

COURT FILE NUMBER

2401-00457

COURT

COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE

CALGARY

IN THE MATTER OF THE RECEIVERSHIP OF CATALX CTS LTD. and
CATALX MANAGEMENT LTD.

APPLICANTS

CATALX CTS LTD. AND HYUK JAE PARK

RESPONDENTS

CATALX CTS LTD. and CATALX MANAGEMENT LTD.

DOCUMENT

**SECOND AND FINAL REPORT OF THE COURT-APPOINTED
RECEIVER OF CATALX CTS LTD. and CATALX MANAGEMENT
LTD.**

DATED JUNE 6 , 2025

PREPARED BY DELOITTE RESTRUCTURING INC.

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

Receiver
DELOITTE RESTRUCTURING INC.
Suite 700, 850 - 2nd Street SW
Calgary, AB T2P 0R8

Attention: Jeff Keeble/ Naomi McGregor
Tel: 604-235-4197/ 403-503-1423
Email: jkeeble@deloitte.ca / naomcgregor@deloitte.ca

Legal Counsel
Burnet, Duckworth & Palmer LLP
2400, 525 - 8 Avenue SW
Calgary, AB T2P 1G1

Attention: David LeGeyt / Ryan Algar
Tel: 403-260-0210 / 403-260-0126
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File No: 75083-3

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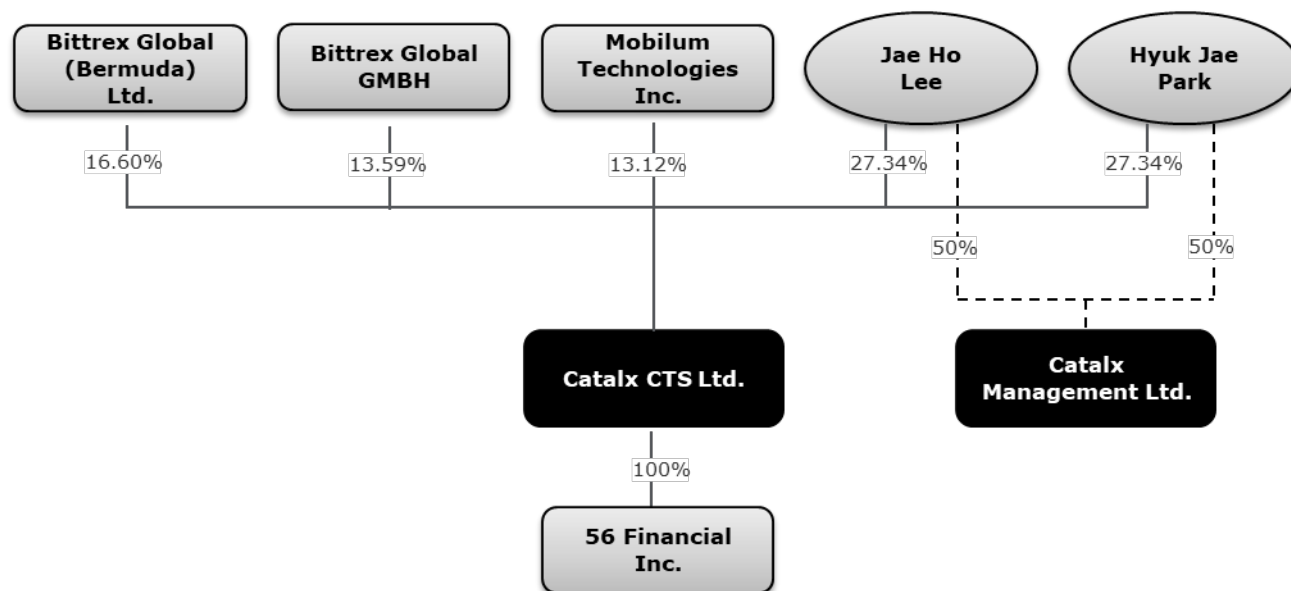
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Introduction and Background

- On January 19, 2024 (the "**Date of Receivership**"), Deloitte Restructuring Inc. ("**DRI**") was appointed by an Order of the Court of King's Bench of Alberta (the "**Receivership Order**") as receiver-manager (the "**Receiver**") without security, of all current and future assets, undertakings, and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "**Property**") of Catalx CTS Ltd. operating as Catalyx Exchange Inc. ("**Catalx**") and Catalx Management Ltd. ("**CML**" and together with Catalx the "**Companies**" or the "**Debtors**").
- A summary of the corporate structure of the Debtors are as follows:



- Catalx is a private company, originally incorporated in the Province of British Columbia on February 5, 2018 which continued into Alberta on September 10, 2019. Catalx is owned by five (5) voting shareholders as shown above.
- CML is a private company incorporated in British Columbia on August 28, 2018 and is owned 50% by Mr. Hyuk Jae Park ("**Mr. Park**") and 50% by Mr. Jae Ho Lee ("**Mr. Lee**"). CML is also extra-provincially registered in Alberta.
- Catalx operated an internet-based platform for the trading of crypto assets, which enables customers to buy, sell, hold, deposit, and withdraw crypto assets such as Bitcoin, Ethereum, and anything commonly considered to be a crypto asset, digital or virtual currency, or digital or virtual token (collectively, "**Crypto**").
- Mr. Park is the Chief Executive Officer of Catalx and as at the Date of Receivership is the only remaining officer and sole director of Catalx. Mr. Lee resigned as director and Chief Financial Officer of Catalx effective December 22, 2023.
- CML provided business administration and management services exclusively to Catalx, including but not limited to administrative, management, regulatory, finance, information technologies support and corporate communication functions.
- Bittrex Global GMBH and Bittrex Global (Bermuda) Ltd. (collectively "**Bittrex**"), are shareholders of Catalx who provided Catalx substantially all of the technology and some of the liquidity required for Catalx to operate its Crypto trading platform through various technology and licensing agreements.

9. In November 2023, Bittrex announced its decision to wind down its operations and all trading activity and Bittrex was disabled effective December 4, 2023.
10. In light of the Bittrex wind down and certain other financial difficulties, the Debtors determined it was not feasible to continue operations and ceased customer withdrawals in November 2023.
11. On December 21, 2023, Catalx, through its legal counsel, notified the Alberta Securities Commission (the "**ASC**") of unauthorized transactions in the digital wallets and accounts at Bittrex that holds Catalx's Crypto and the Crypto of Catalx customers (the "**Catalx Wallet**"). The ASC immediately commenced an investigation and issued an Interim Cease Trade Order which was lifted by the ASC in January 2025.
12. Effective December 22, 2023, all CMI employees were terminated, and operations ceased.
13. On December 21, 2023, DRI was engaged by Catalx to assist the Debtors in an orderly wind-down of the Companies. Deloitte LLP ("**Deloitte**") was also engaged by counsel to Catalx to provide independent and impartial forensic and investigative services in connection to the tracing of Crypto that was to be held by Catalx for its customers in its Bittrex accounts.
14. On January 17, 2024, the proposed receiver's report (the "**Proposed Receiver's Report**") was filed. Its purpose was to provide the Court with background on Catalx and an update on the activities of DRI and Deloitte. The Proposed Receiver's Report was also filed in support of the Receivership Order which was granted as a result of an application by Catalx and Mr. Park, who holds registered security over the Companies present and after acquired personal property (the "**Park Security**"). The Debtors consented to the Receivership Order.
15. On May 21, 2024, the first report of the Receiver (the "**First Report**") was filed in support of the Order pronounced on May 28, 2024 (the "**May 28 Order**"), approving the accounts and activities of the Receiver and those of its legal counsel. The First Report also provided a fulsome update with respect to the forensic investigation conducted by Deloitte. A copy of the May 28 Order is attached hereto as **Appendix "A"**.
16. On May 14, 2025, Catalx filed a proposal (the "**Proposal**") pursuant to the provisions of Part III Division I of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 as amended (the "**BIA Proposal Proceedings**"). DRI, a Licensed Insolvency Trustee (the "**Proposal Trustee**"), has consented to act, and was appointed as Proposal Trustee in the BIA Proposal Proceedings for Catalx. A copy of the Proposal Trustee's Report on the Proposal, along with the Proposal, is attached hereto as **Appendix "B"**.
17. The Receivership Order, related court documents, the Proposed Receiver's Report, the Notice to Creditors, the First Report, and this second report of the Receiver (the "**Second Report**") are posted on the Receiver's website at <https://www.insolvencies.deloitte.ca/en-ca/Pages/Catalx>.
18. Unless otherwise stated, all other capitalized terms not defined in this Second Report are as defined in the Receivership Order or the First Report.

Purpose

19. The purpose of this Second Report is to:
 - a) Provide an update on the administration of the receivership since the First Report;
 - b) Provide an update on the administration of the Proposal; and
 - c) Respectfully recommend that this Honourable Court make orders:
 - i. Approving the activities, fees, and disbursements of the Receiver as described in this Second Report, including the payment of the estimated fees to be incurred up to the completion of the administration of the estate as set out herein and, without limitation, the steps taken by the Receiver pursuant to the Receivership Order;

- ii. Approving the fees of the Receiver's legal counsel including the payment of the estimated fees to be incurred up to the completion of the administration of the estate, as set out herein;
- iii. Approving the Receiver's Statement of Receipts and Disbursements for the period from January 19, 2024, to April 10, 2025 (the "**SRD**") attached hereto as **Appendix "C"**;
- iv. Approving the discharge of the Receiver and terminating these receivership proceedings upon the filing of a Receiver's Certificate confirming the disbursement of all funds held and the conclusion of all remaining administrative matters;
- v. Authorizing the Receiver to destroy the Debtor's corporate books and records if not claimed and return courier paid for by an Applicant or Respondent in these proceedings within thirty (30) days of the Receiver's discharge; and
- vi. Providing such further or other relief that the Court considers just and warranted in the circumstances.

Terms of Reference

20. In preparing this Second Report, the Receiver has relied upon unaudited financial information prepared by the Debtors' management and agents (collectively "**Management**"), the Debtors' books and records, and discussions with Management. The Receiver has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the information. The Receiver may refine or alter its observations as further information is obtained or brought to its attention after the date of this Second Report.
21. The Receiver and Deloitte assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction, or use of the Second Report. Any use, which any party makes of the Second Report, or any reliance or decision to be made based on the Second Report, is the sole responsibility of such party.

Currency

22. All dollar amounts in this Second Report are in Canadian dollars, unless otherwise indicated.

Receiver's Activities

23. The Receiver has undertaken and performed the following activities since the First Report:
- a. Concluded a forensic review of the Catalx blockchain and other transactions;
 - b. Corresponded with Management, regarding various matters including, but not limited to, the location of the Debtors' books and records, accessing all online accounts, status of customer accounts, and the status of the forensic investigation;
 - c. Corresponded with Mr. Lee through his legal counsel regarding various matters including, but not limited to, the location of the Debtors' books and records, accessing all online accounts, status of customer accounts, and compliance with the Variation Order issued by the ASC, as further discussed later in the Second Report;
 - d. Corresponded with the ASC regarding investigation efforts, the Cease Trade Order, and the Variation Order;

- e. Corresponded with Bittrex regarding Catalx accounts and arranging the transfer of crypto assets to the Receiver. All crypto assets held by Bittrex were transferred to the Receiver effective February 28, 2025;
- f. Engaged Bitbuy to liquidate the crypto assets received from Bittrex. The Receiver completed the liquidation of all available crypto assets on March 5, 2025 totaling approximately \$179,000;
- g. Addressed post-receivership Goods and Services Tax ("**GST**") matters;
- h. Corresponded with CRA regarding its deemed trust audits for the pre-receivership periods;
- i. Finalized the employee claims process under the Wage Earner Protection Program Act;
- j. Prepared and updated from time to time an operating receivership cash flow;
- k. Corresponded with Burnet, Duckworth & Palmer LLP ("**BDP**"), the Receiver's independent legal counsel, on various legal matters relating to these receivership proceedings;
- l. Corresponded with creditors, customers, and other stakeholders;
- m. Coordinated with Mr. Park and the Proposal Trustee in respect of the Proposal;
- n. Prepared, reviewed, and finalized this Second Report; and
- o. Addressed additional matters of both a general and specific nature as they arose from time to time.

Forensic Investigation

- 24. Details with respect to the preliminary findings of the forensic investigation are provided in paragraphs 49 through 73 of the First Report.
- 25. The Receiver understands that the ASC investigation, as discussed in paragraphs 45 through 47 of the First Report, remains ongoing. Since the First Report, the Receiver in consultation with Deloitte, provided information related to Deloitte's forensic investigation and preliminary findings to the ASC.
- 26. Deloitte has ceased conducting additional work on the forensic investigation at the request of the Receiver and has no further findings to share as at the date of this Second Report. The Receiver and Deloitte will continue to cooperate with the ASC, other judicial bodies, and law enforcement where it is necessary and appropriate to do so.

Variation Order

- 27. On June 28, 2024, Mr. Lee advised the Receiver that he possessed Catalx assets totaling approximately USD\$16,000. Mr. Lee further advised that he would redeem the cryptocurrency he held and transfer the balance in fiat currency to the Receiver upon a variance of the Ceased Trade Order.
- 28. On November 19, 2024, the ASC issued a Variation Order, attached hereto as **Appendix "D"**, authorizing Mr. Lee to convert certain cryptocurrency into Canadian currency for distribution to the Receiver.
- 29. On November 20, 2024, the Receiver, through its legal counsel, provided Mr. Lee and his legal counsel with the necessary banking information to facilitate such a distribution. After multiple follow up attempts

made by the Receiver and its legal counsel, on March 18, 2025, funds in the amount of approximately \$23,000 were deposited into the Receiver's trust account (the "**March 18 Payment**").

30. Mr. Lee, via his legal counsel, has stated that the March 18 Payment constitutes the final payment for all of Catalx's assets in Mr. Lee's possession.

CRA Matter

31. CRA attended the Receiver's office on or around February 26, 2025 to complete its audit of the CMI payroll account and confirmed no deemed trust amounts owing.
32. Subsequent to the completion of the audit, Mr. Lee filed a T4 slip for employment income of approximately \$85,000 for the calendar year 2024 and as a result CRA has reassessed the CMI payroll account for payroll source deductions arrears of approximately \$6,300.
33. The Receiver is of the view the 2024 T4 slip filed by Mr. Lee is potentially fraudulent and/or has been filed in error for the following reasons:
- a) Effective December 22, 2023, all CMI employees were terminated, and operations ceased;
 - b) There is no record of the individual receiving the 2024 T4 slip in the available books and records of CMI;
 - c) The Receiver took possession and control of CMI on January 19, 2024 and did not contract, hire, or engage the individual receiving the 2024 T4 slip;
 - d) All known bank accounts held by CMI at the Date of Receivership were frozen and closed by the Receiver; and
 - e) The Receiver did not authorize or facilitate any payments to this individual.
34. Consequently, the Receiver is disputing the assessed payroll source deduction arrears with CRA and has requested the 2024 T4 slip filed by Mr. Lee be cancelled and the payroll source deduction arrears be reversed.

Proposal

35. Catalx filed the Proposal with the Proposal Trustee on May 14, 2025. Details with respect to the Proposal are provided in the Proposal Trustee's Report on the Proposal attached hereto, along with the Proposal, as **Appendix "B"**.
36. Unless otherwise stated, all capitalized terms not defined in this section of the Second Report are as defined in the Proposal.
37. The key terms of the Proposal are as follows:
- a) The Proposal outlines three funding sources:
 - i) Mr. Jae Park (the "**Proposal Sponsor**"), along with the current and former directors of Catalx sponsoring the Proposal (the "**Participating Directors**"), which specifically excludes Mr. Jae Ho Lee, will advance a total of \$210,000 (the "**Proposal Proceeds**");

- ii) Residual balance in the receivership estate, currently estimated to be \$96,000 (the **"Receivership Proceeds"**); and
 - iii) Any proceeds from the investigations of the ASC or RCMP within 6 months of the implementation date of the Proposal .
 - b) All creditors would form a single class of unsecured creditors, with any amounts available for distribution to be allocated on a pro-rata basis.
 - c) Claims denominated in currencies commonly known as Crypto, will be converted to Canadian Dollars at the fair market value of the crypto currency at 12:00 pm (MST) on May 14, 2025.
 - d) The following are conditions precedent to the implementation of the Proposal:
 - i) The required majority of the unsecured creditors accept the Proposal;
 - ii) The Court approves the Proposal, including the Releases in respect of the Released Parties;
 - iii) The Proposal Proceeds are paid to the Proposal Trustee within 30 days of Court approval; and
 - iv) The Receivership Proceeds are paid to the Proposal Trustee upon the discharge of the Receiver.
 - e) The Proposal provides comprehensive Releases for Catalx and the Participating Directors, covering a wide range of claims, both known and unknown, related to Catalx's business and affairs before the Implementation Date; however, the Releases specifically exclude claims related to contractual rights of creditors rising from contracts with the directors and claims based on allegations of misrepresentation made by the directors to creditors or wrongful or oppressive conduct by directors. These exclusions help ensure that creditors' essential rights and statutory protections remain intact. The Releases aim to balance the interests of Catalx, the Participating Directors, and the creditors.
 - f) In a bankruptcy scenario for Catalx there is no anticipated recovery for unsecured creditors. The Proposal provides for a greater recovery to the unsecured creditors, and the Proposal Trustee recommended acceptance of the Proposal.
38. On June 2, 2025, the first meeting of creditors was held in the BIA Proposal Proceedings and the Proposal was approved by the required majority of creditors of Catalx. The Proposal Trustee has scheduled a Court application on June 20, 2025 to have the Proposal approved by the Court.

