

COURT FILE NUMBER B301 - 223290
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE CALGARY

PROCEEDING IN THE MATTER OF THE *BANKRUPTCY AND*
INSOLVENCY ACT, RSC 1985, c B-3, as amended
AND IN THE MATTER OF THE NOTICE OF INTENTION TO
MAKE A PROPOSAL OF CATALX CTS LTD.
APPLICANT ALBERTA SECURITIES COMMISSION

COM
Jan 6, 2026

RESPONDENTS CATALX CTS LTD and HYUK JAE PARK

DOCUMENT **SECRETARIAL AFFIDAVIT**

ADDRESS FOR SERVICE AND CONTACT
MILLER THOMSON LLP
Barristers and Solicitors
525-8th Avenue SW, 43rd Floor
INFORMATION OF PARTY FILING THIS DOCUMENT
Calgary, AB, Canada T2P 1G1

Attention: James W. Reid
Telephone: 403-298-2418
Email: jwreid@millerthomson.com
File No. 0291254.0001

AFFIDAVIT OF MARICA CEKO
Sworn on November 28, 2025

I, MARICA CEKO, of the City of Calgary, in the Province of Alberta, SWEAR AND SAY THAT:

1. I am employed by Miller Thomson LLP as a legal assistant and as such have personal knowledge of the matters deposed to in this Affidavit.
2. Attached and marked as Exhibit "**A**" is the Receivership Order, granted in Court File No. 2401-00457 (the "**Receivership Proceedings**"), filed on January 24, 2024.
3. Attached and marked as Exhibit "**B**" is the Bench Brief filed January 17, 2024 in the Receivership Proceedings.
4. Attached and marked as Exhibit "**C**" is the Proposed Receiver's Report, dated January 17, 2024 in the Receivership Proceedings.
5. Attached and marked as Exhibit "**D**" is the Affidavit of Service, sworn and filed on January 15, 2024 in the Receivership Proceedings.

6. Attached and marked as Exhibit “**E**” is the Transcript of Proceedings, dated January 19, 2024, made in the Receivership Proceedings.
7. Attached and marked as Exhibit “**F**” is the Application (Approval of Receiver’s Activities) filed May 21, 2024 in the Receivership Proceedings.
8. Attached and marked as Exhibit “**G**” is the Affidavit of Service, sworn on May 22, 2024 and filed on May 23, 2024 in the Receivership Proceedings.
9. Attached and marked as Exhibit “**H**” is the Transcript of Proceedings, dated May 28, 2024, made in the Receivership Proceedings.
10. Attached and marked as Exhibit “**I**” is the Second and Final Report of the Court-Appointed Receiver of Catalx CTS Ltd. and Catalx Management Ltd., dated June 6, 2025 and filed on June 9, 2025 in the Receivership Proceedings.
11. Attached and marked as Exhibit “**J**” is the Letter to the Service List of Burnet, Duckworth & Palmer LLP, dated June 9, 2025, sent in relation to the Receivership Proceedings and the proposal proceedings of CatalX CTS Ltd., Court File No. 25-3223290 (the “**Proposal Proceedings**”).
12. Attached and marked as Exhibit “**K**” is the Transcript of Proceedings, dated June 20, 2025, made in the Receivership Proceedings and Proposal Proceedings.
13. Attached and marked as Exhibit “**L**” is the Proposal Approval Order, granted on June 20, 2025, and filed on June 23, 2025 in the Proposal Proceedings.
14. Attached and marked as Exhibit “**M**” is the Transcript of Proceedings before the Alberta Securities Commission (the “**ASC**”), dated September 15, 2025.
15. Attached and marked as Exhibit “**N**” is the email correspondence and attachment from the ASC, dated July 15, 2025.
16. Attached and marked as Exhibit “**O**” is the email correspondence with attachments from the ASC, dated October 30, 2025, with the names of certain interviewees in the attachment redacted at the request of the ASC.

17. I have reviewed the excel spreadsheet attached to my affidavit as Exhibit O, and based on my review, 24 separate individuals are listed in the "Person Interviewed" column.

SWORN BEFORE ME at the City of Calgary,
in the Province of Alberta, this 28th day of
November, 2025.



A Commissioner for Oaths in and for Alberta



Marica Ceko

Sean Kinak
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

This is Exhibit "A" referred to in the Affidavit of
Marica Ceko sworn before me this 28th day of
November 2025

A handwritten signature in black ink, appearing to read 'SKK', written over a horizontal line.

A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

Sean Kimak
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

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

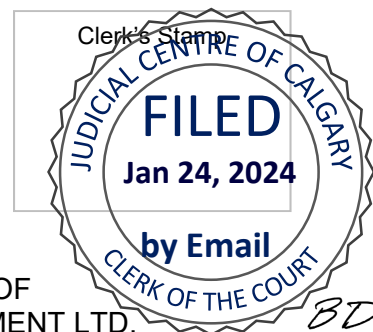
RESPONDENTS CATALX CTS LTD. and CATALX MANAGEMENT LTD.

DOCUMENT **RECEIVERSHIP ORDER**

ADDRESS FOR SERVICE AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT MILLER THOMSON LLP
Barristers and Solicitors
525 – 9th Avenue SW, 43rd Floor
Calgary, AB, T2P 1G1

Attention: James W. Reid / John-David D'Souza
Phone: 403-298-2418 / 403-298-2431
E-mail: jwreid@millerthomson.com /
jdsouza@millerthomson.com

File No.: 0281594.0001



DATE ON WHICH ORDER WAS PRONOUNCED: **January 19, 2024**

LOCATION OF HEARING: **Calgary, Alberta**

NAME OF JUSTICE WHO GRANTED THIS ORDER: **The Honourable Justice R.A. Neufeld**

UPON the application of CatalX CTS Ltd. ("**CatalX**") and Hyuk Jae Park in respect of appointing a receiver-manager over CatalX and Catalx Management Inc. ("**Catalx Management**", and together with CatalX the "**Companies**");

AND UPON having read the Originating Application, the Affidavit of Hyuk Jae Park sworn January 10, 2024, and the Affidavit of Service of Marica Ceko sworn January 15, 2024, filed;

AND UPON reading the consent of Deloitte Restructuring Inc. to act as receiver-manager (the "**Receiver**" or "**Deloitte**") of the Companies, filed;

AND UPON hearing counsel for CatalX, counsel for Hyuk Jae Park, counsel for Jae Ho Lee, counsel for the proposed Receiver, and any other counsel or other interested parties present;

IT IS HEREBY ORDERED AND DECLARED THAT:

Service

1. The time for service of the Originating Application for this order (the “**Order**”) is hereby abridged and deemed good and sufficient, if applicable, and this application is properly returnable today.

Appointment

2. Pursuant to section 13(2) of the *Judicature Act*, RSA 2000, c. J-2, section 99(a) of the *Business Corporations Act*, RSA 2000, c.B-9, and section 39 of the *Law and Equity Act*, RSBC 1996, c. 253 (as applicable), Deloitte Restructuring Inc. is hereby appointed Receiver, without security, of all of Companies’ current and future assets, undertakings, and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the “**Property**”).

Receiver’s Powers

3. The Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:
 - (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
 - (b) to receive, preserve and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

- (c) to manage, operate and carry on the business of the Companies, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Companies;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease machinery, equipment, inventories, supplies, premises or other assets to take possession of and exercise control over the Property;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Companies and to exercise all remedies of the Companies in collecting such monies, including, without limitation, to enforce any security held by the Companies;
- (g) to settle, extend or compromise any indebtedness owing to or by the Companies;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor for any purpose pursuant to this Order;
- (i) to undertake an investigation into the Companies' dealings, business, operations, and assets (including without limitation (i) the crypto currency assets of the Companies and (ii) the crypto currency assets or entitlements of the Companies' customers, whether now or previously in the possession of the Companies);
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Companies, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding, and provided further that nothing in this Order shall authorize

the Receiver to defend or settle the action in which this Order is made unless otherwise directed by this Court;

- (k) to market any or all the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business:
 - (i) without the approval of this Court in respect of any transaction not exceeding \$250,000, provided that the aggregate consideration for all such transactions does not exceed \$500,000;
 - (ii) with the approval of the Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause:

and in each such case notice under subsection 60(8) of the *Personal Property Security Act*, RSA 2000, c. P 7 or any other similar legislation in any other province or territory shall not be required.

- (m) to apply for any vesting order or other orders (including, without limitation, confidentiality or sealing orders) necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable and in accordance with the confidentiality requirements pursuant to the *Securities Act* (Alberta);
- (o) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;

- (p) to exercise any shareholder, partnership, joint venture or other rights which the Companies may have;
- (q) to undertake a claims process to determine claims or entitlements of any creditors or customers against the Companies or their assets now or previously in the possession of the Companies (including without limitation cryptocurrency assets or fiat currencies);
- (r) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations; and
- (s) assign the Companies into bankruptcy;

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

Duty to Provide Access and Co-operation to the Receiver

4. (i) The Companies, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property (excluding Property subject to liens the validity of which is dependent on maintaining possession) to the Receiver upon the Receiver's request.
5. All Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Companies, and any computer programs, computer tapes, computer disks or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver

to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or documents prepared in contemplation of litigation or due to statutory provisions prohibiting such disclosure.

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

No Proceedings Against the Receiver

7. No proceeding or enforcement process in any court or tribunal (each, a **"Proceeding"**), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

No Proceedings Against the Companies or the Property

8. No Proceeding against or in respect of the Companies or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court, and any and all Proceedings currently under way against or in respect of the Companies or the Property are hereby stayed and suspended pending further Order of

this Court, provided, however, that nothing in this Order shall: (i) prevent any Person from commencing a proceeding regarding a claim that might otherwise become barred by statute or an existing agreement if such proceeding is not commenced before the expiration of the stay provided by this paragraph; and (ii) affect a Regulatory Body's investigation in respect of the Companies or an action, suit or proceeding that is taken in respect of the Companies by or before the Regulatory Body, other than the enforcement of a payment order by the Regulatory Body or the Court. "**Regulatory Body**" means a person or body that has powers, duties or functions relating to the enforcement or administration of an Act of Parliament or of the legislature of a Province and for clarity it includes the Alberta Securities Commission and British Columbia Securities Commission.

No Exercise of Rights of Remedies

9. All rights and remedies of any Person, whether judicial or extra-judicial, statutory or non-statutory (including, without limitation, set-off rights) against or in respect of the Receiver or affecting the Property are hereby stayed and suspended and shall not be commenced, proceeded with or continued except with leave of this Court, provided, however, that nothing in this Order shall:
 - (a) empower the Companies to carry on any business that the Companies are not lawfully entitled to carry on;
 - (b) prevent the filing of any registration to preserve or perfect a security interest;
 - (c) prevent the registration of a claim for lien; or
 - (d) exempt the Companies from compliance with statutory or regulatory provisions relating to health, safety or the environment.
10. Nothing in this Order shall prevent any party from taking an action against the Companies where such an action must be taken in order to comply with statutory time limitations in order to preserve their rights at law, provided that no further steps shall be taken by such party, except in accordance with the other provisions of this Order, and notice in writing of such action be given to the Receiver at the first available opportunity.

No Interference with the Receiver

11. No Person shall accelerate, suspend, discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Companies, except with the written consent of the Companies and the Receiver, or leave of this Court.

Continuation of Services

12. All persons having:
- (a) statutory or regulatory mandates for the supply of goods and/or services; or
 - (b) oral or written agreements or arrangements with the Companies, including without limitation all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation, services, utility or other services to the Companies,

are hereby restrained until further order of this Court from discontinuing, altering, interfering with, suspending or terminating the supply of such goods or services as may be required by the Companies or exercising any other remedy provided under such agreements or arrangements. The Companies shall be entitled to the continued use of their current premises, telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the usual prices or charges for all such goods or services received after the date of this Order are paid by the Companies in accordance with the payment practices of the Companies, or such other practices as may be agreed upon by the supplier or service provider and each of the Companies and the Receiver, or as may be ordered by this Court.

Receiver to Hold Funds

13. All funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation its investigation or the sale of all or any of the Property in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by

the Receiver (the “**Post Receivership Accounts**”) and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further order of this Court.

Employees

14. Subject to employees’ rights to terminate their employment, all employees of the Debtor shall remain the employees of the Companies until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the *Bankruptcy and Insolvency Act* R.S.C. 1985, c B-3 (“**BIA**”), other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*, S.C. 2005, c.47 (“**WEPPA**”).

Limitation on Environmental Liabilities

15. (a) Notwithstanding anything in any federal or provincial law, the Receiver is not personally liable in that position for any environmental condition that arose or environmental damage that occurred:
- (i) before the Receiver's appointment; or
 - (ii) after the Receiver's appointment unless it is established that the condition arose or the damage occurred as a result of the Receiver's gross negligence or wilful misconduct.
- (b) Nothing in sub-paragraph (a) exempts a Receiver from any duty to report or make disclosure imposed by a law referred to in that sub-paragraph.
- (c) Notwithstanding anything in any federal or provincial law, but subject to sub-paragraph (a) hereof, where an order is made which has the effect of requiring the Receiver to remedy any environmental condition or environmental damage affecting the Property, the Receiver is not personally liable for failure to comply

with the order, and is not personally liable for any costs that are or would be incurred by any person in carrying out the terms of the order:

- (i) if, within such time as is specified in the order, within 10 days after the order is made if no time is so specified, within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, or during the period of the stay referred to in clause (ii) below, the Receiver:
 - (A) complies with the order; or
 - (B) on notice to the person who issued the order, abandons, disposes of or otherwise releases any interest in any real property affected by the condition or damage;
- (ii) during the period of a stay of the order granted, on application made within the time specified in the order referred to in clause (i) above, within 10 days after the order is made or within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, by:
 - (A) the court or body having jurisdiction under the law pursuant to which the order was made to enable the Receiver to contest the order;
 - (B) the court having jurisdiction in bankruptcy for the purposes of assessing the economic viability of complying with the order; or
- (iii) if the Receiver had, before the order was made, abandoned or renounced or been divested of any interest in any real property affected by the condition or damage.

Limitation on the Receiver's Liability

16. Except for gross negligence or wilful misconduct, as a result of its appointment or carrying out the provisions of this Order the Receiver shall incur no liability or obligation that exceeds an amount for which it may obtain full indemnity from the Property. Nothing in this Order shall derogate from any limitation on liability or other protection afforded to the Receiver under any applicable law, including, without limitation, Section 14.06, 81.4(5) or 81.6(3) of the BIA.

Receiver's Accounts

17. The Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case, incurred at their standard rates and charges. The Receiver and counsel to the Receiver shall be entitled to the benefits of and are hereby granted a charge (the **"Receiver's Charge"**) on the Property as security for their professional fees and disbursements incurred at the normal rates and charges of the Receiver and such counsel, both before and after the making of this Order in respect of these proceedings, and the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, deemed trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person but subject to section 14.06(7), 81.4(4) and 81.6(2) and 88 of the BIA.
18. The Receiver and its legal counsel shall pass their accounts from time to time.
19. Prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including the legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

Funding of the Receivership

20. The Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as this Court may by further order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the **"Receiver's Borrowings Charge"**) as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, deemed trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but

subordinate in priority to the Receiver's Charge and the charges set out in sections 14.06(7), 81.4(4) and 81.6(2) and 88 of the BIA.

21. Neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.
22. The Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.
23. The monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.
24. The Receiver shall be authorized to repay any amounts borrowed by way of Receiver's Certificates out of the Property or any proceeds collected from the investigation or the sale of any assets without further approval of this Court.

Allocation

25. Any interested party may apply to this Court on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various assets comprising the Property.

General

26. The Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
27. Notwithstanding Rule 6.11 of *the Alberta Rules of Court*, unless otherwise ordered by this Court, the Receiver will report to the Court from time to time, which reporting is not required to be in affidavit form and shall be considered by this Court as evidence. The Receiver's reports shall be filed by the Court Clerk notwithstanding that they do not include an original signature.

28. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.
29. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in any foreign jurisdiction to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Receiver in any foreign proceeding, or to assist the Receiver and its agents in carrying out the terms of this Order.
30. The Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.
31. Any interested party may apply to this Court to vary or amend this Order on not less than 7 days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

Filing

32. This Order is issued and shall be filed in Court of King's Bench Action No. 2401 – 00457.
33. The Receiver shall establish and maintain a website in respect of these proceedings at <https://insolvencies.deloitte.ca/en-ca/Pages/Catalx.aspx> (the “**Receiver’s Website**”) and shall post there as soon as practicable:
 - (a) all materials prescribed by statute or regulation to be made publicly available; and
 - (b) all applications, reports, affidavits, orders and other materials filed in these proceedings by or on behalf of the Receiver, or served upon it, except such materials as are confidential and the subject of a sealing order or pending application for a sealing order.

34. Service of this Order shall be deemed good and sufficient by:

(a) serving the same on:

- (i) persons listed on the service list created in these proceedings or otherwise served with notice of these proceedings;
 - (ii) any other person served with notice of the application for this Order;
 - (iii) any other parties attending or represented at the application for this Order;
- and

(b) posting a copy of this Order on the Receiver's Website

and service on any other person is hereby dispensed with.

35. Service of this Order and any other materials filed in these proceedings may be effected by facsimile, electronic mail, ordinary mail, personal delivery, or courier. Service is deemed to be effected the next business day following transmission or delivery of this Order.



Justice of the Court of King's Bench of Alberta

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT

\$ _____

1. THIS IS TO CERTIFY that Deloitte Restructuring Inc., the receiver and receiver manager (the "**Receiver**") of all of the assets, undertakings and properties of the CatalX CTS Ltd. and Catalx Management Ltd. (the "**Companies**") appointed over by Order of the Court of King's Bench of Alberta (the "**Court**") dated the 19th day of January, 2024 (the "**Order**") made in action number 2401 - [●], has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of [\$], being part of the total principal sum of [\$] that the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly not in advance on the ● day of each month] after the date hereof at a notional rate per annum equal to the rate of [●] per cent above the prime commercial lending rate of Bank of [●] from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at [●].
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

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

DATED the _____ day of _____, 2024.


Deloitte Restructuring Inc. solely in its capacity as Receiver of CatalX CTS Ltd. and Catalx Management Ltd., and not in its personal or corporate capacity

Per: _____

Name:

Title:

This is Exhibit "B" referred to in the Affidavit of
Marica Ceko sworn before me this 28th day of
November 2025

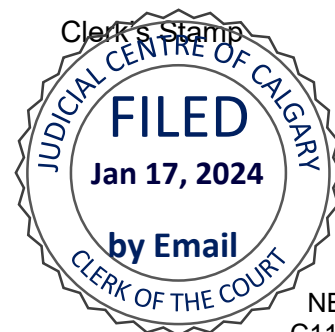


A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

Sean Kivak
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

COM Jan 14, 2024

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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

RESPONDENT CATALX CTS LTD. and CATALX MANAGEMENT LTD.

DOCUMENT **BENCH BRIEF**

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INDEX

I.	INTRODUCTION.....	1
II.	BRIEF SUMMARY OF FACTS	1
III.	ISSUES.....	4
IV.	LAW AND ARGUMENT.....	4
VI.	CONCLUSION	10

I. INTRODUCTION

1. This Bench Brief is in support of the application (the “**Application**”) of Catalx CTS Ltd. (“**CatalX**”) and Hyuk Jae Park (“**Mr. Park**”) for the appointment of Deloitte Restructuring Inc. as receiver-manager (the “**Receiver**”) over CatalX and Catalx Management Ltd. (“**Catalx Management**”, together with CatalX, the “**Companies**”).
2. Capitalized terms not otherwise defined shall have the meaning given to them in the Affidavit of Hyuk Jae Park, sworn January 10, 2024 (the “**Park Affidavit**”), as the context requires.
3. The Applicants submit that they have met the test for this Honourable Court to grant the Order appointing the Receiver over the Companies as it is just, convenient, and equitable in the circumstances.

II. BRIEF SUMMARY OF FACTS

The Companies

4. Until recently, CatalX was an internet-based platform for the trading of crypto assets through which customers could buy, sell, hold, deposit, and withdraw crypto assets such as Bitcoin, Ether, and anything commonly considered to be a crypto asset, digital or virtual currency, or digital or virtual token (collectively, “**Crypto**”).¹
5. CatalX was first incorporated in British Columbia in 2018, and was continued into Alberta under the *Business Corporations Act*, RSA 2000, c. B-9 (the “**ABCA**”) in 2019.²
6. Mr. Park is the Chief Executive Officer of CatalX. He is now also the only remaining officer and the sole director of CatalX.³
7. Jae Ho Lee (“**Mr. Lee**”) was the Chief Financial Officer and a director of CatalX until December 22, 2023, when CatalX accepted his resignation.⁴

¹ Affidavit of Hyuk Jae Park, sworn on January 10, 2024 [“**Park Affidavit**”] at para 3.

² Park Affidavit at para 4 and Exhibit “A”.

³ *Ibid* at para 8 and Exhibit “A”.

⁴ *Ibid* at para 9 and Exhibit “G”.

