



Re: DOZR Inc.

File No: 089171/000023

PROFESSIONAL SERVICES rendered to December 31, 2025 in connection with the above matter as described in the attached.

| | |
|---|---|
| Fees | $ 20,028.00 |
| Less Discount | (5,631.00) |
| Fee Balance | 14,397.00 |
| Disbursements and Other Charges | 28.57 |
| HST on Fees and Taxable Disbursements and Other Charges | 1,875.32 |
| Total this Invoice | **$ 16,300.89** |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

Borden Ladner Gervais LLP

For: Alex MacFarlane

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December 31, 2025
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File No: 089171/000023
Page 2

KPMG Inc.
Re: DOZR Inc.

PROFESSIONAL SERVICES RENDERED to December 31, 2025

| | | | |
|---|---|---|---|
| Nov 3, 2025 | J. Russell | 0.40 | Creating closing book to record all closing documentation. |
| Nov 3, 2025 | T. Sequeira | 0.20 | Finalized Closing Book and Certificate of Receiver for filing with the Court. |
| Nov 4, 2025 | A. Gasparini | 0.20 | Draft requisition form and send to e-filing clerks with Receiver's certificate for court submission. |
| Nov 4, 2025 | A. MacFarlane | 0.20 | Email to and from R. O'Boyle with respect to commissions owing by DOZR Ltd. |
| Nov 4, 2025 | A. MacFarlane | 0.10 | Telephone attendance with R. O'Boyle re: commissions. |
| Nov 4, 2025 | A. MacFarlane | 0.10 | Email to P. Patel and M. Oommen re: correspondence from R. O'Boyle. |
| Nov 4, 2025 | J. Russell | 0.10 | Coordinating the filing of the Receiver Certificate with the court. |
| Nov 4, 2025 | L. White | 0.30 | Reviewed a Requisition and Receivers Asset Certificate for Compliance and submit via the court's on-line portal for acceptance in the court file. |
| Nov 5, 2025 | N. Hollard | 0.20 | Consider correspondence from S. Curtiss re DOZR employee payments. |
| Nov 5, 2025 | A. MacFarlane | 0.10 | Email to and from P. Patel re: email from J. Wuergler. |
| Nov 5, 2025 | A. MacFarlane | 0.20 | Email to and from J. Wuergler re: employment issues. |
| Nov 5, 2025 | J. Russell | 0.30 | Reviewing assignment and assumption of agency agreement. |
| Nov 6, 2025 | N. Hollard | 0.30 | Call with P. Patel and M. Oommen re employee payment issues. |
| Nov 6, 2025 | A. MacFarlane | 0.30 | Telephone conference call with P. Patel, M. Oommen and N. Hollard to discuss DOZR employment issues and status of sale. |
| Nov 6, 2025 | S. Nguyen | 0.20 | Review assignment and assumption agreement; correspondence with client. |
| Nov 10, 2025 | A. Gasparini | 0.20 | Revise requisition form and sent to e-filing clerks for court re-submission. |
| Nov 10, 2025 | L. White | 0.30 | Reviewed a revised requisition and Asset Certificate for Compliance and submit via the court's on-line portal for acceptance in the court file. |

Borden Ladner Gervais

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blg.com

December 31, 2025
Invoice # 698635407
File No: 089171/000023



| | | | |
|---|---|---|---|
| Nov 16, 2025 | A. MacFarlane | 0.20 | Email to and from N. Hollard re: employment issues. |
| Nov 17, 2025 | N. Hollard | 0.10 | Call with A. MacFarlane re emails from S. Curtiss; correspond with J. Wuergler re assistance with employee issues. |
| Nov 17, 2025 | N. Hollard | 0.10 | Correspond with A. MacFarlane re correspondence from S. Curtiss. |
| Nov 17, 2025 | N. Hollard | 0.90 | Consider correspondence from S. Curtiss and response from P. Patel; review WEPPA and related regulation and guideline; draft response to S. Curtiss re ROE, employee payments, and proof of claim; correspond with J. Wuergler re review of draft response and compliance issues. |
| Nov 17, 2025 | A. MacFarlane | 0.20 | Office discussion with N. Hollard re: reply to employee. |
| Nov 18, 2025 | A. Gasparini | 0.20 | Send court stamped filed Court Receiver's Certificate to J. Russell. |
| Nov 18, 2025 | N. Hollard | 0.20 | Correspond with P. Patel and M. Oommen re response to S. Curtiss and status of employee matters. |
| Nov 18, 2025 | J. Wuergler | 0.20 | Correspondence with N. Hollard and A. MacFarlane regarding severance payments. |
| Nov 19, 2025 | N. Hollard | 0.20 | Correspond with S. Curtiss re employee inquiries; correspond with M. Oommen re response to S. Curtiss and ROE-related issues. |
| Nov 21, 2025 | N. Hollard | 0.50 | Call with P. Patel, M. Oommen, A. MacFarlane, S. Nguyen, and C. Mason re status of matter and next steps. |
| Nov 21, 2025 | A. MacFarlane | 0.30 | Telephone conference call with KPMG, C. Mason, N. Hollard and S. Nguyen to discuss work plan and post-closing. |
| Nov 21, 2025 | C. Mason | 0.50 | Preparing for and attending conference call with KPMG. |
| Nov 21, 2025 | S. Nguyen | 0.30 | Correspondence and calls. |
| Nov 24, 2025 | N. Hollard | 2.10 | Consider various inquiries from S. Curtiss; review prior correspondence and inquiries from S. Curtiss; review First Report of the Monitor and sale agreement re cure costs and other issues raised by S. Curtiss; draft response to S. Curtiss. |
| Nov 26, 2025 | N. Hollard | 0.10 | Correspond with A. MacFarlane re inquiries from S. Curtiss. |