Professional Fees and Disbursements

Fees and Disbursements of the Receiver

39. The Receiver's professional fees are calculated based on hours spent at rates established for each professional based on their qualifications and experience.
40. The Receiver's fees and disbursements in relation to the administration of the Receivership, up to and including May 30, 2025, total approximately \$272,200 (excluding GST). This total comprises five (5) interim invoices for Receiver's fees and disbursements from December 27, 2023 to March 20, 2025 totalling approximately \$259,700 and estimated costs to complete these receivership proceedings of \$12,500 (excluding GST) on the basis that all relief sought in this Second Report is granted by this Honourable Court.

41. In the Receiver's opinion, the services rendered in respect of these fees and disbursements have been duly rendered in response to required and necessary duties of the Receiver hereunder and are reasonable in the circumstances. A summary of the invoices is attached hereto as **Appendix "E"**. Detailed time records supporting the invoices are available in the office of the Receiver.

Fees and Disbursements of Legal Counsel

42. The Receiver's legal counsel's cumulative fees and disbursements on this matter total approximately \$145,000 (excluding GST) to May 30, 2025 with estimated costs to complete these receivership proceedings of \$20,000 (excluding GST) on the basis that all relief sought in this Second Report is granted by this Honourable Court. The accounts of the Receiver's legal counsel are calculated based on hours spent at rates established by each professional based on their qualifications and experience. The Receiver is of the opinion that legal counsel's fees are reasonable and appropriate in the circumstances. A summary of the invoices is attached hereto as **Appendix "F"**. Detailed time records supporting the invoices are available in BDP's offices.

Final Statement of Receipts and Disbursements

43. The interim Statement of Receipts and Disbursements reflecting the administration of the receivership for the period January 19, 2024 to May 30, 2025 is summarized below and attached hereto as **Appendix "C"**.

	Total
Receipts	1,014,166
Disbursements	(870,617)
Estate balances as at May 30, 2025	143,549
Holdback for the completion of the receivership administration	(47,085)
Estimated estate fund available for distribution	96,464
Estimated funds available for Division I Proposal	96,464
Estimated estate balance	-

44. The activities of the Receiver and Deloitte were funded by two guarantor deposits totalling \$750,000 from Mr. Park which forms the Park Security. The funds are third party funds and do not, directly, or indirectly, in whole or in part, form the Companies' assets.
45. Total receipts were approximately \$1.0 million and total disbursements were approximately \$848,000. It is anticipated that the estimated estate balance, after settling all remaining estate liabilities to complete the receivership administration, will be paid to the Proposal Trustee as contemplated in the Proposal.

Remaining Activities and Discharge of Receiver

46. The Receiver has concluded the majority of its administration of the receivership. The remaining tasks to conclude the receivership proceedings are as follows:
- Settle any remaining estate liabilities and payment of professional fees in the discretion of the Receiver;
 - Close the CMI CRA payroll account;
 - Prepare a final statutory report and file same with the Office of the Superintendent of Bankruptcy in accordance with subsection 246(3) of the *Bankruptcy and Insolvency Act*;

- d) Distribute the Receivership Proceeds to the Proposal Trustee; and
 - e) Close the Receiver's trust accounts.
47. Other than the matters addressed in this Second Report, the Receiver has completed its administration of the estate in accordance with the terms of the Receivership Order rendered by the Court. The Receiver is not aware of its services being required for any further purpose other than as set out herein.
48. Accordingly, the Receiver is seeking its discharge which will be effective upon the filing of a Receiver's Certificate certifying completion of the remaining tasks outlined in paragraph 46 above.

Conclusions and Recommendations

49. Based on the foregoing, the Receiver respectfully recommends that this Honourable Court grant the relief detailed in Section 19(c) of the Second Report and such further and other relief, as this Honourable Court deems appropriate in the circumstances.

* * *

All of which is respectfully submitted at Calgary, Alberta this 6th day of June 2025.

DELOITTE RESTRUCTURING INC.,

In its capacity as Court-appointed Receiver-Manager
of Catalx CTS Ltd. and Catalx Management Ltd.
and not in its personal or corporate capacity

Per:



Jeff Keeble, CPA, CA, CIRP, LIT, CBV
Senior Vice-President

APPENDIX "A"

CERTIFIED *E. Wheaton*
by the Court Clerk as a true copy of
the document digitally filed on Jun 3,
2024

COURT FILE NUMBER 2401-00457

COURT COURT OF KING'S BENCH OF ALBERTA

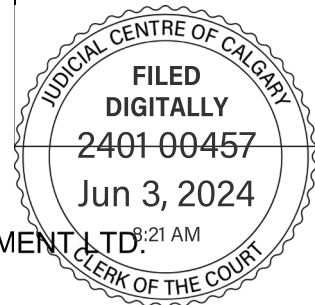
JUDICIAL CENTRE CALGARY

APPLICANTS CATALX CTS LTD. and HYUK JAE PARK.

RESPONDENTS CATALX CTS LTD. and CATALX MANAGEMENT LTD.

DOCUMENT **ORDER (Approval of Receiver's Fees and Activities)**

Clerk's Stamp:



ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

Burnet, Duckworth & Palmer LLP
2400, 525 8 Ave SW
Calgary, Alberta T2P 1G1
Lawyer: David LeGeyt / Ryan Algar
Phone Number: (403) 260-0210 / 0126
Fax Number: (403) 260-0332
Email Address: dlegeyt@bdplaw.com / ralgar@bdplaw.com
File No.: 75083-3

DATE ON WHICH ORDER WAS PRONOUNCED: May 28, 2024

NAME OF JUDGE WHO MADE THIS ORDER: The Honourable Justice R.A. Neufeld

LOCATION OF HEARING: Calgary Court Centre

UPON THE APPLICATION of Deloitte Restructuring Inc. in its capacity as the Court-appointed receiver (the "**Receiver**") of the assets, undertakings and properties of CatalX CTS Ltd. ("**CatalX**") and Catalx Management Ltd. ("**CML**" and together with CatalX, the "**Debtors**"); **AND UPON** having read the First Report of the Receiver dated May 21, 2024 (the "**First Report**"); **AND UPON** hearing counsel for the Receiver and counsel for other parties present;

AND UPON being satisfied that it is appropriate to do so, **IT IS ORDERED THAT;**

1. Service of notice of this application and supporting materials is hereby declared to be good and sufficient, and no other person is required to have been served with notice of this application, and time for service of this application is abridged to that actually given.
2. Capitalized terms not otherwise defined herein shall have the meaning set forth in the First Report.

Approval of Accounts & Activities

3. The Receiver's accounts for fees and disbursements, as set forth in the First Report, are hereby approved without the necessity of a formal passing of its accounts.
4. The accounts of the Receiver's legal counsel, Burnet, Duckworth & Palmer LLP, for its fees and disbursements, as set forth in the First Report, are hereby approved without the necessity of a formal assessment of its accounts.
5. The Receiver's activities as set out in the First Report and the Statement of Receipts and Disbursements contained in the First Report are hereby ratified and approved.

Service

6. This Order must be served only upon those interested parties attending or represented at the within application and service may be effected by Facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following the transmission or delivery of such documents.
7. Service of this Order on any party not attending this application is hereby dispensed with.



Justice of the Court of King's Bench of Alberta

APPENDIX “B”

District of: Alberta
Division No. 02 - Calgary
Court Number: B301-223290
Estate Number: 25-3223290

FORM 40
REPORT OF TRUSTEE ON PROPOSAL
IN THE MATTER OF THE PROPOSAL OF
CATALX CTS LTD.


We, Deloitte Restructuring Inc., the Licensed Insolvency Trustee acting in the proposal of CatalX CTS Ltd. ("**Catalx**"), hereby report to the Court as follows:

1. THAT a proposal was filed with us on the 14th day of May, 2025 (the "**Proposal**"), a copy of which is attached and marked as **Exhibit "A"**, and that we filed a copy of the Proposal with the Official Receiver on the 14th day of May, 2025.
2. THAT on the 15th day of May, 2025 we gave notice to the debtor, to the division office and to every known creditor affected by the Proposal, whose names and addresses are shown in **Exhibit "B"** to this report, of the calling of a meeting of creditors to be held on the 2nd day of June 2025 to consider the Proposal.
3. THAT with the notice was included a condensed Statement of the Assets and Liabilities of the debtor, a list of creditors affected by the Proposal who have claims of \$250 or more and showing the amounts of their claims, a copy of the Proposal, a form of proof of claim and proxy in blank and a voting letter. Copies of the notice, the condensed statement and the list of creditors are attached and marked as **Exhibits "C1"**, "**C2"**, and "**C3"** respectively.
4. THAT prior to the meeting of creditors we made a detailed and careful inquiry into the liabilities of the debtor, the debtor's assets and their value, the debtor's conduct and the causes of the debtor's insolvency.
5. THAT the meeting of creditors was held on the 2nd day of June, 2025 and was presided over by Amendra Singh of the Office of the Superintendent of Bankruptcy.
6. THAT the Proposal was accepted by the required majority of creditors.
7. THAT a copy of the minutes of the meeting is attached and marked as **Exhibit "D"**.
8. THAT we are of the opinion that the assets of the debtor and their fair realizable value and the liabilities of the debtor, are as set out in the estimated Statement of Affairs as at May 12, 2025, which is attached and marked as **Exhibits "C2"** and "**C3"**.
9. THAT we are also of the opinion that:
 - a) The causes of the insolvency of the debtor are as follows:
 - i. CatalX operated an internet-based platform for the trading of crypto assets through services provided by its platform-support supplier, Bittrex Global GMBH and its affiliates ("**Bittrex Global**"). In addition to other services provided to Catalx, Bittrex Global processed trades for Catalx's clients and served as custodian for the Crypto assets held by Catalx's customers.
 - ii. On November 20, 2023, Bittrex Global publicly announced its decision to wind-down its operations and cease the provision of all trading services effective as of December 4, 2023.

- iii. Catalx determined it was not feasible for it to continue to operate its platform without the support of Bittrex Global and, as a result, on December 4, 2023, in conjunction with Bittrex Global, Catalx decided to commence an orderly wind-down of its business and operations.
 - iv. In addition to the wind down of Bittrex Global, Catalx had several other factors contribute to its operations being ceased including, but not limited to:
 - On or around November 24, 2023, Catalx ceased allowing withdrawals of customer deposits due to liquidity constraints;
 - The Company's financial obligations were not being met as they became due;
 - Extraordinary events, including a suspected security breach and alleged misappropriation resulting in the loss of a significant portion of the Crypto assets held by Catalx on behalf of its customers; and
 - Customer complaints filed with the Alberta Security Commission ("**ASC**") which led to the ASC opening an investigation against Catalx and issuing a Cease Trade Order on December 21, 2023.
 - v. On January 19, 2024, Deloitte was appointed by an Order of the Court of King's Bench of Alberta (the "**Court**") as receiver-manager (the "**Receiver**") of Catalx and Catalx Management Ltd. (collectively, the "**Companies**").
 - vi. The Receiver conducted an investigation of the allegations regarding the misappropriation of Crypto assets owned and/or held by Catalx on behalf of its clients and has realized on all assets of the Companies. All matters in the receivership have effectively concluded, and the Receiver intends on applying imminently to Court for its discharge.
 - vii. Mr. Jae Park, along with the current and former directors of CatalX have elected to file a Proposal in order to provide a recovery to the unsecured class of creditors.
- b) The conduct of the debtor is subject to censure in the following respects:
- None.
- c) The following facts, mentioned in Section 173 of the Act may be proved against the debtor:
- None.
10. THAT we are further of the opinion that the debtor's Proposal is an advantageous one for the creditors, for the following reasons:
- a) The Proposal provides for a greater recovery, given there would be no anticipated recovery to unsecured creditors in the event of a deemed bankruptcy assignment.
11. THAT we forwarded a copy of this report to the Official Receiver on this day.

DATED at Calgary, Alberta, this 5th day of June, 2025.

Deloitte Restructuring Inc. – Licensed Insolvency Trustee



700 Bankers Court, 850 – 2nd Street SW
Calgary AB T2P 0R8
Email: calgaryrs@deloitte.ca

EXHIBIT "A"

Clerk' Stamp

COURT / ESTATE FILE
NUMBERS

COURT

COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE

CALGARY



IN THE MATTER OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, RSC 1985, c B-3, AS AMENDED

AND IN THE MATTER OF THE PROPOSAL OF CATALX
CTS LTD.

DOCUMENT

PROPOSAL

ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT

MILLER THOMSON LLP
Barristers and Solicitors
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Attention: James W. Reid / Pavin Takhar

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File No.: 0291254.0001

WHEREAS pursuant to a receivership order of the Court dated January 19, 2024
(the "**Receivership Order**") Deloitte Restructuring Inc. was appointed receiver and manager
(the "**Receiver**") over, among others, CatalX CTS Ltd. (the "**Debtor**");

AND WHEREAS the Debtor is an insolvent person;

AND WHEREAS Jae Park is the sole director of the Debtor, and hereby intends on
sponsoring this proposal of the Debtor; and hereby submits this Proposal pursuant to the provisions
of Part III Division I of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 as amended (the
"**BIA**");

AND WHEREAS the Receiver, a licensed trustee under the BIA, has consented to act as
a Proposal Trustee in these proceedings of the Debtor under the BIA;

ARTICLE 1 DEFINITIONS

1.1 Definitions

In this Proposal:

- (a) **"Administrative Fees and Expenses"** means the proper fees, expenses, including legal fees and disbursements, of the Receiver, the Proposal Trustee and the Debtor, including the fees and disbursements of Miller Thomson LLP, counsel to the Proposal Sponsor, and Burnet, Duckworth & Palmer LLP, counsel to the Receiver and Proposal Trustee, on and incidental to the negotiation, preparation, presentation, consideration and implementation of the Proposal, and all proceedings and matters relating to or arising out of the Proposal;
- (b) **"Affected Claim"** means all Claims that are not an Unaffected Claim;
- (c) **"Affected Creditor"** means a Creditor having an Affected Claim;
- (d) **"Approval"** means:
 - (i) Acceptance of this Proposal by the statutory majority of Creditors in the Unsecured Creditor Class entitled to vote thereon in accordance with the relevant provisions of the BIA; and
 - (ii) The approval of this Proposal by the Court by the granting of the Approval Order, which is a Final Order;
- (e) **"Approval Order"** means an Order of the Court which, among other things, approves this Proposal;
- (f) **"Burnet Duckworth & Palmer LLP"** means Burnet Duckworth & Palmer LLP, counsel for the Receiver and Proposal Trustee;
- (g) **"Business Day"** means a day, other than a Saturday or Sunday, on which banks are generally open for business in Calgary, Alberta;
- (h) **"Canada Pension Plan"** means the *Canada Pension Plan*, RSC 1985, c C-8, as amended;
- (i) **"Cash Pool"** means the aggregate of the Investigation Funds, the Proposal Proceeds, and the Receivership Proceeds, all to be held and administered by the Proposal Trustee hereunder;
- (j) **"Claim"** means a claim provable in bankruptcy against the Debtor and includes any indebtedness, liability, action, cause of action, suit, debt, account, bond covenant, charge, penalty, counterclaim, demand, claim, right and obligation of any kind of the Debtor to any Person, whether or not reduced to judgment, order, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known, unknown, by guarantee, by surety, by regulatory order or otherwise and whether or not such a right is executory in nature, including, without limitation, the right or ability of any Person to make a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present

or commence in the future based in whole or in part on facts which existed prior to or as of the Filing Date and a reference to a "Claim" or "Claims" shall include, as the case may be, Preferred Claims, Convenience Claims, Unsecured Claims, and Secured Claims;

- (k) **"Court"** means the Court of King's Bench of Alberta (in Bankruptcy and Insolvency), Judicial District of Calgary;
- (l) **"Creditor"** means any Person, having a Claim and may, if the context requires, means a trustee, receiver, receiver-manager or other Person acting on behalf or in the name of such Person;
- (m) **"Creditors' Meeting"** means the meeting of the Affected Creditors called for the purpose of considering and voting upon the Proposal;
- (n) **"Creditors' Meeting Date"** means the date and time as may be called by the Proposal Trustee for the meeting of creditors to consider this Proposal, but in any event will be no later than twenty-one (21) days following the Proposal Date;
- (o) **"Creditors' Meeting Notice"** means the notice and document package delivered to the Creditors in respect of the Creditors' Meeting;
- (p) **"Crown Claims"** means an amount due to His Majesty in Right of Canada or a Province and that are of a kind that could be subject to a demand under:
 - (i) subsection 224(1.2) of the *Income Tax Act*;
 - (ii) any provision of the *Canada Pension Plan* or of the *Employment Insurance Act* that refers to subsection 224(1.2) of the *Income Tax Act* and provides for the collection of a contribution, as defined in the *Canada Pension Plan*, or an employee's premium, or employer's premium, as defined in the *Employment Insurance Act*, and of any related interest, penalties or other amounts;
 - (iii) any provision of provincial legislation that has a similar purpose to subsection 224(1.2) of the *Income Tax Act*, or that refers to that subsection, to the extent that it provides for the collection of a sum, and of any related interest, penalties or other amounts, where the sum:
 - (A) has been withheld or deducted by a Person from a payment to another Person and is in respect of a tax similar in nature to the income tax imposed on individuals under the *Income Tax Act*; or
 - (B) is of the same nature as a contribution under the *Canada Pension Plan* if the province is a "province providing a comprehensive pension plan" as defined in subsection 3(1) of the *Canada Pension Plan* and the provincial legislation establishes a "provincial pension plan" as defined in that subsection;

as set out in the list of Crown Claims attached as Schedule "A";

- (q) **"Disputed Claims"** means any Claim that has been received by the Proposal Trustee in accordance with the terms of this Proposal and the BIA but has not been accepted as proven or which is being disputed in whole or in part by the Proposal

Trustee, or any other Person entitled to do so and has not been resolved by agreement or by Order of the Court;