8. Catalx Management was incorporated in British Columbia in 2018 under the British Columbia *Business Corporations Act*, SBC 2022, c 57 (the “**BCBA**”), and is extra-provincially registered in Alberta.⁵
9. Catalx Management employed the employees that provided services to CatalX until recently. Catalx Management also held the bank accounts that CatalX used for its operations.⁶
10. Mr. Park and Mr. Lee are the only two directors and shareholders of Catalx Management.⁷

CatalX’s Decision to Cease Operations

11. CatalX operated its Crypto-trading platform through its platform-support supplier, Bittrex Global GMBH (“**Bittrex Global**”), which served as custodian for the Crypto clients obtained through CatalX.⁸
12. On November 20, 2023, Bittrex Global publicly announced its decision to wind-down its operations and cease the provision of all trading services effective December 4, 2023.⁹
13. CatalX determined it was not feasible for it to continue to operate its platform without the required technological and liquidity support from Bittrex Global and in light of certain financial difficulties.¹⁰
14. During a meeting between Mr. Park and Mr. Lee on November 24, 2023, certain without prejudice information was disclosed about CatalX’s financials. This information caused concern and Mr. Park began making internal enquires.¹¹
15. Mr. Park subsequently became aware that CatalX’s clients were no longer able to withdraw their Crypto from CatalX Wallets, and that Catalx Management employees were

⁵ *Ibid* at para 6 and Exhibit “B”.

⁶ *Ibid* at para 7.

⁷ *Ibid* at para 10 and Exhibit “B”.

⁸ *Ibid* at para 12.

⁹ *Ibid* at para 14 and Exhibit “C”.

¹⁰ *Ibid* at para 15.

¹¹ *Ibid* at para 17.

no longer being paid. Both of these business activities had been Mr. Lee's responsibility to complete and oversee.¹²

16. In response, Mr. Park requested the login information for the CatalX Wallets and the bank accounts of the Companies from Mr. Lee in mid-December.¹³
17. Mr. Park did not receive a response from Mr. Lee. Counsel to CatalX then wrote to counsel for Mr. Lee demanding access to the CatalX Wallets and the bank accounts on two occasions. Counsel to CatalX also advised counsel to Mr. Lee in the second letter that certain Catalx Management staff had discovered that the balances of customer funds in the CatalX Wallets had been withdrawn or transferred out of the accounts.¹⁴
18. To Mr. Park's knowledge, Mr. Lee was the only person with access to move Crypto to and from the CatalX Wallets.¹⁵

The ASC Investigation

19. CatalX advised the ASC on December 21, 2023 of its suspicions that Mr. Lee may have wrongfully transferred or withdrawn CatalX customer Crypto out of the CatalX Wallets, and that it had engaged Deloitte LLP to investigate the missing Crypto.¹⁶
20. The ASC granted an interim cease trade order (the "**Interim Order**") against Mr. Lee and CatalX on December 21, 2023, terminating on January 5, 2024, and advised that it had commenced an investigation into CatalX. The ASC later extended the Interim Order to January 5, 2025.¹⁷

¹² *Ibid* at paras 18 – 20.

¹³ *Ibid* at para 21 and Exhibit "E".

¹⁴ *Ibid* at paras 22 – 23 and Exhibits "F" and "G".

¹⁵ *Ibid* at para 9.

¹⁶ *Ibid* at para 24 and Exhibit "H".

¹⁷ *Ibid* at paras 25 – 26 and Exhibits "I" and "J".

The Applicants' Efforts to Prevent Harm

21. Mr. Park caused CatalX to engage Deloitte LLP to provide independent and impartial forensic and investigative services to trace the Crypto that was to be held by CatalX for its customers in its Bittrex Global accounts.¹⁸
22. Mr. Park also caused the Companies to retain Deloitte Restructuring Inc. to assist them in the wind-down the Companies' businesses.¹⁹
23. Mr. Park advanced the Loan to CatalX in order for it to engage Deloitte LLP, Deloitte Restructuring Inc., and CatalX's counsel.²⁰ The Loan is evidenced by a Promissory Note and is secured by a General Security Agreement (the "**Security**").²¹
24. Deloitte LLP and Deloitte Restructuring Inc. have been working closely with the Companies' management and certain former employees to gather and secure records and documents, and secure web-based accounts including with respect to the CatalX Wallets.²²

III. ISSUES

25. The issue before the Court is whether it is just or convenient to appoint Deloitte Restructuring Inc. as receiver-manager over the Companies.

IV. LAW AND ARGUMENT

Relevant Statutory Provisions

26. The Applicants bring the Application pursuant to section 13(2) of the *Judicature Act*, RSA 2000, c. J-2 (the "**Judicature Act**") and section 99(1) of the *ABCA* to appoint the Receiver as against CatalX.

¹⁸ *Ibid* at para 27.

¹⁹ *Ibid* at para 28.

²⁰ *Ibid* at paras 33 – 35 and Exhibits "N", "O", and "P".

²¹ *Ibid* at para 34 and Exhibit "N".

²² *Ibid* at para 36.

27. Section 13(2) of the *Judicature Act* provides:²³

(2) An order in the nature of a mandamus or injunction may be granted or a receiver appointed by an interlocutory order of the Court in all cases in which it appears to the Court to be just or convenient that the order should be made, and the order may be made either unconditionally or on any terms and conditions the Court thinks just. [Emphasis added]

28. Section 99(a) of the *ABCA* provides:²⁴

99. On an application by a receiver or receiver-manager, whether appointed by the Court or under an instrument, or on an application by any interested person, the Court may make any order it thinks fit including, without limiting the generality of the foregoing, any or all of the following:

(a) an order appointing, replacing or discharging a receiver or receiver-manager and approving the receiver's or receiver-manager's accounts;

29. Catalx Management is incorporated in British Columbia. Therefore the Applicants bring the Application to appoint the Receiver over Catalx Management pursuant to section 39 of the *Law and Equity Act*, RSBC 1996 (the "**LEA**"), which states:²⁵

39 (1) An injunction or an order in the nature of mandamus may be granted or a receiver or receiver manager appointed by an interlocutory order of the court in all cases in which it appears to the court to be just or convenient that the order should be made. [Emphasis added]

Standing to Apply for the Receivership Order

(a) Judicature Act s. 13(2) and LEA s. 39(1)

30. An applicant who is not a creditor may apply to appoint a receiver under the *Judicature Act* at section 13(2).²⁶ Any major stakeholder with respect to the operations and financial

²³ *Judicature Act* at s. 13(2) [TAB 1].

²⁴ *ABCA* at s. 99(a) [TAB 2].

²⁵ *LEA* at s. 39(1) [TAB 3].

²⁶ *Law Society of Alberta v Higgerty*, 2023 ABKB 499 [Higgerty] at para 28 [TAB 4].

health of the respondent company may apply to appoint a receiver over the company where appropriate.²⁷

31. Section 39 of the *LEA* does not specify who may bring an application to appoint a receiver under it.
32. In both cases, the “appointment of a receiver must be necessary for the protection of the estate of the debtor and... a receiver should not be appointed lightly, but only after careful consideration of the equities.”²⁸ .

(b) ABCA s. 99(a)

33. An “interested person” may apply to appoint a receiver under s. 99(a) of the *ABCA*. “Interested person” is not defined in section 99; however, it is defined in Part 17 of the *ABCA*, which governs liquidations and dissolutions. Courts have referred to the definition provided in Part 17 for guidance when interpreting “interested person” in s. 99.²⁹ Part 17 of the *ABCA* defines an “interested person” as including a “shareholder, a director, an officer, an employee and a creditor of a dissolved corporation”³⁰ or “a person designated as an interested person by an order of the Court”.³¹
34. The Applicants are major stakeholders and interested persons. As such, they have standing to bring the Application.

Test to Appoint a Receiver in Alberta and British Columbia

35. The test to appoint a receiver is identical under Alberta and British Columbia law. In both Alberta and BC, the overarching question a court must answer under the *Judicature Act* and the *LEA* is whether it is just or convenient to appoint a receiver in the circumstances.

²⁷ *Alberta Health Services v Networx Health Inc*, 2010 ABQB 373 at paras 18 – 19 [TAB 5].

²⁸ *Ibid* at para 19.

²⁹ *Concrete Equities (Re)*, 2022 ABQB 185 at para 31 [TAB 6].

³⁰ *ABCA*, s 206.1(a) [TAB 2].

³¹ *ABCA*, s 206.1(d) [TAB 2].

36. In Alberta, Courts apply the “tripartite test” (“**Tripartite Test**”) set out in *Murphy* to establish whether it is just or convenient in the circumstances to appoint a receiver.³² In order to meet this test, an applicant must prove:
- (a) that there is a serious issue to be tried;
 - (b) that it will suffer irreparable damage if the relief is not granted; and
 - (c) that the balance of convenience favours the granting of the relief.³³
37. Even if an applicant does not meet all three elements of the Tripartite Test, a Court may choose to appoint a receiver regardless where the “dictates of fairness may exceptionally be so overwhelming that interim relief is justified”.³⁴
38. More recently, in *Higgerty*,³⁵ this Court added detail to the test to appoint a receiver under the *Judicature Act* at section 13(2) as follows:
- [25] A receivership order “should not be lightly granted”: [Citations]. The court must carefully balance the rights of both the applicant and the respondent as justice and convenience can only be established by considering and balancing the position of both parties: [Citation]. When considering the issue of whether a receiver and manager should be appointed, the court should: (i) explore whether there are other remedies that could serve to protect the interests of the application; (ii) balance the rights of both the Applicants and the other stakeholders (including the secured and unsecured creditors); and, (iii) consider the effect of granting the Draft Receivership Order: [Citations].
39. Courts in Alberta also look to the factors set out in *Paragon*³⁶ to aid in the “just or convenient” analysis, which factors include, among others:
- (a) Whether irreparable harm might be caused if no order is made, although it is not essential for a creditor to establish irreparable harm if a receiver is not appointed,;

³² *Murphy v Cahill*, 2013 ABQB 335 [“**Murphy**”] at para 8 [TAB 7].

³³ *Ibid* at paras 7-8.

³⁴ *Ibid* at para 8.

³⁵ *Higgerty*, *supra* note 23 at para 25 [TAB 4].

³⁶ *Paragon Capital Corporation Ltd v Merchants & Traders Assurance Co*, 2003 ABQB 430 [“**Paragon**”] at para 27 [TAB 8].

- (b) The need for protection or safeguarding of the assets;
 - (c) The nature of the property;
 - (d) The apprehended or actual waste of the debtor's assets;
 - (e) The balance of convenience to the parties;
 - (f) The consideration of whether a court appointment is necessary to enable the receiver to carry out its duties more efficiently;
 - (g) The effect of the order upon the parties;
 - (h) The conduct of the parties; and
 - (i) The goal of facilitating the duties of the receiver.
40. The Courts in British Columbia apply the same factors as those set out in *Paragon* to determine whether appointing a receiver is just or convenient.³⁷
41. The factors set out in *Paragon* and in *Pandion* are not intended to be a checklist, but rather a collection of considerations to be viewed holistically in an assessment as to whether, in all the circumstances, the appointment of a receiver is just or convenient.³⁸
42. The *Paragon* and *Pandion* factors encapsulate the elements of the Tripartite Test from *Murphy*.

V. ANALYSIS

43. Applying the *Paragon* and *Pandion* factors, we submit that it is just and convenient for this Court to appoint the Receiver over the Companies.

Irreparable Harm Will Be Suffered if a Receiver is not Appointed

44. Irreparable harm will occur if the Receiver is not appointed over the Companies for the following reasons:

³⁷ See *Pandion Mine Finance Fund LP v Otso Gold Corp*, 2022 BCSC 136 at para 53 [**Pandion**] [**TAB 9**], citing *Maple Trade Finance Inc. v. CY Oriental Holdings Ltd.*, 2009 BCSC 1527 at para. 25.

³⁸ *Pandion* at paras 53 – 54 [**TAB 9**].

- (a) Without a Receiver in place, it will be extremely difficult, if not impossible for the Receiver and Deloitte LLP to gain access to all of the Companies' records, files and accounts in order to investigate the alleged misappropriation of client Crypto. There needs to be a full and prompt investigation into the missing Crypto by trained professionals. As time goes on, the likelihood of the investigators being able to recover any portion of the missing Crypto declines.
- (b) Given the nature of the Companies, and their interconnectedness, it is paramount that each of the Companies are placed under receivership. It would be difficult and inefficient for the receiver to manage CatalX without having access and control over CatalX Management, which held the employees, bank accounts, web-based accounts and other documents for CatalX.
- (c) There will likely be a need for a process for CatalX customers to submit claims against the Companies, as the customers are no longer able to withdraw Crypto from the CatalX platform. A Receiver is necessary to manage a fair and transparent and Court approved claims process, and to ensure all proven claims are dealt with in an efficient and transparent manner.

The Nature of the Property Supports the Appointment of a Receiver

- 45. The Crypto is easily dissipated, and the Applicants are not experienced in recovering Crypto that may have been misappropriated.
- 46. The Receiver is in the best position to trace and recover any missing or improperly dissipated Crypto, and to manage the remaining Crypto assets of the CatalX customers.
- 47. The Receiver is necessary for the preservation and protection of the Crypto.

The Balance of Convenience Supports the Appointment of the Receiver

- 48. The balance of convenience favours appointing the Receiver to manage, protect and preserve the remaining assets of the Companies.
- 49. The Receiver is also experienced in running a claims process to fairly and efficiently determine the quantum of the claims of CatalX's customers.

50. Given that the Catalx Management employees have not been paid, the Receiver can also support the operation of a program under the Wage Earner Protection Program to address outstanding eligible wages to the employees (up to a maximum of \$8,507.66 for 2024) and obtain employee records of employment and other relevant records.
51. Mr. Park is the only secured creditor of CatalX and supports the appointment of a receiver over the Companies.

The Effect of the Order on the Parties

52. The Companies have no ongoing operations or employees, and the Receiver can assist with an orderly wind-down of their businesses.
53. There is an ongoing investigation by the Alberta Securities Commission with respect to CatalX and the whereabouts of the Crypto that was held in the CatalX Wallets. The Receiver and Deloitte LLP can recover, trace, and gather information that may assist with the ongoing ASC investigation.
54. There is no prejudice to the Companies or their stakeholders by the appointment of the Receiver.

VI. CONCLUSION

55. For the reasons set out above, we respectfully submit it is just and convenient to appoint the Receiver.
56. Based on the foregoing, the Applicants requests that this Honourable Court grant the Order appointing Deloitte Restructuring Inc. as receiver-manager over the Companies.

ALL OF WHICH IS RESPECTFULLY SUBMITTED THIS 17th DAY OF JANUARY 2024.

MILLER THOMSON LLP

Per:



James W. Reid
Counsel for the Applicant CatalX
CTS Ltd.

TABLE OF AUTHORITIES

TAB NO.	AUTHORITY
1	<u>Judicature Act, RSA 2000, c J-2, s 13(2).</u>
2	<u>Business Corporations Act, RSA 2000, c B-9, ss 99, 206.1.</u>
3	<u>Law and Equity Act, RSBC 1996, c 253, s 39.</u>
4	<u>Law Society of Alberta v Higgerty, 2023 ABKB 499.</u>
5	<u>Alberta Health Services v Networc Health Inc, 2010 ABQB 373.</u>
6	<u>Concrete Equities (Re), 2022 ABQB 185.</u>
7	<u>Murphy v Cahill, 2013 ABQB 335.</u>
8	<u>Paragon Capital Corporation Ltd v Merchants & Traders Assurance Co, 2003 ABQB 430.</u>
9	<u>Pandion Mine Finance Fund LP v Otso Gold Corp, 2022 BCSC 136.</u>

This is Exhibit "C" referred to in the Affidavit of
Marica Ceko sworn before me this 28th day of
November 2025


A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

Sean Kinosh
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

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	PROPOSED RECEIVER'S REPORT DATED JANUARY 17, 2024
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PREPARED BY DELOITTE RESTRUCTURING INC.

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Contents

Introduction and Background	1
Purpose	1
Terms of Reference	2
Operations	2
Engagement of Deloitte	3
Primary Assets and Liabilities	4
Conclusions and Recommendations	4

Appendices

Appendix "A" Consent to Act as Receiver

Appendix "B" Preliminary Information Request

Introduction and Background

1. CatalX CTS Ltd. (formerly Catalx Exchange Inc.) ("**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. Based on an Alberta corporate registry search, Catalx is owned by five (5) voting shareholders as follows:

Shareholder	Shareholdings (%)
Bittrex Global (Bermuda) Ltd	16.60%
Bittrex Global GMBH	13.59%
Jae Ho Lee	27.34%
Mobilum Technologies Inc.	13.12%
Hyuk Jae Park	27.34%
Total Shareholdings	97.99%

2. 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, Ether, and anything commonly considered to be a crypto asset, digital or virtual currency, or digital or virtual token (collectively, "**Crypto**").
3. Catalx Management Ltd. ("**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. CML is also extra-provincially registered in Alberta. 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.
4. Additional background information with respect to Catalx and CML (collectively, the "**Companies**") can be found in the affidavit sworn by Mr. Park in these proceedings dated January 10, 2024 (the "**Park Affidavit**").
5. Deloitte Restructuring Inc. has consented to act as a receiver-manager of Catalx pursuant section 13(2) of the *Judicature Act*, RSA 2000, c J-2 (the "**Judicature Act**"), and section 99(a) of the *Business Corporations Act*, RSA 2000, c B-9 (the "**ABCA**"). Deloitte has also consented to act as receiver-manager of CML pursuant to section 39 of the *Law of Equity Act*, RSBC 1996, c. 253 (the "**LEA**"). The consent to act as a receiver is attached as **Appendix "A"**.

Purpose

6. Deloitte Restructuring Inc. (the "**Proposed Receiver**") understands that application materials have been filed with the Court by Catalx and Mr. Park. The application is schedule to be heard on January 19, 2024, (the "**Application**"), and is seeking an order (the "**Receivership Order**"):
 - a) appointing the Proposed Receiver as receiver-manager of all of the assets, undertakings, and properties of Catalx pursuant to section 13(2) of the *Judicature Act* and section 99(a) of the *ABCA*;
 - b) appointing the Proposed Receiver as receiver-manager of all of the assets, undertakings, and properties of CML pursuant to section 39 of the *LEA*; and
 - c) such further and other relief as this Court deems just and appropriate.

Further background and information regarding the Companies and the receivership proceedings will be made available on the Proposed Receiver's website, if the Receivership Order is granted, at <https://insolvencies.deloitte.ca/en-ca/Pages/Catalx.aspx>.

Terms of Reference

7. In preparing this Proposed Receiver's report (this "**Report**"), the Proposed Receiver has relied upon unaudited financial information prepared by the Companies' management, the Companies' books and records, and discussions with the Companies' management. The Proposed 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 Proposed Receiver expresses no opinion or other form of assurance in respect of the information. The Proposed Receiver may refine or alter its observations as further information is obtained or brought to its attention after the date of this Report.
8. Certain information referred to in this Report is based on management's estimates and assumptions. Such estimates and assumptions are, by their nature, not ascertainable and consequently no assurance can be provided regarding the forecasted or projected results. Indeed, the reader is cautioned that the actual results will likely vary from the forecasts or projections, even if the assumptions materialize, and the variations could be significant.
9. The Proposed Receiver has prepared this Report in connection with the Application. This Report should not be relied on for any other purpose.
10. The Proposed Receiver 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 this Report. Any use, which any party makes of this Report, or any reliance or decision to be made based on this Report, is the sole responsibility of such party.
11. Capitalized terms not otherwise defined herein are as defined in the Application materials, including the Park Affidavit. This Report should be read in conjunction with the Park Affidavit as certain information has not been included herein to avoid unnecessary duplication.
12. All dollar amounts in this Report are in Canadian dollars, unless otherwise indicated.

Operations

13. Catalx operated its platform for Crypto trading in reliance on certain liquidity, custodial and technology services provided by its platform-support supplier, Bittrex Global GMBH ("**Bittrex Global**") and its affiliates. 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.
14. 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.
15. 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.
16. 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:
 - a) On or around November 24, 2023, Catalx ceased allowing withdrawals of customer deposits due to liquidity constraints;
 - b) The Companies' financial obligations were not being met as they became due, including missing payroll for what the Proposed Receiver understands to be 12 employees of CML on December 1, 2023, December 15, 2023, and December 29, 2023;

- c) Extraordinary events, including a suspected security breach and alleged misappropriation resulting in the loss of a portion of the Crypto assets held by Catalx on behalf of its customers; and
- d) Customer complaints filed with the Alberta Security Commission ("**ASC**") which led to the ASC opening an investigation and issuing a Cease Trade Order on December 21, 2023, which was subsequently extended on January 5, 2024.

Engagement of Deloitte

- 17. On December 21, 2023, Miller Thomson LLP, legal counsel for the Companies, engaged Deloitte LLP to provide independent and impartial forensic and investigative services in connection with the tracing of Crypto transactions and the location(s) of the Crypto assets that were to be held by Catalx on behalf of its customers.
- 18. On December 21, 2023, the Companies also retained Deloitte Restructuring Inc. to assist the Companies with an orderly wind-down of the business.
- 19. In the event Deloitte Restructuring Inc. is appointed receiver-manager of the Companies, the existing engagement of Deloitte Restructuring Inc. will be concluded, and Deloitte LLP's forensic investigation contract will be taken on and continued by the receiver-manager.
- 20. Deloitte LLP and Deloitte Restructuring Inc. (collectively "**Deloitte**") have been working with former employees and Mr. Park to gather the Companies' books and records and secure web-based accounts. As at the date of this Report, Deloitte has undertaken and performed the following activities:
 - a) Corresponded with Mr. Park and the Companies' legal counsel to discuss options available to the Companies, and to plan for an orderly wind-up process;
 - b) Prepared a forensic investigation plan in response to the allegations of misappropriation of customer Crypto assets;
 - c) Prepared and circulated preliminary information requests, attached hereto as **Appendix "B"**, to Mr. Jae Ho Lee, a former Director and the Companies' former Chief Financial Officer (the "**CFO**"), and former key employees and service providers;
 - d) Initiated discussions with certain former key employees regarding various matters, including wind-down activities;
 - e) Correspondence with legal counsel for Bittrex Global;
 - f) Assisted with securing access to various web-based accounts that hold transaction and other data;
 - g) Corresponded with the former CFO to obtain custody of the Companies' login credentials for Bittrex Global;
 - h) Conducted a preliminary review of blockchain transactions;
 - i) Engaged Burnett, Duckworth Palmer LLP as Deloitte's legal counsel; and
 - j) Prepared this Report.