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| | | | |
|---|---|---|---|
| Nov 26, 2025 | N. Hollard | 0.40 | Correspond with A. MacFarlane re response to S. Curtiss; revise draft response to S. Curtiss; correspond with P. Patel, M. Oommen, and J. Wuergler re response to S. Curtiss. |
| Nov 26, 2025 | A. MacFarlane | 0.20 | Review and revise draft email to employee. |
| Nov 27, 2025 | N. Hollard | 0.20 | Call with P. Patel, M. Oommen, J. Pottruff, S. Nguyen and A. MacFarlane re correspondence from S. Curtiss and payments to Communitech. |
| Nov 27, 2025 | N. Hollard | 0.80 | Review and revise draft response to S. Curtiss pursuant to revisions from KPMG; review applicable legislative provisions; correspond with J. Wuergler re review of draft response for employment law issues. |
| Nov 27, 2025 | A. MacFarlane | 0.20 | Telephone conference call with KPMG, N. Hollard and S. Nguyen to discuss outstanding issues with respect to US and Canadian business. |
| Nov 27, 2025 | J. Wuergler | 2.30 | Preparation of analysis regarding severance pay threshold and employer of record and payroll. Correspondence with M. Oommen regarding severance pay. |
| Dec 2, 2025 | N. Hollard | 0.10 | Correspond with J. Wuergler re review of draft response to S. Curtiss. |
| Dec 3, 2025 | N. Hollard | 0.20 | Review revisions to draft response from J. Wuergler; correspond with S. Curtiss re various inquiries. |
| Dec 3, 2025 | A. MacFarlane | 0.10 | Email to and from N. Hollard re: employment issue. |
| Dec 3, 2025 | A. MacFarlane | 0.20 | Review of email to F. Curtiss. |
| Dec 3, 2025 | A. MacFarlane | 0.10 | Email to and from N. Hollard re: revised email. |
| Dec 3, 2025 | J. Wuergler | 1.20 | Further analysis regarding employee status and severance pay threshold. Preparation of, review of and revisions to legal analysis. Correspondence with N. Hollard. |
| Dec 4, 2025 | N. Hollard | 0.50 | Consider correspondence from M. Oommen re release of mechanic's liens in Texas; correspond with M. Oommen re release of liens; correspond with A. MacFarlane re release of mechanic's liens. |
| Dec 4, 2025 | A. MacFarlane | 0.20 | Email to and from KPMG regarding DOZR and distribution. |

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December 31, 2025
Invoice # 698635407
File No: 089171/000023

KPMG Inc.
Re: DOZR Inc.



| | | | |
|---|---|---|---|
| Dec 8, 2025 | N. Hollard | 0.30 | Review precedent agency agreement re collection of DOZR Ltd. accounts receivable; correspond with A. MacFarlane re release of DOZR Ltd. mechanic's liens. |
| Dec 16, 2025 | N. Hollard | 0.20 | Correspond with M. Oommen re request from R. Wallace re US liens. |
| Dec 16, 2025 | N. Hollard | 0.30 | Correspond with R. Wallace re release of US liens and call to discuss same. |
| Dec 17, 2025 | N. Hollard | 0.30 | Call with R. Wallace re lien releases; correspond with M. Oommen re release of US liens and status of DOZR Ltd. employees. |
| Dec 17, 2025 | N. Hollard | 1.60 | Draft response to OSB complaint filed by S. Curtiss. |
| Dec 17, 2025 | N. Hollard | 0.90 | Review OSB complaint from S. Curtiss; correspond with A. MacFarlane re OSB complaint and proposed response. |
| Dec 18, 2025 | N. Hollard | 2.60 | Draft response to OSB complaint; correspond with A. MacFarlane re draft response; revise draft complaint response; correspond with P. Patel and M. Oommen re draft response and supporting documents. |
| Dec 18, 2025 | A. MacFarlane | 0.10 | Email to and from N. Hollard re: agency agreement. |
| Dec 18, 2025 | A. MacFarlane | 0.30 | Review of contemplated release and payment thereto. |
| Dec 19, 2025 | N. Hollard | 0.20 | Correspond with A. MacFarlane and M. Oommen re receiver's execution of lien releases on behalf of DOZR Ltd. |
| Dec 19, 2025 | N. Hollard | 0.20 | Correspond with R. Wallace re potential resolution to lien release issue. |
| Dec 19, 2025 | N. Hollard | 0.30 | Review OSB response with revisions from M. Oommen; revise draft OSB response; correspond with M. Oommen re OSB response. |
| Dec 19, 2025 | N. Hollard | 0.20 | Consider correspondence from M. Oommen re DOZR Ltd. employees and execution of lien releases; correspond with A. MacFarlane re execution of lien releases. |
| Dec 19, 2025 | A. MacFarlane | 0.20 | Email to and from N. Hollard re: release issues. |
| Dec 22, 2025 | N. Hollard | 0.30 | Review supporting documents received from M. Oommen; revise draft OSB response; correspond with M. Oommen re revised OSB response. |

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| | |
|---|---|
| TO OUR FEES | $ 20,028.00 |
| Less Discount | (5,631.00) |
| FEE BALANCE | 14,397.00 |

FEE SUMMARY

| Timekeeper | Hours | Avg. Rate/Hr. | Amount |
|---|---|---|---|
| A. Gasparini | 0.60 | $ 350.00 | $ 210.00 |
| N. Hollard | 14.30 | 600.00 | 8,580.00 |
| A. MacFarlane | 3.30 | 600.00 | 1,980.00 |
| C. Mason | 0.50 | 600.00 | 300.00 |
| S. Nguyen | 0.50 | 600.00 | 300.00 |
| J. Russell | 0.80 | 585.00 | 468.00 |
| T. Sequeira | 0.20 | 600.00 | 120.00 |
| L. White | 0.60 | 365.00 | 219.00 |
| J. Wuergler | 3.70 | 600.00 | 2,220.00 |
| | 24.50 | | $ 14,397.00 |

DISBURSEMENTS AND OTHER CHARGES:

Taxable G=GST; Q=QST; H=HST; B=BCPST; S=SKPST

| | | |
|---|---|---|
| Taxi | $28.57 | H |
| Total Taxable Disbursements and Other Charges | 28.57 | |
| Total Disbursements and Other Charges | | 28.57 |

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December 31, 2025
Invoice # 698635407
File No: 089171/000023
Page 7

KPMG Inc.
Re: DOZR Inc.

| | |
|---|---|
| Total Fees and Disbursements and Other Charges | 14,425.57 |
| HST on Fees and Taxable Disbursements and Other Charges | 1,875.32 |
| TOTAL THIS INVOICE | **$ 16,300.89** |

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KPMG Inc.
Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

December 31, 2025
Invoice # 698635407
AM/AM

Re: DOZR Inc.

File No: 089171/000023

**REMITTANCE COPY**

| | |
|---|---|
| Fees | $ 20,028.00 |
| Less Discount | (5,631.00) |
| Fee Balance | 14,397.00 |
| Disbursements and Other Charges | 28.57 |
| HST on Fees and Taxable Disbursements and Other Charges | 1,875.32 |
| Total this Invoice | **$ 16,300.89** |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

Borden Ladner Gervais LLP
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KPMG Inc.
Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

Attention: Pritesh Patel

February 20, 2026

Invoice # 698646532
Page 1

Re: DOZR Inc.

File No: 089171/000023

PROFESSIONAL SERVICES rendered to January 31, 2026 in connection with the above matter as described in the attached.

| | |
|---|---|
| Fees | $ 11,173.00 |
| Less Discount | (4,202.00) |
| Fee Balance | 6,971.00 |
| Disbursements and Other Charges | 245.99 |
| HST on Fees and Taxable Disbursements and Other Charges | 938.21 |
| Total this Invoice | **$ 8,155.20** |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

Borden Ladner Gervais LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
**GST/HST REGISTRATION # R869096974RT0001**

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February 20, 2026
Invoice # 698646532
File No: 089171/000023
Page 2

KPMG Inc.
Re: DOZR Inc.

