

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

B E T W E E N:

KINGSETT MORTGAGE CORPORATION

Applicant

- and -

SUNRISE ACQUISITIONS (HWY 7) 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**

SUPPLEMENTARY RESPONDING MOTION RECORD

Date: October 18, 2022

RAR LITIGATION LAWYERS
Professional Corporation
1 West Pearce Street, Suite 505
Richmond Hill, Ontario
L4B 3K3

Sara Mosadeq
LSO No.: 67864K
Tel: 905-731-8100 ext. 213
sara@rarlitigation.com

Lawyers for the Respondent,
Sunrise Acquisitions (Hwy 7) Inc.,
and Sunrise Homes Ltd., Sunrise
Acquisitions Inc., Sunrise Acquisitions
(Unionville) Inc., Sunrise Acquisitions
(Bronte) Inc., Sunrise Acquisitions

(Keswick) Inc., Sunrise Acquisitions (Tidale) Inc., SH & MK Management Inc., Sunrise Acquisitions (Keswick II) Inc., Sajjad Hussain, Muzammil Kodwavi, Safana Kodwavi and Mahvesh Hussain

TO: **BENNETT JONES LLP**
100 King Street West, Suite 3400
Toronto, Ontario
M5X 1A4

Sean H. Zweig
Tel: 416.777.6254
zweigs@bennettjones.com

Joseph N. Blinick
Tel: 416.777.4828
blinickj@bennettjones.com

Joshua Foster
Tel: 416.777.7906
fosterj@bennettjones.com

Lawyers for KSV Restructuring Inc.,
the Court-appointed Receiver

AND TO: **KSV RESTRUCTURING INC.**
150 King Street West
Suite 2308
Toronto, Ontario
M5H 1J9

Noah Goldstein
Tel: 416.932.6207
ngoldstein@ksvadvisory.com

Christian Vit
Tel: 647.848.1350
cvit@ksvadvisory.com

Court-appointed Receiver

AND TO: NAYYAR SHABBAR
nayyar@rogers.com

AND TO: CASSELS BROCK & BLACKWELL LLP
2100 Scotia Plaza
40 King Street West
Toronto, Ontario
M5H 3C2

Ryan Jacobs
Tel: 416.860.6465
rjacobs@cassels.com

Joseph Bellissimo
Tel: 416.860.6572
jbellissimo@cassels.com

Lawyers for KingSett Mortgage Corporation

AND TO: OSLER HOSKIN & HARCOURT LLP
100 King Street West
1 First Canadian Place
Suite 6200, P.O. Box 50
Toronto, Ontario
M5X 1B8

Jeremy Dacks
Tel: 416.862.4923
jdacks@osler.com

Michael De Lellis
Tel: 416.862.5997
mdelellis@osler.com

Mary Paterson
Tel: 416.862.4924
mpaterson@osler.com

Lawyers for FAAN Mortgage Administrators Inc.,
Court-appointed Trustee of the 2nd Mortgagee,
Sorrenti Law Professional Corporation

AND TO: FAAN MORTGAGE ADMINISTRATORS INC.
920-20 Adelaide Street East
Toronto, Ontario
M5C 2T6

Naveed Manzoor
Tel: 416.258.6145
naveed@faanadvisors.com

Daniel Sobel
Tel: 647.272.8383
daniel@faanadvisors.com

Court-appointed Trustee of the 2nd Mortgagee,
Sorrenti Law Professional Corporation

AND TO: CHAITONS LLP
5000 Yonge Street
10th Floor
Toronto, Ontario
M2N 7E9

George Benchetrit
Tel: 416-218-1141
george@chaitons.com

Lawyers for the Syndicated Mortgage Investors

AND TO: NORMAN WINTER
21 Dundas Sq
11th Floor
Toronto, Ontario
M5B 1B7

nw@nwinlaw.com

**AND TO: DIRECTOR OF PLANNING AND
URBAN DESIGN FOR THE
CORPORATION OF THE CITY OF
MARKHAM**
Planning and Urban Design Department
101 Town Centre Boulevard
(Thornhill entrance)

Markham, Ontario
L3R 9W3

Tel: 905.475.4861
Fax: 905.479.7768
CBlom@markham.ca

AND TO: SCALISI BARRISTERS
8800 Dufferin Street, Suite 103
Concord, Ontario
L4K 0C5

Vito Scalisi
Tel: 905.760.5588 x. 226
vito@scalisilaw.ca

Lawyers for the City of Markham

AND TO: STEVENSON WHELTON BARRISTERS
15 Toronto Street
Suite 200
Toronto, Ontario
M5C 2E3

Wei Jiang
Tel: 647.245.2589
wjiang@swlawyers.ca

Lawyers for Master's Choice Realty Inc., Brokerage

AND TO: HARVEY M. MANDEL
55 Queen Street East
Suite 203
Toronto, Ontario
M5C 1R6

Harvey Mandel
Tel: 416.364.7717
harvey@harvey-mandel.com

Lawyers for Rivervalley Masonry Group Ltd.

AND TO: TORYS LLP
79 Wellington St. W.
30th Floor
Toronto, Ontario
M5K 1N2

Adam Slavens
Tel: 416.865.7333
aslavens@torys.com

Lawyers for Tarion Warranty Corporation

AND TO: MARK J. STEWART
Professional Corporation
411 Queen Street, Suite 6
Newmarket, Ontario
L3Y 2G9

Mark Stewart
Tel: 905.836.0088
mark@markstewartlaw.ca

Lawyers for Zhang Da Zhang

AND TO: OLYMPIA TRUST COMPANY
125 9th Avenue SE, Suite 2200
Calgary, Alberta
T2G 0P6

**AND TO: REHANNA AMEERULLAH AND
MANSI KUMARI**
c/o 6 Dalewood Drive
Richmond Hill, Ontario
L5B 3C3

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I N D E X

TAB	DESCRIPTION
1.	Supplementary Affidavit of Muzammil Kodwavi, sworn October 18, 2022
A.	MNP Report

TAB 1

**ONTARIO
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**SUPPLEMENTARY AFFIDAVIT OF MUZAMMIL KODWAVI,
SWORN OCTOBER 18, 2022**

**I, MUZAMMIL KODWAVI, of the City of Richmond Hill, in the Province of Ontario,
MAKE OATH AND SAY:**

1. I am the Chief Operating Officer of the Respondent, Sunrise Acquisitions (Hwy 7) Inc. (“Sunrise”) and as such, have knowledge of the matters to which I hereinafter depose. Where I do not have such knowledge, I have identified the source of my information and verily believe that information to be true.
2. I make this affidavit in response to the Motion Record of the Court-Appointed Receiver, KSV Restructuring Inc. (the “Receiver”), dated August 5, 2022 and to supplement my affidavit sworn on September 16, 2022 (the “September Affidavit”).

Intercompany Transfers and Transfers to the Principals

3. Sunrise's counsel, RAR Litigation retained the services of MNP LLP ("MNP") to inspect the financial records of Sunrise and to report on transactions with myself, my partner, Mr. Sajjad Hussain ("Mr. Hussain") and the related parties. MNP rendered a report dated October 18, 2022 (the "MNP Report"). Attached hereto and marked as **Exhibit "A"** to my affidavit, is a true copy of the MNP Report.
4. I make the following observations in respect of the findings in the MNP Report in comparison to the Receiver's review and commentary of the financial records of Sunrise:
 - a. The Receiver has failed to account for payments made to myself, Mr. Hussain, and the related parties for legitimate purposes including, but not limited to:
 - i. payments made by Sunrise to Mr. Hussain and I on account of capital injections and dividend payments which total \$2,516,092.00;
 - ii. repayments made by Sunrise to Mr. Hussain and I on account of reimbursement for expenses incurred on behalf of Sunrise which total \$4,170,557.00 and salary remuneration paid by Sunrise to Mr. Hussain and I; and
 - iii. repayments made by Sunrise to Mr. Hussain and I on account of reimbursement for certain liabilities incurred by Sunrise for which payment was proffered by Mr. Hussain and I.
 - b. The Receiver's records of funds advanced to the myself, Mr. Hussain, and the related parties does not reconcile with MNP's findings. For example, the Receiver states in the Third Report of the Receiver dated October 20, 2021 (the "Third Report") at paragraph 3.4.4, that the net advances to Sunrise Acquisitions Inc., per the Bank Information is \$30,740.00, whereas according to the MNP Report, the net advances to Sunrise Acquisitions Inc., is \$46,540.00.
 - c. While admittedly the amount identified by MNP is greater, the underlying issue is that the Receiver has clearly not conducted a thorough, complete or accurate review

of the financial records of Sunrise, such to satisfy any trier of fact that its findings are accurate in support of a claim for judgment totalling nearly \$11,000,000.00.

- d. At paragraph 3.4.5 of the Third Report, the Receiver states that there is a variance of approximately \$10,500,000.00 in the amounts set out in the General Ledger of Sunrise and the information derived from the Bank Information. However, at paragraph 3.2 of the MNP Report, MNP states:

“Based on our review of the Bank Information, most but not all of the Net Payments to and from the Principals and Related Parties of Hwy 7 were recorded in the General Ledger (99.5%).”

- e. Again, the stark difference between the Receiver’s conclusions and those of MNP in relation to the record of the transfers on the General Ledger for Sunrise reveal that the Receiver’s findings are inaccurate.

Recorded and Unrecorded Net Advances

5. The MNP Report concludes that the recorded net advances to myself, Mr. Hussain and the related parties total \$5,490,260.00.
6. The MNP Report also identifies unrecorded net advances to myself, Mr. Hussain, SH & MK Management Inc., and Sunrise Acquisitions (Bronte) Inc., totalling \$59,345.00.
7. I acknowledge that these monies ought to be repaid to Sunrise and will make repayment to Sunrise in the amount of \$5,549,605.00.

Other Assets

8. The MNP Report identifies an amount of \$625,236.00 paid to myself and Mr. Hussain under the category of ‘Other Assets’. This amount represents certain liabilities incurred by Sunrise for which payment was made by either myself and Mr. Hussain and the payment of \$625,236.00 represents the reimbursement by Sunrise to myself and Mr. Hussain.

Equity and Dividends

- 9. MNP identifies in Table 3, payments made by Sunrise to myself, Mr. Hussain and Mr. Nayyar Shabbar (“Mr. Shabbar”) totalling \$2,516,092.00 in respect of equity repayments and shareholder dividends.
- 10. All payments made by Sunrise to myself, Mr. Hussain and Mr. Shabbar in respect of equity repayments and/or shareholder dividends are legitimate payments.

Expenses

- 11. MNP identifies in Table 3, payments made by Sunrise to myself, Mr. Hussain, Mr. Shabbar, and SH & HK Management Inc. totalling \$4,170,557.00 in respect of reimbursement for expenses incurred on behalf of Sunrise and in respect of salaries paid by Sunrise to Mr. Hussain and I.
- 12. In fact, there is an amount of \$1,400,000.00 that remains due and owing to SH & HK Management Inc. in respect of management services rendered which has not yet been paid and for which Sunrise remains liable.
- 13. All salary payments and reimbursement payments made to myself, Mr. Hussain, Mr. Shabbar, and SH & HK Management Inc. in respect of expenses incurred on behalf of Sunrise are legitimate repayments.

SWORN REMOTELY BY Muzammil
 Kodwavi of the City of Richmond Hill, in the)
 Province of **ONTARIO**, before me in the)
 Town of **Oakville** in the Province of)
ONTARIO on this the 18th day of October,)
 2022, in accordance with O. Reg. 431/20,)
 Administering Oath or Declaration Remotely)
)
)
)
)

Commissioner for taking Affidavits, etc.

MUZAMMIL KODWAVI

This is **Exhibit "A"** referred to
in the Affidavit of Muzammil Kodwavi
sworn before me, this the 18th day of October, 2022.

A handwritten signature in blue ink, consisting of a large, stylized 'S' shape with a loop at the bottom.

A Commissioner etc.

Sara Mosadeq
LSO No.: 67864K

Sunrise Acquisitions (Hwy 7) Inc.

Forensic Report

Privileged & Confidential

PREPARED FOR: RAR Litigation
PREPARED BY: MNP LLP
111 Richmond St. West
Suite 300
Toronto, ON M5H 2G4
MNP.ca
DATE: October 18, 2022



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1.0 INTRODUCTION AND BACKGROUND

- 1.1. MNP LLP was retained by RAR Litigation (“Counsel” or the “Client”) on behalf of Sunrise Acquisitions (Hwy 7) Inc. in connection with a claim pursued by KSV Advisory Inc. (“KSV”).
- 1.2. Sunrise Acquisitions (Hwy 7) Inc. (“Hwy 7”)¹ is a single purpose entity² created to manage the Unionvillas housing development and is one of many entities comprising a real estate development group known as Sunrise Homes.
- 1.3. The Unionvillas housing development is a 52-townhome development in Markham, Ontario.
- 1.4. Sunrise Homes is a residential and commercial construction business located in Richmond Hill, Ontario.
- 1.5. Muzammil Kodwavi (“Mr. Kodwavi”) and Sajjad Hussain (“Mr. Hussain”) are the Principals of Hwy 7 and Sunrise Homes, among other related parties.
- 1.6. Pursuant to a Receivership Order dated June 9, 2021, KSV was appointed as the Receiver and Manager of Hwy 7.
- 1.7. In its report entitled Third Report of the Receiver dated October 20, 2021 (the “KSV Report”), it was reported that Hwy 7 paid Mr. Kodwavi and Mr. Hussain (defined as the “Principals” in the KSV Report) and related companies and persons (defined as “Related Parties” in the KSV Report), a net amount of approximately \$11.4 million based on Hwy 7’s Bank Account Information³. In the Second Supplemental to the Third Report of the Receiver, dated August 5, 2022, KSV states that the net payments of \$11.4 million were made without justification.
- 1.8. KSV also reported that Mr. Kodwavi appears to have deliberately attempted to mislead the Receivers investigation by providing inaccurate and incomplete information, including making it appear that the Sunrise Parties (collectively the Principals and the Related Parties) received significantly less money from Hwy 7.
- 1.9. In Section 3.3.4 of the KSV Report, KSV categorizes the net amount paid to the Principals and Related Parties as Net (Advances) per the Bank Information (\$11,361,453) and compares it to Net (Advances) to the Principals and Related Parties per the General Ledger (\$839,206) and calculates a Variance of \$10,522,247.

¹ A privately held company incorporated in Ontario.

² A single purpose entity is a legal entity created to fulfill narrow and specific objectives while isolating and minimizing financial risk.

³ Section 3.3.1(a) of the KSV Report

- 1.10. Based on the above, KSV continues on in Section 3.3.5 of the KSV Report and concludes that \$11.4 million was paid to the Principals and Related Parties, which is approximately \$10.5 million more than the amount recorded in the General Ledger.
- 1.11. KSV further states that the amount paid to the Principals and Related Parties may be higher or lower as it did not have certain bank information for 2015 and 2016 and it had been unable to identify certain receipts and disbursements for 2015 and 2016.
- 1.12. We understand our Report may be used for the purpose of litigation in this matter.