Primary Assets and Liabilities

21. Due to outstanding information requests, the early stage of the forensic investigation, and the limited books and records available to Deloitte at the date of this Report, Deloitte is unable to verify the quantum of all the assets and liabilities held by the Companies at this time.
22. Based on Deloitte's preliminary review of the current financial state of the Companies, it is evident that the Companies had insufficient working capital to maintain the day-to-day operations and were unable to meet their financial obligations as they became due such that employees and service providers were not being paid and customer withdrawals had been ceased.

Conclusions and Recommendations

23. Based on the foregoing, the Proposed Receiver is of the view that the relief being sought by Catalx and Mr. Park is reasonable.

* * *

All of which is respectfully submitted at Calgary, Alberta this 17th day of January 2024.

DELOITTE RESTRUCTURING INC.,
solely in its capacity as Proposed Receiver-Manager
of the Companies (as defined herein)
and not in its personal or corporate capacity

Per:



Cassie Poon, CIRP, LIT
Senior Vice President

APPENDIX "A"

COURT FILE NUMBER 2301 -

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.

APPLICANT CATALYX CTS LTD. and HYUK JAE PARK

RESPONDENTS CATALYX CTS LTD. and CATALYX MANAGEMENT
LTD.

DOCUMENT:

CONSENT TO ACT AS RECEIVER

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

MILLER THOMSON LLP
Barristers and Solicitors
525 – 9th Avenue SW, 43rd Floor
Calgary, AB, T2P 1G1

Attention: James W. Reid / John-David D'Souza
Phone: 403-298-2418 / 403-298-2431
E-mail: jwreid@millerthomson.com /
jdsouza@millerthomson.com

File No.: 0281594.0001

TAKE NOTICE THAT Deloitte Restructuring Inc., if so appointed by the Court of King's Bench, hereby consents to act as Court-appointed receiver pursuant to section 13(2) of the *Judicature Act*, RSA 2000, c. J-2, and section 99(a) of the *Business Corporations Act*, RSA 2000, c. B-9 (the "**ABCA**") and section 39 of the *Law and Equity Act*, RSBC 1996, c. 253, over the current and future assets, undertakings and properties of every nature and kind whatsoever, including all proceeds thereof for Catalx CTS Ltd. and Catalx Management Ltd.

DATED at Calgary, Alberta and effective this 9 day of January, 2024.

DELOITTE RESTRUCTURING INC., LIT

Per: _____

Cassie Poon, Partner

APPENDIX "B"

Catalx CTS Ltd. - Preliminary Information Request List

Pursuant to the engagement of Deloitte Restructuring Inc. by Catalx CTS Ltd. to assist the Catalx CTS Ltd. and its subsidiaries (collectively "Catalx") in preparing for an orderly wind-down, we require the following information. This list is not intended to be exhaustive and other information may be requested during our review.

Item #	Description	Catalx CTS Ltd.	Catalx Management Ltd.
1	Annual Financial Statements for 2021, 2022, and 2023		
2	Corporate Tax Returns for 2021 and 2022		
3	Soft copy in excel format of monthly financial results (income statement, balance sheet and cash flow if available) for 2021, 2022, and 2023		
4	Investor listing including name, address, email, account numbers and account balances.	In progress	
5	Creditor listing including contact information, account numbers, and balances owing.	In progress	
6	Detailed fixed asset listing/register as well as details of any assets that have been disposed of within the past year		
7	A list summarizing all lease agreements held including a copy of each lease <ul style="list-style-type: none"> •Operating leases •Capital leases •Premise leases 		
8	A copy of all management agreements and organizational charts.		
9	A list of all insurance policies held including: <ul style="list-style-type: none"> •Policy number •Broker contact information •Balance of outstanding premiums •List of outstanding claims or litigations •Copy of each policy 	In progress	
10	Information on any outstanding insurance claims, pending litigation or liens filed		
11	A list of all Canada Revenue Agency ("CRA") accounts: <ul style="list-style-type: none"> •Corporate tax account numbers •GST account numbers •Payroll account numbers 	Business number 771114675	
12	Confirm the status of each CRA account including: <ul style="list-style-type: none"> •Are filings up-to-date •A copy of the most recently filed return •Balance of amounts owing or refunds being held •Copies of the most recent Notice of Assessments 		
13	List of all employees, including their position, length of employment, salary and other compensation and contact information.	N/A	
14	List of any outstanding amounts due to employees for payroll/ vacation pay.	N/A	
15	Copies of T4s for 2023 and records of employment for all employees	N/A	
16	List of all software used, including login and password information, crypto keys, etc.	In progress	

Catalx CTS Ltd. - Preliminary Blockchain Forensics Request List

29-Dec-23

Pursuant to the engagement of Deloitte Restructuring Inc. by Catalx CTS Ltd. to assist the Catalx CTS Ltd. and its subsidiaries (collectively "Catalx") in preparing for an orderly wind-down, we require the following information. This list is not intended to be exhaustive and other information may be requested during our review.

Item #	Description	Catalx CTS Ltd.	Catalx Management Ltd.
1	Trade Activity- Processed both through API and their Direct User Interface, separated, with Transaction IDs and/or wallet addresses. If recorded, the IP address of each transaction (this may be different to the Login activity)		
2	Crypto Deposit and Withdrawal Activity- Processed both through API & their Direct User Interface, separated if possible, with Transaction IDs and/or wallet addresses. If recorded, the IP address of each transaction (this may be different to the Login activity)		
3	Fiat and Representative Money Deposit and Withdrawal Activity- Processed through their Direct User Interface.		
4	All correspondence relating to account creation requests, regardless of success, relating to Crypto Currency from the CFO or persons representing CatalX from the date of corporation		
5	Personal Transaction IDs and/or Wallet Addresses of all transactions depositing or receiving payment related to Catalx or business related matters. (example could be a seed fund or temporary hold of personal funds)		
6	Access with Keys, to any physical device (such as Trezor) which either held or could have held funds related to Catalx or funds held relating to business matters related to Catalx		
7	Information relating to any ICO or NFTs which Catalx was directly involved, either through promotion or direct offering.		

This is Exhibit "D" referred to in the Affidavit of
Marica Ceko sworn before me this 28th day of
November 2025



A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

Sean Kincaid
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta



Clerk's Stamp:

COURT FILE NUMBER	2401-00457
COURT	COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE	CALGARY
APPLICANTS	IN THE MATTER OF THE RECEIVERSHIP OF CATALX CTS LTD. and CATALX MANAGEMENT LTD. CATALX CTS LTD. and HYUK JAE PARK
RESPONDENTS	CATALX CTS LTD. and CATALX MANAGEMENT LTD.
DOCUMENT	AFFIDAVIT OF SERVICE

COM Jan 19, 2024

AFFIDAVIT OF MARICA CEKO
Sworn on January 15, 2024

I, MARICA CEKO, of the City of Calgary, in the Province of Alberta, SWEAR AND SAY THAT:

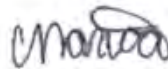
1. I am employed by Miller Thomson LLP as a legal assistant and as such have personal knowledge of the matters deposed to in this Affidavit.
2. On January 10, 2024, I served via email, under the email cover pages attached hereto and marked as Exhibit "A", unfiled copies of the following: 1) Originating Application; 2) Affidavit of Hyuk Jae Park, sworn on January 10, 2024; and 3) blackline of the proposed form of Receivership Order to the Alberta Template order; (collectively, the "**Originating Application Materials**") on the Service List attached hereto and marked as Exhibit "B".

3. On January 10, 2024, I served via email, under the email cover page attached hereto and marked as Exhibit "C", unfiled copies of the Originating Application Materials to Andre Prasek, Deloitte Restructuring Inc., David LeGeyt and Ryan Algar, Burnet, Duckworth & Palmer LLP, and Sung Hun Kim (Justin Kim).
4. On January 11, 2024, I served via email, under the email cover page attached hereto and marked as Exhibit "D", filed copies of the Originating Application Materials to the Service List.
5. On January 11, 2024, I served via email, under the email cover page attached hereto and marked as Exhibit "E", filed copies of the Originating Application Materials to ESFC Funding Co., LLC, and ESC Corporate Services Ltd.
6. On January 12, 2024, D. Josiah Allison from Miller Thomson LLP, served via email, under the email cover page attached hereto and marked as Exhibit "F", filed copies of the Originating Application Materials to representatives from Kissel Straton & Wilmer LLP, counsel to Relm Insurance.
7. On January 12, 2024, D. Josiah Allison from Miller Thomson LLP, served via email, under the email cover page attached hereto and marked as Exhibit "G", filed copies of the Originating Application Materials to Slack Technologies Inc.

SWORN BEFORE ME at the City of Calgary,)
in the Province of Alberta, this 15th day of)
January, 2024.)
)
)
)
)
)
)



A Commissioner for Oaths in and for Alberta



MARICA CEKO

David Josiah Allison
~~Student-at-Law~~
Notary Public & Commissioner for Oaths
in and for the Province of Alberta

This is Exhibit "A" referred to in the Affidavit of
Marica Ceko sworn before me this 15th day of
January, 2024



A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

David Josiah Allison
Student-at-Law
Notary Public & Commissioner for Oaths
In and for the Province of Alberta

From: Ceko, Marica
Sent: Wednesday, January 10, 2024 2:58 PM
To: 'Jae Park'; apresek@deloitte.ca; caspoon@deloitte.ca; 'Andrew Pearson'; David Church; rgrewal@stikeman.com; adanglejan@stikeman.com; mkonyukhova@stikeman.com; dedinger@singleton.com; wilsona@jssbarristers.ca; bill@ohananorthwest.com; miksmitchdn@gmail.com; brad.mitchell@albertarealtor.ca; cchurch@clearnorthcapital.com; Chipeur, Gerald; ahallman@telusplanet.net; andrea@ttgcanada.com; koleya@koleya.ca; justin@j3solutoin.com; kpaciorek@bflcanada.ca; matthew.bobawsky@asc.ca; justin.dunphy@asc.ca
Cc: Reid, James; D'Souza, John-David; Takhar, Pavin
Subject: In the Matter of Appointing a Receiver of CatalX CTS Ltd. and Catalx Management Ltd. (collectively, the "Companies") – Court Action No. 2401-
Attachments: Enclosure Letter to Justice Neufeld - January 10, 2024.pdf; 2024-01-10 -2401 - Filed - 2024-01-10 - Originating Application.pdf; 2024-01-10 -2401 - Filed - 2024-01-10 - Affidavit.pdf; Blackline of the proposed form of receivership order to the Alberta template form of receivership order.pdf; 2024-01-10 -2401 - Filed - 2024-01-10 - Consent to Act.pdf
Follow Up Flag: Follow up
Flag Status: Flagged

Good Afternoon,

Further to the above-noted matter, please find attached unfiled copies of the following materials for service upon you:

1. Application, returnable January 19, 2024;
2. Affidavit of Hyuk Jae Park, sworn on January 10, 2024;
3. Blackline of the proposed form of Receivership Order to the Alberta template form of Receivership Order; and
4. Consent to Act as Receiver.

Filed copies will be circulated once received from the Court.

Additionally, please see below WebEx details for the hearing scheduled before the Honourable Justice Neufeld on January 19, 2024, commencing at 3:30 pm (MT):

Date/Duration:
Jan 19, 2024 03:30 PM
Total: 60 Minute(s)
Booking Type/List: Commercial
Purpose of Hearing: Commercial Hearing

Counsel: Please ensure that all relevant parties have received Webex information.

Virtual Courtroom 60 has been assigned for the above noted matter:

Virtual Courtroom Link:

<https://albertacourts.webex.com/meet/virtual.courtroom60>

Instructions for Connecting to the Meeting

1. Click on the link above or open up Chrome or Firefox and cut and paste it into your browser address bar.
2. If you do not have the Cisco Webex application already installed on your device, the site will have a button to install it. Follow installation instructions. Enter your full name and email address when prompted
3. Click on the **Open Cisco Webex Meeting**.
4. You will see a preview screen. Click on **Join Meeting**.

Key considerations for those attending:

1. Please connect to the courtroom **15 minutes prior** to the start of the hearing.
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3. If bandwidth becomes an issue, some participants may be asked to turn off their video and participate by audio only.
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5. **Note: It is highly recommended you use headphones with a microphone or a headset when using Webex. This prevents feedback.**

For more information relating to Webex protocols and procedures, please visit: <https://www.albertacourts.ca/qb/court-operations-schedules/webex-remote-hearings-protocol>

You can also join the meeting via the "Cisco Webex Meetings" App on your smartphone/tablet or other smart device. You can download this via the App marketplace and join via the link provided above.

Best,

MARICA CEKO

Legal Assistant

MILLER THOMSON LLP

Services provided through Miltom Management LP

525-8th Avenue S.W., 43rd Floor

Eighth Avenue Place East

Calgary, Alberta | T2P 1G1

T +1 403.206.6387

mceko@millerthomson.com



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This is Exhibit "B" referred to in the Affidavit of Marica Ceko sworn before me this 15th day of January, 2024

David Allison

A COMMISSIONER FOR OATHS IN AND FOR ALBERTA

David Josiah Allison
Student-at-Law
Notary Public & Commissioner for Oaths
in and for the Province of Alberta

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	SERVICE LIST (Updated January 9, 2024)
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	MILLER THOMSON LLP Barristers and Solicitors 525 – 9 th Avenue SW, 43 rd Floor Calgary, AB, T2P 1G1 Attention: James W. Reid / John-David D'Souza Phone: 403-298-2418 / 403-298-2431 E-mail: jwreid@millerthomson.com / jdsouza@millerthomson.com File No.: 0281594.0001

- 2 -

PARTY	METHOD OF DELIVERY	ROLE / INTEREST
CATALX CTS LTD. 421 7 Ave SW, Calgary, Alberta, T2P 4K9, Canada Hyuk Jae Park Email: jae@catalyx.io	Email	Applicants
MILLER THOMSON LLP. 3000, 700 - 9th Avenue SW Calgary, Alberta, T2P 3V4, Canada James Reid Tel: 403.298.2418 Email: jwreid@millerthomson.com John-David D'Souza Tel: 403.830.2162 Email: jdsouza@millerthomson.com	Email	Counsel to the Applicants
DELOITTE RESTRUCTURING INC. 850 2 St SW Calgary, Alberta, T2P 0R8, Canada Andre Prasek Tel: 403.267.3327 Email: aprasek@deloitte.ca Cassie Poon Tel: 403.267.1817 Email: caspoon@deloitte.ca	Email	Receiver
CHURCH & COMPANY 900-1040 West Georgia Street Vancouver, British Columbia, V6E 4H1, Canada Andrew Pearson Tel: 604.331.9503 Email: pearson@churchlegal.com David Church Tel: 604.331.9501 Email: church@churchlegal.com	Email	Counsel to Hyuk Jae Park

PARTY	METHOD OF DELIVERY	ROLE / INTEREST
<p>STIKEMAN ELLIOT LLP. 5300 Commerce Court West 199 Bay Street Toronto, Ontario, M5L 1B9, Canada</p> <p>Ramandeep Grewal Tel: 416.869.5265 Email: rgrewal@stikeman.com</p> <p>Alix d'Anglejan-Chatillon Tel: 514.397.3240 Email: adanglejan@stikeman.com</p> <p>Maria Konyukhova Tel: 416.869.5230 Email: mkonyukhova@stikeman.com</p>	Email	Counsel to Bittrex Global
<p>SINGLETON URQUHART REYNOLDS VOGEL LLP. 925 W. Georgia St., Suite 1200 Vancouver, British Columbia, V6C 3L2, Canada</p> <p>H. David Edinger Email: dedinger@singleton.com</p> <p>JENSEN SHAWA SOLOMON DUGUID HAWKES LLP. (JSS BARRISTERS) 800, 304 – 8 Avenue SW Calgary, Alberta T2P 1C2, Canada</p> <p>Andrew Wilson Email: wilsona@jssbarristers.ca</p>	Email	Counsel to Jae Ho Lee
<p>BURNET, DUCKWORTH & PALMER LLP 525 8 Ave. SW #2400, Calgary, Alberta, T2P 1G1, Canada</p> <p>Ryan Algar Email: ralgar@bdplaw.com</p> <p>David LeGeyt Email: dlegeyt@bdplaw.com</p>	Email	Counsel to the Receiver

PARTY	METHOD OF DELIVERY	ROLE / INTEREST
<p>FORMER DIRECTORS OF CATALX CTS LTD.</p> <p>Bill Shihara Email: bill@ohananorthwest.com</p> <p>Michael Smith Email: miksmitchdn@gmail.com</p> <p>Brad Mitchell Email: brad.mitchell@albertarealtor.ca</p> <p>Cody Church Email: cchurch@clearnorthcapital.com</p> <p>Gerald Chipeur KC Email: gchipeur@millerthomson.com</p> <p>Allan Hallman Email: ahallman@telusplanet.net</p> <p>Andrea J. Shaw Email: andrea@ttgcanada.com</p> <p>Koleya Karrington Email: koleya@koleya.ca</p> <p>Sung Hun Kim (Justin Kim) Email: justin@j3solution.com</p>	Email	Former Director

INTERESTED PARTIES		
BFL CANADA RISK AND INSURANCE SERVICES INC. 1177 West Hastings Street, Suite 200 Vancouver, British Columbia, V6E 2K3, Canada Kora Paciorek Tel: 236.202.0003 Email: kpaciorek@bfcanda.ca	Email	Insurance Broker to the Applicant
KISSEL STRATON & WILMER LLP 580 White Plains Road, 5th Floor Tarrytown, New York 10591, United States of America Cynthia Kelly Email: ckelly@kswlaw.com Meridith A. Coleman Challenger Email: mcoleman@kswlaw.com Jennifer R. Stivrins Email: jstivrins@kswlaw.com Renee Dias Email: rdiaz@kswlaw.com	Email	Counsel to Relm Insurance
ALBERTA SECURITIES COMMISSION 250 5 Street SW, Suite 600 Calgary, Alberta, T2P 0R4, Canada Matthew Bobawsky Email: matthew.bobawsky@asc.ca Justin Dunphy Email: justin.dunphy@asc.ca	Email	Alberta Securities Commission
ESFC FUNDING CO., LLC 251 Little Falls Drive Wilmington DE 19808 United States of America Email: eveningteam@cscinfo.com ESC CORPORATE SERVICES LTD. 201-1325 Polson Dr., Vernon, BC, V1T 8H2, Canada Email: searchandreq@eservicecorp.ca	Mail and Email	PPR registrant

INTERESTED PARTIES		
SLACK TECHNOLOGIES INC. 500 Howard Street, San Francisco, California 94105, United States Email: feedback+id5260086@slack.zendesk.com	Email	Service Provider

Email List:

jae@catalyx.io; jwreid@millerthomson.com; jdsouza@millerthomson.com; apresek@deloitte.ca; caspoon@deloitte.ca; pearson@churchlegal.com; church@churchlegal.com; rgrewal@stikeman.com; adanglejan@stikeman.com; mkonyukhova@stikeman.com; dedinger@singleton.com; wilsona@jssbarristers.ca; bill@ohananorthwest.com; miksmitchdn@gmail.com; brad.mitchell@albertarealtor.ca; cchurch@clearnorthcapital.com; gchipeur@millerthomson.com; ahallman@telusplanet.net; andrea@ttgcanada.com; koleya@koleya.ca; justin@j3solutoin.com; kpaciorek@bflcanada.ca; matthew.bobawsky@asc.ca; justin.dunphy@asc.ca; ralgar@bdplaw.com; dlegeyt@bdplaw.com; searchandreg@eservicecorp.ca; eveningteam@cscinfo.com; ckelly@kswlaw.com; mcoleman@kswlaw.com; jstivrins@kswlaw.com; rdiaz@kswlaw.com

This is Exhibit "C" referred to in the Affidavit of
Marica Ceko sworn before me this 15th day of
January, 2024



A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

David Josiah Allison
Student-at-Law
Notary Public & Commissioner for Oaths
In and for the Province of Alberta

From: Ceko, Marica
Sent: Wednesday, January 10, 2024 3:27 PM
To: justin@j3solution.com; aprasek@deloitte.ca; ralgar@bdplaw.com; dlegeyt@bdplaw.com
Cc: Reid, James
Subject: FW: In the Matter of Appointing a Receiver of CatalX CTS Ltd. and Catalx Management Ltd. (collectively, the "Companies") – Court Action No. 2401 -
Attachments: Enclosure Letter to Justice Neufeld - January 10, 2024.pdf; 2024-01-10 -2401 - Filed - 2024-01-10 - Originating Application.pdf; 2024-01-10 -2401 - Filed - 2024-01-10 - Affidavit.pdf; Blackline of the proposed form of receivership order to the Alberta template form of receivership order.pdf; 2024-01-10 -2401 - Filed - 2024-01-10 - Consent to Act.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Good Afternoon,

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4. Consent to Act as Receiver.

Filed copies will be circulated once received from the Court.

Additionally, please see below WebEx details for the hearing scheduled before the Honourable Justice Neufeld on January 19, 2024, commencing at 3:30 pm (MT):

Date/Duration:
Jan 19, 2024 03:30 PM
Total: 60 Minute(s)
Booking Type/List: Commercial
Purpose of Hearing: Commercial Hearing

Counsel: Please ensure that all relevant parties have received Webex information.

