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Vancouver
10-Nov-26
REGISTRY

NO. S-241456
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE RECEIVERSHIP OF

MAHINDRA JEWELLERS LTD., SURREY GOLD JEWELLERS LTD., 786SD ESTATE LTD., MG 786 ENTERPRISES LTD., 1237647 B.C. LTD., 1257271 B.C. LTD., HEERA JEWELLERS INC., P. SONA JEWELLERS INC., RCJ JEWELLERS INC.

REQUISITION – GENERAL

Filed by: BDO Canada Limited., in its capacity as court appointed receiver (the "**Receiver**")

Required:

To file the attached Fourth Report of the court appointed Receiver (the "**Report**"), dated October 26, 2026.

This Requisition is supported by the following:

1. Notice of Application, dated October 26, 2026.

Date: 26/OCT/2026

Signed by:
427E35D7786245C...

Signature of lawyer for the Applicant
Cassandra Federico

THIS REQUISITION is filed by the firm of Dentons Canada LLP, Barristers and Solicitors, 20th Floor, 250 Howe Street, Vancouver, British Columbia, V6C 3R8 (Telephone: 604-687-4460) | Email: cassandra.federico@dentons.com | Attention: Cassandra Federico

No. S-241456
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

PETITIONER

AND:

MAHINDRA JEWELLERS LTD., SURREY GOLD JEWELLERS LTD., 1237647 B.C. LTD., 1257271 B.C. LTD., HEERA JEWELLERS INC., P. SONA JEWELLERS INC., AND RCJ JEWELLERS INC.

RESPONDENTS

IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE RECEIVERSHIP OF MAHINDRA JEWELLERS LTD., SURREY GOLD JEWELLERS LTD., P. SONA JEWELLERS INC., 1237647 B.C. LTD., 1257271 B.C. LTD., HEERA JEWELLERS INC., AND RCJ JEWELLERS INC.

FOURTH REPORT OF THE RECEIVER

October 26, 2026

BDO Canada Limited, Receiver of Mahindra Jewellers Ltd., Surrey Gold Jewellers Ltd., P. Sona Jewellers Inc., 1237647 B.C. Ltd., 1257271 B.C. Ltd., Heera Jewellers Inc., and RCJ Jewellers Inc.

Royal Centre
Unit 1100 – 1055 W Georgia Street
Vancouver, BC V6E 3P3

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C. SUMMARY OF DENTONS CANADA LLP'S INVOICES FOR THE PERIOD MARCH 1, 2024 TO AUGUST 31, 2026

I. INTRODUCTION

1. Pursuant to an application by the Petitioner, the Canadian Imperial Bank of Commerce ("**CIBC**" or the "**Bank**"), the Supreme Court of British Columbia (the "**Court**") granted an Order dated March 4, 2025 (the "**Receivership Order**"), appointing BDO Canada Limited ("**BDO**") as receiver (the "**Receiver**") of the assets, undertakings, and property of Mahindra Jewellers Ltd. ("**Mahindra**"), Surrey Gold Jewellers Ltd. ("**Surrey Gold**"), P. Sona Jewellers Inc. ("**Sona**"), 1237647 B.C. Ltd. ("**123**"), 1257271 B.C. Ltd. ("**125**"), Heera Jewellers Inc. ("**Heera**"), and RCJ Jewellers Inc. ("**RCJ**" and, together with Mahindra, Surrey Gold, Sona, 123, 125, and Heera, the "**Mahindra Group of Companies**" or the "**Companies**").

2. On March 21, 2025, the Receiver assigned Mahindra, Surrey Gold, and Sona into bankruptcy. BDO Canada Limited was appointed as the Licensed Insolvency Trustee (the "**Trustee**") in respect of those bankruptcies.

3. On May 23, 2025, the Receiver issued a report (the "**First Report**") in connection with its application seeking the Court's approval of, among other things, a proposed transaction for the sale of 32083 Hillcrest Avenue, Abbotsford, British Columbia (the "**Hillcrest Property**").

4. On June 11, 2025, upon application by the Receiver, the Court granted an Order approving the sale of the Hillcrest Property, amongst other relief. The sale of the Hillcrest Property closed on June 26, 2025.

5. On August 15, 2025, the Receiver filed a report (the "**Second Report**") (in connection with its application seeking the Court's approval of, among other things:

    a) The sale of inventory to Guardian International Gold Corp ("**Guardian**");

    b) An agreement with Bonhams Canada ("**Bonhams**") to auction certain jewellery inventory;

    c) The sale of potential third-party inventory that was in the Receiver's possession; and

d) Approval of an interim distribution to CIBC.