PROFESSIONAL SERVICES RENDERED to January 31, 2026

| | | | |
|---|---|---|---|
| Jan 6, 2026 | N. Hollard | 0.20 | Correspond with A. MacFarlane re US lien release issue. |
| Jan 9, 2026 | N. Hollard | 0.10 | Correspond with M. Oommen re US lien releases. |
| Jan 14, 2026 | N. Hollard | 0.50 | Review letter and court documents re proceeding against DOZR Ltd.; review and revise draft correspondence to counsel for US claimants; correspond with M. Oommen re US proceeding and revisions to draft email. |
| Jan 14, 2026 | A. MacFarlane | 0.10 | Email from M. Oommen re: DOZR and related issues. |
| Jan 15, 2026 | N. Hollard | 0.10 | Correspond with A. MacFarlane re signed US lien release. |
| Jan 15, 2026 | A. MacFarlane | 0.20 | Emails from M. Oommen re: DOZR LLC. |
| Jan 16, 2026 | N. Hollard | 0.10 | Correspond with R. Wallace re executed release and discharge for US liens. |
| Jan 19, 2026 | N. Hollard | 0.30 | Consider inquiry from M. Oommen re former employee's WEPP claim and review related documents; correspond with M. Oommen re same. |
| Jan 20, 2026 | N. Hollard | 0.20 | Correspond with P. Patel re notarization of acknowledgment by US notary; correspond with R. Wallace re use of Ontario notary. |
| Jan 20, 2026 | N. Hollard | 0.10 | Correspond with M. Oommen re Shabtai Small Claims matter. |
| Jan 21, 2026 | N. Hollard | 0.10 | Correspond with R. Wallace re executed release and acknowledgment re US liens. |
| Jan 21, 2026 | N. Hollard | 0.70 | Prepare documents for meeting with P. Patel; meet with P. Patel re commissioning release and acknowledgement for US liens; confer with A. MacFarlane re next steps in trust claim review. |
| Jan 22, 2026 | N. Hollard | 0.10 | Correspond with M. Oommen re correspondence to Small Claims Court. |
| Jan 26, 2026 | G. Di Girolamo | 0.50 | Re Dozr Inc. et al - conducted corporate information search; ordered PPSA searches from Ministry of Public and Business Service Delivery (Ontario). |
| Jan 26, 2026 | C. Mason | 1.00 | Attending to email correspondence re review of RBC security.; reviewing loan and security documents; ordering searches. |

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| | | | |
|---|---|---|---|
| Jan 27, 2026 | G. Di Girolamo | 0.90 | Re Dozr Inc. - received and reviewed PPSA search results; obtained PPSA summary reports, conducted bankruptcy and insolvency search with Superintendent of Bankruptcy; conducted s427 Bank Act search; conducted sheriff's execution search. |
| Jan 27, 2026 | A. Gasparini | 0.40 | Review and complete due diligence search summary report. |
| Jan 27, 2026 | C. Mason | 1.00 | Undertaking security review; reviewing searches. |
| Jan 28, 2026 | A. Gasparini | 0.20 | Revise due diligence report and send to C. Mason. |
| Jan 28, 2026 | N. Hollard | 0.60 | Review materials re Small Claims actions; draft correspondence to Small Claims Courts re stay of proceedings; correspond with M. Oommen re contact information for Small Claims litigants. |
| Jan 29, 2026 | N. Hollard | 0.30 | Review documents received from M. Oommen re Arborvitae claim; correspond with court re stay of proceedings. |
| Jan 29, 2026 | C. Mason | 3.00 | Reviewing loan and security documents, reviewing search summary, drafting security review. |
| Jan 30, 2026 | A. MacFarlane | 0.20 | Email to and from C. Mason re: DOZR IP issues. |
| Jan 30, 2026 | A. MacFarlane | 0.20 | Review of security review. |
| Jan 30, 2026 | C. Mason | 1.00 | Finalizing and circulating security review. |

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|---|---|
| TO OUR FEES | $ 11,173.00 |
| Less Discount | (4,202.00) |
| FEE BALANCE | 6,971.00 |

FEE SUMMARY

| Timekeeper | Hours | Avg. Rate/Hr. | Amount |
|---|---|---|---|
| G. Di Girolamo | 1.40 | $ 490.00 | $ 686.00 |
| A. Gasparini | 0.60 | 375.00 | 225.00 |
| N. Hollard | 3.40 | 600.00 | 2,040.00 |

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blg.com

February 20, 2026
Invoice # 698646532
KPMG Inc. File No: 089171/000023
Re: DOZR Inc. 

| | | | |
|---|---|---|---|
| A. MacFarlane | 0.70 | 600.00 | 420.00 |
| C. Mason | 6.00 | 600.00 | 3,600.00 |
| | 12.10 | | $ 6,971.00 |

DISBURSEMENTS AND OTHER CHARGES:

Taxable

G=GST; Q=QST; H=HST; B=BCPST; S=SKPST

| | | |
|---|---|---|
| Bank Act Search / BASR Disbursements | $8.00 | H |
| Bank Act Search / BASR Fees | 7.00 | H |
| Ecore Searches (Fees) | 123.75 | H |
| Ecore Searches (Govt. Disb.) | 32.00 | H |
| Other Searches | 75.24 | H |
| Total Taxable Disbursements and Other Charges | 245.99 | |

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|---|---|
| Total Disbursements and Other Charges | 245.99 |
| Total Fees and Disbursements and Other Charges | 7,216.99 |
| HST on Fees and Taxable Disbursements and Other Charges | 938.21 |
| TOTAL THIS INVOICE | **$ 8,155.20** |

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Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

February 20, 2026
Invoice # 698646532
AM/AM

Re: DOZR Inc.

File No: 089171/000023

**REMITTANCE COPY**

| | |
|---|---|
| Fees | $ 11,173.00 |
| Less Discount | (4,202.00) |
| Fee Balance | 6,971.00 |
| Disbursements and Other Charges | 245.99 |
| HST on Fees and Taxable Disbursements and Other Charges | 938.21 |
| Total this Invoice | **$ 8,155.20** |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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KPMG Inc.
Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

May 28, 2026

Invoice # 698684290

Attention: Pritesh Patel



Re: DOZR Inc.

File No: 089171/000023

PROFESSIONAL SERVICES rendered to April 30, 2026 in connection with the above matter as described in the attached.

| | |
|---|---|
| Fees | $ 1,252.50 |
| Disbursements and Other Charges | 0.00 |
| HST on Fees and Taxable Disbursements and Other Charges | 162.83 |
| Total this Invoice | **$ 1,415.33** |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

Borden Ladner Gervais LLP

For: Alex MacFarlane

Borden Ladner Gervais

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May 28, 2026
Invoice # 698684290
File No: 089171/000023
Page 2

KPMG Inc.
Re: DOZR Inc.