- (r) **"Employment Insurance Act"** means the *Employment Insurance Act*, SC 1996 c 23, as amended;
- (s) **"Filing Date"** means [●] (the date the Debtor filed this Proposal);
- (t) **"Implementation Date"** means the date upon which the conditions set forth in Article 8.1 have been satisfied or, if applicable, waived;
- (u) **"Income Tax Act"** means the *Income Tax Act*, RSC 1985, c 1 (5th Supp), as amended;
- (v) **"Inspectors"** will have the meaning ascribed thereto in the BIA;
- (w) **"Investigation Funds"** means any proceeds received or recovered for the benefit of the Debtor or the Debtor's Creditors by the Receiver, the Proposal Trustee, the Debtor, the Alberta Securities Commission, the Royal Canadian Mounted Police, or and other regulatory or law enforcement agency as a result of ongoing investigations in relation to the Debtor and its former director and Chief Financial Officer Jae Ho Lee, which shall accumulate within 6 months of the Implementation Date;
- (x) **"Miller Thomson LLP"** means Miller Thomson LLP, counsel for the Proposal Sponsor;
- (y) **"Official Receiver"** will have the meaning ascribed thereto in the BIA;
- (z) **"Participating Directors"** means the current and former directors of the Debtor as set out in Schedule "D", who are sponsoring this Proposal by providing financial contributions in the form of the Proposal Proceeds, but for clarity, this specifically excludes Jae Ho Lee;
- (aa) **"Person"** means any individual, partnership, joint venture, trust, corporation, unincorporated organization, government, commission or any agency or instrumentality thereof, or any other entity howsoever designated or constituted;
- (bb) **"Post-Filing Claim"** means any Claims arising in respect of services rendered, goods supplied, or other consideration given to the Debtor after the Filing Date;
- (cc) **"Preferred Claim"** means that portion of a Claim that is accepted by the Proposal Trustee as entitling the Creditor to receive payment in priority to other Creditors as provided in section 136 of the BIA;
- (dd) **"Preferred Creditors"** means holders of Preferred Claims, and as set out in the list of Preferred Creditors attached as Schedule "B"
- (ee) **"Property"** means all of the Debtor's current and future assets, undertakings and property of every nature and kind whatsoever, and wherever situate, including all proceeds thereof;
- (ff) **"Proposal"** means this proposal together with any amendments or additions thereto;

- (gg) **"Proposal Date"** means the date of the filing of the Proposal with the Official Receiver;
- (hh) **"Proposal Proceeds"** means the payment by the Proposal Sponsor to the Proposal Trustee pursuant to Article 7.1 of this Proposal in the minimum amount of \$200,000 plus payment in the amount of \$10,000 by other Participating Directors to fund the Proposal less any Crown Claims;
- (ii) **"Proposal Sponsor"** means Jae Park;
- (jj) **"Proposal Trustee"** means Deloitte Restructuring Inc., in its capacity as the proposal trustee of the Debtor, or its duly appointed successor or successors;
- (kk) **"Proven Claim"** of a Creditor means the amount of the Claim of such Creditor determined finally in accordance with the provisions of the BIA;
- (ll) **"Secured Creditor"** means a Person holding a mortgage, hypothec, charge, pledge, or lien on or against the property or assets of the Debtor as security for a debt due or accruing due the Person from the Debtor as set out in Schedule "C";
- (mm) **"Receivership Proceedings"** means all proceedings under the Receivership Order and in respect of Court Action No. 2401-00457;
- (nn) **"Receivership Proceeds"** means the funds remaining in the Debtor's estate in the Receivership Proceedings at the time of the discharge of the Receiver;
- (oo) **"Unaffected Claims"** means any Claims of the Unaffected Creditors;
- (pp) **"Unaffected Creditors"** means Creditors with Claims in respect of the Administrative Fees, any Post-Filing Claims, any Claims of Secured Creditors, any Crown Claims, and the Preferred Creditors;
- (qq) **"Unsecured Creditors"** means the Affected Creditors with a Proven Claim; and
- (rr) **"Voting Letter"** means the voting letter required by section 51(1) of the BIA to be mailed to each known Creditor prior to the Creditors' Meeting.

1.2 Articles of Reference

The terms "hereof", "hereunder", "herein" and similar expressions refer to the Proposal and not to any particular article, section, subsection, clause or paragraph of the Proposal and include any agreements supplemental hereto. In the Proposal, a reference to an article, section, subsection, clause or paragraph will, unless otherwise stated, refer to an article, section, subsection, clause or paragraph of the Proposal.

1.3 Interpretation Not Affected by Headings

The division of the Proposal into articles, sections, subsections, clauses or paragraphs and the insertion of headings are for convenience of reference only and will not affect the construction or interpretation of this Proposal.

1.4 Date for Any Action

In the event that any date on which any action is required to be taken hereunder is not a Business Day, such action will be required to be taken on the next succeeding day that is a Business Day.

1.5 Time

All times expressed herein are local times in Calgary, Alberta, Canada unless otherwise stipulated. Where the time for anything pursuant to the Proposal on a particular date is unspecified herein, the time will be deemed to be 5:00 p.m. local time in Calgary, Alberta, Canada.

1.6 Numbers

In the Proposal, where the context requires, a word importing the singular number will include the plural and *vice versa* and a word or words importing gender will include all genders.

1.7 Currency

Unless otherwise stated herein, all references to currency in the Proposal are to lawful money of Canada.

1.8 Statutory References

Except as otherwise provided herein, any reference in the Proposal to a statute includes all regulations made thereunder, all amendments to such statute or regulation(s) in force from time to time, and any statute or regulation that supplements or supersedes such statute or regulation(s).

1.9 Successors and Assigns

The Proposal will be binding upon and will enure to the benefit of the heirs, administrators, executors, legal personal representatives, successors and assigns of any Person named or referred to in the Proposal.

1.10 Including

The word "including", or any variation thereof means "including without limitation", and shall not be construed to limit any general statement that it follows to the specific or similar items or matters immediately following it.

**ARTICLE 2
PURPOSE AND EFFECT OF PROPOSAL**

2.1 Purpose

The purpose of the Proposal is to allow the Debtor to effect the restructuring of its indebtedness in the manner contemplated herein and as permitted by the BIA in the expectation that all Unsecured Creditors will derive greater benefit from the restructuring than they would otherwise receive from a bankruptcy of the Debtor.

This Proposal applies to all Unsecured Creditors, whether or not any such Unsecured Creditor proves a Claim against the Debtor under this Proposal. The Proposal does not effect Unaffected Creditors.

ARTICLE 3 CLASSIFICATION OF CREDITORS

3.1 Classes of Creditors

For the purposes of considering and voting on the Proposal, the Creditors of the Debtor shall be comprised of one class of Unsecured Creditors that are the Affected Creditors.

ARTICLE 4 TREATMENT OF CREDITORS

4.1 Binding Effect of Proposal

This Proposal will be binding on the Debtor and the Affected Creditors, and effective on the Implementation Date, all Affected Claims shall be discharged and the Debtor shall thereon be released from all Affected Claims, other than the obligation to make payment in the manner and to the extent described in this Proposal.

4.2 Administrative Fees and Expenses

The Proposal Trustee will pay the Administrative Fees and Expenses from the Cash Pool, from time to time, in the sole discretion of the Proposal Trustee, and prior to making any distributions to Creditors under this Proposal.

4.3 Preferred Creditors

There are no outstanding Preferred Claims.

4.4 Proposal In Respect of Unsecured Creditors

In full and final satisfaction of the Proven Claims of the Unsecured Creditors, an Unsecured Creditor shall receive distributions only to the extent that such Unsecured Creditor's Claim is a Proven Claim and has not been paid, released, or otherwise satisfied prior to the Implementation Date. Each Unsecured Creditor with a Proven Claim will receive payment, in cash, on a *pro rata* basis, of the balance of the Cash Pool in accordance with Article 7.3 of this Proposal.

4.5 Interest

Interest will not accrue or be paid on Affected Claims after or in respect of the period following the Filing Date and no Affected Creditor will be entitled to any interest in respect of its Claim accruing on or after or in respect of the period following the Filing Date.

4.6 Crown Claims

There are no outstanding Crown Claims.

4.7 Treatment of Secured Claims

The Proposal Sponsor is the only creditor that has a Secured Claim. The Proposal Sponsor shall not be entitled to vote on this Proposal at any Creditors' Meeting in respect of its Unaffected Claim. The Proposal Sponsor will not receive any payments in respect of the Proposal and shall not participate in any distributions from the Proposal.

4.8 Disputed Claims

An Affected Creditor with a Disputed Claim shall not be entitled to receive any distribution hereunder with respect to such Disputed Claim unless and until such Claim becomes a Proven Claim. Distributions made pursuant to this Proposal shall be made in respect of any Disputed Claim that is finally determined to be a Proven Claim.

4.9 Post-Filing Claims

Post-Filing Claims, if any, will be paid in full by the Debtor in the ordinary course of business and on regular trade terms, or as may otherwise be arranged with the holders of such Post-Filing Claims. Given the Debtor is not operating, it is not expected there will be any Post-Filing Claims beyond the Administrative Fees and Expenses.

4.10 Superintendent of Bankruptcy Levy

Payments to each Creditor in respect of its Affected Claim will be net of any applicable levy payable to the Office of the Superintendent of Bankruptcy as required by the BIA and the Proposal Trustee will remit the amount of such levy to the Office of the Superintendent of Bankruptcy contemporaneous with the distributions to Affected Creditors.

ARTICLE 5 PROCEDURE FOR VALIDATION AND VALUATION OF CLAIMS

5.1 Filing of Proofs of Claim

In order to vote on, or to receive a distribution under this Proposal, each Affected Creditor must file a Proof of Claim with the Proposal Trustee as required by the BIA.

5.2 Allowance or Disallowance of Claims

Upon receipt of a completed Proof of Claim, the Proposal Trustee will examine the Proof of Claim and will, in consultation with the Debtor, allow, disallow or revise each Proof of Claim in accordance with the provisions of the BIA.

5.3 Procedure for the Valuation of Unsecured Claims

The procedure for (a) determining and valuing Claims of the Affected Creditors that are contingent or unliquidated; and (b) disallowing and resolving disputes with respect to Claims, will be as set forth in Section 135 of the BIA.

The Proposal Trustee reserves the right to seek the assistance of the Court in valuing the claim of any Affected Creditor, if required, to ascertain the result of any vote on this Proposal or the amount payable or to be distributed to such Creditor under this Proposal, as the case may be.

5.4 Claims Bar Process

Forthwith after the Creditors' Meeting, the Proposal Trustee shall give notice pursuant to Section 149 of the BIA, to every Person with an Affected Claim that the Proposal Trustee has notice or knowledge of, but whose Claim has not been filed or proved that if such Person does not prove its Claim within a period of thirty (30) days after the mailing of the notice, the Proposal Trustee will proceed to declare a final dividend without regard to such Person's Claim. Any Person so notified who does not provide its Claim within the said thirty (30) day period shall be barred from making a Claim in this Proposal or sharing in any distribution hereunder, subject to any exceptions set out in Subsections 149(2), (3) and (4) of the BIA.

ARTICLE 6 MEETING OF CREDITORS

6.1 Creditors' Meeting

On the Creditors' Meeting Date, the Proposal Trustee will hold a Creditors' Meeting in order for the Unsecured Creditors with an Affected Claim to consider and vote upon the Proposal.

6.2 Time and Place of Meeting

The Creditors' Meeting will be held on the Creditors' Meeting Date. Due to the location of the Proposal Trustee and the Unsecured Creditors, the Creditors Meeting will be held virtually, on such terms and parameters as the Proposal Trustee considers appropriate, with video and teleconference access for any Unsecured Creditors who wish to virtually attend. The Proposal Trustee may engage a third-party service provider to virtually host the Creditors' Meeting. The Proposal Trustee shall make available to all known Creditors the necessary connection, dial-in and other information about the Creditors' Meeting. Unless otherwise ordered by the Court, the Creditors' Meeting will be held at a time to be established by the Official Receiver, or the nominee thereof, and confirmed in the notice of Creditors' Meeting to be mailed to Creditors pursuant to the BIA.

6.3 Conduct of Meeting

The Official Receiver or the nominee thereof, will preside as the chair of the Creditors' Meeting and will decide all matters relating to the conduct of the Creditors' Meeting. The only Persons entitled to attend the Creditors' Meeting are those Persons, including the holders of proxies, entitled to vote at the Creditors' Meeting, and their respective legal counsel, if any, the Proposal Sponsor and its counsel, the representatives of the Proposal Trustee and its counsel, and such scrutineers as may be duly appointed by the chair of such meeting. Any other Person may be admitted on invitation of the chair of the Creditors' Meeting or with the consent of the Proposal Trustee.

6.4 Adjournment of Meetings

The Creditors' Meeting may be adjourned in accordance with sections 52 of the BIA.

6.5 Voting by Creditors

All Unsecured Creditors with Affected Claims who, on the Creditors' Meeting Date, hold Proven Claims will be entitled to attend at the Creditors' Meeting and vote to the extent of

the amount which is equal to each such Creditor's respective Proven Claim against the Debtor.

6.6 Approval by Creditors

In order that this Proposal be binding on the single class of Unsecured Creditors hereof, in accordance with the BIA, it must first be accepted by a majority in number of the Creditors of such class who actually vote upon this Proposal (in person or by proxy) at the Creditors' Meeting, by a Voting Letter, or otherwise, representing two-thirds in value of the voting Claims of the Creditors of such class who actually vote upon this Proposal (whether in person or by proxy) at the Creditors' Meeting, by a Voting Letter or otherwise.

ARTICLE 7 FUNDING OF PROPOSAL

7.1 Funding of the Proposal Proceeds

Within one month of the date of the Approval Order, the Proposal Sponsor and any Participating Directors shall pay to the Proposal Trustee the Proposal Proceeds.

7.2 Funding of the Receivership Proceeds

Upon the discharge of the Receiver in the Receivership Proceedings, and subject to the terms of any Orders granted by the Court in the Receivership Proceedings, the Receiver shall pay the Receivership Proceeds, if any, to the Proposal Trustee.

7.3 Holding of Investigation Funds

After the expiry of six months from the Implementation Date, the Proposal Trustee shall create an accounting of all Investigation Funds and shall make a distribution of the Cash Pool, after full satisfaction and payment of the Administrative Fees and Expenses, to Affected Creditors with Proven Claims.

ARTICLE 8 COMPLETION OF THE PROPOSAL

8.1 Conditions to Proposal Implementation

The implementation of the Proposal by the Debtor will be conditional upon the fulfilment or satisfaction of the following conditions:

- (a) The acceptance of the Proposal by Unsecured Creditors of the Debtor in accordance with Article 6.5 hereof;
- (b) The granting of an Approval Order, including approval of the Releases per section 10.5 below, by the Court in respect of the Debtor and the Released Parties, and the expiry of all appeal periods, provided that the Debtor may agree to waive the expiry of the appeal period in respect of the Approval Order; and
- (c) The Proposal Proceeds and Receivership Proceeds have been paid to the Proposal Trustee.

8.2 Certificate of Full Performance

Upon distribution of all cash amounts contemplated by Article 4 of this Proposal, this Proposal shall have been fully performed and the Proposal Trustee shall issue the certificate referred to in section 65.3 of the BIA.

8.3 Discharge of Proposal Trustee

Upon the issuance of the certificate of full performance contemplated by Article 8.2 hereof, the Proposal Trustee shall have discharged its duties as Proposal Trustee, this Proposal shall be fully performed and the Proposal Trustee shall be discharged.

The Proposal Trustee is acting in its capacity as Proposal Trustee and not in its personal capacity and no officer, director, employee or agent of the Proposal Trustee shall incur any liabilities or obligations in connection with this Proposal or in respect of the business or obligations of the Debtor and will be exempt from any personal liability in fulfilling any duties or exercising any powers conferred upon it by this Proposal unless such acts have been carried out in bad faith and constitute a willful misconduct or gross negligence.

8.4 Completion of the Proposal

The payment, compromise, extinguishment or other satisfaction of any Proven Claim under the Proposal will be binding upon each Unsecured Creditor, its heirs, executors, administrators, successors and assigns, for all purposes, and as and from the Implementation Date all Unsecured Claims against the Debtor shall be forever discharged and released, excepting only the obligations to make distributions in respect of such Proven Claims in the manner and to the extent provided for in this Proposal.

ARTICLE 9 PREFERENCES, TRANSFERS AT UNDER VALUE, ETC.

9.1 Section 95 - 101 of the BIA

In conformity with Section 101.1 of the BIA, Sections 95-101 of the BIA and any provincial statute related to preference, fraudulent conveyance, transfer at undervalue, or the like shall not apply to this Proposal.

ARTICLE 10 MISCELLANEOUS

10.1 Modification of Proposal

The Proposal Sponsor may propose an alteration or modification to the Proposal prior to the vote taking place on the Proposal. After the Creditors' Meeting (and both prior to and subsequent to the issuance of the Approval Order) and subject to the consent of the Proposal Trustee, the Proposal Sponsor may at any time and from time to time vary, amend, modify or supplement the Proposal if the Court determines that such variation, amendment, modification or supplement is of a minor, immaterial or technical nature or would not be materially prejudicial to the interest of any of the Creditors under the Proposal and is necessary in order to give effect to the substance of the Proposal or the Approval Order.