6. On August 29, 2025, upon application by the Receiver, the Court granted the following orders:

a) An order declaring the Companies' inventory and potential third party inventory as property of the receivership estate;

b) An order approving the auction of certain jewellery inventory;

c) An order approving the sale of inventory to Guardian

d) An order authorizing interim distributions to CIBC.

7. On February 19, 2026, the Receiver filed a report (the "**Third Report**") in connection with its application seeking the Court's approval of the sale of 2548 Clearbrook Road, Abbotsford, British Columbia (the "**Clearbrook Property**").

8. On March 3, 2026, upon application by the Receiver, the Court granted an Order approving the sale of the Clearbrook Property, amongst other relief. The sale of the Clearbrook Property closed on April 2, 2026.

9. As of the date of this Report, the Receiver has completed the sale of all of the Companies' assets.

II. PURPOSE OF THIS REPORT

10. This is the fourth report of the Receiver (the "**Fourth Report**" or the "**Report**").

11. This Report has been prepared for the purpose of providing this Honourable Court with information concerning the following matters:

a) An update with respect to the receivership; and

b) A request for the Court's approval of

i. The Receiver's activities and fees incurred to date, plus the estimated fees, disbursements and taxes to a maximum of $40,000 to complete the administration of the receivership;

ii. The fees of the Receiver's legal counsel to date plus the estimated fees, disbursements and taxes to a maximum of $20,000 to complete the administration of the receivership; and,

iii. The discharge of the Receiver.

12. This Report should be read in conjunction with the First Report, the Second Report, and the Third Report.

III. SCOPE AND TERMS OF REFERENCE

13. In preparing this Report and in making the recommendations contained herein, the Receiver has relied upon information obtained from discussions with industry experts, creditors, and where appropriate and available, the Companies' books and records.

14. The Receiver has not audited, reviewed, or otherwise attempted to verify the accuracy and completeness of such information, and, accordingly, the Receiver expresses no opinion or other assurance in respect of such information as reflected in this Report.

15. The Receiver assumes no responsibility or liability for any loss or damage occasioned by any party because of circulation, publication, reproduction, or use of this Report. Any use that any party makes of this Report, or reliance on, or decisions to be made based on it, is the sole responsibility of such party.

16. All references to dollars are in Canadian currency unless otherwise noted.

IV. BACKGROUND

17. A brief summary of each company is below.

    a) Mahindra operated a retail jewellery business and was incorporated on September 25, 2003;

    b) Surrey Gold operated two retail jewellery stores, one in Surrey, and one in Abbotsford. Surrey Gold was incorporated on May 16, 2022;

    c) Sona operated a retail jewellery business and was incorporated on October 27, 2022;

    d) 123 is a holding company that owned the Hillcrest Property. It was incorporated on January 17, 2023;

    e) 125 is a holding company that owned the Clearbrook Property, the location from which the Companies' head office operated. It was incorporated on July 15, 2020;

    f) Heera does not appear to have any active operations. The Receiver understands that this entity was incorporated with the intention to operate a retail jewellery store, and was building out a store for future operations, but that store did not ultimately open. It was incorporated on May 14, 2022; and

    g) RCJ does not appear to have any active operations. The Receiver understands that it was used for wholesale jewellery sales. It was incorporated on February 21, 2023.

18. The principals of Mahindra, Surrey Gold, Sona, 125, and Heera are Mr. Pawandeep Dhunna and Ms. Sonia Dhunna.

19. Mr. Pawandeep Dhunna is the sole principal of both 123 and RCJ.

V. ACTIVITIES OF THE RECEIVER

Activities of the Receiver

20. Since the issuance of the Receivership Order, the Receiver has undertaken the following activities:

a) Performed its statutory obligations pursuant to subsections 245(1) and 246(1) of the Bankruptcy and Insolvency Act (Canada), in relation to creditor and Official Receiver notification;

b) Attended at the premises of the Companies located in Surrey and Abbotsford;

c) Engaged the services of bailiffs and security personnel to assist in securing the premises and safeguarding the assets of the Companies;

d) Arranged for periodic security patrols to monitor the Companies' premises;

e) Arranged for the secure transportation and storage of the Companies' inventory, including engaging an armoured car service to transfer the inventory to a secure storage facility;