2.0 SCOPE OF ENGAGEMENT

- 2.1. MNP was retained to inspect the financial records of Hwy 7 and to report on the transactions with the Principals and the Related Parties of Hwy 7.
- 2.2. We inspected the financial records of Hwy 7 for the period April 2015 to May 2021 ("**Period of Review**") except where it is noted to be otherwise.
- 2.3. Our procedures related to the financial records of Hwy 7 included the activities described in paragraph 2.4 to 2.10 below.
- 2.4. We reviewed payments by Hwy 7 from its RBC account number 08112 101-892-8 over the period May 2015 to January 2017 and from its CIBC account number 08642-20-60612 over the period January 2017 to May 2021 (collectively referred to as the "**Bank Information**").
- 2.5. We reviewed accounting entries made in the General Ledger of Hwy 7 over the Period of Review ("**General Ledger**").
- 2.6. We reviewed supporting documentation for transactions with the Principals and the Related Parties as described in this report.
- 2.7. We reviewed the financial statements of Hwy 7 for the fiscal years ending December 31, 2015 to December 31, 2018. We are advised that financial statements were not prepared for 2019 and 2020.
- 2.8. We reviewed the Third Report of the Receiver dated October 20, 2021 with a focus on pages 6 to 8 (and related analysis) and the Second Supplemental to the Third Report of the Receiver dated August 5, 2022 with a focus on pages 6 to 8 (and related analysis).
- 2.9. We held discussions with Mr. Kodwavi, Chief Operating Officer, Sunrise Homes Inc. and Mr. J. Poopalasingam, Controller, Sunrise Homes Inc.
- 2.10. The list of documents reviewed can be found in Appendix A.

Independence and Objectivity

- 2.11. This report was prepared in conformity with the Standard Practices for Investigative and Forensic Accounting Engagements of CPA Canada, in doing so, the author acted independently and objectively.

- 2.12. This Report was authored with the assistance of forensic staff at MNP under the direction and supervision of Stephen Dodd and Rob Fowlie. Rob Fowlie, CPA, CA, CFE is a Partner and Stephen Dodd, MBA, CPA, CMA is a Senior Manager with MNP LLP, a National Canadian accounting and business consulting firm.

Limitations

- 2.13. In undertaking our analysis and preparing our report we note the limitations described below.
- 2.14. We received and reviewed a General Ledger from Hwy 7 for the Period of Review and compared it to the General Ledger attached as Appendix E to the Second Supplemental to the Third Report of the Receiver, dated August 5, 2022, and found the documents to be different. As of the date of this report, we have not undertaken an examination to identify the reasons for differences in the General Ledger documents nor have we sought an explanation from Hwy 7 for the differences.
- 2.15. We requested but did not receive documentation related to the terms and conditions for the Advances between Hwy 7 and the Principals and Related Parties.
- 2.16. We requested but did not receive documentation related to the terms and conditions for Investments made by the Principals and Related Parties in Hwy 7.
- 2.17. We requested but did not receive documentation for certain amounts deposited into the Hwy 7 bank accounts as well as certain cheques withdrawn from the Hwy 7 bank accounts. Where documentation has not been provided, we have relied upon deposit slip descriptions of the parties that are the source of the deposit and general ledger entries to confirm the cheque amounts and payees.

Restrictions

- 2.18. Our report is not intended for general circulation. It should not be reproduced or used for any purpose other than outlined above. We assume no responsibility or liability for losses incurred by any party resulting from the circulation, publication, reproduction or use of the report contrary to the provisions of this paragraph.
- 2.19. Our report is based on the procedures performed as at the date of the report. We reserve the right to review all findings and conclusions and, if we consider it necessary, to revise our report for any information provided subsequent to the date of this report.
- 2.20. Our work does not constitute an audit as defined by CPA Canada.

2.21. This report is based on information, documents, interview statements, and explanations that have been provided to us and, therefore, the validity of our conclusions rely on the integrity of this information.

3.0 SUMMARY OF FINDINGS

- 3.1. Based on the scope of our review, limitations in scope, restrictions and assumptions as stated in this report, Net Payments⁴ to and from the Principals and Related Parties of Hwy 7 recorded in the Bank Information were as follows:

Table 1 - Net Payments to and From Principals and Related Parties per the Bank Information

Entity	Net Payments per Bank Statements
Muzammil Kodwavi	\$ 2,713,160
Sajjad Hussain	2,430,837
SH & MK Management Inc.	1,826,050
Nayyar Shabbar	724,443
Sunrise Homes Ltd.	613,650
Sunrise Acquisitions (Bronte) Inc.	2,514,550
Sunrise Acquisitions (Unionville) Inc.	1,532,100
Sunrise Acquisitions (Keswick) Inc.	1,259,475
Sunrise Acquisitions (Keswick II) Inc.	282,200
Sunrise Acquisitions (Tisdale) Inc.	281,300
Sunrise Acquisitions (Tisdale II) Inc.	80,650
Sunrise Acquisitions Inc.	46,540
Sunrise Acquisitions (Burlington) Inc.	300
Sunrise Acquisitions (Barrie I) Inc.	(89,700)
Sunrise Acquisitions (Bond Head II) Inc	(124,000)
Sunrise Acquisitions (Bond Head) Inc.	(655,750)
IKH Holdings Inc.	63,432
Amal Financial Inc.	8,153
2303484 Ontario Inc.	250
2356266 Ontario Inc.	(646,150)
Total	\$12,861,489

- 3.2. Based on our review of the Bank Information, most but not all of the Net Payments to and from the Principals and Related Parties of Hwy 7 were recorded in the General Ledger (99.5%). The following is a summary of the Net Payments recorded in the Bank Information but not the General Ledger:

⁴ Withdrawals less deposits

Table 2 – Net Payments Recorded in the Bank Information but not the General Ledger

Entity	Transactions	Net Payments / (Deposits)
Muzammil Kodwavi	4	\$ 98,004
Sajjad Hussain	5	59,341
SH & MK Management Inc.	2	48,000
Sunrise Acquisitions (Bronte) Inc.	4	25,000
Sunrise Acquisitions (Unionville) Inc.	3	(171,000)
Total	18	\$ 59,345

3.3. The Net Payments to the Principals and Related Parties totaling \$12,861,490 were accounted for in the General Ledger as Advances⁵, Other Assets⁶, Equity and Dividends, Expenses⁷ or were unaccounted for as detailed below:

Table 3 – Accounting for Net Payments to the Principals and Related Parties

Entity	Advances	Other Assets	Equity and Dividends	Expenses	Unrecorded Net Payments / (Deposits)	Total
Muzammil Kodwavi	\$ 102,260	\$ 378,636	\$ 623,623	\$ 1,510,637	\$ 98,004	\$ 2,713,160
Sajjad Hussain	10,000	246,600	1,592,469	522,427	59,341	2,430,837
SH & MK Management Inc.	65,000			1,713,050	48,000	1,826,050
Nayyar Shabbar	-		300,000	424,443		724,443
Sunrise Homes Ltd.	613,650			-		613,650
Sunrise Acquisitions (Bronte) Inc.	2,489,550				25,000	2,514,550
Sunrise Acquisitions (Unionville) Inc.	1,703,100				(171,000)	1,532,100
Sunrise Acquisitions (Keswick) Inc.	1,259,475					1,259,475
Sunrise Acquisitions (Keswick II) Inc.	282,200					282,200
Sunrise Acquisitions (Tisdale) Inc.	281,300					281,300
Sunrise Acquisitions (Tisdale II) Inc.	80,650					80,650
Sunrise Acquisitions Inc.	46,540					46,540
Sunrise Acquisitions (Burlington) Inc.	300					300
Sunrise Acquisitions (Barrie I) Inc.	(89,700)					(89,700)
Sunrise Acquisitions (Bond Head II) Inc.	(124,000)					(124,000)
Sunrise Acquisitions (Bond Head) Inc.	(655,750)					(655,750)
IKH Holdings Inc.	63,432					63,432
Amal Financial Inc.	8,153					8,153
2303484 Ontario Inc.	250					250
2356266 Ontario Inc.	(646,150)					(646,150)
Total	\$ 5,490,260	\$ 625,236	\$ 2,516,092	\$ 4,170,557	\$ 59,345	\$ 12,861,490

⁵ Advances Receivable/ (Payable)

⁶Other Assets / (Liabilities)

⁷ Expenses / (Income)

4.0 DETAILED FINDINGS

A. Muzammil Kodwavi

- 4.1. Based on our review of the Hwy 7 Bank Information, total payments to Mr. Kodwavi were \$6,331,462 over the Period of Review.
- 4.2. Over the same period, deposits from Mr. Kodwavi were \$3,618,302.
- 4.3. As a result of the above, Net Payments to Mr. Kodwavi were \$2,713,160 over the Period of Review.
- 4.4. The General Ledger indicates an amount \$98,004 lower than the Bank Information as a result of 4 transactions in the Bank Information with a Net Payment value of \$98,004 that were not in the General Ledger. As a result, the General Ledger accounts for only \$2,615,156 of the Net Payments of \$2,713,160. These transactions and the reconciliation of the Bank Information to the General Ledger can be found in Schedule 1. See Section 4U for more details
- 4.5. As detailed in Schedule 1, the Net Payments to Mr. Kodwavi over the Period of Review were accounted for as follows in the General Ledger of Hwy 7:

Table 4 – Summary of Accounting for Payments to and (Deposits) from Mr. Kodwavi per the General Ledger

General Ledger Account	Total
Advances	
Intercompany Transactions	\$ 2,260
20400 - Sammy Hui - Loan	100,000
Subtotal	102,260
Equity and Dividends	
20200 . Muzammil - Equity	473,624
32200 . Dividends-Muzammil	150,000
Subtotal	623,623
Other Assets	
21100 . Other Income	100,000
26300 . Pre Occupancy Rental	(13,866)
50500 . Project overhead cost	74,000
50550 . Construction Hard Cost	189,333
50640 . Other Soft Costs	29,168
Subtotal	378,636
Expenses	
20150 . Jawed Khanani-Investor	150,000
60400 . Bank Service Charges	176
80000 . Ask My Accountant	57,034
20000 . Accounts Payable	866,255
66000 . Payroll Expenses	665,534
24000 . Payroll Liabilities	(228,362)
Subtotal	1,510,637
Grand Total	\$ 2,615,156

4.6. As shown in Table 3, the Net Payments to Mr. Kodwavi from Hwy 7 have been accounted for and are categorized as Advances, Equity and Dividends, Other Assets, and Expenses.

B. Sajjad Hussain

4.7. Based on our review of the Hwy 7 Bank Information, total payments to Mr. Hussain were \$2,477,085 over the Period of Review.

4.8. Over the same period, deposits from Mr. Hussain were \$46,248.

4.9. As a result of the above, Net Payments to Mr. Hussain were \$2,430,837 over the Period of Review.

4.10. The General Ledger indicates an amount \$59,341 lower than the Bank Information as a result of 5 transactions in the Bank Information with a Net Payment value of \$59,341 that were not in the General Ledger. As a result, the General Ledger accounts for only \$2,371,496 of the Net Payments of \$2,430,837. These transactions and the reconciliation of the Bank Information to the General Ledger can be found in Schedule 2. See Section 4U for more details

4.11. As detailed in Schedule 2, the Net Payments to Mr. Hussain over the Period of Review were accounted for in the General Ledger of Hwy 7 as follows:

Table 5 – Summary of Accounting for Payments to and (Deposits) from Mr. Hussain per the General Ledger

General Ledger Account	Total
Advances	
2356266 . Ontario Inc	10,000
Subtotal	10,000
Equity and Dividends	
20300 . Sajjad Hussain - Equity	1,442,469
32100 . Dividends-Sajjad	150,000
Subtotal	1,592,469
Other Assets	
21100 . Other Income	
26300 . Pre Occupancy Rental	(1,733)
50500 . Project overhead cost	74,000
50550 . Construction Hard Cost	141,333
50640 . Other Soft Costs	33,000
Subtotal	246,600
Expenses	
20100 . Jaffar - Investment	2,000
66720 . Consulting Fees	11,500
80000 . Ask My Accountant	20,500
20000 . Accounts Payable	51,255
66000 . Payroll Expenses	665,534
24000 . Payroll Liabilities	(228,362)
Subtotal	522,427
Grand Total	\$ 2,371,496

4.12. As shown in Table 3, the Net Payments to Mr. Hussain from Hwy 7 were accounted for and categorized as Advances, Equity and Dividends, Other Assets, and Expenses.

C. SH & MK Management Inc.

4.13. SH & MK Management Inc. is a management company created by the Principals, Mr. Hussain and Mr. Kodwavi, to manage the various Sunrise entities.

4.14. Based on our review of the Hwy 7 Bank Information, total payments to SH & MK Management Inc. were \$2,197,658 over the Period of Review.

4.15. Over the same period, deposits from SH & MK Management Inc. were \$371,608.

4.16. As a result of the above, Net Payments to SH & MK Management Inc. were \$1,826,050 over the Period of Review.

4.17. The General Ledger indicates an amount \$48,000 lower than the Bank Information as a result of 2 transactions in the Bank Information with a Net Payment value of \$48,000 that were not in the General Ledger. As a result, the General Ledger accounts for only \$1,778,050 of the Net Payments of \$1,826,050. These transactions and the reconciliation of the Bank Information to the General Ledger can be found in Schedule 3. See Section 4U for more details.

4.18. As detailed in Schedule 3, the Net Payments to SH & MK Management Inc. over the Period of Review were accounted for as follows:

Table 6 – Summary of Accounting for Payments to and Deposits from SH & MK Management Inc. per the General Ledger

Year	General Ledger Account	
	SH & MK Management Inc.	20000 . Accounts Payable
2015	\$ 218,900	\$ -
2016	630,508	-
2017	231,050	-
2018	355,000	-
2019	288,592	-
2020	237,000	17,000
2021	(200,000)	-
Total	\$ 1,761,050	\$ 17,000

4.19. Based on discussions with Mr. Kodwavi, we were advised that SH & MK Management Inc. was paid management fees to manage the Hwy 7 project. We have requested the management agreement between Hwy 7 and SH & MK Management Inc. outlining the fees to be paid, but have not received any documentation to date.

- 4.20. The Net Payments to SH & MK Management Inc over the Period of Review were primarily recorded in an account entitled "SH & MK Management Inc.". Journal entries were made in the account at year end that changed the accounting for the Net Payments to Management Fees in 2016 (\$440,700), 2017 (\$452,000), 2018 (\$437,875) and 2019 (\$431,660) for a total of \$1,762,235. After adjusting for an error of \$1,186, the Net Payments of \$1,761,050 have been accounted for as Management Fees.
- 4.21. The transaction for \$17,000 would appear to be an account entry error and has been considered as an Advance recorded in Accounts Payable as a debit.

D. Nayyar Shabbar

- 4.22. Nayyar Shabbar is an individual who invested in Hwy 7 and is a purchaser of a unit in the Unionvillas development.
- 4.23. The initial transactions in the Nayyar Shabbar account that create an investment balance include a non-cash transaction⁸ on June 30, 2016 to debit/increase the value of the investment account by \$300,000 and two deposits totaling \$700,000, for an investment of \$1,000,000^{9,10}.
- 4.24. Based on our review of the Hwy 7 Bank Information, total payments to Nayyar Shabbar were \$1,442,312 over the Period of Review.
- 4.25. Over the same period, deposits from Nayyar Shabbar were \$717,870.
- 4.26. As a result of the above, Net Payments to Nayyar Shabbar were \$724,443 over the Period of Review.
- 4.27. As detailed in Schedule 4, the Net Payments to Nayyar Shabbar over the Period of Review were accounted for as follows:

⁸ The non-cash transactions consisted of transfers from the Intercompany Transactions account (\$20,000), the Muzammil – Equity account (\$140,000), and the Sajjad Hussain – Equity account (\$140,000).

⁹ Considering the deposits completed in March and April 2016, and the non-cash transfers, the Nayyar – Investor account contained a balance of \$1,000,000. A memo on this transaction states it is a 'Tisdale-Reallocation'.

¹⁰ As at the date of this Report, we have not received any documentation about the Tisdale reallocation associated with the non-cash transactions.