Virtual Courtroom 60 has been assigned for the above noted matter:

Virtual Courtroom Link:
<https://albertacourts.webex.com/meet/virtual.courtroom60>

Instructions for Connecting to the Meeting

1. Click on the link above or open up Chrome or Firefox and cut and paste it into your browser address bar.
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Best,

MARICA CEKO
Legal Assistant

MILLER THOMSON LLP
Services provided through Miltom Management LP

525-8th Avenue S.W., 43rd Floor
Eighth Avenue Place East
Calgary, Alberta | T2P 1G1
T +1 403.206.6387
mceko@millertomson.com



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MILLER THOMSON CALGARY HAS MOVED!

Effective **November 20, 2023**, the office is located at: 525-8th Avenue S.W., 43rd Floor, Eighth Avenue Place East, Calgary, Alberta T2P 1G1. Email and telephone numbers will remain the same. For more information: **403.298.2400** or **millerthomson.com**

From: Ceko, Marica <mceko@millerthomson.com>

Sent: Wednesday, January 10, 2024 2:58 PM

To: 'Jae Park' <jae@catalyx.io>; apresek@deloitte.ca; caspoon@deloitte.ca; 'Andrew Pearson' <Pearson@churchlegal.com>; David Church <Church@churchlegal.com>; rgrewal@stikeman.com; adanglejan@stikeman.com; mkonyukhova@stikeman.com; dedinger@singleton.com; wilsona@jssbarristers.ca; bill@ohananorthwest.com; miksmitchdn@gmail.com; brad.mitchell@albertarealtor.ca; cchurch@clearnorthcapital.com; Chipeur, Gerald <gchipeur@millerthomson.com>; ahallman@telusplanet.net; andrea@ttgcanada.com; koleya@koleya.ca; justin@j3solutoin.com; kpaciorek@bflcanada.ca; matthew.bobawsky@asc.ca; justin.dunphy@asc.ca
Cc: Reid, James <jwreid@millerthomson.com>; D'Souza, John-David <jdsouza@millerthomson.com>; Takhar, Pavin <ptakhar@millerthomson.com>

Subject: In the Matter of Appointing a Receiver of CatalX CTS Ltd. and Catalx Management Ltd. (collectively, the "Companies") – Court Action No. 2401-

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<https://albertacourts.webex.com/meet/virtual.courtroom60>

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Best,

MARICA CEKO
Legal Assistant

MILLER THOMSON LLP
Services provided through Miltom Management LP

525-8th Avenue S.W., 43rd Floor
Eighth Avenue Place East
Calgary, Alberta | T2P 1G1
T +1 403.206.6387
mceko@millerthomson.com



[Subscribe to our newsletters](#)

This is Exhibit "D" referred to in the Affidavit of
Marica Ceko sworn before me this 15th day of
January, 2024

David Allison

A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

David Josiah Allison
Student-at-Law
Notary Public & Commissioner for Oaths
In and for the Province of Alberta

From: Ceko, Marica
Sent: Thursday, January 11, 2024 10:38 AM
To: 'Jae Park'; caspoon@deloitte.ca; 'Andrew Pearson'; David Church; rgrewal@stikeman.com; adanglejan@stikeman.com; mkonyukhova@stikeman.com; dedinger@singleton.com; wilsona@jssbarristers.ca; bill@ohananorthwest.com; miksmitchdn@gmail.com; brad.mitchell@albertarealtor.ca; cchurch@clearnorthcapital.com; Chipeur, Gerald; ahallman@telusplanet.net; andrea@ttgcanada.com; koleya@koleya.ca; kpaciorek@bflcanada.ca; justin@j3solution.com; matthew.bobawsky@asc.ca; justin.dunphy@asc.ca; aprasek@deloitte.ca; ralgar@bdplaw.com; dlegeyt@bdplaw.com
Cc: Reid, James; D'Souza, John-David; Takhar, Pavin
Subject: RE: In the Matter of Appointing a Receiver of CatalX CTS Ltd. and Catalx Management Ltd. (collectively, the "Companies") – Court Action No. 2401-
Attachments: (2024-01-19)-2401-00457-Filed-2024-01-11-Originating Application-COM.pdf; (2024-01-19)-2401-00457-Filed-2024-01-11-Affidavit-Hyuk Jae Park-COM.pdf; (2024-01-19)-2401-00457-Filed-2024-01-11-Consent To Act As Receiver-COM.pdf
Follow Up Flag: Follow up
Flag Status: Flagged

Good Morning,

Further to the below, please find attached filed documents.

Best.

MARICA CEKO
 Legal Assistant

MILLER THOMSON LLP
 Services provided through Miltom Management LP

525-8th Avenue S.W., 43rd Floor
 Eighth Avenue Place East
 Calgary, Alberta | T2P 1G1
 T +1 403.206.6387
mceko@millerthomson.com



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From: Ceko, Marica <mceko@millerthomson.com>

Sent: Wednesday, January 10, 2024 2:58 PM

To: 'Jae Park' <jae@catalyx.io>; apresek@deloitte.ca; caspoon@deloitte.ca; 'Andrew Pearson' <Pearson@churchlegal.com>; David Church <Church@churchlegal.com>; rgrewal@stikeman.com; adanglejan@stikeman.com; mkonyukhova@stikeman.com; dedinger@singleton.com; wilsona@jssbarristers.ca; bill@ohananorthwest.com; miksmitchdn@gmail.com; brad.mitchell@albertarealtor.ca; cchurch@clearnorthcapital.com; Chipeur, Gerald <gchipeur@millerthomson.com>; ahallman@telusplanet.net; andrea@ttgcanada.com; koleya@koleya.ca; justin@j3solutoin.com; kpaciorek@bflcanada.ca; matthew.bobawsky@asc.ca; justin.dunphy@asc.ca
Cc: Reid, James <jwreid@millerthomson.com>; D'Souza, John-David <jdsouza@millerthomson.com>; Takhar, Pavin <ptakhar@millerthomson.com>

Subject: In the Matter of Appointing a Receiver of CatalX CTS Ltd. and Catalx Management Ltd. (collectively, the "Companies") – Court Action No. 2401-

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2. Affidavit of Hyuk Jae Park, sworn on January 10, 2024;
3. Blackline of the proposed form of Receivership Order to the Alberta template form of Receivership Order; and
4. Consent to Act as Receiver.

Filed copies will be circulated once received from the Court.

Additionally, please see below WebEx details for the hearing scheduled before the Honourable Justice Neufeld on January 19, 2024, commencing at 3:30 pm (MT):

Date/Duration:

Jan 19, 2024 03:30 PM

Total: 60 Minute(s)

Booking Type/List: Commercial

Purpose of Hearing: Commercial Hearing

Counsel: Please ensure that all relevant parties have received Webex information.

Virtual Courtroom 60 has been assigned for the above noted matter:

Virtual Courtroom Link:

<https://albertacourts.webex.com/meet/virtual.courtroom60>

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Best,

MARICA CEKO
Legal Assistant

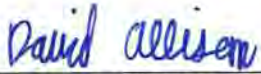
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mceko@millerthomson.com



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This is Exhibit "E" referred to in the Affidavit of Marica Ceko sworn before me this 15th day of January, 2024



A COMMISSIONER FOR OATHS IN AND FOR ALBERTA

David Josiah Allison
Student-at-Law
Notary Public & Commissioner for Oaths
in and for the Province of Alberta

From: Ceko, Marica
Sent: Thursday, January 11, 2024 8:10 PM
To: eveningteam@cscinfo.com; searchandreg@eservicecorp.ca
Cc: Reid, James; Takhar, Pavin; Allison, D. Josiah; D'Souza, John-David
Subject: FW: In the Matter of Appointing a Receiver of CatalX CTS Ltd. and Catalx Management Ltd. (collectively, the "Companies") – Court Action No. 2401-00457
Attachments: (2024-01-19)-2401-00457-Filed-2024-01-11-Originating Application-COM.pdf; (2024-01-19)-2401-00457-Filed-2024-01-11-Affidavit-Hyuk Jae Park-COM.pdf; (2024-01-19)-2401-00457-Filed-2024-01-11-Consent To Act As Receiver-COM.pdf; Enclosure Letter to Justice Neufeld - January 10, 2024.pdf; Blackline of the proposed form of receivership order to the Alberta template form of receivership order.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

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To: 'Jae Park' <jae@catalyx.io>; apresek@deloitte.ca; caspoon@deloitte.ca; 'Andrew Pearson' <Pearson@churchlegal.com>; David Church <Church@churchlegal.com>; rgrewal@stikeman.com; adanglejan@stikeman.com; mkonyukhova@stikeman.com; dedinger@singleton.com; wilsona@jssbarristers.ca; bill@ohananorthwest.com; miksmitchdn@gmail.com; brad.mitchell@albertarealtor.ca; cchurch@clearnorthcapital.com; Chipeur, Gerald <gchipeur@millerthomson.com>; ahallman@telusplanet.net; andrea@ttgcanada.com; koleva@koleva.ca; justin@j3solutoin.com; kpaciorek@bflcanada.ca; matthew.bobawsky@asc.ca; justin.dunphy@asc.ca
Cc: Reid, James <jwreid@millerthomson.com>; D'Souza, John-David <jdsouza@millerthomson.com>; Takhar, Pavin <ptakhar@millerthomson.com>
Subject: In the Matter of Appointing a Receiver of CatalX CTS Ltd. and Catalx Management Ltd. (collectively, the "Companies") – Court Action No. 2401-

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Jan 19, 2024 03:30 PM

Total: 60 Minute(s)

Booking Type/List: Commercial

Purpose of Hearing: Commercial Hearing

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Virtual Courtroom Link:

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Instructions for Connecting to the Meeting

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You can also join the meeting via the "Cisco Webex Meetings" App on your smartphone/tablet or other smart device. You can download this via the App marketplace and join via the link provided above.

Best,

MARICA CEKO
Legal Assistant

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Eighth Avenue Place East
Calgary, Alberta | T2P 1G1

T +1 403.206.6387
mceko@millerthomson.com



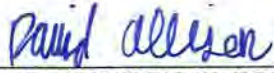
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This is Exhibit "F" referred to in the Affidavit of Marica Ceko sworn before me this 15th day of January, 2024.



A COMMISSIONER FOR OATHS IN AND FOR ALBERTA

David Josiah Allison
Student-at-Law
Notary Public & Commissioner for Oaths
In and for the Province of Alberta

From: Allison, D. Josiah
Sent: Friday, January 12, 2024 1:10 PM
To: ckelly@kswlaw.com; mcoleman@kswlaw.com; jstivrins@kswlaw.com; rdiaz@kswlaw.com
Cc: Reid, James; Ceko, Marica
Subject: FW: In the Matter of Appointing a Receiver of CatalX CTS Ltd. and Catalx Management Ltd. (collectively, the "Companies") – Court Action No. 2401-00457 [MTDMS-Legal.FID12470425]
Attachments: 74467293_1_(2024-01-19)-2401-00457-Filed-2024-01-11-Consent To Act As Receiver-COM.PDF; 74467296_1_(2024-01-19)-2401-00457-Filed-2024-01-11-Originating Application-COM.PDF; 74467284_1_(2024-01-19)-2401-00457-Filed-2024-01-11-Affidavit-Hyuk Jae Park-COM.PDF; 74467299_1_Blackline of the proposed form of receivership order to the Alberta template form of receivership order.PDF; 74467301_1_Enclosure Letter to Justice Neufeld - January 10, 2024.PDF

Follow Up Flag: Follow up
Flag Status: Flagged

Good Afternoon,

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1. Application, returnable January 19, 2024;
2. Affidavit of Hyuk Jae Park, sworn on January 10, 2024;
3. Blackline of the proposed form of Receivership Order to the Alberta template form of Receivership Order; and
4. Consent to Act as Receiver.
5. Enclosure Letter to Justice Neufeld

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Date/Duration:

Jan 19, 2024 03:30 PM

Total: 60 Minute(s)

Booking Type/List: Commercial

Purpose of Hearing: Commercial Hearing

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Best,

D. JOSIAH ALLISON
Articling Student

MILLER THOMSON LLP
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Eighth Avenue Place East
Calgary, Alberta | T2P 1G1
T +1 403.206.6353
dallison@millerthomson.com



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This is Exhibit "G" referred to in the Affidavit of
Marica Ceko sworn before me this 15th day of
January, 2024

David Allison

A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

David Josiah Allison
Student-at-Law
Notary Public & Commissioner for Oaths
in and for the Province of Alberta

From: Allison, D. Josiah
Sent: Friday, January 12, 2024 1:36 PM
To: feedback@slack.zendesk.com
Cc: Ceko, Marica; Reid, James; Takhar, Pavin; D'Souza, John-David
Subject: FW: In the Matter of Appointing a Receiver of CatalX CTS Ltd. and Catalx Management Ltd. (collectively, the "Companies") – Court Action No. 2401-00457 [MTDMS-Legal.FID12470425]
Attachments: (2024-01-19)-2401-00457-Filed-2024-01-11-Originating Application-COM.pdf; (2024-01-19)-2401-00457-Filed-2024-01-11-Affidavit-Hyuk Jae Park-COM.pdf; (2024-01-19)-2401-00457-Filed-2024-01-11-Consent To Act As Receiver-COM.pdf; Enclosure Letter to Justice Neufeld - January 10, 2024.pdf; Blackline of the proposed form of receivership order to the Alberta template form of receivership order.pdf
Follow Up Flag: Follow up
Flag Status: Flagged

Good Afternoon,

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Best,

D. JOSIAH ALLISON
 Articling Student

MILLER THOMSON LLP
 525-8th Avenue S.W., 43rd Floor
 Eighth Avenue Place East
 Calgary, Alberta | T2P 1G1
 T +1 403.206.6353
dallison@millerthomson.com



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From: Ceko, Marica <mceko@millerthomson.com>

Sent: Thursday, January 11, 2024 8:10 PM

To: eveningteam@cscinfo.com; searchandreg@eservicecorp.ca

Cc: Reid, James <jwreid@millerthomson.com>; Takhar, Pavin <ptakhar@millerthomson.com>; Allison, D. Josiah <dallison@millerthomson.com>; D'Souza, John-David <jdsouza@millerthomson.com>

Subject: FW: In the Matter of Appointing a Receiver of CatalX CTS Ltd. and Catalx Management Ltd. (collectively, the "Companies") – Court Action No. 2401-00457

Good Evening,

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Best,

MARICA CEKO
Legal Assistant

MILLER THOMSON LLP
Services provided through Miltom Management LP

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adanglejan@stikeman.com; mkonyukhova@stikeman.com; dedinger@singleton.com; wilsona@jssbarristers.ca;

bill@ohanannorthwest.com; miksmitchdn@gmail.com; brad.mitchell@albertarealtor.ca; cchurch@clearnorthcapital.com;

Chipeur, Gerald <gchipeur@millerthomson.com>; ahallman@telusplanet.net; andrea@ttgcanada.com; koleya@koleya.ca; justin@j3solutoin.com; kpaciorek@bflcanada.ca; matthew.bobawsky@asc.ca; justin.dunphy@asc.ca
 Cc: Reid, James <jwreid@millerthomson.com>; D'Souza, John-David <jdsouza@millerthomson.com>; Takhar, Pavin <ptakhar@millerthomson.com>

Subject: In the Matter of Appointing a Receiver of CatalX CTS Ltd. and Catalx Management Ltd. (collectively, the "Companies") – Court Action No. 2401-

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Jan 19, 2024 03:30 PM

Total: 60 Minute(s)

Booking Type/List: Commercial

Purpose of Hearing: Commercial Hearing

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MARICA CEKO
Legal Assistant

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This is Exhibit "E" referred to in the Affidavit of
Marica Ceko sworn before me this 28th day of
November 2025



A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

Sean Kinak
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

Action No.: 2401-00457
E-File Name: CVK24CATALX
Appeal No.: _____

IN THE COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE OF CALGARY

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

BETWEEN:

CATALX CTS LTD. and HYUK JAE PARK

Plaintiffs

and

CATALX CTS LTD. and CATALX MANAGEMENT LTD.

Defendants

P R O C E E D I N G S

Calgary, Alberta
January 19, 2024

Transcript Management Services
Suite 1901-N, 601-5th Street SW
Calgary, Alberta T2P 5P7
Phone: (403) 297-7392
Email: TMS.Calgary@just.gov.ab.ca

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TABLE OF CONTENTS

Description		Page
January 19, 2024	Morning Session	1
Submissions by Mr. Reid		3
Decision		7
Certificate of Record		12
Certificate of Transcript		13

Proceedings taken in the Court of King's Bench of Alberta, Courthouse, Calgary, Alberta

January 19, 2024

Morning Session

The Honourable
Justice Neufeld

Court of King's Bench
of Alberta

J.W. Reid (remote appearance)
K. Lagadin (remote appearance)
(Student-at-Law)

For CatalX CTS Ltd. and Hyuk Jae Park
For CatalX CTS Ltd. and Hyuk Jae Park

D. LeGeyt (remote appearance)

For Deloitte Restructuring Inc.

C. Poon (remote appearance)

For Deloitte Restructuring Inc.

A. Prasek (remote appearance)

For Deloitte LLP

M. Bobawsky (remote appearance)

For Alberta Securities Commission

D. Marion

Court Clerk

THE COURT:

Good afternoon, everyone.

MR. REID:

Good afternoon, Sir.

THE COURT:

I understand there is an application before me
today for a receivership order in respect of CatalX CTS Ltd. and Catalx Management Ltd.
Could I have introductions, please.

MR. REID:

Certainly, Sir. Good afternoon. It's James Reid
of Miller Thomson LLP. I'm counsel for the applicant, CatalX CTS LTT -- Ltd., and for
the purposes of this application, Hyuk Jae Park.

With me today is Kira Lagadin, who is a student-at-law and is observing.

Those in attendance include David LeGeyt for the BD&P firm, who is here for the proposed
receiver-manager, Deloitte Restructuring LLP; Matthew Bobawsky is in the courtroom, as
well. He is counsel to the Alberta Securities Commission.

And then Cassie Poon and Andre Prasek, Deloitte is -- are also in attendance. They are
here on behalf of the proposed receiver's office.

THE COURT:

Thank you. And there is no one else on-line or -
- and there is nobody in court. Anybody else on-line, sir?

1 MR. REID: No Sir, and I -- I could turn to service. I did
2 provide an affidavit of service of (INDISCERNIBLE) to your office on Wednesday. That's
3 an affidavit that was sworn on January 15th, 2024, and that document provides that -- that
4 exhibits 'A' and 'C' that the majority of the service list was served with unfiled copies of
5 the originating application and affidavit of Mr. Park last Wednesday, January 10th, and it
6 provides that the next day the service list was provided with filed copies of those materials
7 at exhibit 'B'. There were three parties, being CatalX's director and officer and insurer, as
8 well as its counsel and Slack Technologies, which is one of the web based service providers
9 at CatalX. They were not added to the service list until January 11th and 12th; they were
10 then served on those dates respectively.

11
12 We have also been in contact with those two parties. They do not intend to take a position.
13 With respect to the service list itself, that's at exhibit 'G' to the affidavit of service and it
14 includes present and former directors and officers, as well as shareholders of the
15 companies, the PPR registrants, insurers, as well as the Alberta Securities Commission, as
16 well as counsel to Mr. Lee, as well as Bittrex, they have been served with this application
17 but also with respect to those latter two, they have been on notice that we booked this court
18 time back in late December, so we therefore submit that service is in order and everybody
19 that we expected would have a position with respect to this application have been served.

20
21 Notably, we have not heard from anybody that they take a position in this application. I
22 do note that the Alberta Securities Commission from Mr. Bobawsky's office, they did have
23 one minor comment on the form of receivership order that we are seeking, which we did
24 incorporate and provide to the Court in our Wednesday package, as well as we did provide
25 that to the service list on Wednesday.

26
27 THE COURT: All right. So just to confirm, then, Bittrex Global
28 and Mr. Lee both are represented by counsel. Both have been served and are aware of
29 today's proceeding, and neither of them are here. Right?

30
31 MR. REID: That's correct, Sir.

32
33 THE COURT: Okay.

34
35 MR. REID: Yeah, Bittrex Global is represented by Stikeman
36 Elliott. Mr. Lee has two counsel, one based out of Vancouver, as well as Jensen Shawa --
37 JSS firm here in Calgary.

38
39 THE COURT: All right. Service is in order, Mr. Reid, so you
40 can proceed with the application.

