



This is the 1st Affidavit of Noah Goldstein in this case and was made on December 23, 2025.

No. S-254287
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
RSC 1985, C C-36, AS AMENDED

and

IN THE MATTER OF OAK AND FORT CORP., 1282339 B.C. LTD., OAK AND FORT US GROUP, INC., OAK AND FORT ENTERPRISE (U.S.), INC., NYM MERGER HOLDINGS LLC AND OAK AND FORT CALIFORNIA, LLC

PETITIONERS

AFFIDAVIT

I, Noah Goldstein, of the City of Toronto, in the Province of Ontario, AFFIRM THAT:

1. I am a Managing Director of KSV Restructuring Inc. ("**KSV**"), the court-appointed monitor of the Petitioners (in such capacity, the "**Monitor**") in these proceedings and as such have knowledge of the matters hereinafter deposed. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.
2. I make this affidavit in support of an application by the Monitor for, among other things, approval of the fees and disbursements of the Monitor for the period June 2, 2025 to December 19, 2025 (the "**Period**").
3. I am one of the individuals at KSV that has had primary carriage of this proceeding. I have been involved in the management of this mandate since it commenced and as such, I have knowledge of the matters deposed to herein. I am authorized to make this Affidavit on behalf of KSV.
4. The Monitor's invoices for the Period disclose in detail: the nature of the services rendered; the time expended by each person and their hourly rates; the total charges for the services rendered;

and the disbursements charged. Copies of the Monitor's invoices are attached hereto as **Exhibit "A"** and the billing summary is attached hereto as **Exhibit "B"**.

5. The Monitor spent a total of 1,335.77 hours on this matter during the Period, resulting in fees totaling \$795,153.20. Excluding disbursements and HST, as summarized in **Exhibit "B"**.

6. As reflected on **Exhibit "B"** the Monitor's average hourly rate for the Period was \$595.28.

7. The Monitor's fees and disbursements for the period from the date of this affidavit to the effective date of the Monitor's discharge will be calculated and billed at the standard hourly rates currently in effect. Barring unforeseen circumstances, the fees and disbursements of the Monitor for the period from the date of this affidavit to the date of the Monitor's discharge are estimated not to exceed \$250,000, excluding disbursements and taxes.

8. I verily believe that the time expended and the fees charged are reasonable in light of the services performed and the prevailing rates in the Vancouver and Toronto markets for services of this nature. The work completed by KSV was delegated to the appropriate professionals, with appropriate seniority and hourly rates.

SWORN BEFORE ME over)
videoconference on this 23rd day of)
December, 2025. The affiant was located in)
the City of Toronto, in the Province of)
Ontario and the Commissioner was located)
in the City of Toronto, in the Province of)
Ontario in accordance with O. Reg. 431/20,
Administering Oath or Declaration
Remotely



RAJINDER KASHYAP

A Commissioner, etc.,
Province of Ontario, for KSV Restructuring Inc.
Expires February 23, 2027



NOAH GOLDSTEIN

This is **Exhibit "A"** referred to in the Affidavit of Noah Goldstein affirmed before me at the City of Toronto, Province of Ontario, this 23rd day of December, 2025.



Rajinder Kashyap, a Commissioner, etc., Province
of Ontario, for KSV Restructuring Inc. Expires
February 23, 2027



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ksvadvisory.com

INVOICE

Oak & Fort Corp.
7 East 6th Avenue, Suite 100
Vancouver, BC V5T 1J3

June 25, 2025

Attention: Adam Zalev

Invoice No: 4516
HST #: 818808768RT0001

Re: Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise US Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC (collectively the "Company")

For professional services rendered to June 24, 2025, in connection with the Company's insolvency proceedings, which commenced on June 2, 2025, under subsection 50.4(1) of the *Bankruptcy and Insolvency Act* and were converted on June 6, 2025, to proceedings under the *Companies' Creditors Arrangement Act* ("CCAA"), including the following:

- Corresponding regularly with Min Kang ("Ms. Kang"), the Company's Chief Executive Officer, Melorin Pouladian ("Ms. Pouladian"), the Company's Chief Operating Officer, Reflect Advisors LLC ("Reflect"), the Company's Chief Restructuring Officer, Bennett Jones LLP ("Bennett Jones"), the Monitor's counsel, and Fasken Martineau DuMoulin LLP ("Fasken"), the Company's legal counsel, to discuss the proceedings and other matters;
- Corresponding with Kristi Miller, an advisor to the Company, regarding matters related to the CCAA proceedings;
- Corresponding with Cole Shultz ("Cole"), counsel to the Foreign Representative, regarding the Company's Chapter 15 proceedings;
- Reviewing internal financial information provided by management, including forecasts and historical financial statements;
- Reviewing other background information regarding the Company, including leases and information regarding vendors;

CCAA proceedings

- Preparing and finalizing the First Report of the Monitor dated June 13, 2025 (the “First Report”) filed in connection with the Company’s comeback motion heard June 16, 2025 (the “Comeback Motion”);
- Corresponding with Bennett Jones and Fasken on the First Report;
- Assisting the Company to prepare and finalize a cash flow projection which was appended to the First Report;
- Preparing the statutory reports on cash flow filed by the Company and KSV, as CCAA Monitor;
- Attending in court (virtually) for the Comeback Motion on June 16, 2025;
- Preparing, in draft, the Second Report of the Monitor (the “Second Report”) to be filed in connection with a motion returnable July 4, 2025 to, among other things, seek the Second Amended and Restated Initial Order (the “SARIO”);
- Assisting the Company to prepare and finalize a cash flow projection to be appended to the Second Report;

Chapter 15 Proceedings

- Corresponding with Cole regarding the Chapter 15 proceedings;
- Reviewing the Provisional Order dated June 23, 2025 granted by the US Court;