f) Retained Dentons Canada LLP ("**Dentons**") to act as independent legal counsel to the Receiver;

g) Engaged Imperial Gem Lab Ltd. ("**Imperial**"), a certified gemologist, to conduct an assessment of the inventory and prepare a corresponding valuation report;

h) Retained Colliers to market and sell the Hillcrest Property and Clearbrook Property;

i) Solicited expressions of interest and offers to purchase the inventory and real properties;

j) Solicited auction proposals for the sale of the inventory;

k) Reviewed offers and proposals for the inventory and properties and consulted with CIBC regarding same;

l) Procured insurance coverage for the Companies, including coverage for the properties and inventory;

m) Contacted parties that may own third party inventory;

n) Sought and obtained Court approval for the sale of the Hillcrest Property;

o) Completed the sale of the Hillcrest Property for net sale proceeds of $1,200,737;

p) Sought and obtained Court approval for the sale and auction of the Companies' inventory and for an interim distribution to CIBC;

q) Completed the sale of the Companies' inventory to Guardian for net proceeds of approximately $2,500,000;

r) Completed the auction of select jewellery inventory through Bonhams, generating net proceeds of approximately $291,000;

s) Completed the auction of certain low value gemstones through The Auction Vault Inc. for net sale proceeds of $3,160;

t) Sought and obtained Court approval for the sale of the Clearbrook Property;

u) Completed the sale of the Clearbrook Property for net sale proceeds of $4,635,000;

v) Completed the sale of the intellectual property of Mahindra with proceeds of $20,000;

w) Administered one WEPP claim;

x) Filed an insurance claim for flood damage to the Clearbrook Property, which was ultimately declined;

y) Made distributions of funds to the Canada Revenue Agency (the "**CRA**") and CIBC;

z) Assigned Mahindra, Surrey Gold, and Sona into bankruptcy;

aa) Provided ongoing updates to CIBC regarding the receivership proceedings; and

bb) Prepared four reports to Court.

VI. DISTRIBUTION TO SECURED CREDITORS

21. The CRA completed payroll trust examinations and filed deemed trust claims in respect of unremitted payroll source deductions as follows:

a) Mahindra - $94,499.30;

b) Surrey Gold - $133,117.18; and

c) Sona - $6,625.67.

22. The Receiver and the CRA entered into an administrative agreement pursuant to which the CRA agreed to permit the payment of reasonable fees and costs associated with the estates of Mahindra, Surrey Gold, and Sona in priority to the Crown's deemed trust claims. The CRA approved the following amounts for such fees and costs:

a) $296,704 for Mahindra;

b) $160,852 for Surrey Gold; and

c) $100,426 for Sona.

23. Recoveries from the assets of Mahindra were sufficient to satisfy both the Receiver's approved fees and costs and the CRA's deemed trust claim in full. However, recoveries from Surrey Gold and Sona, totaling $141,597 and $88,529 respectively, were insufficient to fully cover the Receiver's fees and costs. Accordingly, the CRA's deemed trust claims in respect of those entities will remain unpaid.

24. The CRA has also completed GST examinations and filed the following claims:

    a) Unsecured claims:

        i. Mahindra - $264,154.95

        ii. Surrey Gold - $76,610.61

        iii. Sona - $8,797.61

        iv. 125 – $2,974.56.

    b) Deemed trust claim:

        i. 125 - $11,465.34.

25. The Companies were collectively indebted to CIBC in the approximate amount of $10,000,000. This indebtedness is subject to cross-collateralization and cross-guarantees amongst the Companies. The Receiver has obtained an independent legal opinion confirming that CIBC's security over Mahindra, Surrey Gold, and Sona is valid and enforceable. To date, the Receiver has distributed $7,280,000 to CIBC, with a further distribution of approximately $75,000 anticipated upon completion of the receivership and discharge of the Receiver.

26. Based on the realizations and distributions summarized on the following page, CIBC is expected to incur a shortfall of approximately $2,645,000. Accordingly, no recoveries will be available for any other creditors.

In the Matter of the Receiverships of
The Mahindra Group of Companies
Distribution to Creditors

	($000's)
Realization	
Sale of real estate	5,836
Sale of inventory and IP	2,795
Collection of GST/HST	339
Advance from secured creditor	213
Other	33
	9,216
Less:	
Distributions to CIBC	7,280
Receivership administration expenses	744
Professional fees	394
GST paid/remitted	344
Repayment of Receiver's borrowings	213
Deemed trust (payroll / GST)	105
Estimated professional fees to closing	60
	9,141
Net cash available for distribution to CIBC	**75**
Estimated owing to CIBC	2,720
Shortfall to CIBC	**2,645**
Estimated deemed trust owing by Sona and Surrey Gold	140
Shortfall to secured creditors	**2,785**

VII. INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS

27. The Receiver is currently holding approximately $135,000 between the Companies. A summary of the consolidated Statement of Receipts and Disbursements for the period of March 4, 2025 to October 15, 2026 is set out below.