Table 7 – Payments to and Deposits from Nayyar Shabbar by General Ledger Account

Year	General Ledger Account			Total
	20500 . Nayyar-Investor	20000 . Accounts Payable	63430 . Interest-Nayyar	
2015	\$ -	\$ -	\$ -	\$ -
2016	(700,000)		101,000	(599,000)
2017	1,000,000	157,500	165,943	1,323,443
Total	\$ 300,000	\$ 157,500	\$ 266,943	\$ 724,443
Categorization of General Ledger Accounts				
Equity	\$ 300,000			\$ 300,000
Expenses		\$ 157,500	\$ 266,943	\$ 424,443

4.28. The Accounts Payable transactions have a memo indicating they are for an Interest Payment to Nayyar Shabbar. The transactions only occur in the Accounts Payable GL Account and represent an error in the categorization of the payment.

4.29. We requested but did not receive documentation to confirm the investment.

E. Sunrise Homes Ltd.

4.30. We are advised that Sunrise Homes Ltd. is a management company that controls single purpose entities on behalf of the two Principals, Mr. Hussain and Mr. Kodwavi.

4.31. Based on our review of the Hwy 7 Bank Information, total payments to Sunrise Homes Ltd. were \$687,000 over the Period of Review.

4.32. Over the same period, deposits from Sunrise Homes Ltd. were \$73,350.

4.33. As a result of the above, Net Payments to Sunrise Homes Ltd were \$613,650 over the Period of Review.

4.34. The Net Payments to Sunrise Homes Ltd over the Period of Review were recorded in an account entitled "Sunrise Homes Ltd.". See Schedule 5.

4.35. At year end each December 31, the balance of the Sunrise Homes Ltd. account was transferred (together with other Related Party accounts) to an account entitled "Intercompany Transactions". The year-end balance of the Intercompany Transactions account matches the balance of the financial statement worksheets and trial balance provided.

4.36. On January 1, the transaction was reversed, returning the balance to Sunrise Homes Ltd. account.

- 4.37. Other Journal entries have not been made to change the balance of the account or to account for the transactions as an Other Asset, Expense or Equity and, therefore, the Net Payments to Sunrise Homes Ltd. of \$613,650 have been accounted for and categorized as Advances.

F. Sunrise Acquisitions (Bronte) Inc.

- 4.38. Sunrise Acquisitions (Bronte) Inc. is a single purpose real estate development entity that is part of the Sunrise Homes group.
- 4.39. Based on our review of the Hwy 7 Bank Information, total payments to Sunrise Acquisitions (Bronte) Inc. were \$3,266,650 over the Period of Review.
- 4.40. Over the same period, deposits from Sunrise Acquisitions (Bronte) Inc. were \$752,100.
- 4.41. As a result of the above, Net Payments to Sunrise Acquisitions (Bronte) Inc. were \$2,514,550 over the Period of Review.
- 4.42. As detailed in Schedule 6, the Net Payments to Sunrise Acquisitions (Bronte) Inc. over the Period of Review were accounted for as Advances.
- 4.43. The General Ledger indicates Advances owed by Sunrise Acquisitions (Bronte) Inc. to be \$2,489,550, or \$25,000 lower than the Bank Information as a result of 4 transactions in the Bank Information with a Net Payment value of \$25,000 that were not in the General Ledger. These transactions and the reconciliation of the Bank Information to the General Ledger can be found in Schedule 6. See Section 4U for more details.
- 4.44. Accordingly, the Advances owed by Sunrise Acquisitions (Bronte) Inc. to Hwy 7 should be recorded to be \$2,514,550 in the General Ledger.

G. Sunrise Acquisitions (Unionville) Inc.

- 4.45. Sunrise Acquisitions (Unionville) Inc. is a single purpose real estate development entity that is part of the Sunrise Homes group.
- 4.46. Based on our review of the Hwy 7 Bank Information, total payments to Sunrise Acquisitions (Unionville) Inc. were \$1,823,600 over the Period of Review.
- 4.47. Over the same period, deposits from Sunrise Acquisitions (Unionville) Inc. were \$291,500.
- 4.48. As a result of the above, Net Payments to Sunrise Acquisitions (Unionville) Inc. were \$1,532,100 over the Period of Review.

- 4.49. As detailed in Schedule 7, the Net Payments to Sunrise Acquisitions (Unionville) Inc. over the Period of Review were accounted for as Advances.
- 4.50. The General Ledger indicates Advances owed by Sunrise Acquisitions (Unionville) Inc. to Hwy 7 to be \$1,703,100, or \$171,000 higher than the Bank Information as a result of three transactions with a Net Deposit value of \$171,000 in the Bank Information that were not in the General Ledger. These transactions and the reconciliation of the Bank Information to the General Ledger can be found in Schedule 7. See Section 4U for more details.
- 4.51. Accordingly, the Advances owed by Sunrise Acquisitions (Unionville) Inc. to Hwy 7 should be recorded to be \$1,532,100 in the General Ledger.

H. Sunrise Acquisitions (Keswick) Inc.

- 4.52. Sunrise Acquisitions (Keswick) Inc. is a single purpose real estate development entity that is part of the Sunrise Homes group.
- 4.53. Based on our review of the Hwy 7 Bank Information, total payments to Sunrise Acquisitions (Keswick) Inc. were \$1,912,975 over the Period of Review.
- 4.54. Over the same period, deposits from Sunrise Acquisitions (Keswick) Inc. were \$653,500.
- 4.55. As a result of the above, Net Payments to Sunrise Acquisitions (Keswick) Inc. were \$1,259,475 over the Period of Review.
- 4.56. As detailed in Schedule 8 the Net Payments to Sunrise Acquisitions (Keswick) Inc. over the Period of Review were accounted for as Advances.
- 4.57. Based on the General Ledger, advances owed by Sunrise Acquisitions (Keswick) Inc. to Hwy 7 are \$1,259,475.

I. Sunrise Acquisitions (Keswick II) Inc.

- 4.58. Sunrise Acquisitions (Keswick II) Inc. is a single purpose real estate development entity that is part of the Sunrise Homes group.
- 4.59. Based on our review of the Hwy 7 Bank Information, total payments to Sunrise Acquisitions (Keswick II) Inc. was \$290,200 over the Period of Review.
- 4.60. Over the same period, deposits from Sunrise Acquisitions (Keswick II) Inc. were \$8,000.

- 4.61. As a result of the above, Net Payments to Sunrise Acquisitions (Keswick II) Inc. was \$282,200 over the Period of Review.
- 4.62. As detailed in Schedule 9, the Net payments to Sunrise Acquisitions (Keswick II) Inc. over the Period of Review were accounted for as Advances.
- 4.63. Based on the General Ledger, advances owed by Sunrise Acquisitions (Keswick II) Inc. to Hwy 7 are \$282,200.

J. Sunrise Acquisitions (Tisdale) Inc.

- 4.64. Sunrise Acquisitions (Tisdale) Inc. is a single purpose real estate development entity that is part of the Sunrise Homes group.
- 4.65. Based on our review of the Hwy 7 Bank Information, total payments to Sunrise Acquisitions (Tisdale) Inc. were \$281,300 over the Period of Review.
- 4.66. Over the same period, deposits from Sunrise Acquisitions (Tisdale) Inc. were \$0.
- 4.67. As a result of the above, Net Payments to Sunrise Acquisitions (Tisdale) Inc. were \$281,300 over the Period of Review.
- 4.68. As detailed in Schedule 10, the payments to Sunrise Acquisitions (Tisdale) Inc. over the Period of Review were accounted for as Advances as follows:

Table 8 – Summary of Accounting for Payments to Sunrise Acquisitions (Tisdale) Inc. per the General Ledger

Year	General Ledger Account	
	Sunrise Acq (Hwy 7) Inc	Sunrise Acq (Tisdale) Inc
2015	\$ 51,000	\$ 215,600
2016		12,200
2017		2,500
2018		
2019		
2020		
2021		
Total	\$ 51,000	\$ 230,300

- 4.69. We are advised that the transaction on November 10, 2015 for \$51,000 should have been accounted for in the Sunrise Acq (Tisdale) Inc. account and represents an error in the General Ledger. Throughout the Period of Review, this is the only transaction in the General Ledger account Sunrise Acq (Hwy 7) Inc.
- 4.70. Accordingly the advances owed by Sunrise Acquisitions (Tisdale) Inc. to Hwy 7 should be \$281,300.

K. Sunrise Acquisitions (Tisdale II) Inc.

- 4.71. Sunrise Acquisitions (Tisdale II) Inc. is a single purpose real estate development entity that is part of the Sunrise Homes group.
- 4.72. Based on our review of the Hwy 7 Bank Information, total payments to Sunrise Acquisitions (Tisdale II) Inc. was \$110,650 over the Period of Review.
- 4.73. Over the same period, deposits from Sunrise Acquisitions (Tisdale II) Inc. were \$30,000.
- 4.74. As a result of the above, Net Payments to Sunrise Acquisitions (Tisdale II) Inc. were \$80,650 over the Period of Review.
- 4.75. As detailed in Schedule 11, the Net Payments to Sunrise Acquisitions (Tisdale II) Inc. over the Period of Review were accounted for as Advances.
- 4.76. Based on the General Ledger, advances owed by Sunrise Acquisitions (Tisdale II) Inc. to Hwy 7 are \$80,650.

L. Sunrise Acquisitions Inc.

- 4.77. Sunrise Acquisitions Inc. is a single purpose real estate development entity that is part of the Sunrise Homes group. We were advised that this entity was involved in a real estate development project in Markham, Ontario.
- 4.78. Based on our review of the Hwy 7 Bank Information, total payments to Sunrise Acquisitions Inc. were \$46,540 over the Period of Review.
- 4.79. Over the same period, deposits from Sunrise Acquisitions Inc. were \$0.
- 4.80. As a result of the above, Net Payments to Sunrise Acquisitions Inc. were \$46,540 over the Period of Review.
- 4.81. As detailed in Schedule 12, the Net Payments to Sunrise Acquisitions Inc. over the Period of Review were accounted for as Advances.
- 4.82. Based on the General Ledger, advances owed by Sunrise Acquisitions Inc. to Hwy 7 are \$46,540.

M. Sunrise Acquisitions (Burlington) Inc.

- 4.83. Sunrise Acquisitions (Burlington) Inc. is a single purpose real estate development entity that is part of the Sunrise Homes group.
- 4.84. Based on our review of the Hwy 7 Bank Information, total payments to Sunrise Acquisitions (Burlington) Inc. was \$300 over the Period of Review.
- 4.85. Over the same period, deposits from Sunrise Acquisitions (Burlington) Inc. were \$0.
- 4.86. As detailed in Schedule 13, the payment to Sunrise Acquisitions (Burlington) Inc. in December 2016 was accounted for as Advances.
- 4.87. Based on the General Ledger, advances owed by Sunrise Acquisitions (Burlington) Inc. to Hwy 7 are \$300.

N. Sunrise Acquisitions (Barrie) Inc.

- 4.88. Sunrise Acquisitions (Barrie) Inc. is a single purpose real estate development entity that is part of the Sunrise Homes group.
- 4.89. Based on our review of the Hwy 7 Bank Statements, total payments to Sunrise Acquisitions (Barrie) Inc. were \$125,500 over the Period of Review.
- 4.90. Over the same period, deposits from Sunrise Acquisitions (Barrie) Inc. were \$215,200.
- 4.91. As a result of the above, Net Deposits from Sunrise Acquisitions (Barrie) Inc. were \$89,700 over the Period of Review.
- 4.92. As detailed in Schedule 14, the Net Deposits over the Period of Review were accounted for as Advances.
- 4.93. Based on the General Ledger, advances owed by Hwy 7 to Sunrise Acquisitions (Barrie) Inc. are \$89,700.

O. Sunrise Acquisitions (Bond Head II) Inc.

- 4.94. Sunrise Acquisitions (Bond Head II) Inc. is a single purpose real estate development entity that is part of the Sunrise Homes group.

- 4.95. Based on our review of the Hwy 7 Bank Information, there were no payments to Sunrise Acquisitions (Bond Head II) Inc. over the Period of Review.
- 4.96. Over the same period, deposits from Sunrise Acquisitions (Bond Head II) Inc. were \$124,000.
- 4.97. As a result of the above, Net Deposits from Sunrise Acquisitions (Bond Head II) Inc. were \$124,000 over the Period of Review.
- 4.98. As detailed in Schedule 15, the Net Deposits over the Period of Review were accounted for as Advances.
- 4.99. Based on the General Ledger, advances owed by Hwy 7 to Sunrise Acquisitions (Bond Head II) Inc. are \$124,000.

P. Sunrise Acquisitions (Bond Head) Inc.

- 4.100. Sunrise Acquisitions (Bond Head) Inc. is a single purpose real estate development entity that is part of the Sunrise Homes group.
- 4.101. Based on our review of the Hwy 7 Bank Information, total payments to Sunrise Acquisitions (Bond Head) Inc. were \$267,250 over the Period of Review.
- 4.102. Over the same period, deposits from Sunrise Acquisitions (Bond Head) Inc. were \$923,000.
- 4.103. As a result of the above, Net Deposits from Sunrise Acquisitions (Bond Head) Inc. total \$655,750 over the Period of Review.
- 4.104. As detailed in Schedule 16, the Net Deposits over the Period of Review were accounted for as Advances.
- 4.105. Based on the General Ledger, advances owed by Hwy 7 to Sunrise Acquisitions (Bond Head) Inc. are \$655,750.

Q. IKH Holdings Inc.

- 4.106. IKH Holdings Inc., a related party to Sunrise Acquisitions (Hwy 7) Inc by virtue of its relationship with the Principals, is a management company for Hwy 7.
- 4.107. Based on our review of the Hwy 7 Bank Information, total payments to IKH Holdings Inc. were \$67,450 over the Period of Review.

- 4.108. Over the same period, deposits from IKH Holdings Inc. were \$4,018.
- 4.109. As a result of the above, Net Payments to IKH Holdings Inc. were \$63,432 over the Period of Review.
- 4.110. The Net Payments to IKH Holdings Inc. over the Period of Review were recorded in an account entitled "IKH Holdings Inc.". At year end, the balance of the IKH Holdings Inc. account would be transferred (together with other Related Party accounts) to an account entitled "Intercompany Transactions". The year-end balance of the Intercompany Transactions account matches the balance of the financial statement worksheets and trial balance provided. The balance of the account does not change to account for the transactions as an Other Assets, Expenses or Equity and, therefore, the Net Payments to IKH Holdings Inc. of \$63,342 have been accounted for and categorized as Advances.

R. Amal Financial Inc.

- 4.111. Amal Financial Inc. is a related party to Sunrise Acquisitions (Hwy 7) Inc. We were advised that Mr. Hussain is the sole Principal of this corporation.
- 4.112. Based on our review of the Hwy 7 Bank Information, total payments to Amal Financial Inc. were \$8,153 over the Period of Review.
- 4.113. Over the Period of Review, deposits from Amal Financial were \$0.
- 4.114. As a result of the above, Net Payments to Amal Financial were \$8,153 over the Period of Review.
- 4.115. The Net Payments to Amal Financial Inc. over the Period of Review were recorded in an account entitled "Amal Financial Inc.". At year end, the balance of the Amal Financial Inc. account would be transferred (together with other Related Party accounts) to an account entitled "Intercompany Transactions". The year-end balance of the Intercompany Transactions account matches the balance of the financial statement worksheets and trial balance provided. The balance of the account does not change to account for the transactions as an Other Assets, Expenses or Equity and, therefore, the Net Payments to Amal Financial Inc. of \$8,153 have been accounted for and categorized as Advances

S. 2303484 Ontario Inc.

- 4.116. 2303484 Ontario Inc. is a related party to Sunrise Acquisitions (Hwy 7) Inc.
- 4.117. Based on our review of the Hwy 7 Bank Information, total payments to 2303484 Ontario Inc. were \$250 on September 20, 2015.