Operational Matters

- Corresponding extensively with Reflect and Ms. Kang regarding the Company’s cash flow forecast, including preparing several iterations;
- Reviewing the Company’s daily sales report, daily cash flow actuals and inventory balances;
- Reviewing the Company’s advertisement spend and gift card redemption data and discussing the same with the Company;
- Corresponding with various vendors and landlords regarding the stay of proceedings;
- Corresponding with RBC regarding the Company’s credit cards;
- Responding to enquiries from the Company’s suppliers regarding the CCAA proceedings;
- Engaging in multiple daily meetings with Ms. Kang and Reflect to consider the cash flow projection and the requirement for a DIP Facility;
- Reviewing several turns of a DIP term sheet and considering same with Reflect, Fasken and Bennett Jones;

- Considering the economics of the proposed DIP and discussing same with Ms. Kang and Ms. Miller;
- Considering alternative DIP lenders and engaging in discussions with same;

Other

- Participating in internal team meetings to coordinate responsibilities, discuss developments, and ensure timely execution of deliverables;
- Reviewing potential CCAA emergence strategies and discussing the same with Fasken, Bennett Jones and Reflect;
- Responding to ad hoc inquiries from stakeholders and advisors regarding the proceedings, timeline, and next steps;
- Strategizing with counsel and other stakeholders regarding contingency planning and potential future motions;
- To all other meetings, correspondence, etc. pertaining to this matter.

Fees and Disbursements	\$ 102,678.95
HST	<u>13,348.26</u>
Total due	<u>116,027.21</u>

KSV Restructuring Inc.

Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise (US) Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC

Time Summary

For the Period Ending June 24, 2025

Personnel	Role	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	Overall responsibility	850	28.10	23,885.00
Murtaza Tallat	All aspects of the mandate	575	58.40	33,580.00
Dean Perlman	All aspects of the mandate	560	70.42	39,435.20
Roni Levit	Mandate assistance	475	10.65	5,058.75
Admin and other			3.00	720.00
Fees				102,678.95
Disbursements				-
Total fees and disbursements				102,678.95



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INVOICE

Oak & Fort Corp.
7 East 6th Avenue, Suite 100
Vancouver, BC V5T 1J3

July 10, 2025

Attention: Adam Zalev

Invoice No: 4545
HST #: 818808768RT0001

Re: Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise US Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC (collectively the "Company")

For professional services rendered to July 8, 2025, in connection with the Company's insolvency proceedings, which commenced on June 2, 2025, under subsection 50.4(1) of the *Bankruptcy and Insolvency Act* and were converted on June 6, 2025, to proceedings under the *Companies' Creditors Arrangement Act* ("CCAA"), including the following:

- Corresponding regularly with Min Kang ("Ms. Kang"), the Company's Chief Executive Officer, Melorin Pouladian ("Ms. Pouladian"), the Company's Chief Operating Officer, Reflect Advisors LLC ("Reflect"), the Company's Chief Restructuring Officer, Bennett Jones LLP ("Bennett Jones"), the Monitor's counsel, and Fasken Martineau DuMoulin LLP ("Fasken"), the Company's legal counsel, to discuss the proceedings and other matters;
- Corresponding with Kristi Miller, an advisor to the Company, regarding matters related to the CCAA proceedings;
- Corresponding with Cole Shultz ("Cole"), counsel to the Foreign Representative, regarding the Company's Chapter 15 proceedings;
- Reviewing internal financial information provided by management, including forecasts and historical financial statements;
- Reviewing other background information regarding the Company, including leases and information regarding vendors;

CCAA proceedings

- Reviewing and providing comments on all Court materials filed in connection with a motion returnable July 4, 2025, among other things, seeking a Second Amended and Restated Initial Order (the “SARIO”) and a Claims Process Order (the “CPO”), including:
 - the Notice of Application;
 - the Affidavits of Min Kang filed in support of the SARIO and CPO;
 - the draft SARIO and CPO;
- Preparing and finalizing the Second Report of the Monitor dated June 30, 2025 (the “Second Report”) in connection with the Company’s motion seeking the SARIO;
- Preparing and finalizing the Supplement to the Second Report of the Monitor dated July 3, 2025 (the “Second Supplemental Report”) filed in connection with the Company’s motion seeking the CPO;
- Corresponding with Bennett Jones, Reflect and Fasken on the Second Report and Second Supplement Report;
- Assisting the Company to prepare and finalize a cash flow projection which was appended to the Second Report;
- Preparing the statutory reports on cash flow filed by the Company and the Monitor;
- Attending in court (virtually) for the Company’s motion seeking the SARIO and CPO on July 4, 2025;

Chapter 15 Proceedings

- Corresponding with Cole, generally, regarding the Chapter 15 proceedings;
- Reviewing and commenting on the following documents filed with the US Bankruptcy Court from the Southern District of New York (the “US Court”):
 - The Supplemental Declaration of Min Kang dated July 2, 2025;
 - The Supplement to Verified Petition dated July 2, 2025; and
 - The Declaration of Kibben Jackson dated July 2, 2025;
- Attending virtually at US Court on July 8, 2025;

Claims Process

- Corresponding with Fasken, Bennett Jones, Reflect and the Company on the development of a claims procedure (the “Claims Procedure”), including reviewing and providing comments on various ancillary documents in connection with the same;

- Preparing and distributing a detailed guide on the CPO for the Company and attending a meeting with the Company and Reflect to discuss the same;
- Reviewing a creditor listing prepared by the Company and corresponding with the Company regarding same;
- Assisting the Company prepare Proof of Claim packages and Employee Proof of Claim packages in accordance with the CPO;
- Preparing a Notice to Claimants for publication in the Globe and Mail (National Edition) and Wallstreet Journal in accordance with the CPO;

Operational Matters

- Corresponding extensively with Reflect and Ms. Kang regarding the Company's cash flow forecast, including maintaining a daily rolling version of the same;
- Reviewing the Company's daily sales report, daily cash flow actuals and inventory balances and attending a daily call regarding disbursements;
- Monitoring the Company's financial performance and speaking with management concerning operational issues;
- Corresponding with various vendors and landlords regarding the stay of proceedings and corresponding with Reflect, Bennett Jones and Fasken in connection with the same;
- Responding to enquiries from the Company's suppliers regarding the CCAA proceedings;
- Corresponding with the Company and Reflect regarding certain employee matters;

Other

- Participating in internal team meetings to coordinate responsibilities, discuss developments, and ensure timely execution of deliverables;
- Reviewing potential CCAA emergence strategies and discussing the same with Fasken, Bennett Jones and Reflect;
- Assisting the Company prepare notices of disclaimer and discussing the same with Bennett Jones and the Company;
- Responding to ad hoc inquiries from stakeholders and advisors regarding the proceedings, timeline, and next steps;
- Strategizing with counsel and other stakeholders regarding contingency planning and potential future motions;
- Maintaining the case website;

- To all other meetings, correspondence, etc. pertaining to this matter.