10.2 Consents, Waivers and Agreements

As at 12:01 a.m. on the Implementation Date, each Affected Creditor will be deemed:

- (a) to have executed and delivered to the Debtor all consents, releases, assignments and waivers, statutory or otherwise, required to implement and carry out this Proposal in its entirety;
- (b) to have waived any default by the Debtor in any provision, express or implied, in any agreement or other arrangement, written or oral, existing between such Creditor and the Debtor that has occurred on or prior to the Implementation Date;
- (c) to have agreed, in the event that there is any conflict between the provisions, express or implied, of any agreement or other arrangement, written or oral, existing between such Creditor and the Debtor as at the Implementation Date (other than those entered into by the Debtor on, or with effect from, the Implementation Date) and the provisions of this Proposal, that the provisions of this Proposal will take precedence and priority and the provisions of such agreement or other arrangement will be amended accordingly; and
- (d) to have released the Proposal Trustee and all of its respective affiliates, employees, agents, directors, officers, shareholders, advisors, consultants and solicitors from any and all demands, claims, actions, causes of action, counter-claims, suits, debts, sums of money, accounts, covenants, damages, judgements, expenses, executions, liens, set off rights and other recoveries on account of any liability, obligation, demand or cause of action of whatever nature which any Person may be entitled to assert, whether known or unknown, matured or unmatured, foreseen or unforeseen, existing or hereafter arising based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place on or prior to the Implementation Date, relating to or arising out of or in connection with the matters herein;

provided that nothing herein will release the Debtor of its obligation to make the payments contemplated in this Proposal or to comply with any of its obligations thereunder.

10.3 Effect of Proposal Generally

As at 12:01 a.m. on the Implementation Date, the treatment of all Claims under the Proposal shall be final and binding on the Debtor and all Creditors (along with their respective heirs, executors, administrators, legal personal representatives, successors and assigns) and the Proposal shall constitute (i) a full, final and absolute settlement of all rights of the holders of the Claims affected hereby; and (ii) an absolute release and discharge of all indebtedness, liabilities and obligations of the Debtor of or in respect of such Claims.

10.4 Notices

Any notices or communication to be made or given hereunder will be in writing and will refer to this Proposal and may, subject as hereinafter provided, be made or given by personal delivery, by prepaid mail, telecopier or by email addressed to the respective parties as follows:

- (a) if to the Proposal Sponsor

Jae Park
c/o Miller Thomson LLP
Attention: James W. Reid / Pavin Takhar
Eighth Avenue Place
525-8th Avenue SW
Calgary, Alberta
T2P 1G1
jwreid@millerthomson.com / ptakhar@millerthomson.com

- (b) if to an Affected Creditor, to the address, telecopier number or email address for such Affected Creditor specified in the claims notice sent in accordance with the Claims Procedure Order or, to such other address, telecopier number or email address at which the notifying party may reasonably believe that the Affected Creditor may be contacted; and
- (c) if to the Proposal Trustee:

Deloitte Restructuring Inc.
Attention: Jeff Keeble / Naomi McGregor
700, 850 – 2 Street SW
Calgary, Alberta
T2P 0R8
jkeeble@deloitte.ca / naomcmgregor@deloitte.ca

with a copy to:

Burnet, Duckworth & Palmer LLP
Attention: David LeGeyt
525-8th Avenue SW
Calgary, Alberta
T2P 1G1
dlegeyt@bdplaw.com

or to such other address, telecopier number or email address as any party may from time to time notify the others in accordance with this section. In the event of any strike, lock-out and other event which interrupts postal service in any part of Canada, all notices and communications during such interruption may only be given or made by personal delivery, by telecopier or email and any notice or other communication given or made by prepaid mail within the five (5) Business Day period immediately preceding the commencement of such interruption will be deemed not to have been given or made. All such notices and communications will be deemed to have been received, in the case of notice by email or telecopier or by delivery prior to 5:00 p.m. (Calgary time) on a Business Day, when received or if received after 5:00 p.m. (Calgary time) on a Business Day or at any time on a non-Business Day, on the next following Business Day and in to case of notice mailed as aforesaid, on the fifth (5th) Business Day following the date on which such notice or other communication is mailed. The unintentional failure to give a notice contemplated hereunder to any particular Creditor will not invalidate this Proposal or any action taken by any Person pursuant to this Proposal.

10.5 Releases

Subject to Article 10.6, on the Implementation Date, the Debtor, and the Participating Directors (the “**Released Parties**”) shall be released and discharged from and by all Persons including Creditors and holders of Unsecured Claims, from any and all demands, claims, actions, causes of action, counterclaims, suits debts, orders, penalties, sums of money, accounts, covenants, damages, judgments, expenses, executions, charges and other recoveries on account of any liability, obligation, demand or cause of action of whatever nature which any person may be entitled to assert, including, without limitation, any and all Claims or contingent Claims of any securities commission, whether known or unknown, matured or unmatured, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place on or prior to the Implementation Date, relating to, arising out of

or in connection with any Claims, the business and affairs of the Debtor and Participating Directors, whenever and however conducted, including this Proposal and the Receivership Proceedings.

10.6 Claims Not Released

For clarity, nothing in Article 10.5 will release or discharge any Released Party (i) in respect of any Unaffected Claim or its obligations to Affected Creditors under this Proposal, or (ii) in the case of the Participating Directors, in respect of any claim referred to in Section 50(14) of the BIA.

10.7 Assignment of Claims

No assignment of a Claim by an Affected Creditor is effective to give the assignee any rights in respect of the Proposal unless written notice of the assignment is given to the Debtor and the Proposal Trustee in accordance with the requirements of Article 10.4. The assignment of the Claim will not be effective for a five (5) Business Day period from the date of effective receipt of the notice of assignment by the Debtor and by Proposal Trustee as determined in accordance with Article 10.4.

10.8 Notice of Presentation of Approval Application

Each of the Creditors and the Official Receiver (as defined by and appointed under the BIA) are hereby given notice that, after acceptance of this Proposal by the Creditors in accordance with the relevant provisions of the BIA, the Proposal Trustee will present an application to the Court seeking the Approval Order at such date and time that may be fixed following the Creditors' Meeting.

10.9 Foreign Currency Obligations

For the purposes of this Proposal, Claims denominated in a currency other than Canadian funds will be converted to Canadian Dollars at the rate of exchange of the Bank of Canada on the Filing Date. Claims denominated in currencies commonly known as "crypto currency", will be converted to Canadian Dollars at the fair market value of the crypto currency at 12:00 pm (MST) on the Filing Date.

10.10 Applicable Law

This Proposal will be construed in accordance with the laws of the Province of Alberta and the laws of Canada applicable therein and will be treated in all respects as an Alberta contract.

10.11 Non Severability

It is intended that all provisions of this Proposal will be fully binding on and effective between all Persons named or referred to in this Proposal and in the event that any particular provision or provisions of this Proposal is or are found to be void, voidable or unenforceable for any reason whatever, then the remainder of this Proposal and all other provisions will be void and of no force or effect.

10.12 Deeming Provisions

In this Proposal the deeming provisions are not rebuttable and are conclusive and irrevocable.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY BLANK]

DATED at the City of Calgary, in the Province of Alberta, this 12th day of May, 2025.

**JAE PARK as Proposal Sponsor and
Director of CATALX CTS LTD.**

Per: 

Name: Jae Park

Title: Director

I have the authority to bind the corporation

Schedule "A"

Crown Claims

Nil.

Schedule "B"
Preferred Creditors

Nil.

Schedule "C"
Secured Creditors

Jae Park

Schedule "D"

Participating Directors

Jae Park
Sung Hun Kim
Cody Church
Gerald D. Chipeur, K.C.
Alan Hallman
Andrea Shaw
Koleya Karrington
Brad Mitchell
Bill Shihara
Mike Smith

EXHIBIT "B"

Creditor Mailing List

In the Matter of the Proposal of
CatalX CTS Ltd.
of the City of Calgary, in the Province of Alberta

Creditor Type	Name	Attention	Address
Unsecured	1Password		4711 Yonge St, 10th Floor Toronto ON M2N 6K8
	Adobe		343 Preston Street Ottawa ON K1S 1N4
	ADP		6025 11 St SE #100 Calgary AB T2H 2Z2
	Auquanow		1055 W Georgia St Vancouver BC V6E 3P3
	AWS Management Console		P.O. Box 81226 Seattle WA 98108 USA amazon-ir@amazon.com
	Bittrex		6077 S Fort Apache Rd #100 Las Vegas NV 89148 USA oliver@bittrexglobal.com
	CloudFlare		101 Townsend St. San Francisco CA 94107 USA
	CRA		9755 King George Blvd Surrey BC V3T 5E1
	Docsend		351 California Street San Francisco CA 94104 USA
	DocuSign		221 Main St., Suite 1000 San Francisco CA 94105 USA
	Drop Box		1800 Owens St San Francisco CA 94158 USA
	eNomCentral		10400 NE 4th Street Floor 5, Suite 121 Bellevue WA 98004 USA
	Figma		760 Market Street San Francisco CA 94102 USA
	GitHub		88 Colin P Kelly Jr St San Francisco CA 94107 USA
	GitLab		268 Bush Street #350 San Francisco CA 94104 USA
	Go Daddy		2155 E. GoDaddy Way Tempe AZ 85284 USA
	Google (Gsuite)		1600 Amphitheatre Pkwy Mountain View CA 94043 USA
	Intercom		55 2nd Street, 4th Floor San Francisco CA 94105 USA
	Jira Atlassian Confluence		Level 6, 341 George Street Sydney NS 2000 Australia
	LastPass		333 Summer Street Boston MA 02210 USA
	Linkedin		1000 W Maude Ave Sunnyvale CA 94085 USA
	Metabase		9740 Campo Rd. Suite 1029 Spring Valley CA 91977 USA legal@metabase.com
	Microsoft365		Microsoft Canada Inc Mississauga ON L5N 8L9
	Namecheap		4600 East Washington Street Suite 305 Phoenix AZ 85034 USA
	PPSA Victoria BC		200 - 940 Blanshard Street Victoria BC V8W 3E6

THIS IS EXHIBIT "A"
referred to in the Affidavit of
James Poney
Sworn before me this 15th
Day of May A.D. 2025
[Signature]
A COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
Expires January 14, 2026

Creditor Mailing List

In the Matter of the Proposal of
CatalX CTS Ltd.
of the City of Calgary, in the Province of Alberta

Creditor Type	Name	Attention	Address
Unsecured	Quickbook		8 Spadina Avenue, Suite 1900 Toronto ON M5V 0S8
	RingCentral		21-5480 Canotek Road Ottawa ON K1J 9H7
	RollBar		548 Market St #60587 San Francisco CA 94104 USA
	Sendgrid		1801 California Street, Suite 500 Denver CO 80202 USA
	Slack		500 Howard Street San Francisco CA 94105 USA
	Slido		44 Montgomery St San Francisco CA 94104 USA
	SumSub		Brickell Business Center 1200 Brickell Ave Ste 182 Miami FL 33131 USA hello@sumsub.com
	Sunlife		150 King Street West Toronto ON M5H 1J9
	TimeScale		335 Madison Ave floor 5 New York NY 10017 USA
	Twilio		101 Spear Street, First Floor San Francisco CA 94105 USA

Customer Mailing List

In the Matter of the Proposal of
Catalx CTS Ltd.
of the City of Calgary, in the Province of Alberta

Name	Email
10783749 CANADA Inc.	
11368621 Canada Inc. dba. BitMachina - Sandbox Acct	
1209161 B.C. Ltd Corporate Account	
1231394 B.C. Ltd. - Corporate Account	
19 TUSKER TECHNOLOGIES LTD.	
3ld Design Corporation	
9372-3419 Quebec Inc. (QB Solutions) dba Panda ATM	
A JAMES HILDEBRAND	
A M MonJur Hassan	
A S PURVIS COLLINS	
Aaron Amundrud	
AARON AUSTIN ARBOUR	
AARON CHRISTOPHER LAURSEN	
AARON FRANKLIN KURTZER	
AARON HAILE	
AARON JAMES MASSICOTTE	
AARON JEFFREY DAHL	
Aaron John SUGGETT	
AARON JON FISHER	
AARON L PAYNE	
Aaron Leach	
AARON LEE JABS	
AARON LEE LEVENSTADT	
AARON MATTHEW ADAMS	
AARON MICHAEL FAYE	
AARON MICHAEL GOULD	
AARON MITCHELL KONYER	
AARON MOLOCI	
Aaron Niman	
Aaron Pettifer	
AARON RENE LA FLAM	
AARON RICHARD HILL	
AARON RYAN KUCUK	
AARON SHUNG YAN WOO	
AARON T MACGILLIVRAY	
AARON THURLBORN-HANSEN	
AARON XIN SITU	
AARON EDGAR BASCO HOPKINS	
ABBAS AL HASSANI	
ABBAS ALI NASSER	
ABBAS ARDAKANI	
Abbey Anson	
ABBULKABIS JAMA	
ABD EL RAHMAN EL SEIDY	
ABDALLAH HISHAM MOHAMMAD ABU HIRRAH	
Abdallah Muhammad	
ABDELLAH RAHMOUNE	
ABDERRAHMAN DRABI	
ABDERRAHMANE AGOUZOL	
ABDIRAHMAN MOHAMED ABDULLAHI ELMI	
ABDOLRASOUL SOLEIMANI	
ABDOULAYE TANOR GUEYE	
ABDUL AHAD DESAI	
Abdul Basit	
ABDUL HAYE TARIQ CHAUDHRY	
ABDUL MANNAN RANA	
ABDUL QADIR	
ABDULLAH BISMEL	
ABDULLAH ELOMARI	
Abdullah Hamoui	
Abdullah Humayun Shafi	

Customer Mailing List

In the Matter of the Proposal of
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Name	Email
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ABED EI BARI SHAWAR	
ABEL MOLINA PRIETO	
ABHINAV SRIVASTAVA	
ABHISHEK KAUSHAL	
Abhishek Singh	
ABIOLA OLAJUMOKE DAYO ALAO	
ABRAHAM PADRONI GENCIANEO	
ABRAM REDEKOP	
ABUBAKR MOHAMED AHMED MOHAMED MOHAM AHMED	
ABUZAR ABUZAR	
ACHILLE CURRADO	
ACHOT GALOUSTOV	
ADAM A CHEPURNYJ	
ADAM ALEXANDER BURDEYNEY	
ADAM ALOUAH	
ADAM BENGHELLAB	
ADAM BENJAMIN COHEN	
Adam Bourdeau	
ADAM BRADLEY BERNARDO	
ADAM CASTELO QUIJADA	
ADAM CHARLES AGNEW	
Adam Cook	
ADAM DANIEL HOSFELD	
ADAM DAVID SCHON	
ADAM DONALD HUME	
ADAM GAVSIE	
adam hewlett	
Adam Hughes	
ADAM J INSANIC	
ADAM J M LETTS	
ADAM JACK HOSTETLER	
ADAM JASON LEIB	
ADAM JOHN WELSH	
ADAM JOHNATHON CORBETT	
ADAM JOSEPH COLEMAN	
ADAM JOSEPH ERIC ROBERTS	
ADAM KENNETH BAGGS	
Adam Mathew	
ADAM MICHAEL COWAN	
ADAM MORDECCHAI PERETS	
Adam Pells	
ADAM RICHARD BARTOL	
ADAM ROBERT MOORE	
ADAM ROLAND MARTEL	
ADAM RUSSELL JACQUARD	
ADAM SCOTT FRAESE	
ADAM SEAN PATRICK METCALFE HURST	
Adam Sherrard	
ADAM SI LEUNG LAI	
Adam Stein	
ADAM T ANE	
ADAM VICTOR JACKSON	
ADAM CONSTANTINE PAPPAS	
ADAMO CHIARELLO	
ADAMPAULAUGUST JACOBS	
ADEDYOIN DAPO ADENIJI	
ADEKUNLE TOKUNBO OLUMIDE	
ADEL ALOUANI	
ADEL BEN KHEMAI BECHIR	
ADEL NASIRI	

Customer Mailing List

In the Matter of the Proposal of
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Name	Email
ADELINA ANDREEA KIRSCHKE	
ADELINE NGUENO	
ADELINO P HILARIO	
ADEMOLA BABATUNDE	
ADEMOLA SAMUEL AFOLAYAN	
ADENIYI EDWARD ADEBOTE	
ADENRELE MOBOLAJI RAHMAN	
ADEOLA ADEKUNLE ADEOYE	
ADEOLA ADEPEJU ADESEMOWO	
Aderonke Adebayo	
ADESH AVINASH RAMSAROOP	
ADEYEMI ADEBISI TAYLOR	
ADHIRAJ MANHAS	
ADIL ABDUL RAZZ PANDOR	
ADIL DADA	
ADIL SADIKI	
ADISON MICHAEL OLIVER	
ADITYA DAVE	
ADITYA VIDYADHAR KULKARNI	
ADNAN TAHA	
ADOLFO CASTELLANOS TANG	
ADRIAN ALEXANDER SUNARYO COSSTICK	
ADRIAN CHUEN CHIANG GOOI	
ADRIAN D BUTTS	
ADRIAN D WILLIAMS	
ADRIAN ENGLEBERT CALLUM	
ADRIAN PHILLIP PAQUETTE	
ADRIAN TECSA	
ADRIAN WILSON PAYNE	
ADRIANO CARBONE OVIGLI	
ADRIEL TOLENTINO	
ADRIEN MARCOTTE	
ADRIEN MITCHELL ARSENAULT	
ADRON NGUYEN	
AEON LUCAS HENDERSON	
AFREED B MISTRY	
AFSANEH ABHARI DJAFAR ABADI	
AGAMDEEP SINGH SIDHU	
AGNES DE PERALTA CORTEZ	
AGNETA PARLAGI	
AGNIESZKA ROGULSKI	
Aharnish Hande	
Ahmad Alakili	
AHMAD FARHAT	
AHMAD GHASEMIKHOZANI	
AHMAD HASAN	
AHMAD IBRAHEM	
AHMAD JAMAL AL-ARDAH	
AHMAD TAMKEN SHARER	
AHMED ABD EL AZIZ	
AHMED ADEN	
AHMED ALI SAHI	
Ahmed Bounama	
AHMED CHABARNOUX	
AHMED MOHAMED RAGAEI ABDELHAMID RASLAN	
AHMET SACIT SAYDAM	
AIDAN ARTHUR FONTAINE	
Aidan Orblinski	
AIMAL PAMIR	
AIME LOUIS TETRAULT	
AISHWARYA RANADE	