- 4.118. Over the same period, deposits from 2303484 Ontario Inc. were \$0.
- 4.119. As a result of the above, Net Payments to 2303484 Ontario Inc. were \$250.
- 4.120. As detailed in Schedule 19, the payment to 2303484 Ontario Inc. was accounted for as an Advance to 2303484 Ontario Inc.

T. 2356266 Ontario Inc.

- 4.121. We were advised that 2356266 Ontario Inc. is a related party to Sunrise Acquisitions (Hwy 7) Inc. that owns land for development.
- 4.122. Based on our review of the Hwy 7 Bank Information, total payments to 2356266 Ontario Inc. were \$60,050 over the Period of Review.
- 4.123. Over the same period, deposits from 2356266 Ontario Inc. were \$706,200.
- 4.124. As a result of the above, Net Deposits from 2356266 Ontario Inc. were \$646,150 over the Period of Review.
- 4.125. As detailed in Schedule 20, the Net Deposits from 2356266 Ontario Inc. were accounted for as Advances.

U. Differences between the Bank Information and the General Ledger

- 4.126. There are transactions recorded in the Bank Information that do not appear to have been recorded in the General Ledger. These transactions are summarized below by Principal and Related Party:

Table 9 – Transactions in Bank Statements but not General Ledger

Entity	Date	Payment / (Deposit)
Muzammil Kodwavi	30-Aug-16	\$ 75,000
Muzammil Kodwavi	22-Oct-19	8,333
Muzammil Kodwavi	6-Jan-20	6,337
Muzammil Kodwavi	31-Aug-20	8,333
		98,004
Sajjad Hussain	13-Sep-17	30,000
Sajjad Hussain	24-Jun-19	8,333
Sajjad Hussain	6-Dec-19	6,337
Sajjad Hussain	6-Jan-20	6,337
Sajjad Hussain	11-Sep-20	8,333
		59,341
SH & MK Management Inc.	14-Jul-16	38,000
SH & MK Management Inc.	19-Dec-16	10,000
		48,000
Sunrise Acquisitions (Bronte) Inc.	29-Jan-16	(30,000)
Sunrise Acquisitions (Bronte) Inc.	11-Feb-16	25,000
Sunrise Acquisitions (Bronte) Inc.	25-Feb-16	20,000
Sunrise Acquisitions (Bronte) Inc.	29-Nov-16	10,000
		25,000
Sunrise Acquisitions (Unionville) Inc.	26-Jan-16	50,000
Sunrise Acquisitions (Unionville) Inc.	13-May-16	(135,000)
Sunrise Acquisitions (Unionville) Inc.	29-Sep-16	(86,000)
		(171,000)
Net Amount		\$ 59,345

4.127. Once considered, the transactions from the Bank Information that are unaccounted for on the General Ledger increase Net Payments by \$59,345.

5.0 RESTRICTIONS AND LIMITATIONS

- 5.1. This Report was prepared for RAR Litigation in connection with claims pursued by KSV Advisory Inc. ("KSV"), Receiver and Manager of Sunrise Acquisitions (Hwy 7) Inc. This report is not to be used for any other purpose and we specifically disclaim any responsibility for losses or damages incurred through its use for a purpose other than described in this paragraph. This report should not be reproduced in whole or in part without our express written permission, other than as required by RAR Litigation in relation to litigation matters.
- 5.2. We reserve the right, but will be under no obligation, to review and/or revise the contents of this Report in light of information which becomes known to us after the date of this Report.

Yours truly,

MNP LLP

MNP LLP

Rob Fowlie, CPA, CA, CFE

Partner, Investigative & Forensic Services

6.0 SCHEDULES

Schedule 1: Deposits from and Payments to Muzammil Kodwavi.

Schedule 2: Deposits from and Payments to Sajjad Hussain.

Schedule 3: Deposits from and Payments to SH & MK Management Inc.

Schedule 4: Deposits from and Payments to Nayyar Shabbar.

Schedule 5: Deposits from and Payments to Sunrise Homes Ltd.

Schedule 6: Deposits from and Payments to Sunrise Acquisitions (Bronte) Inc.

Schedule 7: Deposits from and Payments to Sunrise Acquisitions (Unionville) Inc.

Schedule 8: Deposits from and Payments to Sunrise Acquisitions (Keswick) Inc.

Schedule 9: Deposits from and Payments to Sunrise Acquisitions (Keswick II) Inc.

Schedule 10: Deposits from and Payments to Sunrise Acquisitions (Tisdale) Inc.

Schedule 11: Deposits from and Payments to Sunrise Acquisitions (Tisdale II) Inc.

Schedule 12: Deposits from and Payments to Sunrise Acquisitions Inc.

Schedule 13: Deposits from and Payments to Sunrise Acquisitions (Burlington) Inc.

Schedule 14: Deposits from and Payments to Sunrise Acquisitions (Barrie I) Inc.

Schedule 15: Deposits from and Payments to Sunrise Acquisitions (Bond Head II) Inc.

Schedule 16: Deposits from and Payments to Sunrise Acquisitions (Bond Head) Inc.

Schedule 17: Deposits from and Payments to IKH Holdings Inc.

Schedule 18: Deposits from and Payments to Amal Financial Inc.

Schedule 19: Deposits from and Payments to 2303484 Ontario Inc.

Schedule 20: Deposits from and Payments to 2356266 Ontario Inc.

Sunrise Acquisitions (Hwy 7) Inc.
Deposits from and Payments to Sajjad Hussain
For the period of April 2015 to May 2021

Schedule 2

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account															
					20000 - Accounts Payable	20100 - Jaffar Investment	20300 - Sajjad Hussain - Equity	2356266 - Ontario Inc	24000 - Payroll Liabilities	26300 - Pre Occupancy Rental	32100 - Dividends- Sajjad	50500 - Project overhead cost	50550 - Construction Hard Cost	50640 - Other Soft Costs	66000 - Payroll expenses	66720 - Consulting Fees	80000 - Ask My Accountant			
3-Jun-19	Cheque	Sajjad Hussain	-	5,792.02	-	-	-	-	-	(3,140.44)	-	-	-	-	-	-	-	8,932.46	-	-
21-Jun-19	Cheque	Sajjad Hussain	-	12,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,500.00
24-Jun-19	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15-Jul-19	Cheque	Sajjad Hussain	-	5,792.02	-	-	-	-	-	(3,140.44)	-	-	-	-	-	-	-	-	8,932.46	-
23-Jul-19	Cheque	Sajjad Hussain	-	5,792.02	-	-	-	-	-	(3,140.44)	-	-	-	-	-	-	-	-	8,932.46	-
2-Aug-19	Cheque	Sajjad Hussain	-	5,998.81	-	-	-	-	-	(2,692.95)	-	-	-	-	-	-	-	-	8,691.76	-
19-Sep-19	Cheque	Sajjad Hussain	-	10,000.00	-	-	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
11-Oct-19	Cheque	Sajjad Hussain	-	6,337.15	-	-	-	-	-	(1,996.18)	-	-	-	-	-	-	-	-	8,333.33	-
11-Oct-19	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
18-Oct-19	Cheque	Sajjad Hussain	-	6,337.15	-	-	-	-	-	(1,996.18)	-	-	-	-	-	-	-	-	8,333.33	-
16-Oct-19	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
4-Nov-19	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
4-Nov-19	Cheque	Sajjad Hussain	-	6,337.15	-	-	-	-	-	(1,996.18)	-	-	-	-	-	-	-	-	8,333.33	-
6-Dec-19	Cheque	Sajjad Hussain	-	6,337.15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9-Dec-19	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
13-Dec-19	Cheque	Sajjad Hussain	-	6,000.00	-	-	-	-	-	-	-	-	6,000.00	-	-	-	-	-	-	-
6-Jan-20	Cheque	Sajjad Hussain	-	6,337.15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6-Jan-20	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
8-Jan-20	Cheque	Sajjad Hussain	-	40,000.00	-	-	40,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
10-Jan-20	Cheque	Sajjad Hussain	-	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7-Feb-20	Cheque	Sajjad Hussain	-	5,899.68	-	-	-	-	-	(3,219.28)	-	-	-	-	-	-	-	-	9,118.96	-
7-Feb-20	Cheque	Sajjad Hussain	-	8,333.33	-	-	8,333.33	-	-	-	-	-	-	-	-	-	-	-	-	-
5-Mar-20	Cheque	Sajjad Hussain	-	8,333.33	-	-	8,333.33	-	-	-	-	-	-	-	-	-	-	-	-	-
13-Mar-20	Cheque	Sajjad Hussain	-	15,000.00	-	-	15,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
27-Mar-20	Cheque	Sajjad Hussain	-	5,899.68	-	-	-	-	-	(3,219.28)	-	-	-	-	-	-	-	-	9,118.96	-
3-Apr-20	Cheque	Sajjad Hussain	-	8,333.33	-	-	8,333.33	-	-	-	-	-	-	-	-	-	-	-	-	-
15-Apr-20	Cheque	Sajjad Hussain	-	5,899.68	-	-	-	-	-	(3,219.28)	-	-	-	-	-	-	-	-	9,118.96	-
20-Apr-20	Cheque	Sajjad Hussain	-	2,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000.00	-
27-Apr-20	Cheque	Sajjad Hussain	-	4,168.29	-	-	4,168.29	-	-	-	-	-	-	-	-	-	-	-	-	-
8-May-20	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
14-May-20	Cheque	Sajjad Hussain	-	2,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000.00	-
25-May-20	Cheque	Sajjad Hussain	-	5,899.68	-	-	-	-	-	(3,219.28)	-	-	-	-	-	-	-	-	9,118.96	-
11-Jun-20	Cheque	Sajjad Hussain	-	2,000.00	-	-	-	-	-	-	-	-	2,000.00	-	-	-	-	-	-	-
11-Jun-20	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
11-Jun-20	Cheque	Sajjad Hussain	-	30,000.00	-	-	30,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
23-Jun-20	Cheque	Sajjad Hussain	-	5,899.68	-	-	-	-	-	(3,219.28)	-	-	-	-	-	-	-	-	9,118.96	-
3-Jul-20	Cheque	Sajjad Hussain	-	5,899.68	-	-	-	-	-	(3,219.28)	-	-	-	-	-	-	-	-	9,118.96	-
27-Jul-20	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
12-Aug-20	Cheque	Sajjad Hussain	-	6,102.00	-	-	-	-	-	(2,781.14)	-	-	-	-	-	-	-	-	8,883.14	-
17-Aug-20	Cheque	Sajjad Hussain	-	2,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-Aug-20	Cheque	Sajjad Hussain	-	2,000.00	-	-	-	-	-	-	-	-	-	2,000.00	-	-	-	-	-	2,000.00
31-Aug-20	Cheque	Sajjad Hussain	-	6,464.92	-	-	-	-	-	(2,035.08)	-	-	-	-	-	-	-	-	8,500.00	-
10-Sep-20	Cheque	Sajjad Hussain	-	2,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000.00
11-Sep-20	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6-Oct-20	Cheque	Sajjad Hussain	-	6,464.92	-	-	-	-	-	(2,035.08)	-	-	-	-	-	-	-	-	8,500.00	-
5-Oct-20	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
13-Oct-20	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
22-Oct-20	Cheque	Sajjad Hussain	-	1,500.00	-	-	1,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-
4-Nov-20	Cheque	Sajjad Hussain	-	6,464.92	-	-	-	-	-	(2,035.08)	-	-	-	-	-	-	-	-	8,500.00	-
4-Nov-20	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
9-Nov-20	Cheque	Sajjad Hussain	-	2,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000.00	-
14-Dec-20	Cheque	Sajjad Hussain	-	6,464.92	-	-	-	-	-	(2,035.08)	-	-	-	-	-	-	-	-	8,500.00	-
14-Dec-20	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
15-Dec-20	Cheque	Sajjad Hussain	-	2,000.00	-	-	-	-	-	-	-	-	-	2,000.00	-	-	-	-	-	-
8-Jan-21	Cheque	Sajjad Hussain	-	6,464.92	-	-	-	-	-	(2,035.08)	-	-	-	-	-	-	-	-	8,500.00	-
12-Jan-21	Cheque	Sajjad Hussain	-	8,333.33	-	-	8,333.33	-	-	-	-	-	-	-	-	-	-	-	-	-
14-Jan-21	Cheque	Sajjad Hussain	-	2,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000.00
9-Feb-21	Cheque	Sajjad Hussain	-	2,000.00	-	-	-	-	-	-	-	-	-	2,000.00	-	-	-	-	-	-
11-Feb-21	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
2-Mar-21	Cheque	Sajjad Hussain	-	5,922.02	-	-	-	-	-	(3,213.35)	-	-	-	-	-	-	-	-	9,135.37	-
2-Mar-21	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
12-Mar-21	Cheque	Sajjad Hussain	-	2,000.00	-	-	2,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
26-Mar-21	Cheque	Sajjad Hussain	-	5,922.02	-	-	-	-	-	(3,213.35)	-	-	-	-	-	-	-	-	9,135.37	-
6-Apr-21	Cheque	Sajjad Hussain	-	8,333.33	-	-	-	-	-	-	-	-	8,333.33	-	-	-	-	-	-	-
21-Apr-21	Cheque	Sajjad Hussain	-	2,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000.00
28-Apr-21	Cheque	Sajjad Hussain	-	5,922.02	-	-	-	-	-	(3,213.35)	-	-	-	-	-	-	-	-	9,135.37	-
11-May-21	Cheque	Sajjad Hussain	-	2,000.00	-	-	-	-	-	-	-	-	-	2,000.00	-	-	-	-	-	-
Total			\$ 46,248.26	\$ 2,477,085.04		\$ 51,254.78	\$ 2,000.00	\$ 1,442,469.08	\$ 10,000.00	\$ (228,362.25)	\$ (1,733.23)	\$ 149,999.94	\$ 74,000.00	\$ 141,333.28	\$ 32,999.99	\$ 665,534.23	\$ 11,500.00	\$ 20,500.00		

Total - Net Bank Statement Transactions \$ 2,430,836.78

Transactions from Bank Statements not in the General Ledger

Date	Transaction Description	Cheque Details	Deposits	Withdrawals
13-Sep-17	Certified Cheque	Sajjad Hussain	-	30,000.00
24-Jun-19	Cheque	Sajjad Hussain	-	8,333.33
6-Dec-19	Cheque	Sajjad Hussain	-	6,337.15
6-Jan-20	Cheque	Sajjad Hussain	-	6,337.15
11-Sep-20	Cheque	Sajjad Hussain	-	8,333.33
Total			\$ 59,340.96	A
Total - General Ledger Transactions			\$ 2,371,495.82	B
Total			\$ 59,340.96	A + B

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to SH & MK Management Inc.