Fees and Disbursements	\$ 73,581.74
HST	<u>9,565.63</u>
Total due	<u><u>83,147.37</u></u>

KSV Restructuring Inc.

Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise (US) Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC

Time Summary

For the period June 25, 2026 to July 8, 2025

Personnel	Role	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	Overall responsibility	850	13.20	11,220.00
Murtaza Tallat	All aspects of the mandate	575	55.60	31,970.00
Dean Perlman	All aspects of the mandate	560	47.53	26,616.80
Roni Levit	Mandate assistance	475	3.85	1,828.75
Other staff and administration			6.50	1,902.75
Total fees				73,538.30
Add: out-of-pocket disbursements (postage)				43.44
Total fees and disbursements				73,581.74



INVOICE

Oak & Fort Corp.
7 East 6th Avenue, Suite 100
Vancouver, BC V5T 1J3

August 6, 2025

Attention: Min Kang

Invoice No: 4570
HST #: 818808768RT0001

Re: Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise US Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC (collectively the "Company")

For professional services rendered for the period July 9, 2025 to July 31, 2025, in connection with the Company's insolvency proceedings, which commenced on June 2, 2025, under subsection 50.4(1) of the *Bankruptcy and Insolvency Act* and were converted on June 6, 2025, to proceedings under the *Companies' Creditors Arrangement Act* ("CCAA"), including the following:

- Corresponding regularly with Min Kang ("Ms. Kang"), the Company's Chief Executive Officer, Melorin Pouladian ("Ms. Pouladian"), the Company's Chief Operating Officer, Reflect Advisors LLC ("Reflect"), the Company's former Chief Restructuring Officer, Bennett Jones LLP ("Bennett Jones"), the Monitor's counsel, and Fasken Martineau DuMoulin LLP ("Fasken"), the Company's legal counsel, to discuss the proceedings and other matters;
- Corresponding with Kristi Miller, principal of RTB Enterprises Inc., an advisor to the Company, regarding matters related to the CCAA proceedings;
- Corresponding with Cole Shultz ("Cole"), counsel to the Foreign Representative, regarding the Company's Chapter 15 proceedings;

Cash Flow Forecasting and DIP Reporting

- Corresponding extensively with the Company regarding the cash flow forecast, including maintaining a weekly rolling version of the same, updating regularly for actuals and timing variances;
- Reviewing the Company's daily sales report, daily cash flow actuals and inventory balances and attending a daily call regarding disbursements;
- Corresponding extensively with the Company regarding inventory disbursements forecast, supplier agreements/deposits, and purchase schedules for the upcoming weeks;

- Preparing DIP reporting materials (the “DIP Reporting”), including drafting the cumulative variance explanations and extending the cash flow forecast;
- Finalizing the DIP Reporting and reviewing/commenting on a Management Discussion & Analysis to be included in the DIP Reporting;

Emergence Model and Liquidation Analysis

- Reviewing potential CCAA emergence strategies and discussing the same with Fasken, Bennett Jones and Reflect;
- Reviewing and providing comments on a management presentation outlining the restructuring process for the Company’s benefit, including a detailed CCAA timeline;
- Assisting the Company prepare a draft liquidation analysis (the “Liquidation Analysis”) and meeting with the Company to discuss the same;
- Refining the assumptions of the Liquidation Analysis based on discussions with the Company;
- Participating in calls with the Company to review a CCAA emergence model, including the underlying assumptions;

Claims Procedure

- Carrying out the Monitor’s duties and obligations in accordance with the terms of a Claims Procedure Order dated July 4, 2025 (the “CPO”), including, among other things:
 - Monitoring a general mail inbox for the claims process (the “Claims Inbox”) and reviewing/responding to inquiries sent to the Claims Inbox on a regular basis;
 - reviewing proof of claim forms and corresponding directly with claimants to address corrections and/or deficiencies in the same;
 - uploading and maintaining claims documentation in a shared folder for the Company to access, including logging claims received, updating the claims register, and preparing status summaries;
 - reviewing Termination Claim Statements prepared in respect of termination employees;
 - facilitating calls with claimants on an ad-hoc basis to answer any questions related to their proof of claim package; and
 - participating in weekly calls with the Company to review claims received, coordinate responses, and perform claim reconciliations;

Operational Matters

- Monitoring the Company’s financial performance and speaking with management concerning operational issues, including regarding landlords and other vendors;
- Corresponding with various vendors and landlords regarding the stay of proceedings and corresponding with Reflect, Bennett Jones and Fasken in connection with the same;
- Responding to enquiries from the Company’s suppliers regarding the CCAA proceedings;

- Corresponding with the Company and Reflect regarding certain employee matters;
- Attending daily calls with the Company regarding the cash flows and vendor payments;

Other

- Participating in internal team meetings to coordinate responsibilities, discuss developments, and ensure timely execution of deliverables;
- Attending weekly status meetings with all advisors and the Company, including on July 14, 21 and 28, 2025;
- Attending calls with Reflect regarding the transition of responsibilities;
- Assisting the Company prepare notices of disclaimer and discussing the same with Bennett Jones and the Company;
- Responding to ad hoc inquiries from stakeholders and advisors regarding the proceedings, timeline, and next steps;
- Strategizing with counsel and other stakeholders regarding contingency planning and potential future motions;
- Maintaining the case website;
- To all other meetings, correspondence, etc. pertaining to this matter.

Fees and Disbursements	\$ 117,119.88
HST	<u>15,225.58</u>
Total due	<u><u>132,345.46</u></u>

KSV Restructuring Inc.

Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise (US) Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC

Time Summary

For the period July 9, 2025 to July 31, 2025

Personnel	Role	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	Overall responsibility	850	12.80	10,880.00
Murtaza Tallat	All aspects of the mandate	650	59.00	38,350.00
Dean Perlman	All aspects of the mandate	600	79.20	47,520.00
Roni Levit	Mandate assistance	475	35.85	17,028.75
Other staff and administration			1.55	271.25
Total fees				114,050.00
Add: out-of-pocket disbursements (ascend license, OSB search, travel costs)				3,069.88
Total fees and disbursements				117,119.88

Please note that effective July 1, 2025, the hourly rate for Murtaza Tallat has increased from \$575 to \$650 and the hourly rate for Dean Perlman has increased from \$560 to \$600.



INVOICE

Oak & Fort Corp.
7 East 6th Avenue, Suite 100
Vancouver, BC V5T 1J3

September 10, 2025

Attention: Min Kang

Invoice No: 4672
HST #: 818808768RT0001

Re: Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise US Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC (collectively the "Company")

For professional services rendered for the period August 1, 2025 to August 31, 2025, in connection with the Company's insolvency proceedings, which commenced on June 2, 2025, under subsection 50.4(1) of the *Bankruptcy and Insolvency Act* and were converted on June 6, 2025, to proceedings under the *Companies' Creditors Arrangement Act* ("CCAA"), including the following:

- Corresponding regularly with Min Kang ("Ms. Kang"), the Company's Chief Executive Officer, Melorin Pouladian ("Ms. Pouladian"), the Company's Chief Operating Officer, Bennett Jones LLP ("Bennett Jones"), the Monitor's counsel, and Fasken Martineau DuMoulin LLP ("Fasken"), the Company's legal counsel, to discuss the proceedings and other matters;
- Corresponding with Kristi Miller, principal of RTB Enterprises Inc. ("RTB"), an advisor to the Company, regarding matters related to the CCAA proceedings;
- Corresponding with Cole Shultz ("Cole"), counsel to the Foreign Representative, regarding the Company's Chapter 15 proceedings;

Cash Flow Forecasting and DIP Reporting

- Corresponding extensively with the Company regarding the cash flow forecast, including maintaining a weekly rolling version of the same, updating regularly for actuals and timing variances;
- Reviewing the Company's daily sales report, daily cash flow actuals and inventory balances and attending a daily call regarding disbursements;
- Corresponding extensively with the Company regarding inventory disbursements forecast, supplier agreements/deposits, and purchase schedules for the upcoming weeks;

- Preparing DIP reporting materials (the “DIP Reporting”), including drafting the cumulative variance explanations and extending the cash flow forecast;
- Finalizing the DIP Reporting and reviewing/commenting on a Management Discussion & Analysis to be included in the DIP Reporting;

Emergence Model

- Participating in calls with the Company to review a CCAA emergence model, including the underlying assumptions;
- Reviewing and providing comments on a lender solicitation deck prepared by the Company;
- Corresponding with RTB regarding the Company’s lender solicitation process;

Claims Procedure

- Carrying out the Monitor’s duties and obligations in accordance with the terms of a Claims Procedure Order dated July 4, 2025 (the “CPO”), including, among other things:
 - Monitoring a general mail inbox for the claims process (the “Claims Inbox”) and reviewing/responding to inquiries sent to the Claims Inbox on a regular basis;
 - reviewing proof of claim forms and corresponding directly with claimants to address corrections and/or deficiencies in the same;
 - uploading and maintaining claims documentation in a shared folder for the Company to access, including logging claims received, updating the claims register, and preparing status summaries;
 - reviewing Termination Claim Statements prepared in respect of termination employees;
 - facilitating calls with claimants on an ad-hoc basis to answer any questions related to their proof of claim package; and
 - participating in weekly calls with the Company to review claims received, coordinate responses, and perform claim reconciliations;

Operational Matters

- Monitoring the Company’s financial performance and speaking with management concerning operational issues, including regarding landlords and other vendors;
- Corresponding with various vendors and landlords regarding the stay of proceedings and corresponding with Bennett Jones and Fasken in connection with the same;
- Corresponding with the Company regarding its requirement for an import bond and discussing the same with Bennett Jones;
- Responding to enquiries from the Company’s suppliers regarding the CCAA proceedings;
- Corresponding with the Company regarding certain employee matters;
- Attending daily calls with the Company regarding the cash flows and vendor payments;

Other

- Participating in internal team meetings to coordinate responsibilities, discuss developments, and ensure timely execution of deliverables;
- Attending weekly status meetings with all advisors and the Company, including on August 4, 11, 18 and 26, 2025;
- Assisting the Company prepare notices of disclaimer and discussing the same with Bennett Jones and the Company;
- Responding to ad hoc inquiries from stakeholders and advisors regarding the proceedings, timeline, and next steps;
- Strategizing with counsel and other stakeholders regarding contingency planning and potential future motions;
- Maintaining the case website;
- To all other meetings, correspondence, etc. pertaining to this matter.

Fees and Disbursements	\$ 96,394.25
HST	<u>12,531.25</u>
Total due	<u>108,925.50</u>

KSV Restructuring Inc.
Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise (US) Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC

Time Summary

For the period August 1, 2025 to August 31, 2025

Personnel	Role	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	Overall responsibility	850	7.30	6,205.00
Murtaza Tallat	All aspects of the mandate	650	36.45	23,692.50
Dean Perlman	All aspects of the mandate	600	52.90	31,740.00
Roni Levit	Mandate assistance	475	72.35	34,366.25
Other staff and administration			1.80	390.50
Total fees				96,394.25



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ksvadvisory.com

INVOICE

Oak & Fort Corp.
7 East 6th Avenue, Suite 100
Vancouver, BC V5T 1J3

October 9, 2025

Attention: Min Kang

Invoice No: 4717
HST #: 818808768RT0001

Re: Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise US Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC (collectively the "Company")

For professional services rendered for the period September 1 to September 30, 2025, in connection with the Company's insolvency proceedings, which commenced on June 2, 2025, under subsection 50.4(1) of the *Bankruptcy and Insolvency Act* and were converted on June 6, 2025, to proceedings under the *Companies' Creditors Arrangement Act* ("CCAA"), including the following:

- Corresponding regularly with Min Kang ("Ms. Kang"), the Company's Chief Executive Officer, Melorin Pouladian ("Ms. Pouladian"), the Company's Chief Operating Officer, Bennett Jones LLP ("Bennett Jones"), the Monitor's counsel, and Fasken Martineau DuMoulin LLP ("Fasken"), the Company's legal counsel, to discuss the proceedings and other matters;
- Corresponding with Kristi Miller, principal of RTB Enterprises Inc. ("RTB"), an advisor to the Company, regarding matters related to the CCAA proceedings;
- Corresponding with Cole Shultz ("Cole"), counsel to the Foreign Representative, regarding the Company's Chapter 15 proceedings;

Cash Flow Forecasting and DIP Reporting

- Corresponding extensively with the Company regarding the cash flow forecast, including maintaining a weekly rolling version of the same, updating regularly for actuals and timing variances;
- Reviewing the Company's daily sales report, daily cash flow actuals and inventory balances and attending a daily call regarding disbursements;
- Corresponding extensively with the Company regarding inventory disbursements forecast, supplier agreements/deposits, and purchase schedules for the upcoming weeks;

- Preparing DIP reporting materials (the “DIP Reporting”), including drafting the cumulative variance explanations and extending the cash flow forecast;
- Finalizing the DIP Reporting and reviewing/commenting on a Management Discussion & Analysis to be included in the DIP Reporting;

CCAA Proceedings

- Preparing and finalizing the Third Report of the Monitor dated September 29, 2025 (the “Third Report”) filed in connection with a motion returnable October 3, 2025 (the “October 3rd Hearing”);
- Corresponding with Bennett Jones and Fasken on the Third Report;
- Corresponding with the Company to finalize a cash flow projection in connection with the motion returnable October 3, 2025.
- Finalizing the statutory reports on cash flow filed by the Company and KSV, as CCAA Monitor, which was appended to the Third Report;
- Reviewing and providing comments on all Court materials filed in connection with the October 3rd Hearing seeking a stay extension order, including;
 - the Notice of Application;
 - the Affidavit of Min Kang sworn September 26, 2025; and
 - the Affidavit of Jordan Beaulieu sworn September 24, 2025;

Emergence Model

- Participating in calls with the Company to review a CCAA emergence model, including the underlying assumptions;

Claims Procedure

- Carrying out the Monitor’s duties and obligations in accordance with the terms of a Claims Procedure Order dated July 4, 2025 (the “CPO”), including, among other things:
 - Monitoring a general mail inbox for the claims process (the “Claims Inbox”) and reviewing/responding to inquiries sent to the Claims Inbox on a regular basis;
 - reviewing proof of claim forms and corresponding directly with claimants to address corrections and/or deficiencies in the same;
 - uploading and maintaining claims documentation in a shared folder for the Company to access, including logging claims received, updating the claims register, and preparing status summaries;
 - reviewing Termination Claim Statements prepared in respect of termination employees; and
 - facilitating calls with claimants on an ad-hoc basis to answer any questions related to their proof of claim package;

Operational Matters

- Monitoring the Company's financial performance and speaking with management concerning operational issues, including regarding landlords and other vendors;
- Corresponding with various vendors and landlords regarding the stay of proceedings and corresponding with Bennett Jones and Fasken in connection with the same;
- Corresponding with the Company regarding its requirement for an import bond and discussing the same with Bennett Jones;
- Responding to enquiries from the Company's suppliers regarding the CCAA proceedings;
- Attending daily calls with the Company regarding the cash flows and vendor payments;

Other

- Participating in internal team meetings to coordinate responsibilities, discuss developments, and ensure timely execution of deliverables;
- Attending weekly status meetings with the Company and its advisors on September 1, 8, 15, 22 and 29, 2025;
- Assisting the Company prepare notices of disclaimer and discussing the same with Bennett Jones and the Company;
- Reviewing notices of disclaimer issued to landlords and discussing the same with Bennett Jones;
- Responding to ad hoc inquiries from stakeholders and advisors regarding the proceedings, timeline, and next steps;
- Strategizing with counsel and other stakeholders regarding contingency planning and potential future motions;
- Maintaining the case website; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Fees as per attached time summary	\$ 52,485.25
HST	<u>6,823.08</u>
Total due	<u><u>59,308.33</u></u>

KSV Restructuring Inc.

Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise (US) Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC

Time Summary

For the period September 1 to September 30, 2025

Personnel	Role	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	Overall responsibility	850	5.00	4,250.00
Murtaza Tallat	All aspects of the mandate	650	36.15	23,497.50
Dean Perlman	All aspects of the mandate	600	28.10	16,860.00
Roni Levit	Mandate assistance	475	15.65	7,433.75
Other Staff and Administration			1.85	444.00
Total Fees				<u>52,485.25</u>



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INVOICE

Oak & Fort Corp.
7 East 6th Avenue, Suite 100
Vancouver, BC V5T 1J3

November 7, 2025

Attention: Min Kang

Invoice No: 4786
HST #: 818808768RT0001

Re: Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise US Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC (collectively the "Company")

For professional services rendered for the period October 1 to October 31, 2025, in connection with the Company's insolvency proceedings, which commenced on June 2, 2025, under subsection 50.4(1) of the *Bankruptcy and Insolvency Act* and were converted on June 6, 2025, to proceedings under the *Companies' Creditors Arrangement Act* ("CCAA"), including the following:

- Corresponding regularly with Min Kang ("Ms. Kang"), the Company's Chief Executive Officer, Melorin Pouladian ("Ms. Pouladian"), the Company's Chief Operating Officer, Bennett Jones LLP ("Bennett Jones"), the Monitor's counsel, and Fasken Martineau DuMoulin LLP ("Fasken"), the Company's legal counsel, to discuss the proceedings and other matters;
- Corresponding with Kristi Miller, principal of RTB Enterprises Inc. ("RTB"), an advisor to the Company, regarding matters related to the CCAA proceedings;
- Corresponding with Cole Shultz ("Cole"), counsel to the Foreign Representative, regarding the Company's Chapter 15 proceedings;