Customer Mailing List

In the Matter of the Proposal of
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Name	Email
Alshwarya Ranade	
AJAY YADAV	
AJAYAN SRITHARAN	
AJAYKUMAR LIKHAR	
Ajeet Johal	
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AKASH MAINI	
AKASHA RAAOUR EL WEISGARBER	
AKASHDEEP SINGH GREWAL	
AKI KODA	
AKIKO KATO	
AKINOLA THEODORE AKINRELE	
AKSHAY CHOUDHARY	
Akshay Vardhan	
AL FRANCIS MEMITA	
AL VINCENT JURAS	
ALA ROSHDIEH	
ALABI DARE PATRICK	
ALAIN CARPENTIER	
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ALAIN GROLEAU	
Alain Larivière	
ALAIN PONEY	
ALAIN STUART BROUILLETTE	
ALAIN TREMBLAY	
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ALAMIN KIYAR MUSSA	
Alan Boyce	
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ALAN CZAJKOWSKI	
ALAN E ARMSTRONG	
ALAN GREGORY DEL DEGAN	
ALAN HONG	
ALAN JAPOS ALINSUB	
Alan Moreno	
ALAN OWEN	
ALAN PICARD	
ALAN RICHARD EGAN	
ALAN WALTON TWA	
ALAN WINSTON SMITH	
ALANA NICOLE BRANT	
Alanah Noel	
ALASSANE SEYE	
ALBAN JOUVIN	
ALBERT BENSIMON	
ALBERT CHENG	
Albert Chung	
ALBERT KHAMO	
ALBERT KIEN DUY TRINH	
ALBERT MICHAEL KUCAB	
ALBERT MUROYAN	
ALBERT NICOLAE FLUTUR	
ALBERT SCHUMPERLI	
Alberto Aguilano	
ALBERTO DA COSTA PEREIRA	
Alberto Da Rocha	
ALBERTO K SALIBA	
ALBERTOS THEODORE KAKKAS	
ALDA SI MING LIU	

Customer Mailing List

In the Matter of the Proposal of
Catalx CTS Ltd.
of the City of Calgary, in the Province of Alberta

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Aldona Dziedzlejko	
ALEC DIMITRI ANDERSON	
ALEJANDRO MARIANO MONTEMAYOR TIJERINA	
ALEJANDRO SIDOROVICH	
ALEKSANDAR A S JOHNSTON	
Aleksandr Litvintsev	
ALEKSANDRA POPOVIC	
Alen Pokrajac	
ALENET TUAZON	
ALESSANDRO STEFANO TIRONE	
Alex Varghese	
Alex Butler	
alex glguere	
Alex Golunov	
Alex Hungar	
ALEX J MITCHELL	
ALEX KAJ WA WONG	
ALEX KASPER BYCZKO	
Alex Morokove	
Alex Napert	
ALEX SENG JOO YEOH	
Alex Viaplano	
ALEX VILLENEUVE	
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ALEXA RACHEL SUEZ	
ALEXANDER ALBERTO CHINCHILLA AGUILAR	
ALEXANDER ANTHONY JAMES FRANKLAND	
ALEXANDER ARMANIOUS	
ALEXANDER DANIEL STEVENSON	
ALEXANDER DUCIC	
ALEXANDER ELIAS	
ALEXANDER EUGENE RANA KLINE	
ALEXANDER FABBI	
ALEXANDER FRANCIS STERK	
ALEXANDER GEORGIOU	
ALEXANDER GERLYAND	
ALEXANDER GREENBERG	
ALEXANDER HOWARD DAVIES	
ALEXANDER J DSOUZA	
ALEXANDER J GRAY	
ALEXANDER JACOB PARDY	
Alexander James Dorbyk	
ALEXANDER JAMES TAM	
ALEXANDER JAMES WILSON	
ALEXANDER JORDAN VILAFRANCA	
ALEXANDER KENTON LIANG	
ALEXANDER KOLODKIN	
ALEXANDER KYUNGWON IM	
ALEXANDER LAWRENCE HOLLAND	
ALEXANDER LEWIS ORTON MEUNIER	
ALEXANDER LIONEL DASILVA	
ALEXANDER LONDON METCALFE	
Alexander Memlta	
ALEXANDER MURRAY BEATON	
ALEXANDER NAUMOV	
ALEXANDER NIKOL OVCHINNIKOV	
ALEXANDER RENDON	
ALEXANDER ROSS HICKS	
ALEXANDER TAMBURRO	

Customer Mailing List

In the Matter of the Proposal of
Catalx CTS Ltd.
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ALEXANDER THEODORE ANDRUSZKIW	
ALEXANDER WILLIAM BEST	
ALEXANDER WILLIAM MCLEAN	
ALEXANDER ZANFIR	
ALEXANDRE AGRO	
ALEXANDRE BELLEY	
ALEXANDRE BOUCHARD	
ALEXANDRE BOURRET	
Alexandre Charron	
ALEXANDRE COULOMBE	
ALEXANDRE DUFRESNE	
ALEXANDRE DUPONT	
ALEXANDRE DUSSEAUT	
ALEXANDRE KONDARASSOV	
ALEXANDRE LAHAIE	
ALEXANDRE LAROCQUE	
ALEXANDRE LOSTER	
ALEXANDRE MAILLETTE	
ALEXANDRE NAULT	
ALEXANDRE PAQUETTE	
ALEXANDRE ROBERGE	
ALEXANDRE RONDEAU	
ALEXANDRE S GORENKO	
ALEXANDRE SEBASTIEN FOURNIER	
ALEXANDRE STINES	
ALEXANDRE TOLL	
Alexandros Antonatos	
ALEXEI OSTREIKO	
ALEXEY MAZUROV	
ALEXEY VORONIN	
ALEXIA MATTE	
ALEXIA RIO DE LA LOZA	
ALEXIS GIARD	
ALEXIS URRUTIA	
ALFIR NIGMATULLIN	
ALFONSO MARTIN YERVIS CASTRO	
ALFRED HUNG SIN WONG	
ALFRED LOSHKARIEV	
ALFREDO A BERARDI	
ALFREDO JAVIER LEON SANTANA	
ALI ABBAS YOUNES	
ALI ABEDI	
ALI AHMAD	
ALI ATWY	
ALI BAGHERI	
ALI HAMMOUD	
ALI KRICHENE	
ALI MAHBAN	
ALI SABOORI	
ALI SAMADINIA	
ALI SEKKOURI ALAOU	
ALI TURKMAN	
ALI VOSOUGHRAD	
Alican Cakil	
ALICE CHONG	
Alice Guest	
ALICIA ALFRED DSOUZA	
ALIDA RICHARDSON	
ALIF MUNIM	
Allreza Assadinejad	
ALIREZA ATAEIPOUR	

Customer Mailing List

In the Matter of the Proposal of
Catalx CTS Ltd.
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Name	Email
ALIREZA KHALEGHI	
ALIREZA MOLLAPOUR BASMENJ	
ALISA NICOLE WARNER	
ALISON A SUTHERLAND	
ALISON PAMELA T KING	
ALISON RUT DONAGHEY	
ALISONANNE JINN	
ALISTAIR GRAHAM DOBSON	
ALISTAIR MARTIN NEWELL	
ALISTAIR STUART COVEY	
ALKIVIATHES MELDRUM	
ALLAN GREGORY HALL	
ALLAN GUTIERREZ SAGARBARRIA	
ALLAN JAMES	
ALLAN JUNIOR CURTIS KING	
ALLAN K BARRAN	
Allan Langvee	
Allan Marlano	
ALLAN MICHAEL MC GRATH	
ALLAN MOSES JACKSON ROBERTS	
ALLAN PETRILLI	
Allan Powell	
ALLAN STEWART	
ALLAN THOMAS BROWN	
ALLEGRA TESS D'AGOSTINI	
ALLEN BRYCE TAYLOR	
ALLEN ROY CUNNINGHAM	
Allen Sun	
ALLEN THOMAS LAROCQUE	
ALLEN WILLIAM IRWIN	
Allison Naylor	
ALLISON MARGUERITE NEUMANN	
ALLISON MARLISE SAUNDERS	
ALOK MAHESH FADIA	
ALONSO PATRICIO VILLAGRA ROJAS	
ALPER ERKAN BASEL	
ALPHIO ALLY	
ALPHONSE PARISE	
ALPHRED THEODORE WILLIAMS GAEDE	
ALTAF NANJI	
ALVIN DANIEL SANHUEZA MARTINEZ	
Alvin Memita	
Alvin Sanhueza	
Aly Habib	
ALY SHAH IMTIAZ	
ALYAS M ALI	
ALYKHAN VRANI	
ALYSSIA CARON	
AMADOU MACTAR NDAO	
AMAN SINGH AUJLA	
Amanda Close	
AMANDA NICOLE MANCINI	
AMANDA SUZANNE KLATT	
Amanda Tieu	
AMANDEEP THIND	
AMANPREET SINGH KAINTH	
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AMAR ALI BEY	
AMARJIT KAUR KLAIR	
AMARJOT Singh	
AMBER DAWN TRESSA EDWARDS	

Customer Mailing List

In the Matter of the Proposal of
Catalx CTS Ltd.
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Name	Email
AMBER LYNN MICHIELS	
AMBERMARIE BROWN	
AMBROGIO DI PILATO	
AMEDEE FLOREN TCHOUANSI	
AMEET LAL MAKKAR	
Amelie Cote Belisle	
Amer Ghouleh	
AMER GHOULEH	
Ameya Kale	
AMIKA STAVRI	
AMINE DJELLOUL BENKHALFA	
AMINE MAHLAH	
AMINE SBAI	
AMIR BEYGI	
AMIR ELASHRY	
AMIR FARHOUDI	
AMIR HOSSEIN BIVADI	
AMIR MARAVANDI	
AMIRABBAS BAYAT	
AMIRALLY MITHA	
Amish Jain	
AMIT BHARAT PATEL	
AMIT LAL	
AMIT NARENDERNATH VADI	
Amit Sharma	
AMITJOT SINGH SANDHU	
AMJAD HADDAD	
AMMAR NASEER	
AMMAR SHAWAR	
AMNA ALI CHEEMA	
Amol Gill	
AMOS CHUN HIN ADRIAN LIM	
Amos Kim	
AMRENDER SINGH BHATTI	
AMRINDER SINGH	
amrit kumar patil	
AMRITABHA GUHA	
AMRITPAL SINGH AUJLA	
AMROU NAYAL	
Amy Daniluck	
AMY NICOLE SCOTT	
AMY ROYALES PAULINO	
Anand Dhillon	
ANANDKUMAR RAJE PATEL	
ANAR SAMADZADE	
ANASTASIYA DEHTYAROVA	
ANATOL ZENON KLEBUC	
ANDRE BLAIS	
ANDRE GERARD FORTIN	
ANDRE GUTTIERRES ANTONIO	
Andre Issa	
ANDRE LOUIS DOUCETTE	
ANDRE LYVER	
ANDRE MAHAJAYA ISKANDAR	
ANDRE MAIZEROI	
ANDRE MARC PIERRE	
ANDRE MICHEL ZANONCELLO	
ANDRE REAL MARCEAU	
Andre Rogina	
Andre Veilleux	
ANDRE VERSAILLES	

Customer Mailing List

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Name	Email
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Andrea Ferkul	
ANDREA MARIO YONG MORAS	
ANDREA MICHELLE CHEUNG	
ANDREA MOLINA	
ANDREA PAIGE FYKE	
Andrea Szplka	
ANDREAS CHRISTOPH WILTSCHKO	
ANDREAS JAKOB FERBER	
ANDREAS PASTOR	
ANDREI BANICA	
ANDREI CERCHIA	
ANDREI DINU	
ANDREI PAVLOV	
ANDREJ GRGIC	
ANDRES LUCIANO SOMASCO	
ANDRES MANOLO RUIZ	
ANDRES RICARDO ALEJO ORTIZ	
ANDRES SANTIAGO VALENCIA CONVERS	
ANDRES SUAREZ	
ANDRES SZAFRAN	
ANDREV PERRAS YU	
ANDREW A RITCHIE	
ANDREW ARTHUR BUCKINGHAM	
ANDREW B KING	
ANDREW BELOV	
ANDREW BOILY	
Andrew Boschman	
ANDREW BRADLEY POTTRUFF	
ANDREW BRANDON ROBERTSON WALES	
Andrew Brook	
ANDREW BURGESS	
ANDREW CAO	
ANDREW CHARLES GILLULEY	
ANDREW CHUNG WAH CHAN	
ANDREW CLARENCE WOODS	
ANDREW COLES	
ANDREW CORNELIUS QUESNEL	
ANDREW CORREA	
Andrew Cuscianna	
ANDREW D BROOK	
ANDREW DAVID BERTRAND MURRAY	
ANDREW DAVID JONES	
Andrew Dykstra	
ANDREW ERIC KNIGHT	
ANDREW Eynon	
ANDREW F GAUL	
Andrew Farenech	
ANDREW FLOOD	
ANDREW G SMITH	
ANDREW GALBRAITH	
ANDREW GEORGE DAFOE	
ANDREW GLENN MILLER	
ANDREW GORDON CHRISTNER	
ANDREW GREGORY FREDERICKS	
Andrew Hall	
Andrew Harper	
ANDREW HUYNH	
ANDREW J HOCULIK	
ANDREW J WRIGHT	
ANDREW JACOB PETER NYCE	

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Name	Email
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ANDREW JOHN DARCOVICH	
ANDREW JOHN DUDLEY	
ANDREW JOHN LAWTON	
ANDREW JOHN MILNE	
Andrew Jones	
ANDREW JOSEPH KOVACS	
ANDREW JOSEPH WAGNER	
Andrew Kane	
Andrew Keith CLARK	
ANDREW KEVIN MACDONALD	
ANDREW KWOK BUN NG	
ANDREW LOVE	
Andrew Love	
ANDREW M LANGE	
Andrew MacMillan	
ANDREW MALCOLM MACKAY	
ANDREW MARK WRIGHT	
ANDREW MARTIN HUGESSEN	
Andrew McKinnon	
ANDREW MICHAEL JONES	
ANDREW MICHAEL WALTON	
ANDREW MORTIMER STEWART	
Andrew Muhtar	
Andrew Murdoch	
Andrew Norris	
Andrew Park	
ANDREW PAUL THOMPSON WOOD	
Andrew Petrie	
ANDREW ROBERT BURGESS	
ANDREW ROGER PAUL	
Andrew Sellars	
Andrew Smith	
Andrew sutherland	
ANDREW T WARD	
ANDREW V HADALLER	
ANDREW WASNEY	
ANDREW WILLIAM HARTLE	
ANDREW WILTON CLIPPERTON	
ANDREW YACOB	
ANDREY ZIBERT	
ANDRII ZVORYGIN	
Andris Gunarsons	
ANDRIY BONDARENKO	
ANDROS G WALDRON	
ANDY AODISHO	
ANDY DE LEON	
ANDY HIEP VU	
ANDY HUANG	
ANDY REMARAIS	
ANDY WEI RONG CHEN	
Andy Zarzycki	
ANEEL SINGH MATTU	
ANESU SAMUEL NYAMUDA	
ANGEL SAPPHIRE VANDALE	
ANGELA M MACMILLAN	
ANGELA MARIE STAPLES	
ANGELA MARY POW	
Angela Noir	
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YANICK SALOIS THERIAULT	
YANIV YOSEF ZADKA	
YANKI YUKSEL	
YANLI ZHANG	
Yann Aublet Longpre	
YANNICK ARNOLD NOMBRE	
YANNICK CHAMPAGNE	
YANNICK CHAPADOS	
YANNICK FUGERE	
YANNICK HAUPTMANN	
YANNICK LETOURNEAU AELBRECHT	
Yannick Longpré	
YANNIV WAKNINE	
YANXIN ZHOU	
YAO JUNG OU	
YAPRAK PALANDOKEN	
YARA ZEIDAN	
YAROSLAV KRIVULYA	
yaroslav maksymovych	
YASAMAN MORADI	
YASHAN ANUSHKE BASNAYAKE	
YASSER MAJD	
YASSIR BROUK	
YAW ANTWI BOASIAKO	
YAWER NAVED	
YE FANG KUANG	

Customer Mailing List

In the Matter of the Proposal of
Catalx CTS Ltd.
of the City of Calgary, in the Province of Alberta

Name	Email
YEONG NAM PARK	
YEVGENIY GRISHIN	
YI MOU	
YI ZHAO	
YIDING WANG	
Yi-Hsien Lin	
YING YE	
YING ZHANG	
YINGNA SONG	
YINGYI GUAN	
YIQIN ZHANG	
YIYAN SONG	
YIYONG ZHENG	
YIZHENG CHEN	
YOAN LAUZON	
YOANN DILMI	
YOCHANAN AARON KALFA	
YOH JIN CHUNG	
YOLAND DUVAL	
YOLANDA BUIEL	
Yolanda Bulel	
YONA PESACH DURBACH	
YONG CHUL JEON	
Yong Ling Situ	
YONG SUK JIN	
Yong Ye	
YONGSUK KIM	
YOO BIN NA	
YOOJIN LEE	
YOON HEE KIM	
YOON KEUN PARK	
YOONTAE JEON	
YORICK TRUDEL	
YOU LENG TANG	
YOUNES KHABCHAOUY	
YOUNG A NGO	
YOUNG JU LEE	
YOUNG KUN YOU	
YOUNG MIN CHOY	
YOUNG SUK HAN	
YOUNG SUN JEONG	
YOUNGJUN AN	
YOUSIF LUAY SAMI	
YOUSSEF HMAMA	
YOUSSEF KRAMI SENHAJI	
YOUSSEF LAHRACH	
YU WU	
YUAN FENG HOU	
YUAN YUAN GAO	
YUDISTIR KRISHNA NARINE	
Yugoslav Peric	
YUJUAN JIANG	
YUK KAY WONG	
YUK WING CHAN	
YULIA SEMYONOV	
YULIY GERMAN	
YUN HEE KIM	
Yunchao Jiang	
YURI DE MELO VIEIRA	
YURI MIN JUNG KIM	
YURY OSTROVSKIY	