For the period of April 2015 to May 2021

Schedule 3

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					SH & MK Management Inc.	20000 . Accounts Payable
12-Jun-15	Cheque	SH & MK Management Inc	\$ -	\$ 70,000.00	\$ 70,000.00	\$ -
21-Aug-15	Cheque	SH & MK Management Inc	-	4,000.00	4,000.00	-
24-Sep-15	Cheque	SH & MK Management Inc	-	22,000.00	22,000.00	-
9-Oct-15	Cheque	SH & MK Management Inc	-	14,000.00	14,000.00	-
15-Oct-15	Cheque	SH & MK Management Inc	-	8,000.00	8,000.00	-
21-Oct-15	Cheque	SH & MK Management Inc	-	1,000.00	1,000.00	-
29-Oct-15	Cheque	SH & MK Management Inc	-	13,500.00	13,500.00	-
10-Nov-15	Cheque	SH & MK Management Inc	-	26,000.00	26,000.00	-
17-Nov-15	Cheque	SH & MK Management Inc	-	13,700.00	13,700.00	-
26-Nov-15	Cheque	SH & MK Management Inc	-	27,000.00	27,000.00	-
8-Dec-15	Cheque	SH & MK Management Inc	-	19,700.00	19,700.00	-
15-Jan-16	Cheque	SH & MK Management Inc	-	1,500.00	1,500.00	-
11-Feb-16	Transfer	Cheque 161	-	15,000.00	15,000.00	-
16-Feb-16	Cheque	SH & MK Management Inc	-	10,000.00	10,000.00	-
3-Mar-16	Transfer	N/A	29,000.00	-	(29,000.00)	-
6-Apr-16	Cheque	SH & MK Management Inc	-	50,000.00	50,000.00	-
11-Apr-16	Cheque	SH & MK Management Inc	-	100,000.00	100,000.00	-
16-Apr-16	Cheque	SH & MK Management Inc	-	100,000.00	100,000.00	-
16-Apr-16	Cheque	SH & MK Management Inc	-	50,000.00	50,000.00	-
17-May-16	Cheque	SH & MK Management Inc	-	10,000.00	10,000.00	-
31-May-16	Cheque	SH & MK Management Inc	-	38,000.00	38,000.00	-
1-Jun-16	Cheque	SH & MK Management Inc	-	22,900.00	22,900.00	-
1-Jun-16	CRA	N/A	-	12,000.00	12,000.00	-
1-Jun-16	CRA	N/A	-	10,896.50	10,896.50	-
14-Jun-16	Cheque	SH & MK Management Inc	-	12,000.00	12,000.00	-
14-Jul-16	Cheque	SH & MK Management Inc	-	35,211.50	35,211.50	-
14-Jul-16	Cheque	SH & MK Management Inc	-	38,000.00		-
27-Jul-16	Cheque	SH & MK Management Inc	-	15,000.00	15,000.00	-
31-Aug-16	Cheque	SH & MK Management Inc	-	6,500.00	6,500.00	-
14-Sep-16	Cheque	SH & MK Management Inc	-	15,000.00	15,000.00	-
29-Sep-16	Cheque	SH & MK Management Inc	-	35,000.00	35,000.00	-
13-Oct-16	Cheque	SH & MK Management Inc	-	10,000.00	10,000.00	-
21-Oct-16	Cheque	SH & MK Management Inc	-	10,000.00	10,000.00	-
28-Oct-16	Cheque	SH & MK Management Inc	-	30,000.00	30,000.00	-
14-Nov-16	Cheque	SH & MK Management Inc	-	15,000.00	15,000.00	-
18-Nov-16	Cheque	SH & MK Management Inc	-	20,000.00	20,000.00	-
28-Nov-16	Cheque	SH & MK Management Inc	-	10,000.00	10,000.00	-
14-Dec-16	Cheque	SH & MK Management Inc	-	25,000.00	25,000.00	-
19-Dec-16	Cheque	SH & MK Management Inc	-	10,000.00		-
21-Dec-16	Cheque	SH & MK Management Inc	-	500.00	500.00	-
9-Jan-17	Cheque	SH & MK Management Inc	-	1,500.00	1,500.00	-
10-Jan-17	Cheque	SH & MK Management Inc	-	10,000.00	10,000.00	-
31-Jan-17	Cheque	SH & MK Management Inc	-	8,000.00	8,000.00	-
6-Feb-17	Cheque	SH & MK Management Inc	-	7,500.00	7,500.00	-
13-Feb-17	Cheque	SH & MK Management Inc	-	20,000.00	20,000.00	-
22-Feb-17	Cheque	SH & MK Management Inc	-	15,000.00	15,000.00	-
10-Mar-17	Cheque	SH & MK Management Inc	-	7,500.00	7,500.00	-
13-Apr-17	Cheque	SH & MK Management Inc	-	6,000.00	6,000.00	-
28-Apr-17	Cheque	SH & MK Management Inc	-	17,000.00	17,000.00	-

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to SH & MK Management Inc.

For the period of April 2015 to May 2021

Schedule 3

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					SH & MK Management Inc.	20000 . Accounts Payable
14-Jun-17	Cheque	SH & MK Management Inc	-	10,000.00	10,000.00	-
28-Jun-17	Cheque	SH & MK Management Inc	-	20,000.00	20,000.00	-
11-Jul-17	Cheque	SH & MK Management Inc	-	10,550.00	10,550.00	-
31-Jul-17	N/A	N/A	-	25,000.00	25,000.00	-
11-Aug-17	Deposit	SH & MK Ch 169	55,000.00	-	(55,000.00)	-
28-Aug-17	Cheque	SH & MK Management Inc	-	100,000.00	100,000.00	-
31-Aug-17	Cheque	SH & MK Management Inc	-	13,000.00	13,000.00	-
19-Sep-17	Cheque	SH & MK Management Inc	-	2,500.00	2,500.00	-
28-Sep-17	SH&MK	Cheque 221	25,000.00	-	(25,000.00)	-
3-Oct-17	Cheque	SH & MK Management Inc	-	8,500.00	8,500.00	-
23-Oct-17	Certified Cheque	SH & MK Management Inc	-	23,000.00	23,000.00	-
19-Dec-17	Cheque	SH & MK Management Inc	-	6,000.00	6,000.00	-
12-Jan-18	Certified Cheque	SH & MK Management Inc	-	9,000.00	9,000.00	-
13-Feb-18	Cheque	SH & MK Management Inc	-	35,000.00	35,000.00	-
8-May-18	Deposit		36,000.00	-	(36,000.00)	-
16-May-18	Certified Cheque	SH & MK Management Inc	-	25,000.00	25,000.00	-
24-May-18	Deposit		25,000.00	-	(25,000.00)	-
30-May-18	Cheque	SH & MK Management Inc	-	25,000.00	25,000.00	-
8-Jun-18	Cheque	SH & MK Management Inc	-	50,000.00	50,000.00	-
19-Jun-18	Cheque	SH & MK Management Inc	-	5,000.00	5,000.00	-
25-Jun-18	Cheque	SH & MK Management Inc	-	45,000.00	45,000.00	-
5-Jul-18	Cheque	SH & MK Management Inc	-	5,000.00	5,000.00	-
16-Jul-18	Certified Cheque	SH & MK Management Inc	-	36,000.00	36,000.00	-
9-Aug-18	Cheque	SH & MK Management Inc	-	50,000.00	50,000.00	-
5-Sep-18	Cheque	SH & MK Management Inc	-	22,000.00	22,000.00	-
5-Oct-18	Cheque	SH & MK Management Inc	-	27,000.00	27,000.00	-
22-Oct-18	Cheque	SH & MK Management Inc	-	20,000.00	20,000.00	-
16-Nov-18	Cheque	SH & MK Management Inc	-	30,000.00	30,000.00	-
30-Nov-18	Cheque	SH & MK Management Inc	-	32,000.00	32,000.00	-
15-Jan-19	Cheque	SH & MK Management Inc	-	17,000.00	17,000.00	-
15-Jan-19	Cheque	SH & MK Management Inc	-	33,000.00	33,000.00	-
8-Feb-19	Cheque	SH & MK Management Inc	-	22,000.00	22,000.00	-
26-Feb-19	Deposit		1,607.89	-	(1,607.89)	-
15-Apr-19	Cheque	SH & MK Management Inc	-	15,000.00	15,000.00	-
30-Apr-19	Cheque	SH & MK Management Inc	-	12,500.00	12,500.00	-
14-May-19	Cheque	SH & MK Management Inc	-	10,000.00	10,000.00	-
14-Jun-19	Cheque	SH & MK Management Inc	-	9,000.00	9,000.00	-
25-Jun-19	Cheque	SH & MK Management Inc	-	16,000.00	16,000.00	-
13-Sep-19	Cheque	SH & MK Management Inc	-	10,000.00	10,000.00	-
8-Oct-19	Cheque	SH & MK Management Inc	-	12,000.00	12,000.00	-
15-Oct-19	Cheque	SH & MK Management Inc	-	25,000.00	25,000.00	-
30-Oct-19	Cheque	SH & MK Management Inc	-	15,000.00	15,000.00	-
13-Nov-19	Cheque	SH & MK Management Inc	-	15,000.00	15,000.00	-
21-Nov-19	Cheque	SH & MK Management Inc	-	6,700.00	6,700.00	-
2-Dec-19	Cheque	SH & MK Management Inc	-	10,000.00	10,000.00	-
6-Dec-19	Cheque	SH & MK Management Inc	-	30,000.00	30,000.00	-
13-Dec-19	Cheque	SH & MK Management Inc	-	32,000.00	32,000.00	-
17-Jan-20	Cheque	SH & MK Management Inc	-	22,000.00	22,000.00	-
3-Feb-20	Cheque	SH & MK Management Inc	-	35,000.00	35,000.00	-

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to SH & MK Management Inc.

For the period of April 2015 to May 2021

Schedule 3

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					SH & MK Management Inc.	20000 . Accounts Payable
7-Feb-20	Cheque	SH & MK Management Inc	-	22,500.00	22,500.00	-
27-Feb-20	Cheque	SH & MK Management Inc	-	20,000.00	20,000.00	-
2-Mar-20	Cheque	SH & MK Management Inc	-	13,500.00	13,500.00	-
1-Apr-20	Cheque	SH & MK Management Inc	-	17,000.00	-	17,000.00
7-Apr-20	Cheque	SH & MK Management Inc	-	17,500.00	17,500.00	-
16-Apr-20	Certified Cheque	SH & MK Management Inc	-	16,000.00	16,000.00	-
2-Jul-20	Cheque	SH & MK Management Inc	-	7,500.00	7,500.00	-
10-Jul-20	Cheque	SH & MK Management Inc	-	8,500.00	8,500.00	-
20-Jul-20	Cheque	SH & MK Management Inc	-	1,500.00	1,500.00	-
27-Jul-20	Cheque	SH & MK Management Inc	-	1,000.00	1,000.00	-
29-Jul-20	Cheque	SH & MK Management Inc	-	15,000.00	15,000.00	-
31-Aug-20	Cheque	SH & MK Management Inc	-	7,000.00	7,000.00	-
1-Oct-20	Cheque	SH & MK Management Inc	-	12,500.00	12,500.00	-
21-Oct-20	Cheque	SH & MK Management Inc	-	10,000.00	10,000.00	-
16-Nov-20	Cheque	SH & MK Management Inc	-	9,000.00	9,000.00	-
1-Dec-20	Cheque	SH & MK Management Inc	-	11,000.00	11,000.00	-
16-Dec-20	Cheque	SH & MK Management Inc	-	7,500.00	7,500.00	-
25-Feb-21	Deposit		200,000.00	-	(200,000.00)	-
Total			\$ 371,607.89	\$ 2,197,658.00	\$ 1,761,050.11	\$ 17,000.00

Total - Bank Statement Transactions

\$ 1,826,050.11

\$

1,778,050.11

Transactions from Bank Statements not in the General Ledger

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	
14-Jul-16	Cheque	SH & MK Management Inc	-	38,000.00	
19-Dec-16	Cheque	SH & MK Management Inc	-	10,000.00	
Total				\$ 48,000.00	A

Total - General Ledger Transactions

\$ 1,778,050.11

B

Total

\$ 1,826,050.11

A + B

Sunrise Acquisitions (Hwy 7) Inc.
Deposits from and Payments to Nayyar Shabbar
For the period of April 2015 to May 2021

Schedule 4

Date	Transaction Description	Cheque Details	Deposits	Withdrawals
30-Mar-16	Draft	Nayyar Draft 56213696	400,000.00	
8-Apr-16	Draft	Draft-56213811	300,000.00	
8-Apr-16	Cheque	Nayyar Shabbar	-	10,000.00
5-May-16	Cheque	Nayyar Shabbar	-	21,000.00
6-Jun-16	Cheque	Nayyar Shabbar	-	10,000.00
6-Sep-16	Cheque	Nayyar Shabbar	-	30,164.00
5-Dec-16	Cheque	Nayyar Shabbar	-	29,836.00
17-Feb-17	Cheque	Nayyar Shabbar	-	23,606.56
17-Mar-17	Certified Cheque	Nayyar Shabbar	-	1,000,000.00
17-Mar-17	Certified Cheque	Nayyar Shabbar	-	27,705.82
21-Mar-17	Over paid Interest	N/A	17,869.75	-
2-May-17	Cheque	Nayyar Shabbar	-	25,000.00
23-May-17	Cheque	Nayyar Shabbar	-	44,166.67
1-Jun-17	Cheque	Nayyar Shabbar	-	44,166.67
7-Jul-17	Cheque	Nayyar Shabbar	-	44,166.66
11-Aug-17	Cheque	Nayyar Shabbar	-	44,166.67
31-Aug-17	Cheque	Nayyar Shabbar	-	44,166.67
5-Oct-17	Cheque	Nayyar Shabbar	-	44,166.67
Total			\$ 717,869.75	\$ 1,442,312.39

General Ledger Account		
20000 . Accounts Payable	20500 . Nayyar-Investor	63430 . Interest-Nayyar
	(300,000.00)	
	(400,000.00)	
	-	10,000.00
	-	21,000.00
	-	10,000.00
	-	30,164.00
	-	29,836.00
	-	23,606.56
	1,000,000.00	-
	-	27,705.82
	-	(17,869.75)
25,000.00	-	-
44,166.67	-	-
44,166.67	-	-
44,166.66	-	-
-	-	44,166.67
-	-	44,166.67
-	-	44,166.67
\$ 157,500.00	\$ 300,000.00	\$ 266,942.64

Total - Bank Statement Transactions \$ 724,442.64
 Reconciliation to General Ledger -

Note

1) There is also a non-cash transaction from June 30, 2016 which debits/increase the Nayyar-Investor account by \$300,000, with transactions from the Intercompany Transactions account, Muzzamil - Equity Account, and Sajjad Hussain - Equity Account. After the transaction, the account holds a balance of \$1,000,000.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Homes Ltd.