Cash Flow Forecasting and DIP Reporting

- Corresponding extensively with the Company regarding the cash flow forecast, including maintaining a weekly rolling version of the same, updating regularly for actuals and timing variances;
- Reviewing the Company's daily cash flow actuals and inventory balances and attending a weekly call regarding disbursements;
- Corresponding extensively with the Company regarding inventory disbursements forecast, supplier agreements/deposits, and purchase schedules for the upcoming weeks;

- Preparing DIP reporting materials (the “DIP Reporting”), including drafting the cumulative variance explanations and extending the cash flow forecast;
- Finalizing the DIP Reporting and reviewing/commenting on a Management Discussion & Analysis to be included in the DIP Reporting;

Court Matters

- Attending in court (virtually) for the Company’s motion seeking a stay extension order on October 3, 2025;

Emergence Model and Liquidation Analysis

- Participating in calls with the Company to review a CCAA emergence model, including the underlying assumptions;
- Assisting the Company to update a draft liquidation analysis (the “Liquidation Analysis”) and meeting with the Company to discuss the same;
- Refining the assumptions of the Liquidation Analysis based on discussions with the Company;

Claims Procedure

- Carrying out the Monitor’s duties and obligations in accordance with the terms of a Claims Procedure Order dated July 4, 2025 (the “CPO”), including, among other things:
 - Monitoring a general mail inbox for the claims process (the “Claims Inbox”) and reviewing/responding to inquiries sent to the Claims Inbox on a regular basis;
 - reviewing proof of claim forms and corresponding directly with claimants to address corrections and/or deficiencies in the same;
 - uploading and maintaining claims documentation in a shared folder for the Company to access, including logging claims received, updating the claims register, and preparing status summaries;
 - reviewing Termination Claim Statements prepared in respect of termination employees; and
 - facilitating calls with claimants on an ad-hoc basis to answer any questions related to their proof of claim package;

Operational Matters

- Monitoring the Company’s financial performance and speaking with management concerning operational issues, including regarding landlords and other vendors;
- Corresponding with various vendors and landlords regarding the stay of proceedings and corresponding with Bennett Jones and Fasken in connection with the same;
- Responding to enquiries from the Company’s suppliers regarding the CCAA proceedings;
- Attending weekly calls with the Company regarding the cash flows and vendor payments;

Other

- Participating in internal team meetings to coordinate responsibilities, discuss developments, and ensure timely execution of deliverables;
- Attending weekly status meetings with all advisors and the Company, including on October 7, 14, 21, and 28, 2025;
- Reviewing notices of disclaimer issued to landlords and discussing the same with Bennett Jones;
- Responding to ad hoc inquiries from stakeholders and advisors regarding the proceedings, timeline, and next steps;
- Strategizing with counsel and other stakeholders regarding restructuring planning efforts and potential future motions;
- Maintaining the case website; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Fees and Disbursements	\$ 61,869.50
HST	8,043.04
Total due	<u>69,912.54</u>

KSV Restructuring Inc.

Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise (US) Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC

Time Summary

For the period October 1 to October 31, 2025

Personnel	Role	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	Overall responsibility	850	9.50	8,075.00
Murtaza Tallat	All aspects of the mandate	650	23.55	15,307.50
Dean Perlman	All aspects of the mandate	600	53.40	32,040.00
Roni Levit	Mandate assistance	475	12.90	6,127.50
Other Staff and Administration			1.45	319.50
Total Fees				<u>61,869.50</u>



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INVOICE

Oak & Fort Corp.
7 East 6th Avenue, Suite 100
Vancouver, BC V5T 1J3

December 5, 2025

Attention: Min Kang

Invoice No: 4855
HST #: 818808768RT0001

Re: Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise US Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC (collectively the "Company")

For professional services rendered for the period November 1 to November 30, 2025, in connection with the Company's insolvency proceedings, which commenced on June 2, 2025, under subsection 50.4(1) of the *Bankruptcy and Insolvency Act* and were converted on June 6, 2025, to proceedings under the *Companies' Creditors Arrangement Act* ("CCAA"), including the following:

- Corresponding regularly with Min Kang ("Ms. Kang"), the Company's Chief Executive Officer, Melorin Pouladian ("Ms. Pouladian"), the Company's Chief Operating Officer, Bennett Jones LLP ("Bennett Jones"), the Monitor's counsel, and Fasken Martineau DuMoulin LLP ("Fasken"), the Company's legal counsel, to discuss the proceedings and other matters;
- Corresponding with Kristi Miller, principal of RTB Enterprises Inc. ("RTB"), an advisor to the Company, regarding matters related to the CCAA proceedings;
- Corresponding with Cole Shultz ("Cole"), counsel to the Foreign Representative, regarding the Company's Chapter 15 proceedings;

Cash Flow Forecasting and DIP Reporting

- Corresponding extensively with the Company regarding the cash flow forecast, including maintaining a weekly rolling version of the same, updating regularly for actuals and timing variances;
- Reviewing the Company's daily sales report, daily cash flow actuals and inventory balances and attending a daily call regarding disbursements;
- Corresponding extensively with the Company regarding inventory disbursements forecast, supplier agreements/deposits, and purchase schedules for the upcoming weeks;

- Preparing DIP reporting materials (the “DIP Reporting”), including drafting the cumulative variance explanations and extending the cash flow forecast;
- Finalizing the DIP Reporting and reviewing/commenting on a Management Discussion & Analysis to be included in the DIP Reporting;