PROFESSIONAL SERVICES RENDERED to April 30, 2026

| | | | |
|---|---|---|---|
| Apr 15, 2026 | A. Gasparini | 0.20 | Send email to Kitchener Court re hearing availability; review practice direction and send email to A. MacFarlane re court availability. |
| Apr 15, 2026 | A. MacFarlane | 0.10 | Telephone conference call with P. Patel and M. Oommen to discuss DOZR distribution and discharge motion. |
| Apr 15, 2026 | A. MacFarlane | 0.20 | Email to A. Gasparini re dates for motion for fee approval distribution and discharge. |
| Apr 21, 2026 | A. Gasparini | 0.20 | Speak with J. Earl re invoices and send email to A. MacFarlane re invoice for fee affidavit. |
| Apr 22, 2026 | A. Gasparini | 0.70 | Draft BLG fee affidavit and send to A. MacFarlane for review. |
| Apr 28, 2026 | N. Hollard | 0.90 | Consider inquiry from M. Oommen re potential disclaimer of Google Ads contract and post-filing invoices for ad services; review caselaw re disclaimer of service agreements where the receiver is not aware that services have been rendered and treatment of post-filing invoices; correspond with M. Oommen requesting further information. |
| Apr 30, 2026 | A. MacFarlane | 0.20 | Office discussion with N. Hollard to discuss discharge and distribution motion for receiver and claim of Google. |

TO OUR FEES $ 1,252.50

FEE SUMMARY

| Timekeeper | Hours | Avg. Rate/Hr. | Amount |
|---|---|---|---|
| A. Gasparini | 1.10 | $ 375.00 | $ 412.50 |
| N. Hollard | 0.90 | 600.00 | 540.00 |
| A. MacFarlane | 0.50 | 600.00 | 300.00 |

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May 28, 2026
Invoice # 698684290
KPMG Inc. File No: 089171/000023
Re: DOZR Inc. 

| | | |
|---|---|---|
| 2.50 | $ 1,252.50 | |

| | |
|---|---|
| Total Fees and Disbursements and Other Charges | 1,252.50 |
| HST on Fees and Taxable Disbursements and Other Charges | 162.83 |
| TOTAL THIS INVOICE | **$ 1,415.33** |

Borden Ladner Gervais LLP
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Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

May 28, 2026
Invoice # 698684290
AM/AM

Re: DOZR Inc.

File No: 089171/000023

**REMITTANCE COPY**

| | |
|---|---|
| Fees | $ 1,252.50 |
| Disbursements and Other Charges | 0.00 |
| HST on Fees and Taxable Disbursements and Other Charges | 162.83 |
| Total this Invoice | **$ 1,415.33** |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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KPMG Inc.
Suite 4600, 333 Bay Street
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Toronto, ON M5H 2S5

June 5, 2026

Invoice # 698687201
Page 1

Attention: Pritesh Patel

Re: DOZR Inc. File No: 089171/000023

PROFESSIONAL SERVICES rendered to May 31, 2026 in connection with the above matter as described in the attached.

| | |
|---|---|
| Fees | $ 10,241.50 |
| Less Discount | (3,964.00) |
| Fee Balance | 6,277.50 |
| Disbursements and Other Charges | 0.00 |
| HST on Fees and Taxable Disbursements and Other Charges | 816.08 |
| Total this Invoice | **$ 7,093.58** |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

*Borden Ladner Gervais LLP*

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
**GST/HST REGISTRATION # R869096974RT0001**

Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
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22 Adelaide Street West
Toronto, ON, Canada M5H 4E3
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blg.com

June 5, 2026
Invoice # 698687201
File No: 089171/000023
Page 2

KPMG Inc.
Re: DOZR Inc.

PROFESSIONAL SERVICES RENDERED to May 31, 2026

| | | | |
|---|---|---|---|
| May 1, 2026 | N. Hollard | 2.00 | Review Bennett on Receiverships and various caselaw re receiver's obligation to disclaim or affirm contracts; draft correspondence to client re whether to disclaim Google Ads contract. |
| May 2, 2026 | A. MacFarlane | 0.30 | Review and revise email to M. Oommen. |
| May 3, 2026 | N. Hollard | 0.40 | Consider issues re potential disclaimer of Google contract and Correspond with A. MacFarlane re client recommendation re same. |
| May 4, 2026 | N. Hollard | 0.10 | Correspond with M. Oommen re recommendation not to disclaim Google contract and proposed response to counsel for Google LLP. |
| May 5, 2026 | N. Hollard | 0.30 | Draft correspondence to J. Loughane re Google LLC claim and claims process and correspond with A. MacFarlane re same. |
| May 5, 2026 | N. Hollard | 0.20 | Draft security opinion re Vault Credit Corporation; correspond with A. MacFarlane re security opinion. |
| May 14, 2026 | N. Hollard | 0.30 | Briefly review documents from M. Oommen re EDC policies; correspond with M. Oommen re inquiry and further documents. |
| May 14, 2026 | N. Hollard | 0.30 | Consider correspondence from P. Patel re EDC insurance issue; review agency agreement; correspond with A. MacFarlane and S. Nguyen re same. |
| May 14, 2026 | S. Nguyen | 0.40 | Review background re DOZR agency agreement matters; correspondence re termination and insurance proceeds. |
| May 20, 2026 | N. Hollard | 0.40 | Call with P. Patel, M. Oommen, E. Graham, A. MacFarlane, and S. Nguyen re Agency Agreement for collection of receivables and treatment of EDC insurance proceeds in respect of receivables. |
| May 20, 2026 | A. MacFarlane | 0.50 | Telephone conference call with KPMG, N. Hollard and S. Nguyen to discuss assignment agreement and APS. |
| May 20, 2026 | A. MacFarlane | 0.40 | Review of agreements from EDS. |
| May 20, 2026 | S. Nguyen | 0.90 | Review record book and agency agreement in preparation for call; call with KPMG. |

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June 5, 2026
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File No: 089171/000023
Page 3

KPMG Inc.
Re: DOZR Inc.