Customer Mailing List

In the Matter of the Proposal of
Catalx CTS Ltd.
of the City of Calgary, in the Province of Alberta

Name	Email
YUSHEN LU	
YUSSUF EL ZEIN	
YUTAI YE	
YUWEI LUO	
YVAN PARADIS	
YVES BESNARD	
Yves Boudreau	
Yves Demontigny	
YVES FRANCOIS RIVARD	
YVES GERARD STAHOLI	
YVES NERON	
Yvette Yladom	
YVONNE ALITA BARBER	
YVONNE NUERKIE OLAOFE	
Yvonne Serafini	
ZACARIAS TORRAL DE GUZMAN	
Zach Bailey	
ZACHARI BIEN AIME	
ZACHARIE ROY	
ZACHARY ANTHONY BUSSEY	
Zachary J DUMONT	
ZACHARY JAMES MCINTYRE SULLIVAN	
Zachary Lowden	
ZACHARY MCLEOD SOLOMON	
Zachary Wilson Jr	
Zachery Scott	
ZACK VERNON	
ZAHEEN BUDHWANI	
ZAHER NADIM NAJJAR	
ZAHIR MUSLUN	
ZAHIRULLAH AFGHANYAR	
ZAIRA SHAHIN MOHAMED	
Zain Farooq	
ZAIN SHAHDIN	
ZAKA UL ISLAM	
ZAKARY BRYN PAGET	
ZAKARY DJEZZAR	
ZAKERABIBI MOHAMMED KACHHVI	
ZAMAN ALLI	
ZAMEEL AMINMOHAMED RAMZANALI DEWJI	
ZAMEEL AMINMOHAMED RAMZANALI DEWJI	
ZANE OBRIEN	
ZBIGNIEW INDELA	
ZBIGNIEW JOSEPH MATERLA	
ZEENAT HOSSAIN	
ZEGAB NEGATOU	
ZEIMINA BHARMAL	
ZELJKO NADJ	
ZERLENE GARNETTE FERNANDEZ	
ZEV ERIC ROHER	
ZHEBIN CAI	
ZHEN WEI	
ZHEN ZHU	
ZHENHAI LI	
ZHI JIE LI	
Zhihui Linghu	
ZHILIN YANG	
ZHIWEI SHI	
ZHUXUAN MA	
ZIAD MOHAMED SALAH	
ZIBA GHARAVY	

Customer Mailing List

In the Matter of the Proposal of
Catalx CTS Ltd.
of the City of Calgary, in the Province of Alberta

Name	Email
ZIED BEN HAJ KHALIFA	
ZILAN OUYANG	
ZIYAD TANWEER SYED	
ZOE GRACE VANSICKLE	
ZOE PEI YU SHEA	
ZSOLT ION FAZEKAS	
ZUHAYR MUNIR DAYA	
Zuheir Shikh	
ZULFIQAR ALI SYED	
ZYON BRADLEY LUKE COURTOREILLE	
전용탁	
明 时	
洪 彬誠	

EXHIBIT "C1"

District of: Alberta
Division No. 02 – Calgary
Court No. B301-223290
Estate No. 25-3223290

FORM 92
Notice of Proposal to Creditors
(Section 51 of the Act)

In the Matter of the Proposal of
CatalX CTS Ltd.
of the City of Calgary, in the Province of Alberta

Take notice that CatalX CTS Ltd. of Calgary in the Province of Alberta has lodged with me a proposal under the *Bankruptcy and Insolvency Act*.

A copy of the proposal, a condensed statement of the debtor's assets, and liabilities, and a list of the creditors affected by the proposal and who claims amount to \$250 or more are enclosed.

A general meeting of the creditors will be held on the 2nd day of June 2025 at 2:00 PM via virtual meeting through Microsoft Teams video conference at https://teams.microsoft.com/l/meetup-join/19%3ameeting_NDY3Mzg0MGMtNDczZC00Y2FiLWE3MTUtZjU4NWU4YTViYzA4%40thread.v2/0?context=%7b%22Tid%22%3a%2236da45f1-dd2c-4d1f-af13-5abe46b99921%22%2c%22Oid%22%3a%222ad992a3-96a4-497b-9220-d4bb5f704ed1%22%7d
Meeting ID: 323 923 735 017 4, Passcode: h3ck9UM6, Phone Conference ID: 173 338 516#

The creditors or any class of creditors qualified to vote at the meeting may by resolution accept the proposal either as made or as altered or modified at the meeting. If so accepted and if approved by the court the proposal is binding on all the creditors or the class of creditors affected.

Proofs of claim must be lodged with me prior to the commencement of the meeting.

Proxies and voting letters intended to be used at the meeting may be filed at any time up until the moment a vote is called.

Dated at the city of Calgary in the Province of Alberta, this 14th day of May 2025.

Deloitte Restructuring Inc. – Licensed Insolvency Trustee



700 Bankers Court, 850 – 2nd Street SW
Calgary AB T2P 0R8
Phone: (403) 267-1700 Fax: (403) 718-3681

(A form of proof of claim, a form of proxy and a voting letter should be enclosed with each notice.)

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No. 25-TMPb19533

FORM 92 — Concluded

In the Matter of the Proposal of
CatalX CTS Ltd.
of the City of Calgary, in the Province of Alberta

List of Creditors with claims of \$250 or more.			
Creditor	Address	Account#	Claim Amount
Bittrex	6077 S Fort Apache Rd #100 Las Vegas NV 89148 USA		1,727,654.00
Customers	700, 850 - 2 Street SW Calgary AB T2P 0R8		32,261,501.05
Total			33,989,155.05

EXHIBIT "C2"

District of: Alberta
Division No. 02 - Calgary
Court No.
Estate No.

☒ Original

☐ Amended

-- Form 78 --
Statement of Affairs (Corporate Proposal)
(Subsection 49(2) and Paragraph 158(d) of the Act / subsections 50(2) and 62(1) of the Act)
In the Matter of the Proposal of
CatalX CTS Ltd.
of the City of Calgary, in the Province of Alberta



To the debtor:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the filing of your proposal (or notice of intention, if applicable), on the 12th day of May 2025. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration by a duly authorized director, if the debtor is a corporation, or by yourself, in other cases.

Give reasons for the bankrupt's/debtor's financial difficulty (Select all that apply and provide details):

- | | | | | |
|---|---|---|---|--|
| <input type="checkbox"/> Negative market conditions; | <input type="checkbox"/> Foreign Exchange Fluctuations; | <input type="checkbox"/> Economic Downturn; | <input type="checkbox"/> Poor Financial Performance; | <input type="checkbox"/> Legal Matters (Provide details); |
| <input type="checkbox"/> Lack of Working Capital/Funding; | <input type="checkbox"/> Competition; | <input type="checkbox"/> Legislated or Regulatory Restrictions; | <input type="checkbox"/> Natural Disaster; | <input type="checkbox"/> Increased Cost of Doing Business; |
| <input type="checkbox"/> Overhead Increasing; | <input type="checkbox"/> Faulty Infrastructure or Business Model; | <input type="checkbox"/> Unsuccessful Marketing Initiatives; | <input type="checkbox"/> Personal Issues; | <input type="checkbox"/> Poor Management; |
| <input type="checkbox"/> Faulty Accounting; | <input type="checkbox"/> Tax Liabilities; | <input type="checkbox"/> Labour; | <input checked="" type="checkbox"/> Other (Please specify). | |

Provide relevant details:

[Other] Business failure

ASSETS

(totals from the list of assets as stated and estimated by bankrupt/debtor)

1. Cash on hand		95,001.00
2. Deposits in financial institutions		0.00
3. Accounts receivable and other receivables		
Total amount	0.00	
Estimated realizable value	0.00	0.00
4. Inventory		0.00
5. Trade fixtures, etc.		0.00
6. Livestock		0.00
7. Machinery and equipment		0.00
8. Real property or immovables		0.00
9. Furniture		0.00
10. Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.)		0.00
11. Vehicles		0.00
12. Securities (shares, bonds, debentures, etc.)		0.00
13. Other property		0.00
Total of lines 1 to 13		95,001.00

If debtor is a corporation, add:

Amount of subscribed capital	0.00	
Amount paid on capital	0.00	
Balance subscribed and unpaid	0.00	
Estimated to produce	0.00	0.00
Total assets		95,001.00
Deficiency		-33,894,195.05
Total value of assets located outside Canada included in lines 1 to 13		0.00

LIABILITIES

(totals from the list of liabilities as stated and estimated by bankrupt/debtor)

1. Secured creditors	0.00
2. Preferred creditors, securities, and priorities	0.00
3. Unsecured creditors	33,989,196.05
4. Contingent, trust claims or other liabilities estimated to be provable for	0.00
Total liabilities	33,989,196.05
Surplus	33,894,195.05

EXHIBIT "C3"

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
1	1Password	4711 Yonge St, 10th Floor Toronto ON M2N 6K8	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
2	Adobe	343 Preston Street Ottawa ON K1S 1N4	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
3	ADP	6025 11 St SE #100 Calgary AB T2H 2Z2	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
4	Auqanow	1055 W Georgia St Vancouver BC V6E 3P3	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
5	AWS Management Console	P.O. Box 81226 Seattle WA 98108 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
5	Bitfex	6077 S Fort Apache Rd #100 Las Vegas NV 89148 USA	Other	Other		1,727,654.00	0.00	0.00	0.00	1,727,654.00			0.00	<input type="checkbox"/>
7	Cloud AMQP [BLS 84 Codes]	700, 850 - 2 Street SW Calgary AB T2P 0R8	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
3	CloudFlare	101 Townsend St. San Francisco CA 94107 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
3	CRA	9755 King George Blvd Surrey BC V3T 5E1	Other	Taxes		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
10	Customers	700, 850 - 2 Street SW Calgary AB T2P 0R8	Other	CDN \$ equivalent of crypto holdings		32,261,501.05	0.00	0.00	0.00	32,261,501.05			0.00	<input type="checkbox"/>



Jae Park

12-May-2025

Date

FORM 78 – Continued

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
11	Docsend	351 California Street San Francisco CA 94104 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
12	DocuSign	221 Main St., Suite 1000 San Francisco CA 94105 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
13	Drop Box	1800 Owens St San Francisco CA 94158 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
14	Elixir Forum & Slack	700, 850 - 2 Street SW Calgary AB T2P 0R8	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
15	eNomCentral	10400 NE 4th Street Floor 5, Suite 121 Bellevue WA 98004 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
16	Figma	760 Market Street San Francisco CA 94102 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
17	Flowmapp	700, 850 - 2 Street SW Calgary AB T2P 0R8	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
18	GitHub	88 Colin P Kelly Jr St San Francisco CA 94107 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
19	GilLab	268 Bush Street #350 San Francisco CA 94104 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>

Jae Park

12-May-2025

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
20	Go Daddy	2155 E. GoDaddy Way Tempe AZ 85284 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
21	Google (Gsuite)	1600 Amphitheatre Pkwy Mountain View CA 94043 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
22	Hosted Graphite (Metric Fire)	700, 850 - 2 Street SW Calgary AB T2P 0R8	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
23	Intercom	55 2nd Street, 4th Floor San Francisco CA 94105 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
24	Jira Atlassian Confluence	Level 6, 341 George Street Sydney NS 2000 Australia	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
25	LastPass	333 Summer Street Boston MA 02210 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
26	Linkedin	1000 W Maude Ave Sunnyvale CA 94085 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
27	Metabase	9740 Campo Rd, Suite 1029 Spring Valley CA 91977 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
28	Microsoft 365	Microsoft Canada Inc Mississauga ON L5N 8L9	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>

Jae Park

12-May-2025

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
29	Namecheap	4600 East Washington Street Suite 305 Phoenix AZ 85034 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
30	PPSA Victoria BC	200 - 940 Blanshard Street Victoria BC V8W 3E6	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
31	Quickbooks	8 Spadina Avenue, Suite 1900 Toronto ON M5V 0S8	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
32	RingCentral	21-5480 Canotek Road Ottawa ON K1J 9H7	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
33	RollBar	548 Market St #60587 San Francisco CA 94104 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
34	Sendgrid	1801 California Street, Suite 500 Denver CO 80202 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
35	Slack	500 Howard Street San Francisco CA 94105 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
36	Slack	Montgomery St San Francisco CA 94104 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>


 Jae Park

12-May-2025

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
37	SumSub	Brickell Business Center 1200 Brickell Ave Ste 182 Miami FL 33131 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
38	Sunlife	150 King Street West Toronto ON M5H 1J9	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
39	TimeScale	335 Madison Ave floor 5 New York NY 10017 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
40	Twilio	101 Spear Street, First Floor San Francisco CA 94105 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
41	WagePoint	Suite #1110, 240 - 70 Shawville Blvd Calgary AB T2Y 2Z3	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
42	WCB	PO Box 2415 Edmonton AB T5J 2S5	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
43	Zoom	55 Almaden Blvd, Suite 600 San Francisco CA 95113 USA	Other	Unknown		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
Total						33,989,196.05	0.00	0.00	0.00	33,989,196.05				

² Choose one option for each item: Accounts payable; Owed rent; Owed wages; Severance pay; Corporate taxes; Sales taxes; Employee source deductions; Litigation/legal costs and awards; Subordinated debenture; Bills of exchange; Promissory notes; Lien notes; Mortgages or hypothec on real or immovable property; Chattel mortgages or movable hypothec; General Security Agreement; Intercompany loans; Bank loans (except real property mortgage); Finance company loans; Shareholder loans; Shares and subscribed capital; Other claim or liability.

³ Choose one option for each item with a preferred or priority amount: Unpaid supplier; Farmer, fisherman or aquaculturist; Owed wages; Unpaid amount regarding pension plan; Municipal taxes; Rent; Customer of a bankrupt securities firm; Deemed trust in favour of the Crown; Priming charges and interim financing; Environmental liabilities; Other.

Jae Park

12-May-2025

Date

EXHIBIT "D"

District of: Alberta
Division No.: 02 - Calgary
Court No.: B301-223290
Estate No.: 25-3223290

**IN THE MATTER OF THE PROPOSAL OF
CATALX CTS LTD.
OF THE CITY OF CALGARY, IN THE PROVINCE OF ALBERTA**

MINUTES OF THE FIRST MEETING OF CREDITORS

1. The first meeting of creditors ("**FMOC**") for the proposal of CatalX CTS Ltd. ("**Catalx**" or the "**Company**") was held on June 2, 2025, at 2:00 pm MST via a virtual meeting through a Microsoft Teams video conference.

ATTENDANCE

2. The following parties were in attendance:

Chairperson: Amendra Singh, Office of the Superintendent of Bankruptcy

Trustee: Jeff Keeble, Licenced Insolvency Trustee, Deloitte Restructuring Inc.

Secretary: James Doney, Secretary, Deloitte Restructuring Inc.

Other Parties:

Naomi McGregor, Deloitte Restructuring Inc.

Andrew Stott, Deloitte Restructuring Inc.

Jessica MacKinnon, Proposal Trustee's legal counsel, Burnet, Duckworth & Palmer LLP

Pavin Takhar, Company Debtor's legal counsel, Miller Thomson

Tingting Zhang, Office of the Superintendent of Bankruptcy

Creditors: See attached attendance list

CALL TO ORDER AND QUORUM

3. Mr. Keeble welcomed those present to the FMOC, introduced the parties present and indicated that Mr. Singh would be acting as the Chairperson for the FMOC. A roll call was held to identify the creditors present, and the meeting was then handed over to the Chairperson.
4. The Chairperson called the FMOC to order at 2:30pm and indicated that the FMOC had been properly called and constituted and a quorum was present as at least one creditor was present who was eligible to vote in person or by proxy.
5. The Chairperson indicated that any decisions he made in the FMOC could be challenged and appealed to the Court.
6. The Chairperson informed the creditors present that the agenda for the FMOC was as follows:
 - a. Consider the affairs of Catalx and the terms and conditions of the proposal filed by Catalx on May 14, 2025 (the "**Proposal**");
 - b. Answer any questions the creditors have on the Company or the Proposal;
 - c. Hold a vote on the Proposal;
 - d. Elect any parties who want to act as inspectors in the estate; and
 - e. Deal with any other matters or questions from the creditors.

NOTICE

7. The Chairperson turned the meeting over to Deloitte Restructuring Inc. ("**Deloitte**"), the Licensed Insolvency Trustee acting in the Proposal (the "**Proposal Trustee**"), and Ms. McGregor advised that the notice of the Proposal and FMOC for Catalx were emailed on May 15, 2025, or sent via regular mail where an email was unavailable.
8. Ms. McGregor informed all persons present, that a creditor would not be entitled to vote unless they have lodged with the Proposal Trustee a proof of claim prior to the time specified for the FMOC.