CCAA Proceedings

- Preparing and finalizing the Monitor’s fourth report to court dated November 17, 2025 (the “Fourth Report”) filed in connection with a motion returnable November 20, 2025 (the “November 20th Hearing”);
- Corresponding with Bennett Jones and Fasken on the Fourth Report;
- Corresponding with the Company to finalize a cash flow projection in connection with the November 20th Hearing;
- Finalizing the statutory reports on cash flow by the Company and KSV, as CCAA Monitor, which was appended to the Fourth Report;
- Reviewing and providing comments on all Court materials filed in connection with the November 20th Hearing seeking a stay extension and financing approval order (the “Stay Extension & Financing Approval Order”), including:
 - Notice of Application (Stay Extension) dated November 17, 2025;
 - Affidavit #6 of Min Gyoung Kang sworn November 17, 2025; and
 - Affidavit #7 of Min Gyoung Kang sworn November 19, 2025.
- Reviewing the Stay Extension & Financing Approval Order granted by the Court on November 20, 2025;
- Preparing and finalizing the Monitor’s fifth report to court dated November 26, 2025 (the “Fifth Report”) filed in connection with a motion returnable November 28, 2025 (the “November 28th Hearing”);
- Corresponding with Bennett Jones and Fasken on the Fifth Report;
- Reviewing and providing comments on all Court materials filed in connection with the November 28th Hearing seeking a meeting order and ancillary order, including:
 - Notice of Application as at November 24, 2025;
 - Affidavit of Min Kang dated November 24, 2025;
 - Notice of Application re Approval of activities dated November 26, 2025;
- Reviewing the meeting order (the “Meeting Order”) and order made after application granted by the Court on November 28, 2025;
- Attending Court regarding the November 20th Hearing and the November 28th Hearing;

Claims Procedure

- Carrying out the Monitor's duties and obligations in accordance with the terms of a Claims Procedure Order dated July 4, 2025 (the "CPO"), including, among other things:
 - Monitoring a general mail inbox for the claims process (the "Claims Inbox") and reviewing/responding to inquiries sent to the Claims Inbox on a regular basis;
 - Uploading and maintaining claims documentation in a shared folder for the Company to access, including logging claims received, updating the claims register, and preparing status summaries;
 - Reviewing termination claim statements prepared in respect of termination employees; and
 - Facilitating calls with claimants on an ad-hoc basis to answer any questions related to their proof of claim package;
 - Reviewing and logging two late-filed claims filed by creditors (the "Late Filed Claims");
 - Corresponding with Bennett Jones regarding the Late Filed Claims;
 - Corresponding with the Company on disputed claims and outstanding reconciliation items required to finalize the claims process;

Plan of Arrangement

- Assisting the Company to finalize a liquidation analysis (the "Liquidation Analysis") and meeting with the Company to discuss the same as it pertains to the Plan of Arrangement;
- Reviewing and commenting on multiple versions of the Plan of Arrangement filed in connection with the Meeting Order;
- Preparing a "Creditors' Meeting Materials Package" consisting of the following documents, and causing same to be posted on the Monitor's website in accordance with the Meeting Order:
 - a Notice of Meeting to Affected Creditors;
 - the Monitor's Fifth Report;
 - a Form of Proxy;
 - an Electronic Meetings Protocol;
 - a Plan; and
 - a Meeting Order (without schedules).

Operational Matters

- Monitoring the Company's financial performance and speaking with management concerning operational issues, including regarding landlords and other vendors;
- Corresponding with various vendors and landlords regarding the stay of proceedings and corresponding with Bennett Jones and Fasken in connection with the same;

- Responding to enquiries from the Company's suppliers regarding the CCAA proceedings;
- Attending weekly calls with the Company regarding the cash flows and vendor payments;

Other

- Participating in internal team meetings to coordinate responsibilities, discuss developments, and ensure timely execution of deliverables;
- Attending weekly status meetings with all advisors and the Company, including on November 3, 10, 17, and 24, 2025;
- Responding to ad hoc inquiries from stakeholders and advisors regarding the proceedings, timeline, and next steps;
- Maintaining the case website;
- To all other meetings, correspondence, etc. pertaining to this matter.

Fees and Disbursements	\$ 74,950.25
HST	<u>9,743.53</u>
Total due	<u>84,693.78</u>

KSV Restructuring Inc.

Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise (US) Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC

Time Summary

For the period November 1 to November 30, 2025

Personnel	Role	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	Overall responsibility	850	6.00	5,100.00
Murtaza Tallat	All aspects of the mandate	650	65.15	42,347.50
Dean Perlman	All aspects of the mandate	600	38.10	22,860.00
Roni Levit	Mandate assistance	475	7.95	3,776.25
Other Staff and Administration			3.65	866.50
Total Fees				<u>74,950.25</u>



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INVOICE

Oak & Fort Corp.
7 East 6th Avenue, Suite 100
Vancouver, BC V5T 1J3

December 22, 2025

Invoice No: 4913
HST #: 818808768RT0001

Attention: Min Kang

Re: Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise US Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC (collectively the "Company")

For professional services rendered for the period December 1 to December 19, 2025, in connection with the Company's insolvency proceedings, which commenced on June 2, 2025, under subsection 50.4(1) of the *Bankruptcy and Insolvency Act* and were converted on June 6, 2025, to proceedings under the *Companies' Creditors Arrangement Act* ("CCAA"), including the following:

- Corresponding regularly with Min Kang ("Ms. Kang"), the Company's Chief Executive Officer, Melorin Pouladian ("Ms. Pouladian"), the Company's Chief Operating Officer, Bennett Jones LLP ("Bennett Jones"), the Monitor's counsel, and Fasken Martineau DuMoulin LLP ("Fasken"), the Company's legal counsel and Kristi Miller, principal of RTB Enterprises Inc. ("RTB"), an advisor to the Company, regarding the CCAA proceedings, particularly in respect of the plan of compromise and arrangement (the "Plan") filed by the Company on or around November 21, 2025, and the virtual meeting of creditors convened on December 19, 2025 (the "Creditors' Meeting") for the purposes of considering and voting on the Plan;
- Corresponding with Cole Shultz ("Cole"), U.S. counsel to the Company, regarding the Company's Chapter 15 proceedings;

Cash Flow Forecasting and DIP Reporting

- Corresponding extensively with the Company regarding the cash flow forecast, including maintaining a weekly rolling version of the same, updating regularly for actuals and timing variances;
- Reviewing the Company's daily sales report, daily cash flow actuals and inventory balances and attending a daily call regarding disbursements;
- Corresponding extensively with the Company regarding inventory disbursements forecast, supplier agreements/deposits, and purchase schedules for the upcoming weeks;
- Preparing and finalizing the DIP reporting materials (the "DIP Reporting"), including drafting the cumulative variance explanations and extending the cash flow forecast;