For the period of: April 2015 to May 2021

Schedule 5

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	Sunrise Homes Ltd
19-Aug-15	Cheque	Sunrise Homes Ltd.		\$ 50,000.00	\$ 50,000.00
28-Aug-15	Cheque	Sunrise Homes Ltd.		10,000.00	10,000.00
17-Sep-15	Cheque	Sunrise Homes Ltd.		2,500.00	2,500.00
20-Sep-15	Cheque	Sunrise Homes Ltd.		20,400.00	20,400.00
21-Sep-15	Cheque	Sunrise Homes Ltd.		1,600.00	1,600.00
15-Oct-15	Cheque	Sunrise Homes Ltd.		9,500.00	9,500.00
29-Oct-15	Cheque	Sunrise Homes Ltd.		3,250.00	3,250.00
2-Nov-15	Cheque	Sunrise Homes Ltd.		13,550.00	13,550.00
10-Nov-15	Cheque	Sunrise Homes Ltd.		10,000.00	10,000.00
13-Nov-15	Cheque	Sunrise Homes Ltd.		50,000.00	50,000.00
16-Nov-15	Cheque	Sunrise Homes Ltd.		50,000.00	50,000.00
1-Dec-15	Cheque	Sunrise Homes Ltd.		6,100.00	6,100.00
29-Dec-15	Cheque	Sunrise Homes Ltd.		50,000.00	50,000.00
30-Dec-15	Cheque	Sunrise Homes Ltd.		50,000.00	50,000.00
7-Jan-16	Cheque	Sunrise Homes Ltd.		25,000.00	25,000.00
21-Jan-16	Cheque	Sunrise Homes Ltd.		55,000.00	55,000.00
25-Feb-16	Cheque	Sunrise Homes Ltd.		9,000.00	9,000.00
27-Jul-16	Cheque	Sunrise Homes Ltd.		33,500.00	33,500.00
10-Aug-16	Cheque	Sunrise Homes Ltd.		17,000.00	17,000.00
29-Aug-16	Cheque	Sunrise Homes Ltd.		25,000.00	25,000.00
4-Oct-16	Cheque	Sunrise Homes Ltd.		16,000.00	16,000.00
21-Oct-16	Cheque	Sunrise Homes Ltd.		11,000.00	11,000.00
28-Oct-16	Cheque	Sunrise Homes Ltd.		11,000.00	11,000.00
14-Dec-16	Cheque	Sunrise Homes Ltd.		40,000.00	40,000.00
21-Dec-16	Cheque	Sunrise Homes Ltd.		500.00	500.00
22-Feb-17	Cheque	Sunrise Homes Ltd.		7,000.00	7,000.00
10-Mar-17	Cheque	Sunrise Homes Ltd.		4,250.00	4,250.00
16-Jun-17	Cheque	Sunrise Homes Ltd.		5,500.00	5,500.00
11-Jul-17	Cheque	Sunrise Homes Ltd.		1,450.00	1,450.00
24-Jul-17	Cheque	Sunrise Homes Ltd.		550.00	550.00
3-Oct-17	Cheque	Sunrise Homes Ltd.		4,000.00	4,000.00
13-Feb-18	Cheque	Sunrise Homes Ltd.		21,000.00	21,000.00
2-Apr-18	Certified Cheque	Sunrise Homes Ltd.		12,000.00	12,000.00
31-May-18	Cheque	Sunrise Homes Ltd.		3,100.00	3,100.00
19-Jun-18	Certified Cheque	Sunrise Homes Ltd.		53,600.00	53,600.00
25-Jun-18	Cheque	Sunrise Homes Ltd.		150.00	150.00
3-Aug-18	Deposit	N/A	16,000.00		(16,000.00)
16-Jan-19	Cheque	Sunrise Homes Ltd.		500.00	500.00
7-Mar-19	Deposit	N/A	45,000.00		(45,000.00)

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Homes Ltd.

For the period of: April 2015 to May 2021

Schedule 5

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	Sunrise Homes Ltd
29-Mar-19	Deposit	N/A	3,000.00		(3,000.00)
18-Apr-19	Deposit	N/A	1,850.00		(1,850.00)
26-Apr-19	Deposit	N/A	7,500.00		(7,500.00)
6-Jun-19	Cheque	Sunrise Homes Ltd.		4,000.00	4,000.00
Total			\$ 73,350.00	\$ 687,000.00	\$ 613,650.00
Total - Bank Statement Transactions					\$ 613,650.00
Reconciliation to General Ledger					\$ -

Note

- At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

**Deposits from and Payments to Sunrise Acquisitions (Bronte) Inc.
For the period of April 2015 to May 2021**

Schedule 6

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					Sunrise Acquisitions (Bronte) Inc	
4-Jun-15	Cheque	Sunrise Acquisitions (Bronte) Inc	\$ -	\$ 98,000.00	\$	98,000.00
23-Jun-15	BR to BR 6032		2,100.00	-		(2,100.00)
21-Aug-15	Cheque	Sunrise Acquisitions (Bronte) Inc	-	195,000.00		195,000.00
31-Aug-15	Cheque	Sunrise Acquisitions (Bronte) Inc	-	41,500.00		41,500.00
3-Sep-15	Cheque	Sunrise Acquisitions (Bronte) Inc	-	170,000.00		170,000.00
17-Sep-15	Cheque	Sunrise Acquisitions (Bronte) Inc	-	12,000.00		12,000.00
1-Oct-15	Cheque	Sunrise Acquisitions (Bronte) Inc	-	56,850.00		56,850.00
6-Oct-15	Cheque	Sunrise Acquisitions (Bronte) Inc	-	15,000.00		15,000.00
21-Oct-15	Cheque	Sunrise Acquisitions (Bronte) Inc	-	10,000.00		10,000.00
4-Nov-15	Cheque	Sunrise Acquisitions (Bronte) Inc	-	23,000.00		23,000.00
10-Nov-15	Cheque	Sunrise Acquisitions (Bronte) Inc	-	60,000.00		60,000.00
16-Nov-15	Cheque	Sunrise Acquisitions (Bronte) Inc	-	75,000.00		75,000.00
26-Nov-15	Cheque	Sunrise Acquisitions (Bronte) Inc	-	65,000.00		65,000.00
15-Dec-15	Cheque	Sunrise Acquisitions (Bronte) Inc	-	60,000.00		60,000.00
19-Jan-16	Bronte Transfer	Cheque 634	30,000.00	-		
25-Jan-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	55,000.00		55,000.00
2-Feb-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	24,500.00		24,500.00
11-Feb-16	Transfer	Cheque 162	-	25,000.00		
17-Feb-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	20,000.00		20,000.00
25-Feb-16	Transfer	Cheque 172	-	20,000.00		
15-Apr-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	22,000.00		22,000.00
24-May-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	26,000.00		26,000.00
1-Jun-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	39,000.00		39,000.00
6-Jun-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	30,000.00		30,000.00
21-Jun-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	45,000.00		45,000.00
27-Jun-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	12,000.00		12,000.00
12-Jul-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	12,000.00		12,000.00
13-Jul-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	38,000.00		38,000.00
15-Jul-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	25,000.00		25,000.00
11-Aug-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	70,000.00		70,000.00
7-Sep-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	76,000.00		76,000.00
14-Sep-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	12,000.00		12,000.00
3-Oct-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	20,000.00		20,000.00
4-Oct-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	7,500.00		7,500.00
6-Oct-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	35,000.00		35,000.00
13-Oct-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	20,000.00		20,000.00
21-Oct-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	30,000.00		30,000.00

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions (Bronte) Inc.
For the period of April 2015 to May 2021

Schedule 6

					General Ledger Account	
Date	Transaction Description	Cheque Details	Deposits	Withdrawals	Sunrise Acquisitions (Bronte) Inc	
1-Nov-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	50,000.00		50,000.00
4-Nov-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	700,000.00		700,000.00
14-Nov-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	10,000.00		10,000.00
16-Nov-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	15,000.00		15,000.00
22-Nov-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	60,000.00		60,000.00
29-Nov-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	10,000.00		
29-Nov-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	65,000.00		65,000.00
30-Nov-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	295,000.00		295,000.00
7-Dec-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	15,000.00		15,000.00
9-Dec-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	5,000.00		5,000.00
14-Dec-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	85,000.00		85,000.00
15-Dec-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	10,000.00		10,000.00
20-Dec-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	60,000.00		60,000.00
18-Jan-17	Deposit		500,000.00	-		(500,000.00)
6-Feb-17	Cheque	Sunrise Acquisitions (Bronte) Inc	-	17,500.00		17,500.00
10-Mar-17	Cheque	Sunrise Acquisitions (Bronte) Inc	-	3,500.00		3,500.00
20-Apr-17	Cheque	Sunrise Acquisitions (Bronte) Inc	-	54,000.00		54,000.00
2-May-17	Cheque	Sunrise Acquisitions (Bronte) Inc	-	17,000.00		17,000.00
22-Jun-17	Cheque	Sunrise Acquisitions (Bronte) Inc	-	80,000.00		80,000.00
6-Jul-17	Deposit		3,500.00	-		(3,500.00)
25-Jul-17	Cheque	Sunrise Acquisitions (Bronte) Inc	-	1,000.00		1,000.00
1-Aug-17	Cheque	Sunrise Acquisitions (Bronte) Inc	-	12,000.00		12,000.00
22-Aug-17	Cheque	Sunrise Acquisitions (Bronte) Inc	-	25,000.00		25,000.00
23-Oct-17	Certified Cheque	Sunrise Acquisitions (Bronte) Inc	-	26,000.00		26,000.00
19-Dec-17	Cheque	Sunrise Acquisitions (Bronte) Inc	-	15,000.00		15,000.00
12-Jan-18	Certified Cheque	Sunrise Acquisitions (Bronte) Inc	-	7,000.00		7,000.00
2-Apr-18	Cheque	Sunrise Acquisitions (Bronte) Inc	-	2,500.00		2,500.00
18-Jun-18	Cheque	Sunrise Acquisitions (Bronte) Inc	-	1,250.00		1,250.00
5-Jul-18	Cheque	Sunrise Acquisitions (Bronte) Inc	-	5,000.00		5,000.00
16-Jul-18	Cheque	Sunrise Acquisitions (Bronte) Inc	-	8,500.00		8,500.00
9-Aug-18	Cheque	Sunrise Acquisitions (Bronte) Inc	-	3,500.00		3,500.00
15-Oct-18	Cheque	Sunrise Acquisitions (Bronte) Inc	-	2,500.00		2,500.00
22-Oct-18	Cheque	Sunrise Acquisitions (Bronte) Inc	-	11,250.00		11,250.00
29-Mar-19	Deposit		1,500.00	-		(1,500.00)
29-May-19	Cheque	Sunrise Acquisitions (Bronte) Inc	-	250.00		250.00
6-Jun-19	Cheque	Sunrise Acquisitions (Bronte) Inc	-	10,750.00		10,750.00
14-Jun-19	Cheque	Sunrise Acquisitions (Bronte) Inc	-	5,600.00		5,600.00

Sunrise Acquisitions (Hwy 7) Inc.

**Deposits from and Payments to Sunrise Acquisitions (Bronte) Inc.
For the period of April 2015 to May 2021**

Schedule 6

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					Sunrise Acquisitions (Bronte) Inc	
13-Nov-19	Cheque	Sunrise Acquisitions (Bronte) Inc	-	4,200.00		4,200.00
23-Apr-20	Certified Cheque	Sunrise Acquisitions (Bronte) Inc	-	28,000.00		28,000.00
1-Dec-20	Deposit		155,000.00	-		(155,000.00)
9-Dec-20	Deposit		60,000.00	-		(60,000.00)
Total			\$ 752,100.00	\$ 3,266,650.00	\$	2,489,550.00

Total - Bank Statement Transactions \$ 2,514,550.00

Transactions from Bank Statements not in the General Ledger

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	
19-Jan-16	Bronte Transfer	Cheque 634	30,000.00	-	
11-Feb-16	Transfer	Cheque 162	-	25,000.00	
25-Feb-16	Transfer	Cheque 172	-	20,000.00	
29-Nov-16	Cheque	Sunrise Acquisitions (Bronte) Inc	-	10,000.00	
Total				\$ 25,000.00	A
Total - General Ledger Transactions				\$ 2,489,550.00	B
Total				\$ 2,514,550.00	A + B

Note

- At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions (Unionville) Inc.

For the period of April 2015 to May 2021

Schedule 7

					General Ledger Account	
Date	Transaction Description	Cheque Details	Deposits	Withdrawals	Sunrise Acq (Unionville) Inc.	
22-Jul-15	BR to BR 6032		\$ 25,500.00	\$ -	\$	(25,500.00)
21-Sep-15	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	1,600.00		1,600.00
6-Oct-15	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	12,000.00		12,000.00
21-Oct-15	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	500.00		500.00
29-Oct-15	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	10,000.00		10,000.00
29-Oct-15	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	11,800.00		11,800.00
10-Nov-15	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	71,500.00		71,500.00
26-Nov-15	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	9,000.00		9,000.00
8-Dec-15	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	39,000.00		39,000.00
21-Dec-15	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	54,000.00		54,000.00
20-Jan-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	25,000.00		25,000.00
26-Jan-16	Transfer - ConDrain	N/A	-	50,000.00		
25-Feb-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	35,000.00		35,000.00
13-Apr-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	20,000.00		20,000.00
10-May-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	135,000.00		135,000.00
13-May-16	Transfer	Cheque 603	135,000.00	-		
1-Jun-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	32,000.00		32,000.00
13-Jul-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	38,000.00		38,000.00
11-Aug-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	80,000.00		80,000.00
23-Aug-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	45,000.00		45,000.00
7-Sep-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	86,000.00		86,000.00
29-Sep-16	Unionville Transfer	N/A	86,000.00	-		
18-Oct-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	175,000.00		175,000.00
21-Oct-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	15,000.00		15,000.00
1-Nov-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	20,000.00		20,000.00
4-Nov-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	205,000.00		205,000.00
29-Nov-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	57,000.00		57,000.00
13-Dec-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	120,000.00		120,000.00
21-Dec-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	500.00		500.00
21-Dec-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	15,000.00		15,000.00
30-Dec-16	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	6,500.00		6,500.00
6-Feb-17	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	80,000.00		80,000.00
20-Apr-17	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	53,000.00		53,000.00
22-Jun-17	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	15,000.00		15,000.00
25-Jul-17	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	2,000.00		2,000.00
12-Aug-17	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	500.00		500.00
22-Aug-17	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	42,000.00		42,000.00
3-Oct-17	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	12,600.00		12,600.00
23-Oct-17	Certified Cheque	Sunrise Acquisitions (Unionville) Inc.	-	138,000.00		138,000.00
1-Nov-17	Certified Cheque	Sunrise Acquisitions (Unionville) Inc.	-	25,000.00		25,000.00

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions (Unionville) Inc.

For the period of April 2015 to May 2021

Schedule 7

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account Sunrise Acq (Unionville) Inc.
13-Feb-18	Cheque	Sunrise Acquisitions (Unionville) Inc	-	37,000.00	37,000.00
25-Jun-18	Cheque	Sunrise Acquisitions (Unionville) Inc	-	11,500.00	11,500.00
5-Jul-18	Cheque	Sunrise Acquisitions (Unionville) Inc	-	7,000.00	7,000.00
16-Jul-18	Cheque	Sunrise Acquisitions (Unionville) Inc	-	8,000.00	8,000.00
8-Aug-18	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	4,000.00	4,000.00
9-Aug-18	Transfer to 08642	Sunrise Acquisitions (Unionville) Inc	-	4,000.00	4,000.00
30-Aug-18	Cheque	Sunrise Acquisitions (Unionville) Inc	-	5,000.00	5,000.00
8-Feb-19	Cheque	Sunrise Acquisitions (Unionville) Inc.	-	250.00	250.00
18-Sep-19	Cheque	Sunrise Acquisitions (Unionville) Inc	-	2,500.00	2,500.00
23-Apr-20	Cheque	Sunrise Acquisitions (Unionville) Inc	-	4,600.00	4,600.00
13-May-20	Cheque	Sunrise Acquisitions (Unionville) Inc	-	2,250.00	2,250.00
17-Feb-21	Deposit		36,000.00	-	(36,000.00)
24-Feb-21	Deposit		9,000.00	-	(9,000.00)
Total			\$ 291,500.00	\$ 1,823,600.00	\$ 1,703,100.00

Total - Bank Statement Transactions

\$ 1,532,100.00

Transactions from Bank Statements not in the General Ledger

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	
26-Jan-16	Transfer - ConDrain	N/A	-	50,000.00	
13-May-16	Transfer	Cheque 603	135,000.00	-	
29-Sep-16	Unionville Transfer	N/A	86,000.00	-	
Total				-\$ 171,000.00	A

Total - General Ledger Transactions

\$ 1,703,100.00 **B**

Total

\$ 1,532,100.00 **A + B**

Note

- At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions (Keswick) Inc.