DOCUMENTS TABLED

9. Ms. McGregor advised that the following documents were tabled and noted to be available to the creditors attending the meeting:
 - Statement of affairs;
 - Notice of the meeting mailed to creditors May 15, 2025;
 - Proof of mailing for the meeting;
 - The Proposal;
 - Blank proof of claim and voting letter;
 - Cash flow statement; and
 - The Proposal Trustee's Report to Creditors

PROPOSAL TRUSTEE'S REPORT

10. The Chairperson asked the Proposal Trustee to review the Proposal Trustee's Report to Creditors dated May 14, 2025 (the "**Report**"). Ms. McGregor reviewed the Report in detail and highlighted the following items, among others:
 - a. Catalx operated an internet-based platform for the trading of crypto assets through services provided by its platform-support supplier, Bittrex Global GMBH and its affiliates ("**Bittrex Global**"). In addition to other services provided to Catalx, Bittrex Global processed trades for Catalx's clients and served as custodian for the Crypto assets held by Catalx's customers.
 - b. On November 20, 2023, Bittrex Global publicly announced its decision to wind-down its operations and cease the provision of all trading services effective as of December 4, 2023.
 - c. Catalx determined it was not feasible for it to continue to operate its platform without the support of Bittrex Global and, as a result, on December 4, 2023, in conjunction with Bittrex Global, Catalx decided to commence an orderly wind-down of its business and operations.
 - d. In addition to the wind down of Bittrex Global, Catalx had several other factors contribute to its operations being ceased including, but not limited to:
 - i. On or around November 24, 2023, Catalx ceased allowing withdrawals of customer deposits due to liquidity constraints;
 - ii. Financial obligations were not being met as they became due;
 - iii. Extraordinary events, including a suspected security breach and alleged misappropriation resulting in the loss of a significant portion of the Crypto assets held by Catalx on behalf of its customers; and

- iv. Customer complaints filed with the Alberta Security Commission ("**ASC**") which led to the ASC opening an investigation against Catalx and issuing a Cease Trade Order on December 21, 2023.
- 11. On January 19, 2024, Deloitte was appointed by an Order of the Court of King's Bench of Alberta (the "**Court**") as receiver-manager (the "**Receiver**") of Catalx and Catalx Management Ltd. (collectively, the "**Companies**").
- 12. The Receiver conducted a forensic investigation (the "**Forensic Investigation**") around the allegations regarding the misappropriation of Crypto assets owned and/or held by Catalx on behalf of its clients and has realized on all assets of the Companies.
- 13. The Proposal Trustee advised that all matters in the receivership have effectively concluded, and the Receiver intends on applying imminently to Court for its discharge.
- 14. The Proposal Trustee summarized the key terms of the Proposal as follows:
 - a. The Proposal outlines three funding sources:
 - i. Mr. Jae Park ("**Mr. Park**" or the "**Proposal Sponsor**"), along with the current and former directors of Catalx sponsoring the Proposal (the "**Participating Directors**"), which specifically excludes Mr. Jae Ho Lee ("**Mr. Lee**"), will advance a total of \$210,000 (the "**Proposal Proceeds**");
 - ii. Residual balance in the receivership estate, currently estimated to be \$95,000 (the "**Receivership Proceeds**"); and
 - iii. Any proceeds from the investigations (the "**Investigation Funds**") of the ASC or Royal Canadian Mounted Police ("**RCMP**").
 - b. All creditors form a single class of unsecured creditors, with any amounts available for distribution to be allocated on a pro-rata basis.
 - c. Claims denominated in currencies commonly known as Crypto, will be converted to Canadian Dollars at the fair market value of the crypto currency at 12:00 pm (MST) on May 14, 2025.
 - d. The following are conditions precedent to the implementation of the Proposal:
 - i. The required majority of the unsecured creditors accept the Proposal;
 - ii. The Court approves the Proposal, including the Releases in respect of the Released Parties (as both are defined and discussed later herein);
 - iii. The Proposal Proceeds are paid to the Proposal Trustee within 30 days of Court approval; and
 - iv. The Receivership Proceeds are paid to the Proposal Trustee upon the discharge of the Receiver.
 - e. The Proposal provides the comprehensive Releases for Catalx and the Participating Directors, covering a wide range of claims, both known and unknown, related to Catalx's business and affairs before the implementation date of the Proposal; however, the Releases specifically exclude claims related to contractual rights of creditors rising from contracts with the directors and claims based on allegations of misrepresentation made by the directors to creditors or wrongful or oppressive conduct by directors. These exclusions help ensure that creditors' essential rights and statutory protections remain intact.
- 15. The Proposal Trustee summarized the Company's affairs as reported on the Company's Statement of Affairs.

16. The Proposal Trustee advised that in the event the Proposal is refused by the creditors, Catalx would be deemed to have made an assignment in bankruptcy, which would result in no foreseeable recovery to unsecured creditors.

QUESTION PERIOD

17. The Chairperson opened the floor to questions. Creditors raised numerous questions regarding various matters both verbally and through the chat function of the video conference. Below is a summary of topics addressed during the question period.

Proposal administration and proof of claims

18. Questions raised included is a proof of claim required, how to file a proof of claim, how are claims valued, where can information with respect to these proceedings be found, how to contact the Proposal Trustee, who was notified of the Proposal and how.
19. The Proposal Trustee advised that all available information with respect to the receivership proceedings and the Proposal can be found on the Proposal Trustee's website at <https://www.insolvencies.deloitte.ca/en-ca/Pages/Catalx.aspx>
20. Contact information for the Proposal Trustee can be found on the Proposal Trustee's website or the Proposal Trustee can be contact by email at calgaryrs@deloitte.ca.
21. The *Bankruptcy and Insolvency Act (Canada)* ("**BIA**") requires the Proposal Trustee to notify all known creditors with claims of \$250 or more. The Notice to Creditors (the "**Creditors Package**") with respect to these proposal proceedings was sent to all known creditors (regardless of the estimated claim value) on May 15, 2025, via email. Where the Proposal Trustee did not have the creditor's email, a copy of the Creditors Package was sent via regular mail.
22. There is a total of 6,200 creditors identified through the Company's books and records, of which only 183 creditor packages were returned undeliverable due to invalid email addresses. Of these 142 creditors, claim amounts were estimated to be less than \$250; consequently, no further action was taken by the Proposal Trustee.
23. The Creditor Package is also available on the Proposal Trustee's website.
24. Creditors were required to file a proof of claim prior to date and time scheduled for the FMOC to be able to vote on the Proposal. Creditors are also required to file a proof of claim to participate in the distribution of funds through the Proposal (if accepted by the creditors and approved by the Court).
25. Creditors who have not filed a claim with the Proposal Trustee will receive a final 30-day notice to file their claim or else they will not be able to participate in any distributions.
26. Claims denominated in currencies commonly known as Crypto, will be converted to Canadian Dollars at the fair market value of the crypto currency at 12:00 pm (MST) on May 14, 2025.
27. The Proposal Trustee understands that creditors are unable to access their Catalx accounts as the platform is no longer available. The Receiver and Proposal Trustee have exhausted all available options to access the platform to allow creditors access to their accounts. The Proposal Trustee has recovered transaction histories for each customer to generate statements of account and these will be provided to creditors upon request.
28. Creditors needing a statement of account or assistance with filing their proof of claim should contact the Proposal Trustee at calgaryrs@deloitte.ca.

Proposal terms and conditions

29. Creditors in attendance of the FMOC expressed scepticism that the Proposal, if approved, may absolve the directors of any liability in exchange for a small recovery of funds. Several questions were raised about what legal actions could be taken against the directors, including potential class action lawsuits.
30. Other related questions included what was the benefit of the Proposal to creditors, what are the reasons for accepting the Proposal, does the Proposal impede creditors from taking future legal action against Catalx and/or the directors of Catalx, what will the recoveries be, and what is the timing of distributions?
31. The Proposal Trustee advised that the Proposal Sponsor elected to file a Proposal and has willingly foregone his secured claim in order to provide some recovery to the unsecured creditors.
32. In the event the Proposal is rejected by the creditors and/or the Court, Catalx will be deemed to have made an assignment into bankruptcy.
33. It is the Proposal Trustee's view that in the case of a bankruptcy, there would be no recoveries available to the unsecured creditors as:
 - a. The Proposal Proceeds would not be advanced to Catalx;
 - b. The only amounts available to creditors will be the Receivership Proceeds and the Investigation Funds, the amount of which are unknown; and
 - c. The claim of the secured creditor and Proposal Sponsor, Mr. Park, if deemed to be a valid and enforceable secured claim, would rank ahead of all other creditors in a bankruptcy and there would be no funds available for the unsecured creditors.
34. The Proposal provides the comprehensive releases for Catalx and the Participating Directors, covering a wide range of claims, both known and unknown, related to Catalx's business and affairs before the implementation date; however, this does not release the Participating Directors from claims under Section 50(14) of the BIA related to contractual rights and allegations of misrepresentation or wrongful conduct.
35. The releases specifically exclude claims related to contractual rights of creditors rising from contracts with the directors and claims based on allegations of misrepresentation made by the directors to creditors or wrongful or oppressive conduct by directors.
36. The Proposal Sponsor's counsel advised creditors there had been no wrongdoing on the part of the Proposal Sponsor, and that due to the corporate veil, any claims against the Proposal Sponsor or Participating Directors would most likely be unsuccessful.
37. The Proposal Trustee clarified there has been no indication that the Proposal Sponsor or Participating Directors have been involved; however, a full investigation into the Proposal Sponsor and Participating Directors has not been conducted.
38. The Proposal Trustee further advised that it cannot provide legal advice to the creditors; however, creditors are entitled to consult with their own legal counsel with respect to pursuing legal actions against Catalx and/or the directors of the Company.
39. Should the Proposal be accepted by the creditors and/or Court, funds will be distributed as follows:
 - a. First, payment of all costs to administer the Proposal; and
 - b. Secondly to all creditors with proven claims. Each creditor with a proven claim will receive payment, in cash, on a pro rata basis of the balance of available funds.

40. The distributions of cash by the Proposal Trustee will be made:
- a. Upon the expiry of six months from the implementation date of the Proposal. The Proposal Trustee confirmed the timelines regarding the ongoing investigations remain unknown, however there needed to be an end date to ensure the Proposal is not left unresolved for an extended period of time;
 - b. Subject to any levy owed to the Superintendent of Bankruptcy pursuant to the BIA; and
 - c. In full and final satisfaction of each proven claim.
41. The recovery for creditors is unknown at the date of the FMOC as it is dependent on:
- a. Costs incurred to administer the Proposal; and
 - b. The quantum of claims filed with the Proposal Trustee.
42. The distributions are not expected to be significant, and the Report estimates that \$111,520 may be available for distribution to the creditors through the Proposal.
43. The creditors present were not happy with this small potential return on their investments through the Proposal.

Voting on the Proposal

44. Questions raised included who can vote, can a creditor change their vote, and what recourse is available to creditors if they wish to dispute the voting results.
45. The Proposal Trustee reiterated that only creditors who filed a proof of claim prior to the date and time scheduled for the FMOC are able to vote on the Proposal. For clarity, the deadline to file a claim for voting purposes was 2:00 PM (MST) on June 2, 2025.
46. Creditors are able to change their vote up to the time the vote is called at the FMOC if they have filed valid and accepted proofs of claim with valid proxies (if required).
47. The Proposal is deemed accepted by creditors when the voting results meet the statutory requirements being the majority in number and 2/3 in value of the proven claims voting in favour of the Proposal.
48. There is no avenue for creditors to call for a revote at the FMOC after the vote is properly called and motioned in the event that the creditors are unsatisfied with the results of the vote after they are tabulated.
49. In the event the Proposal is accepted by the creditors, the Proposal Trustee will proceed with an application to have the Proposal approved by the Court.
50. Creditors are able to attend the Court application to dispute the voting results and any appeal or revoting process is at the discretion of the Court.
51. The details with respect to the date and time of the Court application to have the Proposal approved will be posted on the Proposal Trustee's website. Alternatively, creditors may request to be added to the service list.

Bankruptcy Scenario

52. Questions raised included what happens in a bankruptcy, and do creditors need to file a claim in the bankruptcy.
53. The Proposal Trustee reiterated that in the event the Proposal is not accepted by the creditors, Catalx will be deemed bankrupt. The bankruptcy would be administered in accordance with the BIA.

54. The bankruptcy Trustee would attempt to recover all available assets of the Company for the general benefit of the creditors, including any Investigation Funds.
55. Creditors must file a proof of claim to be included in any potential distribution to creditors.
56. The Proposal Trustee also indicated that the bankruptcy trustee can take direction from creditors such as advancing investigations into Catalx's operations or taking actions against directors or Catalx subject to funding being available to do so. The Proposal Trustee added that section 38 of the BIA allows creditors to take actions in their own names, with the approval of the Court, if the Trustee refuses to do so or does not have funds available. The creditors who join the action can recover their costs and claims in full and any excess would have to go back to the estate.

Investigations

57. Creditors requested updates with respect to investigations conducted by the ASC, RCMP and the Receiver.
58. The Proposal Trustee advised creditors that the ASC commenced an investigation after being notified of unauthorized transactions in the Catalx Wallet and issued an Interim Cease Trade Order which was effective from December 21, 2023, to January 5, 2025.
59. The Forensic Investigation revealed a difference between the expected balance of customer assets, consisting of fiat and Crypto, and the actual amount held by Catalx as of January 19, 2024, the date of receivership. Based on the books and records of Catalx available to the Receiver, the estimated value of customer assets which is made up of approximately 590 distinct Crypto amounts to approximately USD\$13,958,536; however, the actual value of these assets is only approximately USD\$151,070. This difference results in a shortfall of customer assets amounting to approximately USD\$13,807,467 (the "**Shortfall**"). The primary cause of the Shortfall was the use of customer assets for purposes unrelated to customer activities. Beginning no later than May of 2021 and persisting until the Platform's de-facto end in the fall of 2023, unauthorized withdrawals of customer assets, facilitated the diversion of assets from the Catalx Wallet to external, unauthorized wallets and Crypto exchange accounts.
60. Additional details with respect to the ASC investigation and the Forensic Investigation can be found in the First Report of the Receiver at <https://www.insolvencies.deloitte.ca/en-ca/Pages/Catalx.aspx>
61. The Receiver has ceased conducting additional work on the Forensic Investigation due to funding constraints in the receivership estate.
62. The Receiver has cooperated with the ASC providing its findings from the Forensic Investigation.
63. The Receiver and Proposal Trustee also understand that the RCMP have an open investigation with respect to Catalx. To date the RCMP have not contacted the Receiver/Proposal Trustee and the status of said investigation is unknown.
64. The Receiver and Proposal Trustee will continue to cooperate with the ASC, other judicial bodies, and law enforcement where it is necessary and appropriate for us to do so.

Insurance claims

65. Questions raised included, what insurance was in place and is there any recoveries through insurance.
66. Catalx advertised to its customers that their funds and assets were safeguarded by bonding insurance. However, based on the Forensic Investigation it is evident that the purported safeguards did not effectively shield customers from the misuse of their assets.

67. Based on the Receiver's review and discussions with insurance providers regarding the policies held by Catalx, Catalx may not have been in compliance with policy terms and conditions. In addition, there appears to be coverage limitations and may not extend to customers.
68. As at the date of the FMOC, the Proposal Trustee is not aware of any open or pending insurance claims and does not anticipate any recoveries through potential insurance claims.

Other matters

69. Other questions raised by creditors included the whereabouts of Mr. Lee, the current investment activities of Mr. Park, and confirmation that Bittrex Global is a creditor.
70. The Proposal Trustee understands that Mr. Lee is overseas; however, his whereabouts is unknown. Mr. Lee has had very limited interaction with the Receiver and no contact with the Proposal Trustee.
71. Mr. Lee has been excluded from the Proposal, including the releases provided to the Participating Directors.
72. The Proposal Trustee and counsel for the Proposal Sponsor has no knowledge of Mr. Park's investment dealings outside of Catalx.
73. Based on available books and records of Catalx, Bittrex Global is an unsecured creditor and has not filed a claim with the Proposal Trustee. The Proposal Trustee understands that Bittrex Global is in liquidation. Additional details with respect to the Bittrex Global liquidation can be found at <https://bittrexglobal.com>.

VOTING

74. The Chairperson called for a motion to vote on the Proposal. On a motion duly made by Brian Loos and seconded by Julien Murdaca-Gauthier, the Proposal Trustee proceeded to call a vote on the Proposal.
75. Several creditors in attendance requested to amend their votes, resulting in the Proposal Trustee requesting those individuals who had filed claims prior to the meeting to confirm their amended votes by either messaging the meeting chat or email to calgaryrs@deloitte.ca.
76. The meeting adjourned for 20 minutes to allow the Proposal Trustee to collect any final votes and last minute claims and update the voting summary based on any new or amended votes.
77. The meeting reconvened at 3:30 pm and the results were announced as follows:

Votes	Value of Claims		# of Claims	
	\$	%	#	%
For	2,169,637	68%	79	76%
Against	805,282	25%	15	14%
No vote lodged with Trustee	206,995	7%	10	10%
Total Claims Filed	3,181,915	100%	104	100%

78. Two creditors in attendance of the FMOC indicated their claims, each in excess of \$200,000, voting against the Proposal were not including in count. Ms. McGregor confirmed that those two claims were included in the count against the Proposal. Ms. McGregor further clarified that the "No vote" in the amount of \$206,995 reflected the proven claims received prior to the FMOC with no votes lodged with the Proposal Trustee.
79. The Chairperson declared that the Proposal was deemed accepted by the creditors as filed given the voting results met the statutory requirements as a majority in number and 2/3 in value of proven claims voted in favour of the Proposal.