CCAA Proceedings

- Preparing and finalizing the Monitor's supplement to the fifth report (the "Fifth Report") to court dated December 17, 2025 (the "Supplemental Fifth Report") to be read in conjunction with the Fifth Report.
- Corresponding with Bennett Jones and Fasken on the Supplemental Fifth Report;
- Preparing, in draft, the Monitor's sixth report to court to be filed in connection with a sanction hearing scheduled for January 8, 2026 (the "Sanction Hearing");
- Reviewing and providing comments on all Court materials to be filed in connection with the Sanction Hearing seeking a sanction order and an activity and fee approval order, including:
 - Notice of Application re Sanction Order and CCAA Termination Order;
 - Notice of Application re Monitor Activity and Fee Approval;
 - Activity and Fee Approval Order;
 - Sanction Order; and
 - Affidavit in Support of Application – Sanction Order and CCAA Termination Order;

Claims Procedure

- Carrying out the Monitor's duties and obligations in accordance with the terms of a Claims Procedure Order dated July 4, 2025 (the "CPO"), including, among other things:
 - Monitoring a general mail inbox for the claims process (the "Claims Inbox") and reviewing/responding to inquiries sent to the Claims Inbox on a regular basis;
 - Uploading and maintaining claims documentation in a shared folder for the Company to access, including logging claims received, updating the claims register, and preparing status summaries; and
 - Reviewing termination claim statements prepared in respect of termination employees;

Creditor Meeting

- Carrying out the Monitor's duties and obligations in accordance with the terms of a Meeting Order dated November 28, 2025 (the "Meeting Order"), as more specifically detailed below;
- Sending a "Creditors' Meeting Materials Package" on December 2, 2025 to creditors consisting of the following documents, and causing same to be posted on the Monitor's website in accordance with the Meeting Order:
 - a Notice of Meeting to Affected Creditors;
 - the Monitor's Fifth Report;
 - a Form of Proxy;
 - an Electronic Meetings Protocol;
 - a Plan; and
 - a Meeting Order (without schedules);
- Sending the Supplemental Fifth Report on December 17, 2025 to creditors providing an update on certain matters described in the Fifth Report in advance of the Creditors' Meeting;

- Preparing materials in connection with the Creditors' Meeting, including a draft agenda and slide presentation for the Creditors' Meeting (the "Meeting Materials");
- Corresponding with Bennett Jones, Fasken, Ms. Kang and RTB regarding their comments on the Meeting Materials;
- Facilitating and attending a rehearsal of the Creditors' Meeting on December 17, 2025 with Bennett Jones, Fasken, the Company and RTB;
- Responding to calls and emails from creditors regarding the materials posted on the Monitor's website in connection with the Plan and the Creditors' Meeting, particularly from former employees of the Company, inventory production vendors and landlords;
- Reviewing and logging proxy forms submitted by creditors;
- Responding to inquiries from creditors regarding the procedure for attending the Creditors' Meeting;
- Drafting an email update to Bennett Jones and Fasken regarding the summary of voting, proxies and attendance at the Creditors' Meeting dated December 17, 2025;
- Attending and chairing the Creditors' Meeting on December 19, 2025 in accordance with the Meeting Order;
- Drafting minutes of the Creditors' Meeting;

Operational Matters

- Monitoring the Company's financial performance and speaking with management concerning operational issues, including regarding landlords and other vendors;
- Corresponding with various vendors and landlords regarding the stay of proceedings and corresponding with Bennett Jones and Fasken in connection with the same;
- Responding to enquiries from the Company's suppliers regarding the CCAA proceedings;
- Attending weekly calls with the Company regarding the cash flows and vendor payments;

Other

- Participating in internal team meetings to coordinate responsibilities, discuss developments, and ensure timely execution of deliverables;
- Attending weekly status meetings with all advisors and the Company, including on December 8 and 15, 2025;
- Responding to ad hoc inquiries from stakeholders and advisors regarding the proceedings, timeline, and next steps;
- Maintaining the case website;

- To all other meetings, correspondence, etc. pertaining to this matter.

Fees and Disbursements	\$ 65,042.50
HST	<u>8,455.53</u>
Total due	<u><u>73,498.03</u></u>

KSV Restructuring Inc.

Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise (US) Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC

Time Summary

For the period December 1 to December 19, 2025

Personnel	Role	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	Overall responsibility	850	5.00	4,250.00
Murtaza Tallat	All aspects of the mandate	650	43.15	28,047.50
Dean Perlman	All aspects of the mandate	600	49.20	29,520.00
Tony Trifunovic	Mandate assistance	500	0.75	375.00
Roni Levit	Mandate assistance	475	3.50	1,662.50
Other Staff and Administration			5.30	1,187.50
Total Fees				<u>65,042.50</u>

This is **Exhibit "B"** referred to in the Affidavit of Noah Goldstein affirmed before me at the City of Toronto, Province of Ontario, this 23rd day of December, 2025.



Rajinder Kashyap, a Commissioner, etc., Province
of Ontario, for KSV Restructuring Inc. Expires
February 23, 2027

Oak and Fort Corp., 1282339 BC Ltd., Oak and Fort US Group Inc., Oak and Fort Enterprise US Inc., NYM Merger Holdings LLC, and Oak and Fort California LLC
Schedule of Professionals' Time and Rates
For the Period from June 1, 2025 to December 19, 2025

Personnel	Title	Duties	Hours	Billing Rate (\$ per hour)*	Amount (\$)
Noah Goldstein	Managing Director	Overall responsibility	141.10	850	119,935.00
Murtaza Tallat	Director	All aspects of mandate	444.45	575-650	275,317.50
Dean Perlman	Senior Manager	All aspects of mandate	494.67	560-600	289,051.20
Roni Levit	Manager	Mandate assistance	203.70	475	96,757.50
Other staff and administrative			51.85	175 - 925	14,092.00
Total fees			<u>1,335.77</u>		<u>795,153.20</u>
Total hours					1,335.77
Average hourly rate					\$ 595.28

*Please note that effective July 1, 2025, the hourly rate for Murtaza Tallat has increased from \$575 to \$650 and the hourly rate for Dean Perlman has increased from \$560 to \$600.