41

1 **Submissions by Mr. Reid**

2
3 MR. REID: Certainly, Sir. And just with respect to the
4 materials, that you should have -- we sent two packages up, the first on January 10th. There
5 was an originating application returnable today, an affidavit of Mr. Hyuk Jae Park, sworn
6 January 10th, as well as a blackline of the proposed receivership order to the Alberta
7 templates form of order. And then on Wednesday we provided a -- a bench brief and
8 affidavit of service, as well as an updated form of order and blackline.
9

10 Also on Wednesday, Mr. LeGeyt's office I believe provided a package to -- to the Court,
11 as well the service list enclosing a pre-filing report from Deloitte. Did you get all of those
12 materials?
13

14 THE COURT: I received all of those and I have read them all,
15 yes.
16

17 MR. REID: Thank you, Sir.
18

19 So then as you're aware, in this application we are seeking a receivership order appointing
20 Deloitte Restructuring Inc. as receiver-manager of CatalX and its related entity, Catalx
21 Management Inc. pursuant to the section 13(2) of the *Judicature Act*, section 99 of the
22 *Business Corporations Act*, and section 39(1) of British Columbia's *Law of Equity Act* with
23 respect to CatalX Management.
24

25 Briefly, just some background for the record, until recently CatalX was an interest -- an
26 internet based platform for the trading of crypto assets where customers could buy, sell,
27 deposit, or withdraw crypto assets such as Bitcoin. CatalX is incorporated pursuant to the
28 laws of Alberta and has its registered office here in Calgary. Mr. Park is the CEO and the
29 sole remaining director of CatalX.
30

31 Catalx Management is incorporated pursuant to the laws of BC and is extra-provincially
32 registered here in Alberta. We therefore submit that this Court does have jurisdiction over
33 Catalx Management. Catalx Management employed the employees and provided services
34 to CatalX until they were terminated last month. Catalx Management also held the bank
35 accounts that CatalX used for its operations.
36

37 As noted in the Deloitte report at paragraph 3, Catalx Management provided the business
38 administration and management services exclusively to CatalX, including administrative,
39 regulatory, finance, and technology support. Given this, the operations of the two
40 companies were highly integrated.
41

1 As set out in our materials, including the affidavit, beginning at paragraph 12, the
2 companies have ceased their operations including shutting -- shutting down its crypto
3 trading platform. As we know, the closing of the operations is for a variety of factors but
4 it was triggered when the companies' platform support supplier and major shareholder,
5 Bittrex Global, announced that it was winding down its operations and trading services on
6 November 20th to be made effective December 4th, and the evidence of that public
7 announcement can be found at exhibit 'C' to the affidavit, Sir.

8
9 CatalX -- CatalX determined it was not feasible for it to continue to operate its platform
10 without the required technological or liquidity support from Bittrex Global and in light of
11 some financial difficulties, which included that shortly after the Bittrex announcement, it
12 came to Mr. Park's attention that clients were no longer able to withdraw crypto from the
13 CatalX wallets and that Catalx Management had ceased paying its employees. This caused
14 Mr. Park to make certain inquiries with staff and management, including Mr. Lee, the
15 former CFO, and the correspondence from Mr. Park to Mr. Lee, or between CatalX counsel
16 and Mr. Lee's counsel can be found at exhibits 'E', 'F', and 'G' of the affidavit.

17
18 As shown in exhibit 'G', ultimately it was discovered that the balances of customers' funds
19 in the CatalX wallets with Bittrex had been withdrawn or transferred out of the accounts,
20 and to the best of CatalX's knowledge, Mr. Lee was the only person with access to move
21 the crypto to and from those wallets. As set out in Deloitte's report at paragraph 21, the
22 extent of the crypto assets that may be missing and the location of this property is currently
23 unknown at this time.

24
25 As set out in the affidavit, beginning at paragraph 19, CatalX advised the ASC on
26 December 21, 2023, of its suspicions that there may have been wrongful transfers or
27 withdrawals of the crypto out of the CatalX wallets and in this regard, the company had
28 engaged Deloitte LLP to investigate the missing crypto. The Alberta Securities
29 Commission granted an interim cease trade order over CatalX and Mr. Lee, and that order
30 and its extension to January 2025 can be found at exhibits 'I' and 'J' of the affidavit.

31
32 As set out in the affidavit, beginning at paragraph 22, Mr. Park caused CatalX to engage
33 Deloitte LLP to provide independent and impartial forensic investigative services to trace
34 the crypto that was to be held by CatalX for its customers in its Bittrex Global accounts.
35 Deloitte has specific expertise in crypto forensic investigations. Mr. Park also called on its
36 companies to retain Deloitte Restructuring Inc. to assist them in winding down the
37 companies' businesses.

38
39 As set out in Deloitte's report at paragraph 20, it has been working with former employees
40 and Mr. Park to gather the companies' books and records and to secure web based accounts.
41 Some of the steps that Deloitte has undertaken include preparing a forensic investigation

1 plan, preparing and sending information requests, which could be found at appendix 'B' to
2 the report, and conducting a preliminary review of (INDISCERNIBLE) transactions.

3
4 I'm getting a bid of feedback.

5
6 THE COURT: We do not have a problem on our end.

7
8 MR. REID: Okay. As long as you can hear me, Sir.

9
10 The statutory and case law authorities in which we bring this application are set out in our
11 brief -- in our brief, beginning at paragraph 26. The relevant sections of the *Judicature*
12 *Act*, *Business Corporations Act*, and *Law of Equity Act* are at tabs 1, 2, and 3 of the brief,
13 respectively.

14
15 With respect to standing, notably neither the *Judicature Act* or the *Law of Equity Act*
16 provide a (INDISCERNIBLE) limit under the (INDISCERNIBLE) application for the
17 appointment of a receiver-manager. The *Higgerty* case, which is at tab 4, and the *Network*
18 *Health* case at tab 5 of the brief are cases of this Court which made it clear that the
19 application does not need to be brought by a creditor but, instead, can be brought by any
20 major stakeholder.

21
22 Section 99 of the *Business Corporations Act* provides that an interested person can bring
23 an application to appoint a receiver-manager. In the *Concrete Equities* case at tab 6 of the
24 brief, Justice Jones of this court found that a shareholder who had a financial interest in the
25 business was found to be an interested person for the purpose -- purposes of having
26 standing in the receivership application in that case. In this case, Sir, Mr. Park is a founder,
27 shareholder, director, and employee of both -- both respondents and we therefore submit
28 that he has standing to bring this application, and similarly CatalX itself can bring this
29 application as it is a major stakeholder, we submit, and interested person in its own affairs
30 and those of Catalx Management.

31
32 With respect to the test that must be met, this is discussed in our brief beginning at
33 paragraph 35. The test is identical in Alberta and BC and the test is the test that this Court
34 is very familiar with, being that it must be just and convenient to appoint the receiver in
35 the circumstances. When determining whether it is just and convenient to appoint Deloitte
36 as receiver, courts in Alberta and BC may consider the factors set out in *Paragon*, the case
37 of Justice Romaine that can be found at tab 8, which are identical to the factors that the BC
38 Supreme Court has considered in the *Pandion Mine* case, which is at tab 9 of our brief.

39
40 These factors include, and I will break there, whether irreparable harm might be caused if
41 no order is made, the need for protection or safeguarding of the assets, the nature of the

1 property, the consideration of whether a court appointment is necessary to enable the
2 receiver to carry out its duties more efficiently, and the goal of facilitating the duties of the
3 receiver. As noted by the BC court in *Pandion Mine*, the list is not intended to be a checklist
4 but rather a collection of considerations to be viewed holistically in an assessment as to
5 whether, in all the circumstances, the appointment of a receiver is just or convenient.

6
7 We are of the view, Sir, that it is just and convenient for this Court to grant the receivership
8 order over both CatalX and Catalx Management. Our analysis as to meeting the test is set
9 out in our brief beginning at paragraph 44, and the necessity of the appointment of the
10 receiver-manager is discussed in the affidavit, beginning at paragraph 37.

11
12 A couple of points that I do want to put on the record include irreparable harm that could
13 be prevented. Without a court appointment in place, it will be extremely difficult, if not
14 impossible, for Deloitte to gain access to all the companies' records and files and accounts
15 in order to investigate the alleged misappropriation of the missing crypto. While
16 significant -- significant progress has been made by Deloitte as shown in its report, many
17 web based providers, former employees, and other -- and others remain reluctant to assist
18 CatalX and Deloitte for various reasons. Examples of this can be found at exhibits 'L' and
19 'M' to the affidavit where certain parties have not been responsive to information requests.

20
21 So there -- there needs to be a full and prompt investigation into the missing crypto. As
22 time goes on, sort of the likelihood of the investigators being able to recover any portion
23 of the missing crypto declines. As a result, we are of the view that without the receivership
24 order, there is a risk that irreparable harm may result.

25
26 We also submit that the balance of convenience supports the granting of the order. The
27 companies have no ongoing operations or employees, and a receiver can assist with an
28 orderly wind down of the business, and we do not know of any prejudice to the companies
29 or their stakeholders if and when they do come to the appointment of a receiver.

30
31 And then from discussions with parties, including Mr. Lee's counsel, we understand that
32 everybody is in agreement that a claimed process -- that we need an understanding as to
33 what claims there may be from customers against the companies. In this regard, Deloitte
34 is best positioned to run an open and transparent claims process under the supervision of
35 the Court.

36
37 Based on the foregoing, Sir, we submit that the test is met. Those are my brief submissions
38 on the application, Sir, subject to any questions of the Court or anything that might arise
39 from others in attendance that may want to speak.

40
41 THE COURT:

I only had one question, Mr. Reid. You

1 mentioned at one point that Bittrex was a major shareholder. What -- who are the
2 shareholders now?

3
4 MR. REID: Sir, if I can direct you to exhibit 'A' of the
5 affidavit --

6
7 THE COURT: Yes.

8
9 MR. REID: -- it does list the -- the voting shareholders
10 through a corporate search, and if you look at page -- page 1 is the exhibit cover page but
11 page 2 is the actual (INDISCERNIBLE). You'll see at the top there, it has "voting
12 shareholders" and you have there different percentages, and that chart is also summarized
13 in the pre-filing report of Deloitte at paragraph 1, there's a chart, as well.

14
15 THE COURT: Okay. So those are the shareholders but we have
16 only got one remaining director. Is that correct? Everybody else has flown the coop, so to
17 speak?

18
19 MR. REID: Yeah, that that's -- that's correct, so only one
20 remaining director of CatalX CTS Ltd. Both Mr. Lee and Mr. Park remain directors of
21 Catalx Management, however.

22
23 **Decision**

24
25 THE COURT: Okay. Thank you. All right.

26
27 Are there any other -- does anyone else have any comments regarding the application itself
28 before we turn to my decision on that and the order?

29
30 Hearing none, all right.

31
32 I note first of all that there is no opposition to this application this afternoon, so I will make
33 a few remarks for the record. I am prepared to grant it as applied for.

34
35 The applications, as noted, are brought before the Court pursuant to the *Judicature Act* and
36 the *Alberta Business Corporations Act*, as well as, in the case of Catalx Management, the
37 *British Columbia Law of Equity Act*.

38
39 As noted, the standing to bring that application has been recognized in the *Higgerty* case,
40 among others, as being somewhat broad. Certainly a major shareholder of the company
41 itself in a situation like this, and the remaining director, would all have standing to bring

1 the application for a receiver-manager in the circumstances, so that is not in issue.

2
3 Similarly, the test for whether the receiver-manager should be appointed is well-known. It
4 is the test of whether it is just and convenient to do so, although particularly where it is not
5 a security creditor making the application, when it is another stakeholder, the
6 considerations can be a little bit broader because the objectives of, you know, putting a
7 receiver-manager into place are broader or different than might be the case with simply a
8 secured creditor looking to get its money back.

9
10 The *Paragon* case sets out a number of the specific factors. I am not going to go through
11 them; counsel has already directed the Court to that. I will simply note that whether you
12 look at this from the perspective of the tripartite test, or whether you look at the expanded
13 list of factors that are discussed in Justice Romaine's decision, and others, it is clear here
14 that the application meets those objectives and those factors. Obviously, there is a need to
15 investigate where the companies' crypto assets have gone and where their clients' crypto
16 assets have gone and how they might be best recovered, as well as how a claims process
17 might be instituted and a receiver-manager is needed for that.

18
19 It also needs to be done on an urgent basis because there is clearly irreparable harm either
20 taking place or at risk, and there is a need for quick action, and I would simply commend
21 Mr. Park's action in not only getting this underway as a, you know, major stakeholder and
22 the sole remaining director of CatalX and in providing funding for that, so I think it is
23 incumbent on the Court to support that sort of a proactive approach.

24
25 And I also note that the information that is gathered, and for that matter, the other processes
26 may well be of assistance to the Alberta Securities Commission in trying to get to the
27 bottom of what went on here and how we can avoid similar situations in the future, and
28 mitigate the impacts of this situation.

29
30 So, for all those reasons, I am happy or prepared to grant the application as applied for. If
31 you wish to turn to the terms of the receivership order, Mr. Reid, we can do that now.

32
33 MR. REID: Thank you, Sir. What I think the best document
34 for the Court to look at, as well as anybody that is interested, would be the blackline that
35 we provided with our November -- or January 10th package.

36
37 THE COURT: I have it.

38
39 UNIDENTIFIED SPEAKER: That's (INDISCERNIBLE).

40
41 MR. REID: That's the blackline against the Alberta template.

1
2 THE COURT: Yes?

3
4 MR. REID: And the first pages are filling out the blanks but
5 if you turn to paragraph 2, that we've removed the -- the reference to the *Bankruptcy and*
6 *Insolvency Act* as being a statute which the appointment of the receiver is, and we've added
7 the *Law of Equity Act* of British Columbia into that -- into that paragraph.

8
9 Paragraph 3, we removed references taking -- to taking -- the receiver taking possession of
10 real property, as well to property subject to the control of the Alberta -- Alberta Energy
11 Regulator; that's not applicable to this business.

12
13 In paragraph 3(i), this is a little bit of an additional relief that we are seeking from the
14 Alberta template. This is allowing Deloitte to undertake an investigation into the
15 companies' dealings and business operations, and was one of the main purposes for
16 bringing the application.

17
18 Paragraph (n), 3(n), I'd like to draw the Court's attention to. This provides that Deloitte is
19 able to meet and discuss with such affected persons as the receiver deems appropriate, but
20 we did -- there is a qualification here, and this -- this was part of the change that we
21 provided to the Court with the updated form of order where it says provided -- subject to -
22 - to such terms as confidentiality as the receiver deems advisable, and then we added in
23 "and in accordance with the confidentiality requirement pursuant to the *Securities Act*."
24 And that language was provided by the Alberta Securities Commission to our group.

25
26 THE COURT: Sorry. Which paragraph are you talking about?
27 I am having trouble finding that.

28
29 MR. REID: It's paragraph 3(n), so it's paragraph 5 of the
30 blackline.

31
32 THE COURT: Okay. Just give me a moment, please.

33
34 Okay. Thank you.

35
36 MR. REID: And then paragraph 3(o) was removed as we're
37 not dealing with real property or any oil, gas, licences, or assets or things like that, but 3(q)
38 we added a provision in as a further power of the -- of the receiver. This is to undertake a
39 claims process and we -- we've discussed that in our submissions.

40
41 THE COURT: All right.

1
2 MR. REID: Here, not that this is off template but I think that
3 I would like to draw the Court's attention to paragraphs 4, 5, and 6 of the proposed form of
4 receivership order, and these are the duties to provide access and cooperation with the
5 receiver. These provisions require that parties forthwith advise the receiver of books,
6 records, documents, and also provide access to that. As I mentioned in my submissions,
7 and I -- I referenced two exhibits, exhibits 'T' and 'L' where there have been instances where
8 parties have been reluctant -- parties have been reluctant to provide the receiver with
9 documents and information. We -- we feel that the court order will assist the receiver in
10 carrying out its duties and -- and completing its investigation, but I just wanted to point
11 those out to the Court and put it on the record that should parties not cooperate, we -- I --
12 I'm sure the receiver will intend to rely on those standard form (INDISCERNIBLE).

13
14 Sir, the rest of the changes to the receivership order are basically to tailor it to this type of
15 engagement where there is no real property, there are no oil and gas assets, or this isn't
16 subject to the *Bankruptcy and Solvency Act*. I guess paragraph 15 on page 11 of the
17 blackline form in paragraph 15, you'll see that paragraph was removed regarding the
18 *Personal Information Protection and Electronic Documents Act*. That's typically provided
19 just in case there's a sale process undertaken by the receiver, but we don't anticipate that
20 that's going to happen in this circumstances, so that provision was removed.

21
22 Otherwise, I don't have, I think, anything else to point out, Sir, that's materially off
23 template. We are, of course, seeking the standard provision in paragraph 29 where the
24 Court is requesting the aid and recognition of any court, tribunal, or regulatory
25 administration -- administrative body having jurisdiction in Canada give effect to this order
26 and to assist the receiver. We do intend to get this order recognized in British Columbia.

27
28 THE COURT: All right. And there is the usual seven-day notice
29 variation, as well, so the parties can come back if they are not satisfied --

30
31 MR. REID: Yes.

32
33 THE COURT: -- with this in the context of the emergence of
34 new facts. Right?

35
36 MR. REID: Yes, Sir.

37
38 THE COURT: Okay. That is all fine, Mr. Reid, and thank you
39 for that explanation. I have no --

40
41 MR. REID: Okay.

1
2 THE COURT: -- difficulty with the proposed changes per the
3 template, so we can proceed on that basis.
4

5 MR. REID: Okay. I did provide a -- a hard copy, if that's the
6 easiest for you of -- of that order. It's a -- it's a clean copy but unless you would prefer that
7 we submit it in another method --
8

9 THE COURT: I actually would prefer that, if you would submit
10 that to the commercial coordinator in the form that you want signed. He can post it on
11 SharePoint and I will sign it as soon as I see it.
12

13 MR. REID: Thank you, Sir.
14

15 THE COURT: All right. Thank you, and again I do commend
16 Mr. Park for taking the initiative here.
17

18 Thank you, everyone, have a good weekend.
19

20 MR. REID: Thank you.
21

22
23
24 PROCEEDINGS CONCLUDED
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1 **Certificate of Record**

2
3 I, David Marion, certify that this recording is the record made of the evidence in the
4 proceedings in the Court of King's Bench, held in courtroom 1702, at Calgary Alberta, on
5 January 19th of 2024, and that I was the court official in charge of the sound-recording
6 machine during proceedings.
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1 **Certificate of Transcript**

2
3 I, Norma Lynn Gibbon, certify that

4
5 (a) I transcribed the record, which was recorded by a sound-recording machine, to the best
6 of my skill and ability and the foregoing pages are a complete and accurate transcript
7 of the contents of the record, and

8
9 (b) the Certificate of Record for these proceedings was included orally on the record and is
10 transcribed in this transcript.

11
12
13
14
15 Norma Lynn Gibbon, Transcriber

16 Order Number: TDS-1049826

17 Dated: January 24, 2024
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This is Exhibit "F" referred to in the Affidavit of
Marica Ceko sworn before me this 28th day of
November 2025


A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

Sonu Mirani
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

Remedy claimed or sought:

1. Deloitte Restructuring Inc. ("**DRI**") in its capacity as receiver (DRI in such capacity, the "**Receiver**") of CatalX CTS Ltd. ("**CatalX**") and Catalx Management Ltd. ("**CML**" and together with CatalX, the "**Debtors**"), seeks an Order, substantially in the form attached hereto as **Schedule "A"**:
 - (a) if necessary, abridging the time for service of the within Application and deeming service to be good and sufficient;
 - (b) approving the actions of the Receiver and those of its legal counsel to date, as set out in the First Report of the Receiver dated May 21, 2024, (the "**First Report**");
 - (c) approving the professional fees, receipts and disbursements of the Receiver, and those of the Receiver's legal counsel, as set out in the First Report; and
 - (d) such further and other relief, advice and directions as counsel may advise and this Honourable Court may deem just and appropriate.

Grounds for making this application:**Background**

2. Capitalized terms not otherwise defined in this Application have the meaning set forth in the First Report.
3. Pursuant to an Order of the Honourable Justice R.A. Neufeld granted on January 19, 2024 (the "**Receivership Order**"), the Receiver was appointed receiver, without security, of all of the Debtors' current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds (the "**Property**").
4. The Receivership Order empowers and authorizes, but does not obligate, the Receiver to, among other things, manage, operate and carry on the business of the Debtor and to take possession and control of the Property and any and all proceeds, receipts and disbursements arising out of or from the Property.

Approval of Receiver's Activities and Distribution

5. The Receiver's activities since the granting of the Receivership Order, including the engagement of Deloitte LLP, are set forth in greater detail set forth and described in the First Report. The Receiver has managed the Debtors' Property and estate in good faith and with due diligence.
6. All of the actions in respect of the fees and disbursements incurred by the Receiver and its legal counsel during the course of the administration of the within proceedings are reasonable and have been validly incurred in connection with the conduct of the Receiver's obligations herein and as required by law and the Orders granted in these proceedings.
7. Such further and other grounds as counsel may advise and this Honourable Court may permit.

Material or evidence to be relied on:

8. The First Report of the Receiver, to be filed.
9. The other pleadings and materials filed in this Action and such further and other material as counsel may advise and this Honourable Court may permit.

Applicable Rules:

10. Rules 1.3, 1.4, 6.3, and 13.5(2) of the *Rules of Court*.
11. Such further and other rules as counsel may advise and this Honourable Court may permit.

Applicable Acts and Regulations:

12. *Judicature Act*, RSA c J-2.
13. *Business Corporations Act*, RSA 2000, c B-9.
14. *Law and Equity Act*, RSBC 1996 c 253.
15. Such further and other Acts and Regulations as counsel for the Receiver may advise or this Honourable Court may permit.

Any irregularity complained of or objection relied on:

16. Not Applicable.

How the application is proposed to be heard or considered:

17. Via Webex, before the Honourable Justice R.A. Neufeld on the Commercial List.

WARNING

If you do not come to Court either in person or by your lawyer, the Court may give the Applicant what they want in your absence. You will be bound by any order that the Court makes. If you want to take part in this application, you or your lawyer must attend in Court on the date and at the time shown at the beginning of the form. If you intend to give evidence in response to the application, you must reply by filing an affidavit or other evidence with the Court and serving a copy of that affidavit or other evidence on the Applicant a reasonable time before the application is to be heard or considered.