| | | | |
|---|---|---|---|
| May 22, 2026 | A. Gasparini | 0.30 | Correspond with J. Earl re booking court time and review practice direction. |
| May 25, 2026 | A. Gasparini | 0.20 | Review fee affidavit and correspond with A. MacFarlane and J. Earl re invoices up to March 31. |
| May 25, 2026 | N. Hollard | 1.20 | Review pleading re Arborvitae action and correspondence from defendant's counsel; review D&O policy; briefly review CGL policy; review caselaw re impact of stay of proceedings upon pleading amendments and claims under D&O policies; correspond with A. MacFarlane re assessment of Arborvitae issue and recommendations re D&O policy claims and stay of proceedings. |
| May 25, 2026 | N. Hollard | 0.40 | Review and provide comments to draft Second Report; correspond with A. MacFarlane re comments to draft report. |
| May 25, 2026 | N. Hollard | 0.20 | Review draft fee affidavit and correspond with A. MacFarlane re updating affidavit. |
| May 25, 2026 | A. MacFarlane | 0.40 | Review of draft second report of receiver. |
| May 25, 2026 | A. MacFarlane | 0.30 | Review and revise draft second report of the receiver. |
| May 25, 2026 | A. MacFarlane | 0.10 | Email to and from N. Hollard re report. |
| May 25, 2026 | A. MacFarlane | 0.10 | Email to M. Oommen re fees; email to A. Gasparini and J. Earl re fee affidavit. |
| May 26, 2026 | A. Gasparini | 0.40 | Review and revise fee affidavit and send to A. MacFarlane and N. Hollard for review, finalize fee affidavit and commission fee affidavit with C. Mason. |
| May 26, 2026 | A. MacFarlane | 0.10 | Email to and from A. Gasparini re fee affidavit. |
| May 26, 2026 | A. MacFarlane | 0.20 | Review of draft fee affidavit and schedules. |
| May 26, 2026 | C. Mason | 0.20 | Reviewing and swearing fees affidavit. |
| May 27, 2026 | A. MacFarlane | 0.20 | Review of factum. |

| | |
|---|---|
| TO OUR FEES | $ 10,241.50 |
| Less Discount | (3,964.00) |
| FEE BALANCE | 6,277.50 |

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
**GST/HST REGISTRATION # R869096974RT0001**

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June 5, 2026
Invoice # 698687201
File No: 089171/000023

KPMG Inc.
Re: DOZR Inc.



FEE SUMMARY

| Timekeeper | Hours | Avg. Rate/Hr. | Amount |
|---|---|---|---|
| A. Gasparini | 0.90 | $ 375.00 | $ 337.50 |
| N. Hollard | 5.80 | 600.00 | 3,480.00 |
| A. MacFarlane | 2.60 | 600.00 | 1,560.00 |
| C. Mason | 0.20 | 600.00 | 120.00 |
| S. Nguyen | 1.30 | 600.00 | 780.00 |
| | 10.80 | | $ 6,277.50 |

| | |
|---|---|
| Total Fees and Disbursements and Other Charges | 6,277.50 |
| HST on Fees and Taxable Disbursements and Other Charges | 816.08 |
| TOTAL THIS INVOICE | **$ 7,093.58** |

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KPMG Inc.
Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

June 5, 2026
Invoice # 698687201
AM/AM

Re: DOZR Inc.

File No: 089171/000023

**REMITTANCE COPY**

| | |
|---|---|
| Fees | $ 10,241.50 |
| Less Discount | (3,964.00) |
| Fee Balance | 6,277.50 |
| Disbursements and Other Charges | 0.00 |
| HST on Fees and Taxable Disbursements and Other Charges | 816.08 |
| Total this Invoice | **$ 7,093.58** |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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KPMG Inc.
Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

July 17, 2026

Invoice # 698704363

Attention: Pritesh Patel



Re: DOZR Inc.

File No: 089171/000023

PROFESSIONAL SERVICES rendered to June 30, 2026 in connection with the above matter as described in the attached.

| | |
|---|---|
| Fees | $ 22,740.50 |
| Less Discount | (6,768.00) |
| Fee Balance | 15,972.50 |
| Disbursements and Other Charges | 1,843.60 |
| HST on Fees and Taxable Disbursements and Other Charges | 2,316.10 |
| Total this Invoice | **$ 20,132.20** |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

Borden Ladner Gervais LLP

For: Alex MacFarlane

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July 17, 2026
Invoice # 698704363
File No: 089171/000023
Page 2

KPMG Inc.
Re: DOZR Inc.

PROFESSIONAL SERVICES RENDERED to June 30, 2026

| | | | |
|---|---|---|---|
| Jun 1, 2026 | N. Hollard | 0.90 | Draft order re discharge and distribution; briefly review regional practice direction re service and filing of materials; correspond with A. MacFarlane and A. Gasparini re motion materials, deadlines for service and filing, and draft discharge order. |
| Jun 1, 2026 | A. MacFarlane | 0.20 | Review draft Order. |
| Jun 2, 2026 | N. Hollard | 1.00 | Review and consider correspondence from M. Oommen re draft email to Leif requesting payment of insurance premium refund; consider email chain between Receiver and Leif re negotiating premium refund; confer with A. MacFarlane re proposed response to Leif; correspond with M. Oommen re proposed response and further information. |
| Jun 3, 2026 | N. Hollard | 3.40 | Review emails received from M. Oommen re return of insurance premiums from Leif; draft letter to Leif re payment of insurance premium return to the Receiver. |
| Jun 3, 2026 | A. MacFarlane | 0.20 | Telephone conference call with M. Oommen and N. Hollard to discuss refund of policy premiums. |
| Jun 3, 2026 | A. MacFarlane | 0.20 | Review of draft letter to issue. |
| Jun 3, 2026 | A. MacFarlane | 0.20 | Emails from M. Oommen and K. Hasan insurance premiums. |
| Jun 5, 2026 | N. Hollard | 0.20 | Revise draft letter to Leif re return premiums and correspond with M. Oommen re same. |
| Jun 8, 2026 | N. Hollard | 1.30 | Draft notice of motion re Receiver's discharge. |
| Jun 10, 2026 | N. Hollard | 1.90 | Draft factum re motion for discharge of Receiver. |
| Jun 11, 2026 | N. Hollard | 0.10 | Correspond with M. Oommen re draft order and service of motion materials; correspond with A. MacFarlane re draft notice of motion. |
| Jun 12, 2026 | N. Hollard | 0.20 | Briefly review statement of claim re Truan Equipment Company, LLC vs. Timothy Forestell, et al. and correspond with M. Oommen re same. |

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July 17, 2026
Invoice # 698704363
File No: 089171/000023
Page 3

KPMG Inc.
Re: DOZR Inc.