In the Matter of the Receiverships of
The Mahindra Group of Companies
Interim Statement of Receipts and Disbursements
For the Period March 4, 2025 to October 15, 2026

	($000's)
Receipts	
Sale of real estate	5,836
Melting of jewellery	2,481
Collection of GST / HST	339
Sale of jewellery	294
Advance from secured creditor	213
Other	54
	9,217
Disbursements	
GST paid/remitted	345
Receiver's Fees	282
Restoration costs	250
Repayment of Receiver's borrowings	213
Sales commission	134
Legal fees	112
Deemed Trust claims (Payroll source deductions and GST)	106
Insurance	82
Property taxes	73
Bailiff	41
Other	164
	1,802
Excess Receipts over Disbursements	**7,415**
Payments to secured creditor	7,280
Funds in Receiver's Account	**135**

28. A copy of the detailed consolidated Statement of Receipts and Disbursements for the period from March 4, 2025 to October 15, 2026 is attached as **Appendix A**.

29. The Receiver anticipates that the first secured creditor, CIBC, will face a shortfall of approximately $2,645,000. Accordingly, no distribution to unsecured creditors is expected.

VIII. PROFESSIONAL FEES

Summary of Receiver's Fees

30. A summary of the Receiver's fees for the period of March 3, 2025 to February 28, 2026 is set out below.

	$
Fees	282,129
GST	14,107
Total	**296,236**

31. Attached as **Appendix B** is a summary of the Receiver's accounts for the period March 3, 2025 to February 28, 2026. Details of the Receiver's fees and invoices are attached as Exhibit "A" to the 1st affidavit of C. Bowra filed in this action.

32. The primary secured creditor, CIBC, has reviewed and approved the Receiver's invoices.

Receiver's Staffing and Hours

33. Chris Bowra had primary responsibility for the work carried out by the Receiver. Where appropriate, this work was delegated to other staff. A summary of the time spent on this assignment by members of BDO Canada Limited for the period beginning from our involvement on March 3, 2025, to February 28, 2026, is summarized below.

Name	Title	Average Hourly Rate ($)	Hours
Jervis Rodrigues	Partner	700	13.70
Chris Bowra	Partner	550	174.30
David Lewis	Partner	550	1.00
Breanne Scott	Partner	550	0.80
Martin Chan	Sr. Manager	450	50.80
Oliver Matters	Sr. Manager	450	2.00
Alykhan Bandali	Manager	375	252.15
Sahib Singh	Manager	375	10.80
Jared Walker	Manager	375	13.10
Jordan Yin	Manager	375	7.20
Jessie Hue	Sr. Analyst	300	22.90
Michael Eakin	Sr. Analyst	300	16.00
Mable Susan	Sr. Analyst	300	14.50
Riyan George	Sr. Analyst	300	14.00
Andy Cai	Sr. Analyst	300	10.00
Zach Klassen	Sr. Analyst	300	9.10
Rajeev Gurung	Sr. Analyst	300	9.00
Noah Mesfin	Sr. Analyst	300	7.50
Justyn Sandhu	Sr. Analyst	300	10.00
Caz Mudryk	Analyst	200	7.45
Brian Rodrigues	Analyst	200	8.50
Shelby Woida	Analyst	200	1.00
Administration		180	46.75
Total			**702.55**

34. In the Receiver's opinion, the time and disbursements incurred in the course of its duties are:

    a) Comparable to receivership assignments of similar scale and complexity; and,

    b) Necessary in order for the Receiver to fulfil its obligations.

35. The hourly rates charged by the Receiver are:

    a) Consistent with the hourly rates billed by the Receiver on other engagements; and,

b) Consistent with other insolvency firms of comparable size engaged on similar receivership matters to the Receiver's knowledge in the Province of British Columbia.

36. The Receiver requests that the Court approve the Receiver's fees and associated GST incurred to date of $296,236 and additional fees and associated GST to a maximum of $40,000 to complete the administration of the receivership.