SCHEDULE "A"
APPROVAL ORDER

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	CATALAX 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
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DATE ON WHICH ORDER WAS PRONOUNCED: May 28, 2024

AME 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 as attached to 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

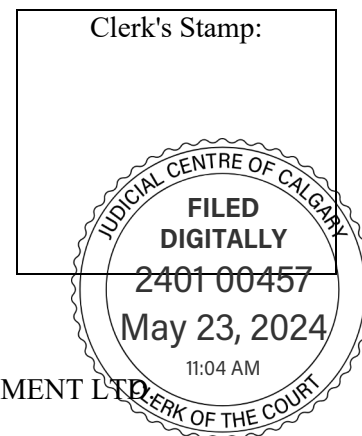
This is Exhibit "G" referred to in the Affidavit of
Marica Ceko sworn before me this 28th day of
November 2025

A handwritten signature in black ink, appearing to read 'Seena Minshak', written over a horizontal line.

A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

Seena Minshak
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

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 **AFFIDAVIT OF SERVICE**



ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS
DOCUMENT

Burnet, Duckworth & Palmer LLP

2400, 525 – 8 Avenue SW

Calgary, Alberta T2P 1G1

Lawyer: David LeGeyt / Ryan Algar

Phone Number: (403) 260-0210 / (403) 260-0126

Fax Number: (403) 260-0332

Email Address: dlegeyt@bdplaw.com / ralgar@bdplaw.com

File No. 75083-3

AFFIDAVIT OF ANNE-MARIE GILLIS-TAPP

Sworn on May 22, 2024

I, Anne-Marie Gillis-Tapp, of Calgary, Alberta, Legal Assistant, SWEAR AND SAY THAT:

1. I am a legal assistant with the law firm of Burnet, Duckworth & Palmer LLP ("**BDP**"), counsel for Deloitte Restructuring Inc., the court-appointed receiver of CatalX CTS Ltd. and Catalx Management Ltd. ("**Deloitte**" or the "**Receiver**"), and as such I have personal knowledge of the matters sworn in this Affidavit, except where stated to be based on information and belief, and where so stated, I verily believe such matters to be true.
2. On May 21, 2024, I caused true copies of the following documents (the "**Documents**") to be served upon parties in the service listed created for the within proceedings (the "**Service List**"):
 - (a) Application re Approval of Activities, to be filed; and
 - (b) First Report of the Receiver, dated May 21, 2024; to be filed.
3. Attached hereto and marked as **Exhibit "A"** is a copy of the Service List. Attached hereto and marked as **Exhibit "B"** is a copy of my email to the Service List.

4. On May 21, 2024, I caused to be served the filed copies of the Documents that were previously unfiled (the "**Proofs of Filing**"), via email upon the parties listed in the Service List. Attached hereto and marked as **Exhibit "C"** is a copy of my email serving the Proofs of Filing.

SWORN BEFORE ME at the City of Calgary, in)
the Province of Alberta, this 22nd day of May,)
2024.)

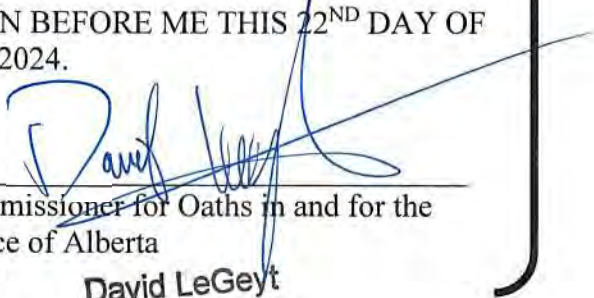
A Commissioner for Oaths in and for the Province
of Alberta.

David LeGeyt
Barrister & Solicitor

Anne-Marie Gillis-Tapp

THIS IS EXHIBIT "A" REFERRED TO IN
THE AFFIDAVIT OF ANNE-MARIE
GILLIS-TAPP.

SWORN BEFORE ME THIS 22ND DAY OF
MAY, 2024.



A Commissioner for Oaths in and for the
Province of Alberta

David LeGeyt
Barrister & Solicitor

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	SERVICE LIST (Updated May 21, 2024)

PARTY	METHOD OF DELIVERY	ROLE / INTEREST
CATALX CTS LTD. 421 7 Ave SW, Calgary, Alberta, T2P 4K9, Canada Hyuk Jae Park Email: jae@catalyx.io	Email	Applicants
MILLER THOMSON LLP. 3000, 700 - 9th Avenue SW Calgary, Alberta, T2P 3V4, Canada James Reid Tel: 403.298.2418 Email: jwreid@millerthomson.com John-David D'Souza Tel: 403.830.2162 Email: jdsouza@millerthomson.com	Email	Counsel to the Applicants
DELOITTE RESTRUCTURING INC. 850 2 St SW Calgary, Alberta, T2P 0R8, Canada Andre Prasek Tel: 403.267.3327 Email: aprasek@deloitte.ca Cassie Poon Tel: 403.267.1817 Email: caspoon@deloitte.ca	Email	Receiver
CHURCH & COMPANY 900-1040 West Georgia Street Vancouver, British Columbia, V6E 4H1, Canada Andrew Pearson Tel: 604.331.9503 Email: pearson@churchlegal.com David Church Tel: 604.331.9501 Email: church@churchlegal.com	Email	Counsel to Hyuk Jae Park

PARTY	METHOD OF DELIVERY	ROLE / INTEREST
<p>STIKEMAN ELLIOT LLP. 5300 Commerce Court West 199 Bay Street Toronto, Ontario, M5L 1B9, Canada</p> <p>Ramandeep Grewal Tel: 416.869.5265 Email: rgrewal@stikeman.com</p> <p>Alix d'Anglejan-Chatillon Tel: 514.397.3240 Email: adanglejan@stikeman.com</p> <p>Maria Konyukhova Tel: 416.869.5230 Email: mkonyukhova@stikeman.com</p>	Email	Counsel to Bittrex Global
<p>SINGLETON URQUHART REYNOLDS VOGEL LLP. 925 W. Georgia St., Suite 1200 Vancouver, British Columbia, V6C 3L2, Canada</p> <p>H. David Edinger Email: dedinger@singleton.com</p> <p>JENSEN SHAWA SOLOMON DUGUID HAWKES LLP. (JSS BARRISTERS) 800, 304 – 8 Avenue SW Calgary, Alberta T2P 1C2, Canada</p> <p>Andrew Wilson Email: wilsona@jssbarristers.ca</p>	Email	Counsel to Jae Ho Lee
<p>BURNET, DUCKWORTH & PALMER LLP 525 8 Ave. SW #2400, Calgary, Alberta, T2P 1G1, Canada</p> <p>Ryan Algar Email: ralgar@bdplaw.com</p> <p>David LeGeyt Email: dlegeyt@bdplaw.com</p>	Email	Counsel to the Receiver

PARTY	METHOD OF DELIVERY	ROLE / INTEREST
<p>FORMER DIRECTORS OF CATALX CTS LTD.</p> <p>Bill Shihara Email: bill@ohanorthwest.com</p> <p>Michael Smith Email: miksmitcdn@gmail.com</p> <p>Brad Mitchell Email: brad.mitchell@albertarealtor.ca</p> <p>Cody Church Email: cchurch@clearnorthcapital.com</p> <p>Gerald Chipeur KC Email: gchipeur@millerthomson.com</p> <p>Allan Hallman Email: ahallman@telusplanet.net</p> <p>Andrea J. Shaw Email: andrea@ttgcanada.com</p> <p>Koleya Karrington Email: koleya@koleya.ca</p> <p>Sung Hun Kim (Justin Kim) Email: justin@j3solution.com</p>	Email	Former Director

INTERESTED PARTIES		
BFL CANADA RISK AND INSURANCE SERVICES INC. 1177 West Hastings Street, Suite 200 Vancouver, British Columbia, V6E 2K3, Canada Kora Paciorek Tel: 236.202.0003 Email: kpaciorek@bflcanada.ca	Email	Insurance Broker to the Applicant
KISSEL STRATON & WILMER LLP 580 White Plains Road, 5th Floor Tarrytown, New York 10591, United States of America Cynthia Kelly Email: ckelly@kswlaw.com Meridith A. Coleman Challenger Email: mcoleman@kswlaw.com Jennifer R. Stivrins Email: jstivrins@kswlaw.com Renee Dias Email: rdiaz@kswlaw.com	Email	Counsel to Relm Insurance
ALBERTA SECURITIES COMMISSION 250 5 Street SW, Suite 600 Calgary, Alberta, T2P 0R4, Canada Matthew Bobawsky Email: matthew.bobawsky@asc.ca Justin Dunphy Email: justin.dunphy@asc.ca Kevin Dusseldorp Email: Kevin.Dusseldorp@asc.ca	Email	Alberta Securities Commission
ESFC FUNDING CO., LLC 251 Little Falls Drive Wilmington DE 19808 United States of America Email: eveningteam@cscinfo.com ESC CORPORATE SERVICES LTD. 201-1325 Polson Dr., Vernon, BC, V1T 8H2, Canada Email: searchandreg@eservicecorp.ca	Email	PPR registrant

INTERESTED PARTIES		
SLACK TECHNOLOGIES INC. 500 Howard Street, San Francisco, California 94105, United States Email: feedback+id5260086@slack.zendesk.com	Email	Service Provider
GOWLING WLG 1600, 421 7th Avenue SW Calgary, Alberta, T2P 4K9 Sam Gabor Email: sam.gabor@gowlingwlq.com	Email	Counsel to ESFC Funding Co., LLC

Email List:

jae@catalyx.io; jwreid@millerthomson.com; jdsouza@millerthomson.com; aprased@deloitte.ca;
caspoon@deloitte.ca; pearson@churchlegal.com; church@churchlegal.com; rgrewal@stikeman.com;
adanglejan@stikeman.com; mkonyukhova@stikeman.com; dedinger@singleton.com;
wilsona@jssbarristers.ca; ralgar@bdplaw.com; dlegeyt@bdplaw.com; bill@ohananorthwest.com;
miksmitchdn@gmail.com; brad.mitchell@albertarealtor.ca; cchurch@clearnorthcapital.com;
gchipeur@millerthomson.com; ahallman@telusplanet.net; andrea@ttgcanada.com;
koleya@koleya.ca; justin@j3solution.com; kpaciorek@bflcanada.ca; ckelly@kswlaw.com;
mcoleman@kswlaw.com; jstivrins@kswlaw.com; rdiaz@kswlaw.com; matthew.bobawsky@asc.ca;
justin.dunphy@asc.ca; Kevin.Dusseldorp@asc.ca; eveningteam@cscinfo.com;
searchandreg@eservicecorp.ca; feedback+id5260086@slack.zendesk.com;
sam.gabor@gowlingwlq.com;

THIS IS EXHIBIT "B" REFERRED TO IN
THE AFFIDAVIT OF ANNE-MARIE
GILLIS-TAPP.

SWORN BEFORE ME THIS 22ND DAY OF
MAY, 2024.

A Commissioner for Oaths in and for the
Province of Alberta

David LeGeyt
Barrister & Solicitor

Annie Gillis-Tapp

From: Annie Gillis-Tapp
Sent: Tuesday, May 21, 2024 3:40 PM
To: jae@catalyx.io; jwreid@millerthomson.com; jdsouza@millerthomson.com; aprasek@deloitte.ca; caspoon@deloitte.ca; pearson@churchlegal.com; church@churchlegal.com; rgrewal@stikeman.com; adanglejan@stikeman.com; mkonyukhova@stikeman.com; dedinger@singleton.com; wilsona@jssbarristers.ca; bill@ohananorthwest.com; miksmitchdn@gmail.com; brad.mitchell@albertarealtor.ca; cchurch@clearnorthcapital.com; gchipeur@millerthomson.com; ahallman@telusplanet.net; andrea@ttgcanada.com; koleya@koleya.ca; justin@j3solution.com; kpacioerek@bflcanada.ca; ckelly@kswlaw.com; mcoleman@kswlaw.com; jstivrins@kswlaw.com; rdiaz@kswlaw.com; matthew.bobawsky@asc.ca; justin.dunphy@asc.ca; Kevin.Dusseldorp@asc.ca; eveningteam@cscinfo.com; searchandreg@eservicecorp.ca; feedback+id5260086@slack.zendesk.com; sam.gabor@gowlingwlg.com
Cc: Ryan Algar; David LeGeyt
Subject: In the Matter of the Receivership of CatalX CTS Ltd. and CatalX Management Ltd.; Action no. 2401-00457 - Application Tuesday, May 28, 2024 at 2pm (Justice Neufeld)
Attachments: Deloitte-Catalx - Service Letter to Service List (May 28th Application), May 21, 2024(13844495.1).pdf; Deloitte _ Catalx - Application re_ Approval of Activities, Unfiled(13843952.1).pdf; Catalx - First Receiver's Report FINAL, Unfiled(13845334.1).pdf; Deloitte-Catalx - Letter to Justice Neufeld (May 28th application), May 21, 2024(13844498.1).pdf

Good afternoon Service List,

In connection with the Application before Honourable Justice Neufeld on Tuesday, May 28, 2024 at 2:00pm, please see the attached correspondence and related court materials. These documents of have been submitted for filing and proofs of filing will be provided in due course.

Virtual Courtroom 60 has been assigned for the following matter:

Date: May 28, 2024 at 2:00pm
 Style of Cause: Action no. 2401-00457 In the Matter of the Receivership of CatalX CTS Ltd. and CatalX Management Ltd. (collectively "CatalX").
 Presiding Justice: R.A. Neufeld

Virtual Courtroom Link:
<https://albertacourts.webex.com/meet/virtual.courtroom60>

Best regards,

Annie Gillis-Tapp (she/her)
Legal Assistant to David LeGeyt and Ryan Algar

P: 403.267.1611
 2400, 525 - 8th Avenue SW, Calgary, AB T2P 1G1
bdplaw.com



The information transmitted is intended only for the addressee and may contain confidential, proprietary and/or privileged material. Any unauthorized review, distribution or other use of or the taking of any action in reliance upon this information is prohibited. If you received this in error, please contact the sender and delete or destroy this message and any copies. BD&P is the trade name and logo of Burnet, Duckworth & Palmer LLP, a limited liability partnership established for the practice of law.

Reply to: David LeGeyt
Direct Phone: (403) 260-0210
Direct Fax: (403) 260-0332
dlegeyt@bdplaw.com

Assistant: Annie Gillis-Tapp
Direct Phone: (403) 267-1611
Our File: 75083-3

Via E-Mail

May 21, 2024

Attention: ATTACHED SERVICE LIST

Re: In the Matter of the Receivership of CatalX CTS Ltd. and CatalX Management Ltd. (collectively "CatalX").
Action no. 2401-00457

We are counsel to Deloitte Restructuring Inc., the receiver-manager of CatalX ("**Deloitte**").

In connection with Deloitte's Application to be heard before the Honourable Justice R.A. Neufeld via Webex video conference on Tuesday, May 28, 2024 at 2:00pm to 3:00pm, enclosed for service are the following materials:

1. Application, to be filed; and
2. First Report of the Receiver, to be filed.

The above materials have been submitted for filing, and proof of filing will be provided in due course.

We trust the foregoing to be in order; however, please do not hesitate to contact me with any questions.

Yours truly,

BURNET, DUCKWORTH & PALMER LLP



David LeGeyt
Partner

DLG/agt
Enclosures

13843699.1

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	SERVICE LIST (Updated May 21, 2024)

PARTY	METHOD OF DELIVERY	ROLE / INTEREST
CATALX CTS LTD. 421 7 Ave SW, Calgary, Alberta, T2P 4K9, Canada Hyuk Jae Park Email: jae@catalyx.io	Email	Applicants
MILLER THOMSON LLP. 3000, 700 - 9th Avenue SW Calgary, Alberta, T2P 3V4, Canada James Reid Tel: 403.298.2418 Email: jwreid@millერთhompson.com John-David D'Souza Tel: 403.830.2162 Email: jdsouza@millერთhompson.com	Email	Counsel to the Applicants
DELOITTE RESTRUCTURING INC. 850 2 St SW Calgary, Alberta, T2P 0R8, Canada Andre Prasek Tel: 403.267.3327 Email: aprasek@deloitte.ca Cassie Poon Tel: 403.267.1817 Email: caspoon@deloitte.ca	Email	Receiver
CHURCH & COMPANY 900-1040 West Georgia Street Vancouver, British Columbia, V6E 4H1, Canada Andrew Pearson Tel: 604.331.9503 Email: pearson@churchlegal.com David Church Tel: 604.331.9501 Email: church@churchlegal.com	Email	Counsel to Hyuk Jae Park

PARTY	METHOD OF DELIVERY	ROLE / INTEREST
<p>STIKEMAN ELLIOT LLP. 5300 Commerce Court West 199 Bay Street Toronto, Ontario, M5L 1B9, Canada</p> <p>Ramandeep Grewal Tel: 416.869.5265 Email: rgrewal@stikeman.com</p> <p>Alix d'Anglejan-Chatillon Tel: 514.397.3240 Email: adanglejan@stikeman.com</p> <p>Maria Konyukhova Tel: 416.869.5230 Email: mkonyukhova@stikeman.com</p>	Email	Counsel to Bittrex Global
<p>SINGLETON URQUHART REYNOLDS VOGEL LLP. 925 W. Georgia St., Suite 1200 Vancouver, British Columbia, V6C 3L2, Canada</p> <p>H. David Edinger Email: dedinger@singleton.com</p> <p>JENSEN SHAWA SOLOMON DUGUID HAWKES LLP. (JSS BARRISTERS) 800, 304 – 8 Avenue SW Calgary, Alberta T2P 1C2, Canada</p> <p>Andrew Wilson Email: wilsona@jssbarristers.ca</p>	Email	Counsel to Jae Ho Lee
<p>BURNET, DUCKWORTH & PALMER LLP 525 8 Ave. SW #2400, Calgary, Alberta, T2P 1G1, Canada</p> <p>Ryan Algar Email: ralgar@bdplaw.com</p> <p>David LeGeyt Email: dlegeyt@bdplaw.com</p>	Email	Counsel to the Receiver

PARTY	METHOD OF DELIVERY	ROLE / INTEREST
<p>FORMER DIRECTORS OF CATALX CTS LTD.</p> <p>Bill Shihara Email: bill@ohananorthwest.com</p> <p>Michael Smith Email: miksmitcdn@gmail.com</p> <p>Brad Mitchell Email: brad.mitchell@albertarealtor.ca</p> <p>Cody Church Email: cchurch@clearnorthcapital.com</p> <p>Gerald Chipeur KC Email: gchipeur@millerthomson.com</p> <p>Allan Hallman Email: ahallman@telusplanet.net</p> <p>Andrea J. Shaw Email: andrea@ttgcanada.com</p> <p>Koleya Karrington Email: koleya@koleya.ca</p> <p>Sung Hun Kim (Justin Kim) Email: justin@j3solution.com</p>	<p>Email</p>	<p>Former Director</p>

INTERESTED PARTIES		
BFL CANADA RISK AND INSURANCE SERVICES INC. 1177 West Hastings Street, Suite 200 Vancouver, British Columbia, V6E 2K3, Canada Kora Paciorek Tel: 236.202.0003 Email: kpaciorek@bflcanada.ca	Email	Insurance Broker to the Applicant
KISSEL STRATON & WILMER LLP 580 White Plains Road, 5th Floor Tarrytown, New York 10591, United States of America Cynthia Kelly Email: ckelly@kswlaw.com Meridith A. Coleman Challenger Email: mcoleman@kswlaw.com Jennifer R. Stivrins Email: jstivrins@kswlaw.com Renee Dias Email: rdiaz@kswlaw.com	Email	Counsel to Relm Insurance
ALBERTA SECURITIES COMMISSION 250 5 Street SW, Suite 600 Calgary, Alberta, T2P 0R4, Canada Matthew Bobawsky Email: matthew.bobawsky@asc.ca Justin Dunphy Email: justin.dunphy@asc.ca Kevin Dusseldorp Email: Kevin.Dusseldorp@asc.ca	Email	Alberta Securities Commission
ESFC FUNDING CO., LLC 251 Little Falls Drive Wilmington DE 19808 United States of America Email: eveningteam@cscinfo.com ESC CORPORATE SERVICES LTD. 201-1325 Polson Dr., Vernon, BC, V1T 8H2, Canada Email: searchandreg@eservicecorp.ca	Email	PPR registrant

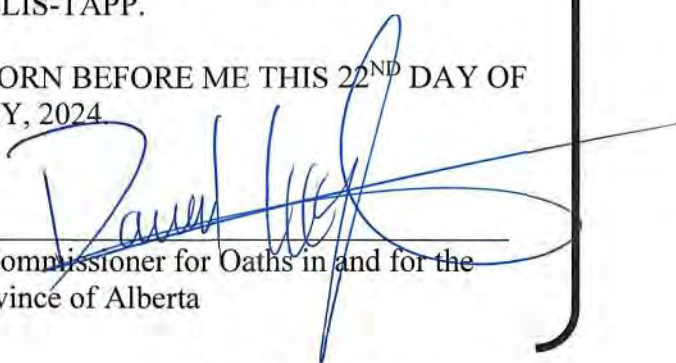
INTERESTED PARTIES		
SLACK TECHNOLOGIES INC. 500 Howard Street, San Francisco, California 94105, United States Email: feedback+id5260086@slack.zendesk.com	Email	Service Provider
GOWLING WLG 1600, 421 7th Avenue SW Calgary, Alberta, T2P 4K9 Sam Gabor Email: sam.gabor@gowlingwlq.com	Email	Counsel to ESFC Funding Co., LLC

Email List:

jae@catalyx.io; jwreid@millerthomson.com; jdsouza@millerthomson.com; aprased@deloitte.ca;
caspoon@deloitte.ca; pearson@churchlegal.com; church@churchlegal.com; rgrewal@stikeman.com;
adanglejan@stikeman.com; mkonyukhova@stikeman.com; dedinger@singleton.com;
wilsona@jssbarristers.ca; ralgar@bdplaw.com; dlegeyt@bdplaw.com; bill@ohananorthwest.com;
miksmitchdn@gmail.com; brad.mitchell@albertarealtor.ca; cchurch@clearnorthcapital.com;
gchipeur@millerthomson.com; ahallman@telusplanet.net; andrea@ttgcanada.com;
koleya@koleya.ca; justin@j3solution.com; kpaciorek@bflcanada.ca; ckelly@kswlaw.com;
mcolemant@kswlaw.com; jstivrins@kswlaw.com; rdiaz@kswlaw.com; matthew.bobawsky@asc.ca;
justin.dunphy@asc.ca; Kevin.Dusseldorp@asc.ca; eveningteam@cscinfo.com;
searchandreg@eservicecorp.ca; feedback+id5260086@slack.zendesk.com;
sam.gabor@gowlingwlq.com;

THIS IS EXHIBIT "C" REFERRED TO IN
THE AFFIDAVIT OF ANNE-MARIE
GILLIS-TAPP.