For the period of April 2015 to May 2021

Schedule 8

					General Ledger Account	
Date	Transaction Description	Cheque Details	Deposits	Withdrawals	Sunrise Acquisitions (Keswick) Inc.	
16-Jun-15	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	80,000.00		80,000.00
21-Aug-15	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	8,200.00		8,200.00
3-Nov-15	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	1,400.00		1,400.00
4-Nov-15	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	14,000.00		14,000.00
17-Nov-15	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	38,500.00		38,500.00
1-Dec-15	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	55,400.00		55,400.00
14-Jan-16	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	1,500.00		1,500.00
20-Jan-16	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	8,500.00		8,500.00
25-Feb-16	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	8,000.00		8,000.00
31-Mar-16	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	100,000.00		100,000.00
24-May-16	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	11,000.00		11,000.00
26-May-16	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	3,500.00		3,500.00
9-Jun-16	Transfer	Cheque 196	-	11,000.00		11,000.00
5-Jul-16	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	13,500.00		13,500.00
8-Aug-16	Transfer	N/A	13,500.00	-		(13,500.00)
12-Aug-16	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	250,000.00		250,000.00
21-Dec-16	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	500.00		500.00
19-Jan-17	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	125,000.00		125,000.00
22-Aug-17	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	82,000.00		82,000.00
23-Oct-17	Certified Cheque	Sunrise Acquisitions (Keswick) Inc.	-	72,500.00		72,500.00
4-Jan-18	Deposit		32,000.00	-		(32,000.00)
13-Feb-18	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	600.00		600.00
19-Jun-18	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	10,500.00		10,500.00
16-Jul-18	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	10,000.00		10,000.00
9-Aug-18	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	10,000.00		10,000.00
4-Sep-18	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	47,000.00		47,000.00
4-Oct-18	N/A	N/A	-	30,000.00		30,000.00
16-Nov-18	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	5,000.00		5,000.00
20-Dec-18	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	36,000.00		36,000.00
14-Mar-19	Deposit		546,000.00	-		(546,000.00)
20-Mar-19	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	3,500.00		3,500.00
29-Mar-19	Deposit		3,500.00	-		(3,500.00)
29-Apr-19	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	30,000.00		30,000.00
29-May-19	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	36,100.00		36,100.00
17-Jun-19	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	25,600.00		25,600.00
19-Aug-19	Deposit		1,000.00	-		(1,000.00)
20-Aug-19	N/A	Cheque 156	10,000.00	-		(10,000.00)
19-Sep-19	Deposit		10,000.00	-		(10,000.00)
20-Sep-19	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	3,000.00		3,000.00
22-Oct-19	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	35,000.00		35,000.00
31-Oct-19	Cheque	Sunrise Acquisitions (Keswick) Inc.	-	20,000.00		20,000.00

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions (Keswick) Inc.

For the period of April 2015 to May 2021

Schedule 8

					General Ledger Account	
Date	Transaction Description	Cheque Details	Deposits	Withdrawals	Sunrise Acquisitions (Keswick) Inc.	
5-Nov-19	Cheque	Sunrise Acquisitions (Keswick) Inc	-	17,100.00		17,100.00
13-Dec-19	Cheque	Sunrise Acquisitions (Keswick) Inc	-	115,000.00		115,000.00
3-Feb-20	Cheque	Sunrise Acquisitions (Keswick) Inc	-	37,500.00		37,500.00
4-Mar-20	Cheque	Sunrise Acquisitions (Keswick) Inc	-	34,000.00		34,000.00
17-Mar-20	Cheque	Sunrise Acquisitions (Keswick) Inc	-	25,000.00		25,000.00
9-Apr-20	Cheque	Sunrise Acquisitions (Keswick) Inc	-	33,925.00		33,925.00
23-Apr-20	Cheque	Sunrise Acquisitions (Keswick) Inc	-	5,000.00		5,000.00
30-Apr-20	Cheque	Sunrise Acquisitions (Keswick) Inc	-	32,000.00		32,000.00
27-May-20	Cheque	Sunrise Acquisitions (Keswick) Inc	-	12,000.00		12,000.00
10-Jun-20	Cheque	Sunrise Acquisitions (Keswick) Inc	-	314,000.00		314,000.00
20-Jul-20	Cheque	Sunrise Acquisitions (Keswick) Inc	-	3,700.00		3,700.00
13-Aug-20	Deposit		8,000.00	-		(8,000.00)
31-Aug-20	Cheque	Sunrise Acquisitions (Keswick) Inc	-	32,950.00		32,950.00
1-Oct-20	Cheque	Sunrise Acquisitions (Keswick) Inc	-	32,000.00		32,000.00
1-Dec-20	Cheque	Sunrise Acquisitions (Keswick) Inc	-	32,000.00		32,000.00
12-Feb-21	Deposit		11,500.00	-		(11,500.00)
12-Apr-21	Deposit		18,000.00	-		(18,000.00)
Total			\$ 653,500.00	\$ 1,912,975.00	\$	1,259,475.00

Total - Bank Statement Transactions

Reconciliation to General Ledger

\$ 1,259,475.00
\$ -

Note

- At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions (Keswick II) Inc.

For the period of April 2015 to May 2021

Schedule 9

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					Sunrise Acquisitions (Keswick II) Inc.	
21-Sep-15	Cheque	Sunrise Acquisitions (Keswick II) Inc.	\$ -	\$ 22,000.00	\$	22,000.00
10-Nov-15	Cheque	Sunrise Acquisitions (Keswick II) Inc.	-	4,500.00		4,500.00
12-Nov-15	Cheque	Sunrise Acquisitions (Keswick II) Inc.	-	12,000.00		12,000.00
18-Nov-15	Cheque	Sunrise Acquisitions (Keswick II) Inc.	-	5,000.00		5,000.00
3-May-16	Cheque	Sunrise Acquisitions (Keswick II) Inc.	-	12,600.00		12,600.00
1-Jun-16	Cheque	Sunrise Acquisitions (Keswick II) Inc.	-	12,600.00		12,600.00
8-Aug-16	Cheque	Sunrise Acquisitions (Keswick II) Inc.	-	200,000.00		200,000.00
7-Sep-16	Cheque	Sunrise Acquisitions (Keswick II) Inc.	-	11,500.00		11,500.00
13-Jul-17	Deposit	Sunrise Acquisitions (Keswick II) Inc.	8,000.00	-		(8,000.00)
9-Aug-18	Cheque	Sunrise Acquisitions (Keswick II) Inc.	-	10,000.00		10,000.00
Total			\$ 8,000.00	\$ 290,200.00	\$	282,200.00

Total - Bank Statement Transactions

Reconciliation to General Ledger

\$ 282,200.00
\$ -

Note

- 1) At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions (Tisdale) Inc.

For the period of: April 2015 to May 2021

Schedule 10

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					Sunrise Acq (Hwy 7) Inc	Sunrise Acq (Tisdale) Inc
19-Aug-15	Cheque	Sunrise Acquisitions (Tisdale) Inc		\$ 51,000.00		\$ 51,000.00
3-Sep-15	Cheque	Sunrise Acquisitions (Tisdale) Inc		51,000.00		51,000.00
21-Oct-15	Cheque	Sunrise Acquisitions (Tisdale) Inc		6,600.00		6,600.00
10-Nov-15	Cheque	Sunrise Acquisitions (Tisdale) Inc		51,000.00	51,000.00	
12-Nov-15	Cheque	Sunrise Acquisitions (Tisdale) Inc		50,000.00		50,000.00
16-Nov-15	Cheque	Sunrise Acquisitions (Tisdale) Inc		57,000.00		57,000.00
3-Oct-16	Cheque	Sunrise Acquisitions (Tisdale) Inc		10,500.00		10,500.00
7-Dec-16	Cheque	Sunrise Acquisitions (Tisdale) Inc		1,200.00		1,200.00
21-Dec-16	Cheque	Sunrise Acquisitions (Tisdale) Inc		500.00		500.00
28-Apr-17	Cheque	Sunrise Acquisitions (Tisdale) Inc		2,500.00		2,500.00
Total			\$ -	\$ 281,300.00	\$ 51,000.00	\$ 230,300.00
Total - Bank Statement Transactions				\$ 281,300.00		
Reconciliation to General Ledger				\$ -		

Notes

- 1) We understand that the transaction on November 10, 2015 for \$51,000 should have been recorded in the Sunrise Acq (Tisdale) Inc account.
- 2) At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions (Tisdale II) Inc.

For the period of: April 2015 to May 2021

Schedule 11

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					Sunrise Acq (Tisdale II) Inc	
7-Oct-15	Cheque	Sunrise Acquisitions (Tisdale II) Inc.		\$ 1,500.00	\$	1,500.00
29-Oct-15	Cheque	Sunrise Acquisitions (Tisdale II) Inc.		5,000.00		5,000.00
10-Nov-15	Cheque	Sunrise Acquisitions (Tisdale II) Inc.		35,000.00		35,000.00
16-Jan-16	Cheque	Sunrise Acquisitions (Tisdale II) Inc.		30,000.00		30,000.00
10-Feb-16	Transfer	Cheque 159		30,000.00		30,000.00
17-Feb-16	Transfer	N/A	30,000.00			(30,000.00)
7-Sep-16	Cheque	Sunrise Acquisitions (Tisdale II) Inc.		5,500.00		5,500.00
21-Oct-16	Cheque	Sunrise Acquisitions (Tisdale II) Inc.		2,500.00		2,500.00
21-Dec-16	Cheque	Sunrise Acquisitions (Tisdale II) Inc.		500.00		500.00
9-Mar-17	Cheque	Sunrise Acquisitions (Tisdale II) Inc.		650.00		650.00
Total			\$ 30,000.00	\$ 110,650.00	\$	80,650.00

Total - Bank Statement Transactions

Reconciliation to General Ledger

\$ 80,650.00
<u>\$ -</u>

Note

- 1) At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions Inc.

For the period of: April 2015 to May 2021

Schedule 12

					General Ledger Account	
					Sunrise Acquisitions Inc	
Date	Transaction Description	Cheque Details	Deposits	Withdrawals		
5-Oct-15	Cheque	Sunrise Acquisitions Inc.		\$ 3,850.00	\$	3,850.00
6-Nov-15	Cheque	Sunrise Acquisitions Inc.		4,300.00		4,300.00
1-Dec-15	Cheque	Sunrise Acquisitions Inc.		3,800.00		3,800.00
5-Feb-16	Cheque	Sunrise Acquisitions Inc.		3,800.00		3,800.00
13-Dec-16	Cheque	Sunrise Acquisitions Inc.		22,000.00		22,000.00
21-Dec-16	Cheque	Sunrise Acquisitions Inc.		500.00		500.00
8-Jan-20	Cheque	Sunrise Acquisitions Inc.		8,290.00		8,290.00
Total			\$ -	\$ 46,540.00	\$	46,540.00

Total - Bank Statement Transactions

Reconciliation to General Ledger

\$ 46,540.00

\$ -

Note

- 1) At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions (Burlington) Inc.

For the period of: April 2015 to May 2021

Schedule 13

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account Sunrise Acquisitions (Burlington) Inc
21-Dec-16	Cheque	Sunrise Acquisitions (Burlington) Inc		\$ 300.00	\$ 300.00
Total			\$ -	\$ 300.00	\$ 300.00

Total - Bank Statement Transactions

Reconciliation to General Ledger

\$ 300.00

\$ -

Note

- 1) At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions (Barrie I) Inc.

For the period of: April 2015 to May 2021

Schedule 14

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					Sunrise Acquisitions (Barrie I)	
9-Jun-20	Cheque	Sunrise Acquisitions (Barrie I) Inc.		\$ 125,000.00		125,000.00
9-Dec-20	Cheque	Sunrise Acquisitions (Barrie I) Inc.			500.00	500.00
20-Jul-20	N/A	Cheque 9	75,200.00			(75,200.00)
29-Jul-20	N/A	Cheque 10	90,000.00			(90,000.00)
29-Jul-20	N/A	Cheque 11	15,000.00			(15,000.00)
4-Feb-21	N/A	Cheque 73	35,000.00			(35,000.00)
Total			\$ 215,200.00	\$ 125,500.00	\$	(89,700.00)

Total - Bank Statement Transactions

Reconciliation to General Ledger

\$ (89,700.00)

\$ -

Note

- At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions (Bond Head II) Inc.

For the period of: April 2015 to May 2021

Schedule 15

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					Sunrise Acquisitions (Bond Head II) LP	
19-Mar-21	N/A	N/A	46,000.00		\$	(46,000.00)
6-Apr-21	N/A	N/A	36,000.00			(36,000.00)
30-Apr-21	N/A	N/A	17,000.00			(17,000.00)
25-May-21	N/A	N/A	25,000.00			(25,000.00)
Total			\$ 124,000.00	\$ -	\$	(124,000.00)

Total - Bank Statement Transactions

Reconciliation to General Ledger

\$ (124,000.00)

-

Note

- 1) At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Sunrise Acquisitions (Bond Head) Inc.

For the period of: April 2015 to May 2021

Schedule 16

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					Sunrise Acquisitions (Bond Head)	
17-Mar-17	Transfer	N/A	\$ 220,000.00		\$	(220,000.00)
6-Apr-17	Bond Head	Cheque 19	475,000.00			(475,000.00)
11-May-17	Transfer	N/A	55,000.00			(55,000.00)
27-Jun-17	Cheque	Sunrise Acquisitions (Bond Head) Inc.		20,000.00		20,000.00
4-Aug-17	Bond Head	Cheque 48	2,500.00			(2,500.00)
2-Oct-17	Cheque	Sunrise Acquisitions (Bond Head) Inc.		19,000.00		19,000.00
5-Oct-17	Bond Head	Cheque 77	115,000.00			(115,000.00)
11-Oct-17	Bond Head		19,000.00			(19,000.00)
23-Oct-17	Certified Cheque	Sunrise Acquisitions (Bond Head) Inc.		48,000.00		48,000.00
8-Dec-17	N/A	N/A		18,500.00		18,500.00
19-Dec-17	Cheque	Sunrise Acquisitions (Bond Head) Inc.		6,250.00		6,250.00
13-Feb-18	Cheque	Sunrise Acquisitions (Bond Head) Inc.		5,000.00		5,000.00
2-Apr-18	Certified Cheque	Sunrise Acquisitions (Bond Head) Inc.		95,500.00		95,500.00
22-May-18	Bond Head	N/A	29,500.00			(29,500.00)
28-Jun-18	Cheque	Sunrise Acquisitions (Bond Head) Inc.		19,000.00		19,000.00
16-Jul-18	Certified Cheque	Sunrise Acquisitions (Bond Head) Inc.		19,000.00		19,000.00
2-Oct-18	Cheque	Sunrise Acquisitions (Bond Head) Inc.		5,500.00		5,500.00
15-Feb-19	Cheque	Sunrise Acquisitions (Bond Head) Inc.		11,500.00		11,500.00
16-Apr-19	N/A	Cheque 187	7,000.00			(7,000.00)
Total			\$ 923,000.00	\$ 267,250.00	\$	(655,750.00)

Total - Bank Statement Transactions

Reconciliation to General Ledger

\$ (655,750.00)
\$ -

Note

- At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to IKH Holdings Inc.

For the period of: April 2015 to May 2021

Schedule 17

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					IKH Holdings Inc.	
9-Jun-16	Cheque	IKH Holdings Inc		\$ 5,000.00	\$	5,000.00
4-Oct-16	Cheque	IKH Holdings Inc		250.00		250.00
21-Oct-16	Cheque	IKH Holdings Inc		15,000.00		15,000.00
24-Jul-17	Cheque	IKH Holdings Inc.		500.00		500.00
31-Oct-17	Cheque	IKH Holdings Inc.		100.00		100.00
12-Jan-18	Certified Cheque	IKH Holdings Inc.		11,000.00		11,000.00
13-Feb-18	Cheque	IKH Holdings Inc.		11,000.00		11,000.00
13-Jun-18	Cheque	IKH Holdings Inc.		14,600.00		14,600.00
19-Mar-19	N/A	N/A	4,018.00			(4,018.00)
13-Dec-19	Canada Revenue Agency	N/A		10,000.00		10,000.00
Total			\$ 4,018.00	\$ 67,450.00	\$	63,432.00

Total - Bank Statement Transactions

Reconciliation to General Ledger

\$ 63,432.00
\$ -

Note

- 1) At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to Amal Financial Inc.