| | | | |
|---|---|---|---|
| Jun 12, 2026 | N. Hollard | 0.40 | Consider inquiry from M. Oommen re EDC insurance claims and notice to EDC re entitlement to proceeds; correspond with A. MacFarlane re appropriateness of retaining insurance proceeds and notice to the Purchaser re intention to retain proceeds. |
| Jun 15, 2026 | A. Gasparini | 0.60 | Send fee affidavit to N. Hollard and correspond with him re same; revise fees affidavit and send to N. Hollard for review; send email to C. Mason re affirming fee affidavit. |
| Jun 15, 2026 | N. Hollard | 0.20 | Review revised fee affidavit. |
| Jun 15, 2026 | N. Hollard | 0.40 | Correspond with M. Oommen re advising EDC and Purchaser of the Receiver's position re insurance proceeds and potential characterization of Receiver's conduct in respect of EDC insurance claims. |
| Jun 15, 2026 | N. Hollard | 0.10 | Correspond with M. Oommen re draft notice of motion re discharge. |
| Jun 15, 2026 | N. Hollard | 0.90 | Review comments to draft order and notice of motion received from M. Oommen; review updated Second Report; draft and revise factum re discharge motion. |
| Jun 16, 2026 | A. Gasparini | 1.10 | Draft motion record shell and speak with N. Hollard re same; compile and bookmark motion record and send to N. Hollard for review; serve motion record upon service list and draft affidavit of service and swear affidavit with N. Hollard and send court documents to e-filing clerks for court filing and correspond with J. Francis re same; correspond with N. Hollard re courier parties and send email to copycenter re printing for courier parties; draft letter to courier parties and send email to T. Van-Tang re mail label and courier slips for courier parties. |
| Jun 16, 2026 | A. Gasparini | 0.30 | Finalize fee affidavit and commission fee affidavit with C. Mason and send fee affidavit to M. Oommen. |
| Jun 16, 2026 | N. Hollard | 0.50 | Review revised motion materials; correspond with A. MacFarlane re comments to draft notice of motion and order; correspond with M. Oommen re Second Report and further detail to be included therein re the Insurance Refund Dispute. |

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July 17, 2026
Invoice # 698704363
File No: 089171/000023
Page 4

KPMG Inc.
Re: DOZR Inc.

| | | | |
|---|---|---|---|
| Jun 16, 2026 | N. Hollard | 0.60 | Call with A. Gasparini re compiling motion record and service/filing of same; review compiled motion record; correspond with A. MacFarlane re comments to factum; revise factum pursuant to comments from A. MacFarlane. |
| Jun 16, 2026 | N. Hollard | 0.40 | Review revised Second Report and correspond with M. Oommen re same. |
| Jun 16, 2026 | N. Hollard | 0.20 | Revise factum re discharge motion; correspond with A. MacFarlane re review of draft factum and service/filing. |
| Jun 16, 2026 | A. MacFarlane | 0.20 | Review and revise notice of motion. |
| Jun 16, 2026 | A. MacFarlane | 0.40 | Review and revise second report of the receiver. |
| Jun 16, 2026 | A. MacFarlane | 0.20 | Review and revise distribution order and pre-approval order. |
| Jun 16, 2026 | A. MacFarlane | 0.20 | Email to and from N. Hollard re comments on notice of motion and order and second report of the receiver. |
| Jun 16, 2026 | A. MacFarlane | 0.20 | Email to N. Hollard re factum. |
| Jun 16, 2026 | C. Mason | 0.20 | Swearing fees affidavit. |
| Jun 17, 2026 | J.L. Francis | 0.40 | Review for compliance and submit a Motion Record and an Affidavit of Service via the court's online portal for acceptance into the court file. |
| Jun 17, 2026 | J.L. Francis | 0.20 | Review for compliance and submit a Factum, Book of Authorities and an Affidavit of Service via the court's online portal for acceptance into the court file. |
| Jun 17, 2026 | A. Gasparini | 1.50 | Send email to copycenter re printed motion record; correspond with T. Van-Tang re courier parties; send email to mailroom re delivery forms for AOS; draft AOS; revise and finalize factum and send to N. Hollard for review and serve factum and BOA upon service list; draft confirmation of motion form and send to N. Hollard for review and swear affidavit with J. Earl and send court materials to e-filing clerks for court filing; hyperlink BOA and send confirmation of motion to Kitchener Court. |
| Jun 19, 2026 | J.L. Francis | 0.30 | Review for compliance and re-submit a Requisition, Motion Record, Order and an Affidavit of Service via the court's online portal for acceptance into the court file. |

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| | | | |
|---|---|---|---|
| Jun 19, 2026 | A. Gasparini | 0.30 | Call court re court date and correspond with N. Hollard re same and send court documents to e-filing clerks for re-filing. |
| Jun 22, 2026 | M. Fedak | 0.30 | Communicate with N. Hollard regarding revisions to be made to motion materials for July 2, 2026 motion; submit materials to J. Francis to be sent for filing at court in Kitchener. |
| Jun 22, 2026 | M. Fedak | 0.10 | Serve motion materials on the Service List parties with email addresses. |
| Jun 22, 2026 | M. Fedak | 1.20 | Revise Motion Record, Factum and Book of Authorities to prepare for resubmission for filing per N. Hollard's request; draft affidavit of service; draft letter to the parties to receive motion materials by courier. |
| Jun 22, 2026 | J.L. Francis | 0.40 | Review for compliance and submit a Motion Record, Factum, Book of Authorities, Order, Requisition and an Affidavit of Service via the court's online portal for acceptance into the court file. |
| Jun 22, 2026 | N. Hollard | 0.70 | Correspond with M. Fedak re revision, service, and filing of motion record; draft requisition to court re acceptance of materials for filing. |
| Jun 22, 2026 | N. Hollard | 0.20 | Review revised motion record and factum and correspond with M. Fedak re same. |
| Jun 22, 2026 | N. Hollard | 0.60 | Correspond with M. Fedak re revising and finalizing motion record for re-service; internal correspondence re filing notice of rejection and requisition; correspond with M. Oommen re re-filing motion and updated hearing date. |
| Jun 23, 2026 | M. Fedak | 0.20 | Communicate with N. Hollard regarding sending materials via courier and Confirmation of Motion to be drafted. |
| Jun 23, 2026 | M. Fedak | 0.40 | Draft Confirmation form for upcoming July 2, 2026 motion; draft Affidavit of Service for Motion materials served by courier. |
| Jun 24, 2026 | M. Fedak | 0.10 | Email court with the Confirmation of Motion form for upcoming July 2, 2026 motion hearing. |

Borden Ladner Gervais

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| | | | |
|---|---|---|---|
| Jun 24, 2026 | M. Fedak | 0.50 | Finalize Confirmation of Motion Form; finalize Affidavit of Service by courier on numerous parties; draft Requisition to Court to submit additional Affidavit of Service in relation to July 2, 2026 motion. |
| Jun 24, 2026 | M. Fedak | 0.20 | Communicate with N. Hollard regarding confirmation of motion and submission of additional affidavit of service for filing; communicate with court clerk regarding same. |
| Jun 24, 2026 | J.L. Francis | 0.30 | Review for compliance and submit a Requisition and an Affidavit of Service via the court's online portal for acceptance into the court file. |
| Jun 24, 2026 | L. White | 0.30 | Reviewed a Motion Confirmation form for Compliance and submit via the court's on-line portal for acceptance in the court file. |
| Jun 25, 2026 | M. Fedak | 0.20 | Call Kitchener courthouse to enquire about the filing rejection and amendments to be made to the materials in relation to July 2, 2026 motion. |
| Jun 25, 2026 | M. Fedak | 0.50 | Revise Affidavit of Service and motion materials for July 2, 2026 motion of the Receiver. |
| Jun 25, 2026 | N. Hollard | 0.40 | Call with M. Oommen re information for response to Vault re secured claim. |
| Jun 25, 2026 | N. Hollard | 0.60 | Calls with M. Fedak re rejection of materials and filing issues. |
| Jun 25, 2026 | N. Hollard | 0.50 | Consider response from Purchaser re Leif return premiums and strategies to address dispute; correspond with P. Patel and M. Oommen re recommendation to resolve dispute via motion. |
| Jun 25, 2026 | N. Hollard | 0.60 | Correspond with P. Patel re recommendation to stand down discharge motion and strategy re settlement of return premium dispute. |
| Jun 26, 2026 | N. Hollard | 0.30 | Call with P. Patel, M. Oommen, and A. MacFarlane re Leif return premium dispute and discharge motion. |