SWORN BEFORE ME THIS 22ND DAY OF
MAY, 2024


A Commissioner for Oaths in and for the
Province of Alberta

David LeGeyt
Barrister & Solicitor

Annie Gillis-Tapp

From: Annie Gillis-Tapp
Sent: Tuesday, May 21, 2024 4:37 PM
To: jae@catalyx.io; jwreid@millerthomson.com; jdsouza@millerthomson.com; aprasek@deloitte.ca; caspoon@deloitte.ca; pearson@churchlegal.com; church@churchlegal.com; rgrewal@stikeman.com; adanglejan@stikeman.com; mkonyukhova@stikeman.com; dedinger@singleton.com; wilsona@jssbarristers.ca; bill@ohananorthwest.com; miksmitchdn@gmail.com; brad.mitchell@albertarealtor.ca; cchurch@clearnorthcapital.com; gchipeur@millerthomson.com; ahallman@telusplanet.net; andrea@ttgcanada.com; koleya@koleya.ca; justin@j3solution.com; kpaciorek@bflcanada.ca; ckelly@kswlaw.com; mcoleman@kswlaw.com; jstivrins@kswlaw.com; rdiaz@kswlaw.com; matthew.bobawsky@asc.ca; justin.dunphy@asc.ca; Kevin.Dusseldorp@asc.ca; eveningteam@cscinfo.com; searchandreg@eservicecorp.ca; feedback+id5260086@slack.zendesk.com; sam.gabor@gowlingwlg.com
Cc: Ryan Algar; David LeGeyt
Subject: RE: In the Matter of the Receivership of CatalX CTS Ltd. and CatalX Management Ltd.; Action no. 2401-00457 - Application Tuesday, May 28, 2024 at 2pm (Justice Neufeld)
Attachments: Application re Approval of Activities, Filed May 21, 2024(13845701.1).pdf; First Report of the Receiver, Filed May 21, 2024(13845704.1).pdf

Good afternoon Service List,

Further to my below email, attached are the proofs of filing for the Application and the First Report of the Receiver.

Best regards,

Annie Gillis-Tapp (she/her)
Legal Assistant to David LeGeyt and Ryan Algar

P: 403.267.1611
 2400, 525 - 8th Avenue SW, Calgary, AB T2P 1G1
bdplaw.com



The information transmitted is intended only for the addressee and may contain confidential, proprietary and/or privileged material. Any unauthorized review, distribution or other use of or the taking of any action in reliance upon this information is prohibited. If you received this in error, please contact the sender and delete or destroy this message and any copies. BD&P is the trade name and logo of Burnet, Duckworth & Palmer LLP, a limited liability partnership established for the practice of law.

From: Annie Gillis-Tapp
Sent: Tuesday, May 21, 2024 3:40 PM
To: jae@catalyx.io; jwreid@millerthomson.com; jdsouza@millerthomson.com; aprasek@deloitte.ca; caspoon@deloitte.ca; pearson@churchlegal.com; church@churchlegal.com; rgrewal@stikeman.com; adanglejan@stikeman.com; mkonyukhova@stikeman.com; dedinger@singleton.com; wilsona@jssbarristers.ca; bill@ohananorthwest.com; miksmitchdn@gmail.com; brad.mitchell@albertarealtor.ca; cchurch@clearnorthcapital.com;

gchipeur@millerthomson.com; ahallman@telusplanet.net; andrea@ttgcanada.com; koleya@koleya.ca; justin@j3solution.com; kpaciorek@bflcanada.ca; ckelly@kswlaw.com; mcoleman@kswlaw.com; jstivrins@kswlaw.com; rdiaz@kswlaw.com; matthew.bobawsky@asc.ca; justin.dunphy@asc.ca; Kevin.Dusseldorp@asc.ca; eveningteam@cscinfo.com; searchandreg@eservicecorp.ca; feedback+id5260086@slack.zendesk.com; sam.gabor@gowlingwlg.com

Cc: Ryan Algar <ralgar@bdplaw.com>; David LeGeyt <dlegeyt@bdplaw.com>

Subject: In the Matter of the Receivership of CatalX CTS Ltd. and CatalX Management Ltd.; Action no. 2401-00457 - Application Tuesday, May 28, 2024 at 2pm (Justice Neufeld)

Good afternoon Service List,

In connection with the Application before Honourable Justice Neufeld on Tuesday, May 28, 2024 at 2:00pm, please see the attached correspondence and related court materials. These documents of have been submitted for filing and proofs of filing will be provided in due course.

Virtual Courtroom 60 has been assigned for the following matter:

Date: May 28, 2024 at 2:00pm

Style of Cause: Action no. 2401-00457 In the Matter of the Receivership of CatalX CTS Ltd. and CatalX Management Ltd. (collectively "CatalX").

Presiding Justice: R.A. Neufeld

Virtual Courtroom Link:

<https://albertacourts.webex.com/meet/virtual.courtroom60>

Best regards,

Annie Gillis-Tapp (she/her)

Legal Assistant to David LeGeyt and Ryan Algar

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This is Exhibit "H" referred to in the Affidavit of Marica Ceko sworn before me this 28th day of November 2025

A handwritten signature in black ink, appearing to read 'SKK', written over a horizontal line.

A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

Sean Kimak
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

Action No.: 2401-00457
E-File Name: CVK24CATALX
Appeal No.: _____

IN THE COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE OF CALGARY

BETWEEN:

CATALX CTS LTD. and HYUK JAE PARK

Plaintiffs

and

CATALAX CTS LTD. and CATALX MANAGEMENT LTD.

Defendants

P R O C E E D I N G S

Calgary, Alberta
May 28, 2024

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TABLE OF CONTENTS

Description	Page
May 28, 2024	1
Afternoon Session	1
Submissions by Mr. LeGeyt	2
Submissions by Mr. Reid	6
Submissions by Mr. LeGeyt (Reply)	6
Decision	7
Certificate of Record	9
Certificate of Transcript	10

Proceedings taken in the Court of King's Bench of Alberta, Courthouse, Calgary, Alberta

May 28, 2024

Afternoon Session

The Honourable Justice Neufeld

Court of King's Bench
of Alberta

J. Reid (remote appearance)

For CatalX CTS Ltd.

D. LeGeyt (remote appearance)

For the Receiver

K. Wolfe (remote appearance)

For the Receiver

(Student-at-Law)

A. Williams

Court Clerk

THE COURT:
please.

Good afternoon. Let us have introductions,

MR. LEGEYT:

Thank you. Good afternoon, Sir. For the record, David LeGeyt speaking, counsel to Deloitte Restructuring Inc. in its capacity as the Receiver of CatalaX CTS Ltd. and CatalX Management Ltd. With me today is a colleague, Ms. Wolfe, who is a student at our office, and she's just -- just observing.

Other counsel present are Mr. Reid. He is counsel to CatalX CTS, who is in receivership but is also the applicant in the receivership proceedings.

Then from the Deloitte offices we have Ms. Poon (phonetic) from Deloitte Restructuring Inc., acting as Receiver. And we have Mr. Prosick (phonetic) from Deloitte LLP. Mr. Prosick and his team are leading the forensic investigation, which is largely the subject matter of the report which is before the Court.

I can advise that Mr. Lee (phonetic) has counsel in these proceedings, received an email from those counsel two or three hours ago. They indicated that Mr. Lee takes no position with respect to today's application and that they would not be attending.

So I -- I'm not expecting anyone else. Sorry, I do see one final attending person on my screen, who has just named themselves "observer." And I don't know who that is.

THE COURT:

Whoever has joined us as an observer, do you wish to identify yourself? This is a public courtroom. You do not have to.

1 THE COURT CLERK: No, you're muted.
2
3 MR. REID: Oh, you're muted.
4
5 THE COURT CLERK: Oh, there, I can -- I'll unmute you.
6
7 Oh. I can't unmute the person. I don't know why.
8
9 THE COURT: Can you contact from the chat --
10
11 THE COURT CLERK: Yes.
12
13 THE COURT: -- as to whether she wishes to participate and
14 identify herself?
15
16 MR. LEGEYT: While we're waiting, Sir, I did also speak to Mr.
17 Park's counsel today. He will not be in attendance. He'd -- Mr. Park, who is the
18 (INDISCERNIBLE) also has his own counsel.
19
20 THE COURT: Thank you.
21
22 THE COURT CLERK: Sir, that's Justice Brookes observing.
23
24 MR. LEGEYT: I -- I see --
25
26 THE COURT: Pardon me?
27
28 THE COURT CLERK: That's Justice Brookes observing.
29
30 THE COURT: Ah, all right. Thank you.
31
32 THE COURT CLERK: Thank you, Madam Justice.
33
34 THE COURT: Thank you. Let us proceed.
35
36 **Submissions by Mr. LeGeyt**
37
38 MR. LEGEYT: Very well. So, Sir, I -- I will run through the
39 materials now. They're very few, just simply our application, which had the draft order
40 attached and the first report of the Receiver. Those are dated May 21st, and they were
41 filed on May 21st.

1
2 Just so I don't forget, we uploaded the execution form of order to CCM. And because of
3 that, I did not send you a hard copy, but I'm happy to do that if that's your desire --
4

5 THE COURT: That --

6
7 MR. LEGEYT: -- but it is on --
8

9 THE COURT: Sorry, that is fine. I have not looked at it,
10 though, so I would like you to just describe it for me.
11

12 MR. LEGEYT: Oh, sure. So, again, there was a draft attached
13 to the application, and the nature of the relief being sought today is frankly not very
14 controversial. All we're seeking is approval of the Receiver's fees and activities. So it's --
15 it's --
16

17 THE COURT: That is fine. I did see that, yes.
18

19 MR. LEGEYT: Oh, thank you.
20

21 THE COURT: Okay.
22

23 MR. LEGEYT: Thank you.
24

25 An affidavit of service has been filed. It says that the application materials were served
26 on the service list on May 21st, and so service is in order.
27

28 Moving then to the contents of the report and the nature of the application, again, the only
29 relief sought today is approval of the Receiver's fees and disbursements, including the
30 fees of its legal counsel. The main purpose of the report was to update the Court and of
31 course the stakeholders, which includes 9,900 customers, update those parties with
32 respect to the Receiver's activities and its findings to date. The primary stakeholders, we
33 think, are on our service list, My Lord, but the customers are not. The customers are
34 aware of these proceedings in that they were all served with the notice of Receiver shortly
35 after the Receiver was appointed. And at that time the Receiver put a -- a covering letter
36 on its notice, directing customers to the website that the Receiver has established for these
37 proceedings, and also let the customers know about a dedicated email address where they
38 could email the Receiver in respect of these proceedings. The Receiver has received
39 many email inquiries. They have responded to those. And they have directed people to
40 the website. And so we're hoping that customers will have been reviewing the website
41 and will have seen the report that way.

1
2 The receivership order was granted on January 24th of 2024, but a number of the critical
3 events occurred in the month or two preceding the receivership. Most notably in
4 December of 2023 a company that we referred to as Bitrix shut itself down. Bitrix was an
5 online crypto currency trading platform, and it is important to these proceedings because
6 Bitrix is where CatalX kept its customers' crypto currency. And largely because of the
7 Bitrix shutdown in December of 2023, CatalX also ceased operations and in December of
8 2023 alerted the Alberta Securities Commission to the unauthorized transactions which
9 had occurred with the customers' crypto accounts.

10
11 As a result of that, the ASC issued a cease trade order. The initial order was limited in
12 duration, but it has subsequently been extended. And it is currently in place and will be
13 through the end of this year and into next year.

14
15 The companies engaged Deloitte in late 2023 to act as Receiver in these proceedings and
16 also to conduct the forensic investigation, which has been underway since that time and
17 which is summarized -- or, excuse me, the preliminary findings are summarized in the
18 first report.

19
20 But before I get to that, there is of course the more routine activities of the Receiver.
21 Those are set out at paragraph 21 of the Receiver's report. You won't need to look there.
22 But the Receiver reports that it has of course communicated with management, including
23 Mr. Park and Mr. Lee, about the proceedings, the company's property, books, and records,
24 things of that nature. The Receiver has acquired what little funds it could locate in the
25 company's bank accounts. We have had many discussions with the Alberta Securities
26 Commission and have cooperated with them. There have been many communications
27 with Bitrix, who I can advise is now in its own insolvency proceeding based in
28 Liechtenstein. The Receiver's dealt with CRA and with WEPA. And as noted in the
29 report, the employees of the companies went unpaid for about the last six weeks. And so
30 as part of its duties, the Receiver assists those employees with organizing their claims
31 against WEPA, which are submitted to Service Canada and will be dealt with throughout
32 the course of the receivership.

33
34 So CatalX was an online crypto currency trading platform that allowed customers to
35 trade, buy, and sell crypto currency either using fiat currency to acquire crypto or using
36 one form of crypto to acquire another. But, as I mentioned earlier, the customers' actual
37 crypto currencies were held at Bitrix.

38
39 At the date of the receivership, there were 9,902 customers, and based on the company's
40 books and records, there should have been crypto currency with about 13.9 million U.S.
41 dollars in those CatalX accounts at Bitrix.

1
2 Turning to the forensic report, it is still ongoing, but the Receiver -- or -- or Deloitte LLP
3 has made significant headway. Most notably, Sir, there is a shortfall of some 13.8 million
4 U.S. dollars. So virtually all of the crypto currency is gone. It appears that Mr. Lee is
5 responsible for taking that crypto currency, moving it off the Bitrick -- Bitrix exchange,
6 and putting it elsewhere in various online wallets. The Receiver has not yet recovered
7 any of the missing crypto currency.
8

9 Mr. Lee was a trusted employee. He was a director. He was an officer. He was a
10 chartered accountant. But unfortunately CatalX lacked the internal controls necessary to
11 prevent the sort of activities that allowed Mr. Lee to make these unauthorized
12 withdrawals. And he had really unrestricted access to all of the company's systems and
13 operations.
14

15 There's a lot more detail in the report itself, Sir, and I'm happy to take any questions that
16 you might have or can turn the Court over to Mr. Reid or -- or anyone else.
17

18 Certainly it's the Receiver's respectful submission that all of its activities and fees and
19 disbursements ought to be approved. One thing I -- I would draw to your attention, Sir, is
20 there is a statement of receipts and disbursements on page 11 of the first report. And that
21 sets out the economics of the state so -- estate so far, including the fees and
22 disbursements. At the time the -- the report was written, there was roughly \$270,000 in
23 cash remaining. And -- and while that's a -- a healthy amount of -- of funds, when the
24 Receiver sort of does a little back-of-the-envelope calculation, when we consider, first of
25 all, there -- there's work to be done within the receivership, we still need to deal with
26 CRA, we need to deal with employees, we may have another application or two to the
27 Court, that's going to consume some of the 270,000. And then there's the finalization of
28 the forensic report by Deloitte. And so while that money is there, we think it is spoken
29 for, so to speak.
30

31 So the Receiver is in discussions with Mr. Park and is considering discussions with other
32 stakeholder groups about further funding the -- about what we think would be needed to
33 continue the investigation and the receivership and in particular pursue litigation options.
34 Sorry, I shouldn't say "other stakeholder groups," but we're considering whether it's
35 possible to obtain funding from third parties depending on how discussions go with the
36 stakeholders.
37

38 And so I think that brings us to where we are today. The Receiver has done lots and
39 continues to discharge its duties. There's clearly more to do, and, you know, funding is
40 going to be a concern that we'll need to deal with going forward.
41

1 So I'm happy to take any questions you may have.

2

3 THE COURT: Any comments from others? Mr. Reid, do you
4 have anything to add?

5

6 **Submissions by Mr. Reid**

7

8 MR. REID: Just briefly, Sir. I want to commend the work
9 that both Mr. LeGeyt and his client have been doing. This is really a highly nuanced,
10 specialized forensic work that they're conducting. And -- and we might -- there might be
11 some sticker shock at -- at the -- how capital-intensive this process is, but I think it's all
12 very supported and justified in the report that was done.

13

14 And also I just note that there's also been very limited cooperation, it -- it appears, from
15 Mr. Lee, which hasn't made Deloitte's job any easier or more cost-effective. So I -- I
16 would put that on the record, that Deloitte's doing a -- a very good job and is working
17 really hard in this very specialized area.

18

19 And then I'd also just want to put on the record that it's been no small task for Mr. Park to
20 be able to fund this and provide his cooperation, especially with the ongoing
21 investigations with the ASC and RCMP, and things like that. So I'd like to put on the
22 record his involvement and his praise as well.

23

24 THE COURT: Thank you.

25

26 There is no one else.

27

28 Mr. LeGeyt, I will go back to you. First of all, I echo the comments that I just heard, and I
29 in fact made some similar remarks at your first appearance, I think, that Mr. Park in
30 particular has stepped up here when many would not. So that is to be commended.

31

32 I guess my only question is really, then, what is the end game? What is -- what comes
33 next, Mr. LeGeyt?

34

35 **Submissions by Mr. LeGeyt (Reply)**

36

37 MR. LEGEYT: Well, I mean, we're going to -- the ultimate
38 answer to that question will come on what level of funding the Receiver can obtain from
39 Mr. Park or elsewhere. If someone is prepared to fund the litigation that I think is
40 necessary, I would expect the Receiver will pursue it against Mr. Lee. And, you know,
41 perhaps online third party exchanges where crypto may be found, that would be, I think,

1 the optimal answer for the estate, but that's going to be very expensive. You know, if no
2 one is prepared to fund that work, the Receiver may need to seek its discharge, and it may
3 be that Mr. Park or some other stakeholder group takes over the litigation that I've
4 referred to. You know, and I suppose a third option is we might just need to sharpen our
5 pencil and -- and, you know, make a game plan that involves using the funds we do have,
6 to try and maximize recoveries based on what we already know with, you know, an
7 imperfect and unfinalized forensic report.

8
9 THE COURT: Okay. I will not ask you to address that in any
10 further detail. That is something that Receiver and counsel can deliberate over in private
11 as to what the next steps would be. But I wanted to have a general idea as to whether
12 there is any immediate prospect for recovery or whether there is a longer game. That is
13 all. So thank you, Mr. LeGeyt.

14
15 MR. LEGEYT: Thank you.

16
17 **Decision**

18
19 THE COURT: All right. I am prepared to approve not only the
20 activities but also the fees and disbursements that have been incurred to date. As Mr.
21 Reid indicated, this is an unusual, perhaps emerging area of the law in accounting, and it
22 is difficult to get to the bottom of what is done. I do not pretend to understand crypto
23 currency well enough to go much farther than that on a personal basis. But it is clear that
24 this is a difficult task that is being undertaken. And I was impressed with the report in
25 terms of the detail of what has been done so far and what can be disclosed as to what can
26 be done in the future.

27
28 Highly unfortunate for all of the investors. And it would be nice to see at least some
29 recovery achieved either within this process or outside of it should the Receiver be
30 discharged. But for now carry on. And the approve -- the activities and the accounts and
31 the fees and disbursements from the Receiver and counsel are approved.

32
33 MR. LEGEYT: Thank you, Sir. And -- and can you access the
34 form of order on CCM, or should I send you a hard copy?

35
36 THE COURT: I can get it off CCM. If not, my assistant will be
37 in touch with you.

38
39 MR. LEGEYT: Okay. Very well. Thank you.

40
41 THE COURT: Okay.

1
2 MR. LEGEYT: Those are all our matters, then.

3
4 THE COURT: Thank you very much.

5
6 _____

7
8 PROCEEDINGS CONCLUDED

9
10 _____

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Certificate of Record

I, Amanda Williams, certify that this recording's the record made of the oral evidence of proceedings held Courtroom 1702 in Calgary, Alberta, Court of King's Bench on Tuesday, May the 28th, 2024, and that I was the court official in charge of the sound-recording machine during the proceedings.

1 **Certificate of Transcript**

2
3 I, Jill Williams, certify that

4
5 (a) I transcribed the record, which was recorded by a sound-recording machine, to the
6 best of my skill and ability and the foregoing pages are a complete and accurate transcript
7 of the contents of the record, and

8
9 (b) the Certificate of Record for these proceedings was included orally on the record and
10 is transcribed in this transcript.