Summary of Legal Fees

37. The Receiver engaged Dentons as its independent legal counsel. The total fees of Dentons up to August 31, 2026 were $105,707.00, disbursements of $2,404.72, and $12,755.09 in respect of taxes, for a total of $120,866.81. This includes an invoice totalling $1,509.41 which related to work completed by Dentons prior to the receivership, which was paid for by CIBC prior to the receivership.

38. Attached as **Appendix C** is a summary of the Dentons invoices for the period March 1, 2024 to August 31, 2026. Details of the Dentons fees and invoices are attached as Exhibit "A" to the 1st affidavit of Jordan Schultz filed in this action.

39. The Receiver has reviewed the invoices of Dentons and believes them to be proper and reasonable. The legal services provided were necessary for the Receiver to fulfil its obligations.

40. The Receiver requests that the Court summarily approve the legal fees of Dentons incurred to August 31, 2026 and approve additional fees, disbursements, and taxes for Dentons to a maximum of $20,000 to complete the administration of the receivership, including the preparation of the Receiver's application for discharge.

IX. CONCLUSION AND RECOMMENDATIONS

Conclusion

41. The Receiver's realization efforts have generated total receipts of $9,003,822 from the realization of the Companies assets.

42. To the knowledge of the Receiver, all material assets of the Companies have now been realized upon.

43. The first secured creditor is expected to face a shortfall of approximately $2,645,000. Accordingly, the Receiver does not expect any recovery to unsecured creditors.

Recommendations

44. Based on the foregoing, the Receiver respectfully recommends that this Honourable Court grant the following relief, approving:

    a) The activities and the accounts of the Receiver and its legal counsel;

    b) Additional Receiver's fees, disbursements and taxes to a maximum of $40,000 to complete the administration of the estate;

    c) Additional fees, disbursements and taxes of the Receiver's legal counsel to a maximum of $20,000 to complete the administration of the estate; and,

    d) An Order discharging the Receiver on the terms set out in the proposed form of Discharge Order appended to the Receiver's Notice of Application filed concurrently with this report.

All of which is respectfully submitted this 26th of October 2026.

BDO CANADA LIMITED,
In its capacity as Receiver of
Mahindra Jewellers Ltd.,
Surrey Gold Jewellers Ltd.,
P. Sona Jewellers Inc.,
1237647 B.C. Ltd.,
1257271 B.C. Ltd.,
Heera Jewellers Inc.,
and RCJ Jewellers Inc.
and not in its personal or corporate capacity

Per: 

BDO Canada Limited
Chris Bowra, CPA, CA, CIRP, LIT
Senior Vice President

APPENDIX A

INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD MARCH 4, 2025 TO OCTOBER 15, 2026

In the Matter of the Receiverships of
The Mahindra Group of Companies
Interim Statement of Receipts and Disbursements for the Period March 4, 2025 to October 15, 2026

	Mahindra ($)	Surrey Gold ($)	Sona ($)	1257271 BC Ltd. ($)	1237647 BC Ltd. ($)	Total ($)
Receipts						
Sale of real estate	-	-	-	4,635,000	1,200,737	5,835,737
Melting of jewellery	2,321,610	91,741	67,607	-	-	2,480,957
Collection of GST / HST	299,720	12,100	8,892	18,387	-	339,099
Sale of jewellery	265,499	28,502	-	-	-	294,001
Advance from secured creditor	41,000	-	-	155,000	17,000	213,000
Sale of IP	20,000	-	-	-	-	20,000
Cash on hand / funds in bank accounts	9,600	8,650	610	-	-	18,860
Interest	5,390	604	420	3,586	2,298	12,298
Collection of A/R	2,040	-	-	-	-	2,040
Sale of equipment	-	-	-	830	-	830
Transfers from (to) other accounts	88,000	-	11,000	556,000	(655,000)	-
	3,052,859	**141,597**	**88,529**	**5,368,803**	**565,035**	**9,216,822**
Disbursements						
GST paid/remitted	298,640	11,590	8,348	23,584	2,478	344,640
Receiver's Fees	129,345	60,205	35,625	45,685	11,269	282,129
Restoration costs	-	-	-	249,987	-	249,987
Repayment of Receiver's borrowings	213,000	-	-	-	-	213,000
Sales commission	-	-	-	104,288	30,018	134,306
Legal fees	41,791	22,848	13,993	29,399	3,656	111,688
Deemed Trust claim (Payroll source deductions)	94,499	-	-	-	-	94,499
Insurance	2,340	1,498	842	76,951	-	81,631
Property taxes	-	-	-	68,852	4,293	73,145
Bailiff	16,490	12,448	8,165	4,083	-	41,185
Storage	18,940	4,334	3,486	-	-	26,761
Change of locks and safe codes	9,882	7,411	4,941	3,818	-	26,052
Utilities and snow removal	4,545	713	-	17,543	711	23,513
Appraisal	4,813	9,625	4,813	-	-	19,250
Security	2,252	5,531	1,528	6,254	848	16,414
Bankruptcy	15,000	-	-	-	-	15,000
Repairs and maintenance	-	-	-	12,870	-	12,870
Interest on borrowings	12,517	-	-	-	-	12,517
Deemed Trust claim (GST)	-	-	-	11,465	-	11,465
Travel	1,397	1,279	697	857	116	4,346
Strata fees	-	-	-	-	3,259	3,259
WEPP	2,000	-	-	-	-	2,000
Newspaper advertisement	492	273	164	109	55	1,093
Record destruction	253	140	84	56	28	561
Courier	163	91	54	36	18	363
Filing fees	80	-	-	-	-	80
	868,440	**137,987**	**82,741**	**655,836**	**56,750**	**1,801,754**
Excess Receipts over Disbursements	**2,184,419**	**3,610**	**5,788**	**4,712,966**	**508,285**	**7,415,068**
Payments to secured creditor	2,130,000	-	-	4,650,000	500,000	7,280,000
Funds in Receiver's Account	**54,419**	**3,610**	**5,788**	**62,966**	**8,285**	**135,068**