For the period of: April 2015 to May 2021

Schedule 18

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account	
					Amal Financial Inc.	
21-May-19	Cheque	Amal Financial Inc.		\$ 700.00	\$	700.00
18-Jun-19	Cheque	Amal Financial Inc.		850.00		850.00
3-Jul-19	Cheque	Amal Financial Inc.		1,500.00		1,500.00
18-Jul-19	Cheque	Amal Financial Inc.		1,500.00		1,500.00
29-Jul-19	Cheque	Amal Financial Inc.		1,750.00		1,750.00
30-Jul-19	N/A	N/A		926.46		926.46
31-Jul-19	N/A	N/A		926.46		926.46
Total			\$ -	\$ 8,152.92	\$	8,152.92

Total - Bank Statement Transactions

Reconciliation to General Ledger

8,152.92

\$ -

Note

- 1) At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to 2303484 Ontario Inc.

For the period of: April 2015 to May 2021

Schedule 19

Date		Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account 2303484 Ontario Inc.	
20-Sep-15	Cheque		2303484 Ontario Inc		\$ 250.00	\$	250.00
Total					\$ 250.00	\$	250.00

Total - Bank Statement Transactions

Reconciliation to General Ledger

\$ 250.00

\$ -

Note

- 1) At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

Sunrise Acquisitions (Hwy 7) Inc.

Deposits from and Payments to 2356266 Ontario Inc.

For the period of: April 2015 to May 2021

Schedule 20

Date	Transaction Description	Cheque Details	Deposits	Withdrawals	General Ledger Account 2356266 . Ontario Inc
29-Nov-16	Cheque	2356266 Ontario Inc		\$ 250.00	\$ 250.00
21-Dec-16	Cheque	2356266 Ontario Inc		300.00	300.00
16-Feb-18	2356266 Ont	Cheque 11	50,000.00		(50,000.00)
21-Feb-18	2356266 Ont	Cheque 12	33,000.00		(33,000.00)
27-Feb-18	2356266 Ont	Cheque 17	80,000.00		(80,000.00)
7-Mar-18	2356266 Ont	Cheque 24	101,000.00		(101,000.00)
13-Mar-18	2356266 Ont	Cheque 26	15,000.00		(15,000.00)
22-Mar-18	2356266 Ont	Cheque 30	10,000.00		(10,000.00)
16-Apr-18	2356266 Ont	Cheque 46	5,000.00		(5,000.00)
24-Apr-18	2356266 Ont	Cheque 54	126,000.00		(126,000.00)
27-Apr-18	2356266 Ont	Cheque 57	55,000.00		(55,000.00)
30-Apr-18	2356266 Ont	Cheque 59	35,000.00		(35,000.00)
28-May-18	Cheque	2356266 Ontario Inc		8,000.00	8,000.00
31-May-18	Cheque	2356266 Ontario Inc		23,000.00	23,000.00
31-Jul-18	2356266 Ont	Cheque 91	15,000.00		(15,000.00)
4-Oct-18	Cheque	2356266 Ontario Inc		10,000.00	10,000.00
11-Jan-19	Cheque	2356266 Ontario Inc		5,000.00	5,000.00
26-Apr-19	N/A	2356266 Ontario Inc	17,400.00		(17,400.00)
22-May-19	N/A	Cheque 131	15,000.00		(15,000.00)
7-Aug-19	N/A	Cheque 152	23,800.00		(23,800.00)
29-Jul-19	N/A	Cheque 146	25,000.00		(25,000.00)
5-Sep-19	N/A	Cheque 160	15,000.00		(15,000.00)
19-Sep-19	N/A	N/A	10,000.00		(10,000.00)
1-Nov-19	N/A	N/A		10,000.00	10,000.00
2-Apr-20	N/A	Ont Cheque 205	3,500.00		(3,500.00)
2-Apr-20	Cheque	2356266 Ontario Inc		3,500.00	3,500.00
12-Mar-20	N/A	Ont-Cheque 197	10,500.00		(10,500.00)
23-Jun-20	N/A	Ont Cheque 212	11,000.00		(11,000.00)
9-Sep-20	N/A	Ont-Cheque 236	50,000.00		(50,000.00)
Total			\$ 706,200.00	\$ 60,050.00	\$ (646,150.00)

Total - Bank Statement Transactions

Reconciliation to General Ledger

\$	(646,150.00)
\$	-

Note

- At year-end, the balance in this GL account would be transferred with other Related Party accounts to the Intercompany Transactions account. On January 1, the transaction would be reversed, returning the advance balance to this GL account.

7.0 APPENDIX

Appendix A: Listing of Documents and Information Relied Upon

The following documents were reviewed and relied upon, for the Period of Review:

1. The Third Report of KSV Restructuring Inc. as Receiver and Manager of Sunrise Acquisitions (Hwy 7) Inc. dated October 20, 2021.
2. The Second Supplement to the Third Report of KSV Restructuring Inc. as Receiver and Manager of Sunrise Acquisitions (Hwy 7) Inc. dated August 5, 2022.
3. Bank statements for Sunrise Acquisitions (Hwy 7) Inc. CIBC account 20-60612 for the period of January 1, 2017, to May 31, 2021.
4. Copies of cheques written from Sunrise Acquisitions (Hwy 7) Inc. CIBC account 20-60612 for the period of January 1, 2017, to May 31, 2021, as received from KSV Advisory Inc.
5. Bank statements for Sunrise Acquisitions (Hwy 7) Inc. RBC account 101-892-8 for the period of May 1, 2015, to January 31, 2017.
6. Copies of cheques written from Sunrise Acquisitions (Hwy 7) Inc. RBC account 101-892-8 for the period of May 1, 2015, to January 31, 2017, with the exception of the time period January 22, 2016, to March 24, 2016.
7. PDF copies of general ledgers for Sunrise Acquisitions (Hwy 7) Inc. for the fiscal years 2015-2022.
8. Excel copies of general ledgers for Sunrise Acquisitions (Hwy 7) Inc. for the fiscal years 2015-2022.
9. Unaudited Financial statements prepared by MegaTax Financial Solutions Inc. for the years ending December 31, 2015-2018.
10. Sunrise Acquisitions (Hwy 7) Inc. trial balances for fiscal years 2015-2022.
11. Internal financial statements for Sunrise Acquisitions (Hwy 7) Inc. for fiscal years 2019-2022.
12. A reconciliation prepared by Muzammil Kodwavi of the withdrawals and deposits for Sunrise Acquisitions (Hwy 7) Inc.
13. Extract of bank statements from Sunrise Acquisitions (Unionville) Inc. CIBC Account 20-60914, marked up to indicate a cheque written to Sunrise Acquisitions (Hwy 7) Inc, provided by Muzammil Kodwavi.
14. Extract of bank statements from Sunrise Acquisitions (Keswick) Inc. CIBC Account 20-61112, marked up to indicate a cheque written to Sunrise Acquisitions (Hwy 7) Inc, provided by Muzammil Kodwavi.
15. Extract of bank statements from Sunrise Acquisitions (Bronte) Inc. CIBC Account 20-60817, marked up to indicate a cheque written to Sunrise Acquisitions (Hwy 7) Inc, provided by Muzammil Kodwavi.
16. Extract of bank statements from Sunrise Acquisitions (Bond Head) Inc. CIBC Account 20-61716, marked up to indicate a cheque written to Sunrise Acquisitions (Hwy 7) Inc, provided by Muzammil Kodwavi.
17. Extract of bank statements from 2356266 Ontario Inc. CIBC Account 20-61619, marked up to indicate a cheque written to Sunrise Acquisitions (Hwy 7) Inc, provided by Muzammil Kodwavi.

18. Extract of bank statements from Sunrise Acquisitions (Barrie) Inc. CIBC Account 20-40519, marked up to indicate a cheque written to Sunrise Acquisitions (Hwy 7) Inc, provided by Muzammil Kodwavi.
19. Extract of bank statements from Sunrise Acquisitions (Bond Head II) Inc. CIBC Account 21-54617, marked up to indicate a cheque written to Sunrise Acquisitions (Hwy 7) Inc, provided by Muzammil Kodwavi.
20. Extract of bank statements from SH & MK Management Inc. CIBC Account 20-61015, marked up to indicate a cheque written to Sunrise Acquisitions (Hwy 7) Inc, provided by Muzammil Kodwavi.
21. Extract of bank statements from SH & MK Management Inc. RBC Account 101-657-5, marked up to indicate a transfer to Sunrise Acquisitions (Hwy 7) Inc, provided by Muzammil Kodwavi.
22. Extract of bank statements from Sunrise Acquisitions (Tisdale II) Inc. RBC Account 101-750-8, marked up to indicate transfers to Sunrise Acquisitions (Hwy 7) Inc, provided by Muzammil Kodwavi.
23. Extract of bank statements from Sunrise Acquisitions (Bronte) Inc. RBC Account 101-700-3, marked up to indicate transfers to Sunrise Acquisitions (Hwy 7) Inc, provided by Muzammil Kodwavi.
24. Copies of Bank Drafts purchased to the payee of Sunrise Acquisitions (Hwy 7) Inc., provided by Muzammil Kodwavi.

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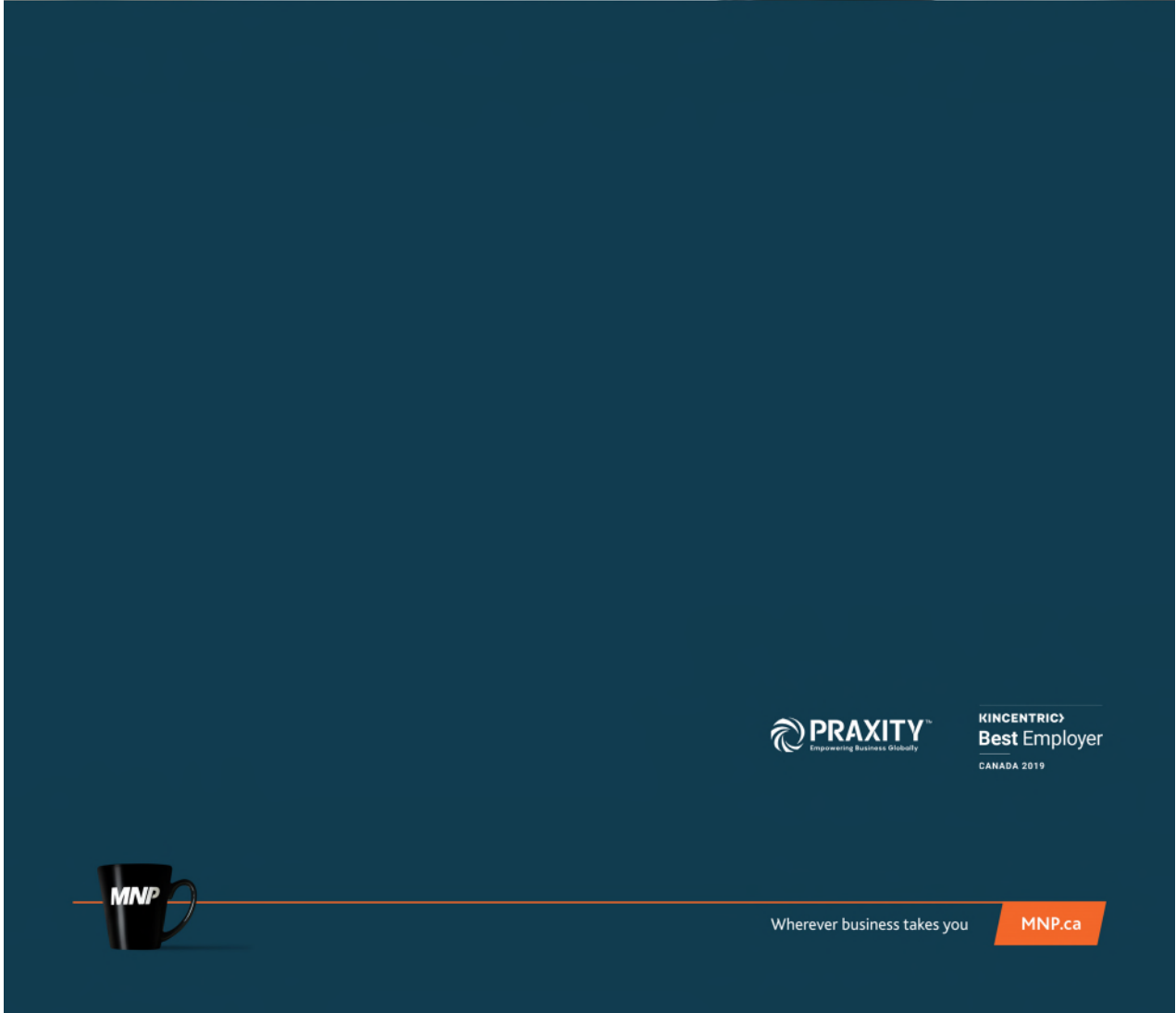
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KINGSETT MORTGAGE CORPORATION
Applicant

-and-

SUNRISE ACQUISITIONS (HWY 7) INC.
Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

**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**

Proceeding commenced at Toronto

**SUPPLEMENTARY AFFIDAVIT OF MUZAMMIL KODWAVI,
SWORN OCTOBER 18, 2022**

RAR LITIGATION LAWYERS

Professional Corporation
1 West Pearce Street, Suite 505
Richmond Hill, Ontario
L4B 3K3

Sara Mosadeq

LSO No.: 67864K

Tel: 905-731-8100 ext. 213

sara@rarlitigation.com

Lawyers for the Respondent,
Sunrise Acquisitions (Hwy 7) Inc.,
and Sunrise Homes Ltd., Sunrise Acquisitions Inc., Sunrise Acquisitions
(Unionville) Inc., Sunrise Acquisitions (Bronte) Inc., Sunrise
Acquisitions (Keswick) Inc., Sunrise Acquisitions (Tisdale) Inc., SH &
MK Management Inc., Sunrise Acquisitions (Keswick II) Inc., Sajjad
Hussain, Muzammil Kodwavi, Safana Kodwavi and Mahvesh Hussain

KINGSETT MORTGAGE CORPORATION
Applicant

-and-
SUNRISE ACQUISITIONS (HWY 7) INC.
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SUPPLEMENTARY RESPONDING MOTION RECORD

RAR LITIGATION LAWYERS

Professional Corporation
1 West Pearce Street, Suite 505
Richmond Hill, Ontario
L4B 3K3

Sara Mosadeq

LSO No.: 67864K

Tel: 905-731-8100 ext. 213

sara@rarlitigation.com

Lawyers for the Respondent,
Sunrise Acquisitions (Hwy 7) Inc.,
and Sunrise Homes Ltd., Sunrise Acquisitions Inc., Sunrise
Acquisitions (Unionville) Inc., Sunrise Acquisitions (Bronte) Inc.,
Sunrise Acquisitions (Keswick) Inc., Sunrise Acquisitions (Tidale)
Inc., SH & MK Management Inc., Sunrise Acquisitions (Keswick II)
Inc., Sajjad Hussain, Muzammil Kodwavi, Safana Kodwavi and
Mahvesh Hussain