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July 17, 2026
Invoice # 698704363
KPMG Inc. File No: 089171/000023
Re: DOZR Inc. 

| | | | |
|---|---|---|---|
| Jun 26, 2026 | N. Hollard | 1.60 | Correspond with Leif and ICG re Receiver's intent to seek advice and directions re return premium; correspond with M. Oommen re payments made by ICG to Leif following closing date; call with M. Oommen re payments made by ICG and insurer's obligation to pay return premium; draft correspondence to counsel for ICG re proposed settlement of return premium dispute. |
| Jun 26, 2026 | A. MacFarlane | 0.10 | Review of draft email to Leif. |
| Jun 26, 2026 | A. MacFarlane | 0.30 | Telephone conference call M. Oommen, P. Patel, N. Hollard to discuss premium refund issues regarding insurance policy. |
| Jun 29, 2026 | M. Fedak | 0.10 | Draft memo to A. Gasparini to summarize the status of the motion and next steps. |
| Jun 29, 2026 | M. Fedak | 0.10 | Communicate with M. Hollard regarding court rejections of the motion materials and next steps for serving and filing of the adjourned motion. |

| | |
|---|---|
| TO OUR FEES | $ 22,740.50 |
| Less Discount | (6,768.00) |
| FEE BALANCE | 15,972.50 |

FEE SUMMARY

| Timekeeper | Hours | Avg. Rate/Hr. | Amount |
|---|---|---|---|
| M. Fedak | 3.90 | $ 345.00 | $ 1,345.50 |
| J.L. Francis | 1.60 | 380.00 | 608.00 |
| A. Gasparini | 3.80 | 375.00 | 1,425.00 |
| N. Hollard | 18.20 | 600.00 | 10,920.00 |
| A. MacFarlane | 2.40 | 600.00 | 1,440.00 |
| C. Mason | 0.20 | 600.00 | 120.00 |
| L. White | 0.30 | 380.00 | 114.00 |

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July 17, 2026
Invoice # 698704363
KPMG Inc. File No: 089171/000023


| | | |
|---|---|---|
| | 30.40 | $ 15,972.50 |

DISBURSEMENTS AND OTHER CHARGES:

Taxable (G=GST; Q=QST; H=HST; B=BCPST; S=SKPST)

| | | | |
|---|---|---|---|
| Copies | $868.50 | H | |
| Courier | 975.10 | H | |
| Total Taxable Disbursements and Other Charges | 1,843.60 | | |
| Total Disbursements and Other Charges | | | 1,843.60 |
| Total Fees and Disbursements and Other Charges | | | 17,816.10 |
| HST on Fees and Taxable Disbursements and Other Charges | | | 2,316.10 |
| TOTAL THIS INVOICE | | | **$ 20,132.20** |

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KPMG Inc.
Suite 4600, 333 Bay Street
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Toronto, ON M5H 2S5

July 17, 2026
Invoice # 698704363
AM/AM

Re: DOZR Inc.

File No: 089171/000023

**REMITTANCE COPY**

| | |
|---|---|
| Fees | $ 22,740.50 |
| Less Discount | (6,768.00) |
| Fee Balance | 15,972.50 |
| Disbursements and Other Charges | 1,843.60 |
| HST on Fees and Taxable Disbursements and Other Charges | 2,316.10 |
| Total this Invoice | **$ 20,132.20** |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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KPMG Inc.
Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

September 24, 2026

Invoice # 698729365

Attention: Pritesh Patel



Re: DOZR Inc.

File No: 089171/000023

PROFESSIONAL SERVICES rendered to August 31, 2026 in connection with the above matter as described in the attached.

| | |
|---|---|
| Fees | $ 8,653.00 |
| Less Discount | (3,484.00) |
| Fee Balance | 5,169.00 |
| Disbursements and Other Charges | 25.42 |
| HST on Fees and Taxable Disbursements and Other Charges | 675.28 |
| Total this Invoice | **$ 5,869.70** |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

Borden Ladner Gervais LLP

For: Alex MacFarlane

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September 24, 2026
Invoice # 698729365
File No: 089171/000023
Page 2

KPMG Inc.
Re: DOZR Inc.

PROFESSIONAL SERVICES RENDERED to August 31, 2026

| | | | |
|---|---|---|---|
| Jul 2, 2026 | N. Hollard | 0.10 | Call with A. MacFarlane re proposed response to Leif re return premiums. |
| Jul 2, 2026 | N. Hollard | 0.80 | Draft response to J. Hamilton re advising Leif of potential liability if Return Premium is paid to ICG. |
| Jul 2, 2026 | A. MacFarlane | 0.20 | Email to and from N. Hollard re: response from J. Hines re: premiums refund. |
| Jul 2, 2026 | A. MacFarlane | 0.30 | Review and revise draft email to Vault. |
| Jul 2, 2026 | A. MacFarlane | 0.10 | Office discussion with N. Hollard re: response. |
| Jul 2, 2026 | A. MacFarlane | 0.10 | Email to and from N. Hollard re: draft email. |
| Jul 6, 2026 | N. Hollard | 0.10 | Correspond with A. MacFarlane re communication with ICG's counsel to resolve return premium dispute. |
| Jul 9, 2026 | N. Hollard | 0.50 | Draft letter to counsel for Truan Equipment, LLC re action in Tennessee and stay of proceedings. |
| Jul 9, 2026 | N. Hollard | 0.10 | Correspond with A. MacFarlane re letter to counsel re Truan claim. |
| Jul 10, 2026 | N. Hollard | 0.40 | Correspond with P. Patel and M. Oommen re Leif return premium dispute, recommendation to bring motion for advice and directions, and negotiations with ICG. |
| Jul 10, 2026 | N. Hollard | 0.10 | Review and finalize letter to counsel for Truan re stay of proceedings. |
| Jul 10, 2026 | N. Hollard | 0.10 | Correspond with A. MacFarlane re letter to US counsel advising of stay of proceedings. |
| Jul 10, 2026 | A. MacFarlane | 0.20 | Review and revise draft letter to Truan re: US litigation. |
| Jul 10, 2026 | A. MacFarlane | 0.20 | Email to and from N. Hollard re: revisions to draft letter regarding US litigation. |
| Jul 13, 2026 | A. MacFarlane | 0.20 | Review of draft letter to counsel for Koler. |
| Jul 13, 2026 | A. MacFarlane | 0.10 | Email to and from N. Hollard re: correspondence to Koler. |
| Jul 14, 2026 | N. Hollard | 0.60 | Consider correspondence from J. Hamilton re quantum and payment of return premiums; correspond with P. Patel re comments to Leif's response, feasibility of motion, and next steps. |
| Jul 14, 2026 | A. MacFarlane | 0.30 | Emails from N. Hollard and J. Hammond re: insurance policy premiums refund. |