80. Some of the creditors in attendance at the FMOC were dissatisfied with the results of the vote and requested a revote on the Proposal. The Proposal Trustee and the Proposal Trustee's legal counsel confirmed that the voting procedure is prescribed in the BIA and is binding. Consequently, there is no avenue for a revote at the FMOC, however, creditors may appear in Court to contest the approval of the Proposal.
81. The Proposal Trustee further advised that the notice of the application to approve Proposal will be served on all proven creditors, in addition to being posted on the Proposal Trustee's website at <https://www.insolvencies.deloitte.ca/en-ca/Pages/Catalx.aspx>.
82. Subsequent to the FMOC, the Proposal Trustee conducted a recount of all votes and notes the following:
- The value of two claims in favour of the Proposal were inadvertently unaccounted for due to a formula error;
 - The value of two claims against the Proposal were inadvertently unaccounted for due to a formula error;
 - One claim voting against the Proposal was filed via email at the commencement of the FMOC and was inadvertently missed in the voting results shown above;
 - One vote was changed from in favour of the Proposal to against which was not properly reflected in the voting results shown above; and
 - One voting letter against the Proposal was received prior to the motion to vote but was inadvertently missed. This claim had been accounted for as a "No vote lodged with the Trustee" in the voting results shown above.
83. The overall value of the claims previously missed in the count were not material and did not impact the outcome of the vote in favour of the proposal as tabulated in the FMOC. The revised results are as follows:

Votes	Value of Claims		# of Claims	
	\$	%	#	%
For	2,221,798	68%	79	76%
Against	850,949	26%	16	15%
No vote lodged with Trustee	204,413	6%	9	9%
Total Claims Filed	3,277,160	100%	104	100%

84. A detailed voting summary is attached hereto and forms part of these minutes.

INSPECTORS

85. The Chairperson advised the FMOC attendees of the role of estate inspectors and their responsibilities. The Proposal Trustee advised that inspectors are effectively the eyes and ears of the creditors who work closely with and oversee the Trustee and provide directions and approve fees and disbursements in the estate. A party cannot act as an inspector if they are conflicted and/or a party to any contested action against the Company. Nominal inspector fees are paid, and meetings can be held by conference call. An inspector can resign at any time from the position.
86. Alessandro Tirone advised that he may be interested to act as an inspector, however, he would like further information on the role and responsibilities prior to accepting.
87. On a motion duly made by Cameron Waite and seconded by Henry Ulaszonek, the appointment of Alessandro Tirone as estate inspector was approved, subject to his acceptance of the position.

88. Subsequent to the FMOC, Mr. Tirone was provided with the inspector's handbook and confirmed his acceptance of the inspector role. The Proposal Trustee will schedule the first meeting of inspectors in due course.

ADJOURNMENT

89. The Chairperson called for a motion to adjourn the meeting. On a motion duly made by Brian Loos and seconded by Julien Murdaca-Gauthier, the meeting was adjourned at 4:08 pm.



Amendra Singh, Chairperson
Office of the Superintendent of Bankruptcy



Jeff Keeble, Proposal Trustee
Deloitte Restructuring Inc.

District of: Alberta
Division No.: 02 - Calgary
Court No.: B301-223290
Estate No.: 25-3223290

**IN THE MATTER OF THE PROPOSAL OF
CATALX CTS LTD.
OF THE CITY OF CALGARY, IN THE PROVINCE OF ALBERTA**

ATTENDANCE LIST

Debtor and representatives: Pavin Takhar, counsel to Proposal Sponsor

Chairperson and representatives: Amendra Singh, OSB
Tingting Zhang, OSB - Attendee

Trustee and representatives: Jeff Keeble, Deloitte
Naomi McGregor, Deloitte
Andrew Stott, Deloitte – Attendee
James Doney, Deloitte – Secretary
Jessica MacKinnon, counsel to Proposal Trustee

Creditors:

NAME	Claim Filed
ALESSANDRO STEFANO TIRONE	Y
ALEXANDRE STINES	Y
AMRENDER SINGH BHATTI	Y
ANDREW J HOCULIK	Y
ANDY AODISHO	Y
ANNA LOUISE CIPOLLONE	Y
ASIM SULAIMAN	Y
BEHDIN NOWROUZI	Y
BINH QUOC HUNG LE	Y
BRIAN LOOS	Y
CAMERON FRANCIS WAITE	Y
CARLA NFONO OBAME	Y
CARLOS A E DA COSTA	Y
DYLAN BRIAN HOULIHAN	Y
FREDERIK L HEUREUX	Y
GREGORY MICHAEL BRANDFORD	Y
GUILLAUME HANS	Y
JULIEN MURDACA GAUTHIER	Y
VAHID DAGHIGHI SADEGH	Y
VINEET JAMES NEOGI	Y
JONATHAN ALEXANDER MACKINTOSH	N
ABBAS ALI NASSER	N
AK	Unknown
ALI TURKMAN	N
AMIR MARAVANDI	N
ASHLEY JANE BASTARACHE	N
AUDRY LAROCQUE	N

NAME	Claim Filed
BB	Unknown
C	Unknown
CHRISTIAN THOMAS TRUCHESS RUEDA	N
CHRISTOPHER AARON GOOD PILIPENKO	N
COSMIN FILIP IONESCU	N
DANIL PLATONOV	N
E	Unknown
EV	Unknown
GARY LEE SNELL	N
HASSAN BAZ	N
HAYLEE VICTORIA FOY	N
Henry Ulaszonek	N
J	Unknown
Jeff	Unknown
JOON HWAN MOON	N
LUIS MANUEL FIDALGO	N
S WARDELL NUTTLEY STEPHANIE	N
STEPHEN J GISON	N
THOMAS RAKOVITIS	N
WENDY DUGAS	N

District of Alberta
Division No. 02 - Calgary
Court No. B301-223290
Estate No. 25-3223290

Voting Summary

In the Matter of the Proposal of
CatalX CTS Ltd.
of the City of Calgary, in the Province of Alberta

Insolvency Date: 14-May-2025
Estate Number: 25-3223290

Result of Voting

Class	Total #			Dollar Value of Claims		Percentage by Votes		Percentage by Value		Result	
	Votes	Yes	No	Yes	No	Yes	No	Yes	No	By Votes	By Value
	95	79	16	2,221,798.06	850,948.88	83.16	16.84	72.31	27.69	App.	App.

List of creditors

Class	Creditor Name	Type	Account #	\$ Admitted for Voting	Voted By	Vote
	AKSHAY CHOUDHARY	U	4586	2,421.87		For
	ALESSANDRO STEFANO TIRONE	U	3511	29,942.74		Against
	ALEX J MITCHELL	U	6559	1,377.50		For
	ALEXANDRE STINES	U	12518	14,717.89		Against
	AMRENDER SINGH BHATTI	U	10762	5,760.27		Against
	ANASTASIYA DEHTYAROVA	U	11333	815.51		For
	ANDREW J HOCULIK	U	6894	32,042.86		Against
	ANDY AODISHO	U	17175	10,372.00		Against
	ANITA LUCIA BRIGGS	U	6197	3,085.00		For
	ANITA MARVA ALLUM	U	19668	5,625.23		For
	ANNA LOUISE CIPOLLONE	U	17345	288,997.42		Against
	ARMIN NURKIC	U	13904	337.96		For
	BEHDIN NOWROUZI KIA	U	10170	6,887.51		For
	BENJAMIN FRANCIS MACINNIS	U	3104	5,067.15		For
	BINH QUOC HUNG LE	U	16959	258,975.23		Against
	BRADEN CARTER GANETSKY	U	15556	30,335.59		For
	BRADLEY FURLAN	U	12490	18,339.87		Against
	BRANDON TYLER NELSON	U	7123	798.25		For
	BRANDY JO BROUILLETTE	U	3777	37,109.21		For
	BRIAN LOOS	U	11526	91,249.97		For
	CAMERON FRANCIS WAITE	U	7104	31,605.02		Against
	CARLA NFONO OBAME	U	6138	230.59		Against

List of creditors

<i>Class</i>	<i>Creditor Name</i>	<i>Type</i>	<i>Account #</i>	<i>\$ Admitted for Voting</i>	<i>Voted By</i>	<i>Vote</i>
	CARTER JOHNSON NOBLE	U	10402	2,296.53		For
	CHASE JEFFREY	U	11918	13,131.41		For
	SHYMKIW					
	Christopher Buis	U	10955	97,969.96		For
	CHRISTOPHER SHAWN	U	10249	3,090.88		For
	DAVID KELLY					
	CLANDRO C CAUTILLO	U	7516	1,803.24		For
	COBY MICHAEL FRISSELL	U	6194	11,778.70		For
	DAPHNE ELAINE FORD	U	9995	46,396.66		For
	DAVD ADAMS	U	10523	19,459.51		For
	DAVID HENRY BLAIR	U	9567	106,380.62		For
	DAVID JOHN CAMPBELL	U	12048	50,207.28		For
	DONNA DIXON	U	7732	70,769.56		For
	DREW MICHEAL	U	6619	23,649.89		For
	DZIADYK					
	DUSTIN JOHN	U	6447	4,980.21		Against
	MORISSETTE					
	DYLAN BRIAN	U	14821	9,319.57		For
	HOULIHAN					
	EL ZID TABUZO	U	6232	24,850.00		For
	ELIE JOSEPH	U	7074	14,270.99		For
	ABOUMOUSSA					
	EVAN T HILL	U	14719	19,242.50		For
	FILIP STERPINSKI	U	9321	22,214.39		For
	FRANCESCO DI TELLA	U	14624	70,783.91		For
	FREDERIK L HEUREUX	U	12810	28,660.33		Against
	Geoffery Smail	U	2962	50,022.46		For
	GEOFFREY IAN SMART	U	7199	80,735.98		For
	GLEN CHARLES HALLS	U	19652	69,166.80		For
	GLENISHA DUCILLE	U	6736	5,643.92		For
	GRACE PAULINE CAPAR	U	14126	9,141.18		For
	GREGORY MICHAEL	U	14536	19,626.77		For
	BRANDFORD					
	GUILLAUME HANS	U	15884	6,661.14		For
	HARRISON FENN	U	7440	55,461.32		For
	HIN MINE DAVID TANG	U	10537	11,009.71		For
	ISLAM GAMAL ALI	U	14203	2,943.43		For
	SHEHATA					
	JASON KOLCUN	U	13742	9,046.74		For
	JESSE GARRETT K	U	4395	50,804.44		For
	WALPER					
	JESSE LARIVIERE	U	12243	8,137.83		For
	Joel Murray	U	15704	8,204.45		For
	JOHN KENNETH WRIGHT	U	17439	95,386.02		Against
	MUNRO					
	JULIEN MURDACA	U	12601	7,917.19		Against
	GAUTHIER					
	KELLY ANNE MCRAE	U	17415	9,136.79		For

List of creditors

<i>Class</i>	<i>Creditor Name</i>	<i>Type</i>	<i>Account #</i>	<i>\$ Admitted for Voting</i>	<i>Voted By</i>	<i>Vote</i>
	KYLE STUART ANDERSON	U	7044	17,611.95		For
	LEVI DANIEL DZIADYK	U	11907	18,267.72		For
	LUKE CHARLES FORD	U	6473	5,696.60		For
	MARCO DIFELICE	U	11236	15,100.23		For
	MARIE J JAKMAKIAN	U	3676	20,000.00		Against
	MARK GARFIELD CAMPBELL	U	12581	7,352.78		For
	MARYANN J STERLING	U	11590	1,193.15		For
	MAX BISCHOF	U	13679	111,467.62		For
	MICHELLE ELAINE DOOLITTLE	U	6199	6,732.46		For
	NATHAN E YEAGER	U	10352	19,797.66		For
	NICHOLAS LEE SCHMIDT	U	9811	12,898.78		For
	OLUF PETER ANDERSEN	U	10494	7,921.63		For
	PAMELA GAY DAWKINS	U	2141	566.70		For
	PAUL GEORGE COPE	U	17414	19,121.10		For
	PETER A CAPAR	U	12468	45,068.61		For
	PHILIP ANDREW TARASIEWICZ	U	12259	44,128.13		For
	POH CHOO LEONG	U	13782	1,448.60		For
	PUYAN ZADEH	U	13719	5,420.96		For
	QINYI ZHOU	U	15910	2,162.69		For
	RAVINDER SINGH KAJLA	U	13032	32,924.11		For
	ROCK BOSSE	U	7500	105,132.01		For
	RYAN DOW HOPPS	U	15020	132,218.92		For
	SAFIULLAH MOKHTARI	U	10539	1,220.01		For
	SEMION LAZAREV	U	11870	3,416.82		For
	SHELLEY ROBYN JONES	U	7533	52,713.50		For
	SHERRI LYNN WOOLFREY	U	7554	269.20		For
	STEPHEN VICTOR TARASIEWICZ	U	7269	38,320.98		For
	TOMMY DEMERS	U	7690	7,707.17		For
	VADIM GOLOUBEV	U	6239	174,134.85		For
	VAHID DAGHIGHI SADEGH	U	7389	12,500.00		For
	VINEET JAMES NEOGI	U	6034	3,021.24		Against
	Warren Scott Leblanc	U	15524	2,123.31		For
	YANIV YOSEF ZADKA	U	16794	2,582.55		For
	YANNICK HAUPTMANN	U	7408	5,204.52		For
	YULIY GERMAN	U	19285	94,156.06		For
	YVES NERON	U	6536	26,747.37		For

* Some or all of secured amount shown has been excluded from voting

APPENDIX “C”

**In the Matter of the Receivership of Catalx CTS Ltd. and
Catalx Management Ltd.
Combined Statement of Receipts and Disbursements
As at May 30, 2025**
(All amounts in \$CAD)

	Total
Receipts	
Guarantor deposit	750,000
Sale of assets	178,695
Cash on hand	51,580
Funds from Mr. Lee	23,149
Interest	9,043
Insurance refund	1,700
Transfer to (from) other accounts	-
Total receipts	<u>1,014,166</u>
Disbursements	
Forensic Investigation	(457,272)
Receivers Fees	(218,796)
Legal fees	(73,900)
Operating costs	(48,852)
HST paid	(39,784)
Contract services	(15,408)
WEPP Deemed Trust	(16,000)
Bank charges	(456)
Filing fees to the Official Receiver	(151)
Total disbursements	<u>(870,617)</u>
Estate balances as at May 30, 2025	143,549
Accruals:	
Legal fees	(20,000)
Operating costs	(12,960)
Receiver's fees	(12,500)
GST paid	(1,625)
Estimated funds available for Division I Proposal	<u><u>96,464</u></u>

APPENDIX “D”

ALBERTA SECURITIES COMMISSION

VARIATION ORDER

Citation: Re CatalX CTS Ltd., 2024 ABASC 178

Date: 20241119

CatalX CTS Ltd. (operating as Catalyx) and Jae Ho Lee

Background

1. On December 21, 2023, the Alberta Securities Commission (the **Commission**) issued an order (the **Interim Order**, cited as *Re CatalX CTS Ltd.*, 2023 ABASC 167) pursuant to ss. 33 and 198(1) of the *Securities Act* (Alberta) (the **Act**) that, among other things, CatalX CTS Ltd. (**Catalyx**) and Jae Ho Lee (**Lee**) cease trading in or purchasing any securities or derivatives.
2. On January 5, 2024, the Commission extended the Interim Order for a period of 12 months (*Re CatalX CTS Ltd.*, 2024 ABASC 5).
3. On November 15, 2024, Staff (**Staff**) of the Commission issued a Notice of Application (*Re CatalX CTS Ltd.*, 2024 ABASC 177) seeking to vary the Interim Order to permit Lee to convert certain cryptocurrency into Canadian currency for distribution to Deloitte Restructuring Inc. (the **Receiver**) pursuant to the Receivership Order (defined below) (the **Variation Application**).
4. The Variation Application has been made on the following grounds:
 - (a) the Court of King's Bench of Alberta made an order on January 19, 2024 placing the assets of Catalyx into receivership (the **Receivership Order**);
 - (b) pursuant to the terms of the Receivership Order, Lee is required to deliver Catalyx assets to the Receiver;
 - (c) the Interim Order prevents Lee from converting cryptocurrency into Canadian currency for distribution to the Receiver; and
 - (d) Catalyx, Lee, and the Receiver have consented to the variation sought.
5. The Commission has determined that it is not prejudicial to the public interest to grant the Variation Application, having considered the parties' consent to the terms of the order sought and that the Interim Order will otherwise continue in effect.

Order

6. Pursuant to s. 214(1) of the Act, paragraph 8(a) of the Interim Order is varied to permit Lee to convert the cryptocurrency Tether (USDT), that is the property of Catalyx, into Canadian currency, for the sole purpose of distributing the proceeds to the Receiver.

November 19, 2024

For the Commission:

"original signed by"
Tom Cotter

"original signed by"
Kari Horn, K.C.

APPENDIX “E”

In the Matter of the Receivership of Catalx CTS Ltd. and Catalx Management Ltd.
Summary of Receiver's Fees
As at May 30, 2025

Invoice	Invoice date	Period	Fees	Subtotal	GST on Fees	Total
8004550798	12-Mar-24	December 27, 2023 to February 23, 2024	93,045	93,045	4,652	97,697
8004814161	23-May-24	February 29, 2024 to May 9, 2024	35,342	42,102	1,767	37,109
8005089308	21-Aug-24	May 10, 2024 to July 22, 2024	30,262	31,294	1,513	31,775
8005683789	11-Feb-25	July 24, 2024 to February 4, 2025	44,500	50,985	2,225	46,724
8005839500	25-Mar-25	February 4, 2025 to March 20, 2025	11,217	15,648	561	11,778
			214,365	259,738	7,932	225,083
Accrual to close			12,500	12,500	625	13,125
Total			226,865	272,238	8,557	238,208

APPENDIX “F”

**In the Matter of the Receivership of Catalx CTS Ltd. and
Summary of Receiver's Legal Counsel's Fees
As at May 30, 2025**

Invoice	Date	Fees	Disbursements	GST	Total
203485764	26-Mar-24	45,541	42	2,279	47,861
203486598	24-Apr-24	8,990		449	9,439
203487165	14-May-24	10,281	17	515	10,813
203487550	6-Jun-24	19,611	390	996	20,996
203488189	4-Jul-24	23,646		1,182	24,828
203489198	31-Jul-24	8,306		415	8,721
203489201	31-Jul-24	333		17	350
203489818	31-Aug-24	3,973		199	4,172
203490184	30-Sep-24	4,732		237	4,969
203491480	13-Nov-24	2,639		132	2,771
203491766	29-Nov-24	5,501		275	5,776
203492675	8-Jan-25	2,897		145	3,041
203493970	29-Jan-25	2,318		116	2,433
203495543	4-Apr-25	4,298	4	215	4,516
203496533	7-May-25	1,815		91	1,905
		144,877	449	7,171	146,169
Accrual to close		20,000		1,000	21,000
Total		164,877	449	8,171	167,169



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