APPENDIX B

SUMMARY OF THE RECEIVER'S INVOICES FOR THE PERIOD

MARCH 3, 2025 TO FEBRUARY 28, 2026

IN THE MATTER OF THE RECEIVERSHIP OF
The Mahindra Group of Companies
Summary of BDO Canada Limited's Invoices
For the period of March 3, 2025 to February 28, 2026

Period	Invoice	Fees ($)	Disbursements ($)	GST ($)	Total ($)
March 3, 2025 to June 6, 2025	CINV3479777	192,284.00	-	9,614.20	201,898.20
June 9, 2025 to Aug 31, 2025	CINV3606431	33,103.25	-	1,655.16	34,758.41
Sept 1, 2025 to Dec 12, 2025	CINV3725569	36,329.00	-	1,816.45	38,145.45
Dec 15, 2025 to Feb 28, 2026	CINV3837662	20,412.50	12.67	1,021.26	21,446.43
		282,128.75	**12.67**	**14,107.07**	**296,248.49**

APPENDIX C

SUMMARY OF DENTONS CANADA LLP'S INVOICES FOR THE PERIOD MARCH 1, 2024 TO AUGUST 31, 2026

IN THE MATTER OF THE RECEIVERSHIP OF
The Mahindra Group of Companies
Summary of Dentons Canada LLP's Invoices
For the period of March 1, 2024 to August 31, 2026

Period	Invoice	Fees ($)	Disbursements ($)	GST ($)	PST ($)	Total ($)
March 5, 2024 to March 22, 2024	3858573	1,283.50	64.18	67.39	94.34	1,509.41
March 5, 2025 to March 31, 2025	3935795	16,918.50	14.00	845.93	1,184.30	18,962.73
April 1, 2025 to April 30, 2025	3939522	5,061.00	1,376.80	304.60	354.27	7,096.67
May 5, 2025 to May 29, 2025	260005075	13,536.50	21.78	676.83	947.56	15,182.66
June 3, 2025 to July 31, 2025	260014485	19,686.00	220.01	990.70	1,378.02	22,274.73
Aug 1, 2025 to Aug 29, 2025	260026759	11,418.00	199.50	572.60	799.26	12,989.36
Jan 27, 2026 to Jan 30, 2026	260070558	1,237.50	-	61.88	86.62	1,386.00
Feb 3, 2026 to Feb 26, 2026	270003020	8,439.00	159.28	424.83	590.73	9,613.84
March 2, 2026 to March 31, 2026	270014188	19,481.50	226.89	974.08	1,363.70	22,046.17
March 5, 2026 to April 16, 2026	270022333	6,387.50	122.28	319.38	447.12	7,276.28
June 1 to 30, 2026	270052725	2,258.00	-	112.90	158.06	2,528.96
		105,707.00	**2,404.72**	**5,351.12**	**7,403.98**	**120,866.81**