Borden Ladner Gervais

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| | | | |
|---|---|---|---|
| Jul 21, 2026 | M. Fedak | 0.10 | Email communication with BDC representative regarding served Motion Record on Receiver's motion. |
| Jul 21, 2026 | M. Fedak | 0.10 | Email N. Hollard regarding enquiry from E. Seetner of BDC regarding served Motion Record in relation to the Receiver's Motion at the Kitchener Courthouse. |
| Jul 21, 2026 | N. Hollard | 0.10 | Correspond with M. Fedak re inquiry from BDO re receipt of motion record. |
| Jul 28, 2026 | N. Hollard | 0.20 | Correspond with A. MacFarlane re status of Leif insurance issue, preparation of further fee affidavit, and scheduling hearing of discharge motion. |
| Jul 28, 2026 | A. MacFarlane | 0.20 | Email from N. Hollard re: lien litigation. |
| Jul 29, 2026 | N. Hollard | 0.30 | Call with P. Patel, M. Oommen, and A. MacFarlane re status of Leif refund premium, pending AR reconciliation with ICG, and discharge motion. |
| Jul 29, 2026 | A. MacFarlane | 0.30 | Office discussion with N. Hollard re: receivership issues concerning fee approval, current status of receivership. |
| Jul 29, 2026 | A. MacFarlane | 0.20 | Telephone conference call with P. Patel, M. Oommen and N. Hollard to discuss next steps in receivership. |
| Aug 17, 2026 | N. Hollard | 0.10 | Briefly consider caselaw re Receiver's obligation to report changes in addresses to the Business Registry. |
| Aug 18, 2026 | N. Hollard | 0.20 | Correspond with J. Simpson re proposed approach to amending corporate filings. |
| Aug 18, 2026 | N. Hollard | 0.10 | Call with A. MacFarlane re inquiry from J. Simpson re corporate filing amendments for DOZR Inc. and US entities. |
| Aug 18, 2026 | N. Hollard | 0.50 | Review correspondence received from J. Simpson re request for corporate filing amendments; correspond with P. Patel re corporate filing amendments. |
| Aug 21, 2026 | N. Hollard | 0.40 | Call with M. Oommen re accessing DOZR Ltd.'s CNB account and records. |
| Aug 21, 2026 | N. Hollard | 0.40 | Consider correspondence and related email chain received from M. Oommen re DOZR reconciliation and access to DOZR Ltd. bank account. |
| Aug 25, 2026 | N. Hollard | 0.40 | Correspond with M. Oommen re response to A. Ladouceur re funds in DOZR Ltd. account at CNB and Receiver's assistance re same. |

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September 24, 2026
Invoice # 698729365
KPMG Inc. File No: 089171/000023
Re: DOZR Inc. Page 4

| | | | |
|---|---|---|---|
| Aug 25, 2026 | N. Hollard | 0.30 | Call and correspondence with A. MacFarlane re DOZR Ltd. bank account issue. |
| Aug 25, 2026 | A. MacFarlane | 0.30 | Office discussion with N. Hollard to discuss collection of accounts receivable by DOZR LTD. (Delaware Corporation). |

| | |
|---|---|
| TO OUR FEES | $ 8,653.00 |
| Less Discount | (3,484.00) |
| FEE BALANCE | 5,169.00 |

FEE SUMMARY

| Timekeeper | Hours | Avg. Rate/Hr. | Amount |
|---|---|---|---|
| M. Fedak | 0.20 | $ 345.00 | $ 69.00 |
| N. Hollard | 5.80 | 600.00 | 3,480.00 |
| A. MacFarlane | 2.70 | 600.00 | 1,620.00 |
| | 8.70 | | $ 5,169.00 |

DISBURSEMENTS AND OTHER CHARGES:

| Taxable | G=GST; Q=QST; H=HST; B=BCPST; S=SKPST | |
|---|---|---|
| Copies | $4.20 | H |
| Courier | 21.22 | H |
| Total Taxable Disbursements and Other Charges | 25.42 | |
| Total Disbursements and Other Charges | | 25.42 |

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September 24, 2026
Invoice # 698729365
KPMG Inc. File No: 089171/000023


| | |
|---|---|
| Total Fees and Disbursements and Other Charges | 5,194.42 |
| HST on Fees and Taxable Disbursements and Other Charges | 675.28 |
| TOTAL THIS INVOICE | **$ 5,869.70** |

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KPMG Inc.
Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

September 24, 2026
Invoice # 698729365
AM/AM

Re: DOZR Inc.

File No: 089171/000023

**REMITTANCE COPY**

| | |
|---|---|
| Fees | $ 8,653.00 |
| Less Discount | (3,484.00) |
| Fee Balance | 5,169.00 |
| Disbursements and Other Charges | 25.42 |
| HST on Fees and Taxable Disbursements and Other Charges | 675.28 |
| Total this Invoice | **$ 5,869.70** |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

Court File No.: CV-25-00001741-0000

**ROYAL BANK OF CANADA**

Applicant

**- and-**

**DOZR INC.**

Respondent

**IN THE MATTER OF SECTION 243(1) OF *THE BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, C. B-3, AS AMENDED, AND SECTION 101 OF *THE COURTS OF JUSTICE ACT*, R.S.O 1990 C. C.43, AS AMENDED**

***ONTARIO***
**SUPERIOR COURT OF JUSTICE**

PROCEEDING COMMENCED AT KITCHENER

**AFFIDAVIT OF CHRISTINE MASON**

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Lawyers for the Receiver, KPMG Inc.

Court File No.: CV-25-00001741-0000

**ROYAL BANK OF CANADA**

Applicant

**- and-**

**DOZR INC.**

Respondent

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***ONTARIO***
**SUPERIOR COURT OF JUSTICE**

PROCEEDING COMMENCED AT KITCHENER

**SECOND REPORT OF KPMG INC., IN ITS CAPACITY AS RECIVER AND MANAGER OF DOZR INC.**

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