11
12 Jill Williams, Transcriber

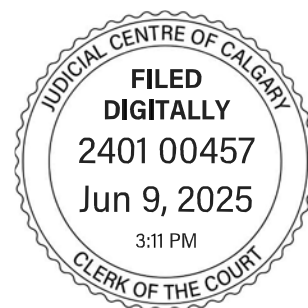
13 Order Number: TDS-1059934

14 Dated: June 19, 2024
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This is Exhibit "I" referred to in the Affidavit of
Marica Ceko sworn before me this 28th day of
November 2025


A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

Sean Kinak
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta



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

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File No: 75083-3

Table of contents

Introduction and Background	1
Purpose	2
Terms of Reference	3
Currency	3
Receiver's Activities	3
Forensic Investigation	4
Variation Order	4
CRA Matter	5
Proposal	5
Professional Fees and Disbursements	6
Fees and Disbursements of the Receiver	6
Fees and Disbursements of Legal Counsel	7
Final Statement of Receipts and Disbursements	7
Remaining Activities and Discharge of Receiver	7
Conclusions and Recommendations	8

APPENDICES

Appendix "A" – Order pronounced on May 28, 2024

Appendix "B" – Proposal Trustee's Report on the Proposal

Appendix "C" – Statement of Receipts and Disbursements for the period January 19, 2024, to May 30, 2025

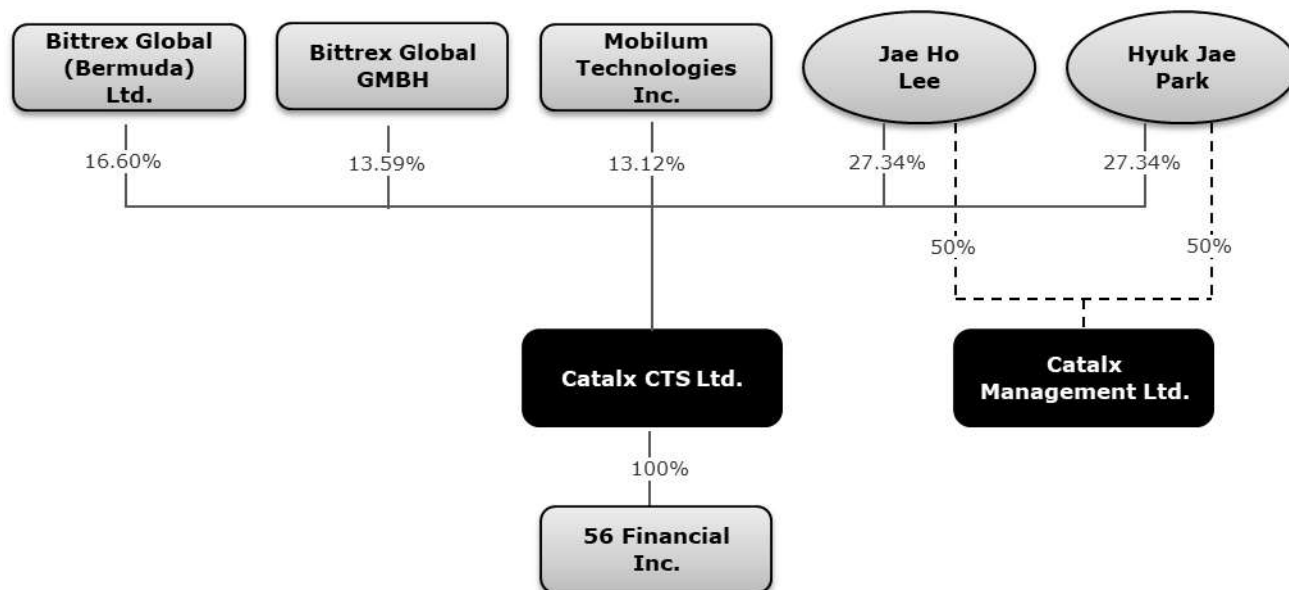
Appendix "D" – Variation Order pronounced on November 19, 2024

Appendix "E" – Summary of Receiver Fees

Appendix "F" – Summary of Legal Fees

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:



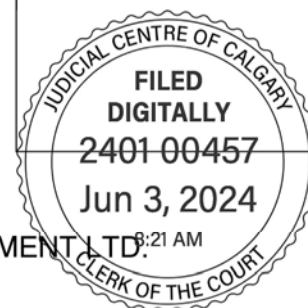
Jeff Keeble, CPA, CA, CIRP, LIT, CBV
Senior Vice-President

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
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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"

COURT / ESTATE FILE
NUMBERS

Clerk' Stamp

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
525-8th Avenue SW, 43rd Floor
Calgary, AB, Canada T2P 1G1

Attention: James W. Reid / Pavin Takhar

Phone: 402-298-2418/403-298-2432

Email: jwreid@millerthomson.com/
ptakhar@millerthomson.com

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;

- 2 -

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

- 3 -

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

- 4 -

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.

- 6 -

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.

- 7 -

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

- 13 -

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

- 14 -

- (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 / naomcgregor@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 the 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

- 15 -

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.

- 16 -

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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

- 18 -

Schedule "A"

Crown Claims

Nil.

- 19 -

Schedule "B"
Preferred Creditors

Nil.

- 20 -

Schedule "C"
Secured Creditors

Jae Park

- 21 -

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
	Bitrex		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
Jane Doney
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 AGOUZOUL	
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
Catalx CTS Ltd.
of the City of Calgary, in the Province of Alberta

Name	Email
ABDULLAH MOMLA	
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	
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TIEN JER FANG	
TIEN KHANH TON	
TIFFANY AMANDA KHADIM	
TIFFANY JENNIFER ANDREW	
TIHAMER TOTI KONYVES	
TILAK DE	
Tim Hoyle	
Tim Haas	
Tim Sutherland	
TIMMY LUM	
TIMON SUN	
TIMOTHY A SCOTT	
TIMOTHY C EYGENRAAM	
TIMOTHY D WADE	
TIMOTHY DAVID ROY	
TIMOTHY EDWARD RATHWELL	
TIMOTHY ELLIOTT ZUB	
TIMOTHY ERNEST HARNETT	
TIMOTHY F MILES	
TIMOTHY G LEES	
TIMOTHY HODGINS	
TIMOTHY IMMANUEL TAGACA	
TIMOTHY J DWYER	
TIMOTHY JOHN SAUNDERS	
TIMOTHY JOSEPH MCPHEE	
TIMOTHY MATTHEW E CAMPBELL	
TIMOTHY NATHAN BRENNER	
TIMOTHY T PAN	
TIMOTHY WILLIAM SAMEK	
TIMUR GRIGORCHUK	
TIN CHING CHEUNG	
TIN WU CHEONG	
TINA ALI	
Tina Fortugno	
TINA GARR WUI LAU	
Tina Rowe	
TINA SPOLJARIC	
TINUKE GLORIA ESHO	
TIRAN BEHROUZ	

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
TITAN KA HO LEE	
TITO GEOFFREY KAMEL	
TOBIAS ADRIAN CONTRERAS	
TOBIAS LANGER	
TODD ALEXANDER CONNERS	
TODD ANTHONY HARRISON	
TODD C SMITH	
TODD DANIEL KIMBERLEY	
Todd Field	
TODD GORDON CHARLES MACDONALD	
TODD M CURRIE	
Todd Mereniuk	
TODD W STANFORTH	
Todd Wilkins	
TODD WILSON DUGGAN	
TOFAZZAL HAIDER CHOUDHURY	
TOLGA KIRCA	
TOM BACZYNSKI	
TOM RICHARD O CONNELL	
TOMAS HINNER	
TOMASZ FIEMA	
TOMASZ GORAL	
TOMASZ PORWIT	
TOMASZ WIELOCHA	
TOMASZ WOJCIK	
TOMISLAV DOBRICH	
TOMMASO M OLIVO	
TOMMY BLACKBURN	
Tommy Bolsvert	
TOMMY CHEN HONG LAI	
TOMMY DEMERS	
TOMMY MAHER EDWARDS	
TOMMY MING TANG	
TOMY JUSTIN THISDALE	
TONY CANCELLIERE	
TONY LEE CHABOT	
TRACEY LYNN THOMSON	
TRACY LYNNE THIESSEN	
TRADSON CHOW	
Tran Hai Chau Pham	
TRAN TUAN VU	
TRAVIS ARMAND JENSEN	
Travis Celotto-Lodge	
Travis Chung	
TRAVIS DANIEL DYCK	
Travis Dickson	
TRAVIS GALEN PRINS	
TRAVIS GORDON SMALLEY	
Travis LaValley	
TRAVIS MAY	
TRAVIS MICHAEL CADIEU	
TRAVIS MIKAEL CHRISTENSEN	
Travis Rawluk	
TRAVIS TOWLE	
TRAVIS W JONES	
TRAVIS WARREN BURKE	
TRAVIS WILLIS JACOBS	
TRENT ALLAN BLEW	
TRENT AUSTIN DENNIS	
TRENT YOU	
TRENTON D HAUS	

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
TREVIN MATTHEW JACE WICKSTROM	
TREVOR ALLAN MAGA	
TREVOR ANTHONY YAP CHUNG	
TREVOR BATES GOUTHRO	
TREVOR BLAIR MEIKLE	
TREVOR CHI SO	
TREVOR DOTY	
TREVOR ENGEL	
Trevor Flanigan	
TREVOR J LANGEN	
TREVOR JACQUES NOEL MACEACHERN	
Trevor James SMALL	
TREVOR JOSEPH JONES O'QUINN	
TREVOR KIETH SYLVESTER	
TREVOR LEE	
Trevor M. Brooks Professional Corporation	
TREVOR MICHAEL BROOKS	
TREVOR THOMAS HIRST	
TREVOR WARREN SEREBRO	
Trevor Yerxa	
TRIMURTULU DAKAMURI	
Trina Ghauri	
Tripathi Anmol Jyotirmal	
TRISHA L BARTEL	
TRISTAN ARRUDA ORMONDE	
TRISTAN CLARK	
TRISTAN JAE WILL	
Tristan Kornacki	
Tristan Lund	
Tristin Van damme	
TRISTINROGERWILLIAM SPETA	
TROY DENNIS VOOYS	
TROY EDWARDS FLEMING	
Troy Heaselgrave	
TROY LAYNE WEBER	
Troy Robert Boyd KACHOR	
Troy Smith	
TROY WONG	
TRUDY MORRISON	
TRUNG HIEU TANG NGUYEN	
Trushant Kapadia	
TU THUY HA	
TUDOR PANGAL	
Tumasino Spoletini	
TUNJAY JAFARLI	
TUONG LA	
TUSHAR KUMAR CHAND	
TWINKLE SANDHU	
Tyler Buchanan	
TYLER EVAN MITZEL	
Tyler Gatto	
TYLER GORDON MESSER	
Tyler Horsman	
Tyler Huska	
TYLER J STRAIN	
TYLER J W ROGERS	
TYLER JAMES DALTON	
TYLER JEREMY HOLM	
TYLER JOHN CHEYNE	
TYLER JOHN DEER	
TYLER M WEICHEL	

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
TYLER PETRAS DEVENIS	
Tyler Phillips	
Tyler Ritchie	
TYLER SAMUEL PROULX	
TYLER SHAY HANCOCK	
Tyler Stefure	
TYLER TRINH	
TYLER VALDEZ	
TYLER WALTER SCHREDL	
TYLER ZACK ZENIN	
TYRONE WALTERS	
TYSON BRETT SWAIN	
TYSON DAMIAN DUMAIS	
TYSON EDWARD COOMBS	
TYSON JOHN BAUMAN	
TZU HSIANG SU	
TZU WEN CHANG	
TZVI HIRSH LEVITIN	
UBALDO RALPH GERALD	
UBONGUMANAH UDOUMANAH	
UCHENNA BENJAMIN ANYANTI	
Udaykumar Thakrar	
UDIT MOHAN CHAKRABORTY	
UGO FONTANA	
UJJWAL BHAGRIA	
UKEME ATTAH UMANA	
UMAIR MUDASSER	
UMAIR RAZA	
UMBERTO ANTONIO GUERRIERO	
Umer Ahmed KHAN	
UNNI KRISHNAN	
URI LAITMAN	
Uri Laitman	
URSEL CONSULTING LTD.	
UTPAL KAMLESHBHAI PATEL	
UZAIR AHMED FAISAL	
UZAIR MALEK	
UZAIR TAHIR SIDDIQI	
UZMA TAHSEEN -	
VADIM A PROIAEV	
VADIM BORISOFF	
VADIM GOLOUBEV	
VAGARRO MCGAVIN FEVRIER WILLIE	
VAHDAT AHMADPOUR	
VAHID DAGHIGHI SADEGH	
VAHN BALABANIAN	
VALARIE V VERSAILLES BEDARD	
VALENTIN LI	
VALENTIN MITEV KURDALIEV	
VALENTINA DE GUGLIELMO	
VALENTINA IVANOVA CHICHINIOVA	
VALENTINE CHIN YEOW THOW	
VALERIE CORCOS	
VALERIE FAUCHER	
VALERIE GERVAIS	
Valérie Tremblay-St-Louis	
Valery Germain	
VALERY HENOT	
VALFRED GUERRERO EGIPTO	
VAMSHIDHAR REDDY CHINTALACHERUVU	
VAN CHUEN TRAN	

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
VAN QUANG NGUYEN	
VAN TRAN BUCHAN	
VANCE DERRY	
VANESSA GENDRON	
Vanessa Gordon	
VANESSA SUSAN FRANZ	
VARUN MALHOTRA	
VASIL PAPA	
Vasil Papa	
VASILE BABUSCHIN	
VASILII SAVKIN	
VASILIOS ARISTIDIS MASTRAPAS	
VASILIOS JOHN NIKOLAOU	
VASILIOS MAVROUDIS	
Vassil Topouzanov	
VASSILIOS KASTRANTAS	
VAUGHAN PERRY	
VAUGHN ANDREW WARKEN	
VAUGHN FRANKLIN SMITH	
VAUGHN ROBERT SMITH	
VEDAVARDHAN GUDIPATI	
VEL L FERRARO	
VENERANDA GUICO CATABAY	
Venkata Vaddineni	
VENKATESH MADDINENI	
VENKATI BRAHMAM CHINNARI	
Ventsislav Tanchev	
Venus Lawrence Ludena	
VERA CHAPMAN	
VERNON F BARCELONA	
Vernon Nielsen	
VIACHESLAV STEKOLNIKOV	
vibhor nagpal	
VIBOL TEP	
VICKEN KAPRELIAN	
VICTOR BARCANTE VEIGA	
VICTOR DUBUC	
VICTOR EWELLE MOUKOKO	
VICTOR FELLINI	
VICTOR G DELAET	
Victor Ientilucci	
VICTOR JOSUA MARIE BRAYANT	
VICTOR M BULARIO	
VICTOR MANUEL GUANTE	
VICTOR RADOCAJ	
Victor Reyes	
VICTORIA DALENE GERMUSKA	
VICTORIA LAUREN PALLISTER	
vighnesh kumar	
Vijay Prakash	
Vik Atwal	
Vikram Sihota	
VIKRAM SINGH ATWAL	
VIKRAMJIT SINGH SAGGU	
VIKTOR GAZO	
Viktor Szpika	
VILMA OMBID MAGUREANU	
VINAY KUMAR BALINENI	
Vince Aragona	
Vince Franco	
VINCENT A J C RONCALIO	

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
VINCENT ATALLAH	
VINCENT BARABE	
VINCENT BEAUREGARD	
VINCENT BOILY	
VINCENT BOILY	
VINCENT CANTIN	
Vincent Charlebois	
VINCENT CHARLES MYSHAK	
Vincent chul	
Vincent Colbert	
VINCENT DEBONS RICARD	
VINCENT LAJEUNESSE	
VINCENT LAROCHE	
VINCENT LEONARD MYERS	
VINCENT MARQUIS	
VINCENT MICUCCI	
VINCENT REUMONT	
VINCENT THIERIE SALVADOR	
VINCENT WAI LUN LO	
VINCENZO CIFANI	
VINCENZO PULETTO	
VINEET JAMES NEOGI	
VINH HOANG JOSEPH VU	
VINH LU	
VINNIE MEHTA	
VIOLAIN DAMPHOUSSE	
VIRAL VASANT PARIKH	
VIREN SUNIL GANDHI	
Vishal Deep Singh	
VISHAL TOORA	
VISHNUKANTH KANAGARATNAM	
VISHUVARDAN OLAGANATHAN	
VISHWAS ANANT ACHARYA	
VITALII JIDKOV	
VITALII NOVIKOV	
VIVEK REDDY UDUMULA	
VIVEKANAND APPADOO	
VIVIANN NAPP	
VLADIMIR BERIC	
VLADIMIR MURCIA	
VLADIMIR POTAPOV	
VLADIMIR TITOV	
VLADIMLR STOLNIKOV	
VLADISLAV FILIPPOV	
VLADISLAV SEMYONOV	
VLADYSLAV PALUTOV	
VLAHO MILJAS	
VOICU NICOLAE CHIRTES	
VOLODYMYR DRYZHEPOLOV	
VON X ESPIRITU	
VYOMA ALOK FADIA	
WADE R PEACOCK	
WADJIH BOUAZIZ	
WAHEED BUTT	
Wai Kwong	
WAI YIP WONG	
WALAA HESHAM	
WALDEMAR KOSSMAN	
WALEED HASSAN	
Waleed Musleh	
WALEED MUSLEH	

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
WALID AL HABBOUL	
WALID ROMANI	
WALID TABET	
WALLACE CHAN	
WALLACE JASON WILLAR	
WALTER ALBERT MULLER	
WALTER BERNARD SCHREDL	
WALTER C PLETT	
Walter Dudar	
WALTER J OLECHNY	
WALTER MARCUS KINGO	
WALTER RANDOLPH TAYLOR	
WALTER TENNY WILKINS	
Wan Ling Leung	
WANDA MICHELLE DONAHUE	
WAQAR BUTT	
WAQAS JALIL	
WARD HARVEY STIRRAT	
WARREN CHAD WOODWARD	
WARREN COLBY DOMBOWSKY	
WARREN RALPH BERGEN	
WAYNE ARUN RAGHUVeer	
WAYNE BULLOCK	
WAYNE CHUWEI LIANG	
WAYNE CURTIS SUTHERLAND	
WAYNE DAVID JANZEN	
WAYNE DOUGLAS WALL	
WAYNE EDWARD BREZINSKI	
Wayne Hare	
Wayne Iversen	
wayne mcneilly	
WAYNE PETERSON	
WAYNE STRONKS	
WEI GAN	
WEIZH LIU	
WEN GE XU	
Wenceslao Gutierrez	
WENDA LYNN ATKIN	
WENDELL JOSEPH COSTELLO	
WENDY ANNE MASSEY	
WENDY DUGAS	
wendy priestman	
WENDY RENEE LARSEN	
WenerHouseMusic Inc.	
WENGUANG HE	
WENLIN HUANG	
WENS HARRY LOUIS JACQUES	
WESLEY CHARLES GEORGE	
Wesley Chillian	
WESLEY JASON MOHINDAR MOHOTOO	
WESLEY MACKENZIE GRAHAM	
WESLEY MAH	
WESLEY S SANDERSON	
Widdgln Bernard	
WILFRED S.O. BALL	
WILL ROBERT NEWMAN	
WILLEM CORNELIS STROUD	
William Aldave	
William Allaire	
William Allen	
WILLIAM ANDREW LEE	

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
William Archibald Kelly	
WILLIAM BAILLIE AESOPH	
WILLIAM BETHUNE	
WILLIAM BRANDON SCOTT	
WILLIAM CHASTER	
WILLIAM CHESTNUT	
WILLIAM CHOKOUAGO MEUPEYOU	
WILLIAM D HULL	
WILLIAM DAVID FORT	
WILLIAM DE ORNELAS MARQUES	
WILLIAM EDWIN BURDEN	
WILLIAM GERALD CRAMER	
WILLIAM GIRDLESTONE	
William Graham Simpkins	
WILLIAM GRANT BENTLEY	
WILLIAM GUILLAUME GRACE	
WILLIAM HARSH	
WILLIAM J HUCULAK	
WILLIAM JOHN HUDSON BARTLETT	
WILLIAM JOHN THOMPSON	
WILLIAM JOSEPH II HUCULAK	
WILLIAM JUSTIN M STARK	
WILLIAM KEVIN RYAN	
WILLIAM LAW-MARQUIS	
WILLIAM LEGASPI	
WILLIAM LUCAS	
WILLIAM LUNEAU HENRI	
WILLIAM MARK PARSONS	
WILLIAM MATTHEW BRYANT POOLE	
WILLIAM MBOUOPDA WOUANKAM	
WILLIAM MICHAEL SOLACZEK	
WILLIAM NADEAU	
WILLIAM NATHAN CORTES	
WILLIAM NGUYEN	
WILLIAM PAOLO WELLINGTON	
WILLIAM PELLERIN	
WILLIAM PETER SCHURMAN	
WILLIAM PHONSANITH SOU	
William Scheltema	
WILLIAM SCOTT STEWART	
William Speta	
WILLIAM STAMP	
WILLIAM STEWART ALEXANDER MORRISON	
WILLIAM STUART SPENCER	
WILLIAM THOMAS REWCASTLE	
WILLIAM WEI ZHENG	
WILLIAMRAMSAY EEDE	
WILLSON DANIEL NAVARRETE	
WILNERSON NARCISSE	
WILSON KUNJACHA ABRAHAM	
WING MAN CHIU	
WINSTON VICTOR BARTA	
WISAM AZIZ YOUS YOUSIF	
WISSAM AZZI	
WISSAM JAMAL CHAYAB	
WOJCIECH DOBOSZ	
WOJCIECH KASZYCKI	
WONKUN CHOI	
woo chan park	
Woo Je Choi	
WOODS DAVID GORDON WOODS DAVID GORDON	

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
WOJJIN SONG	
WOOK HUR	
Wootae Seo	
Wyatt Campolo	
WYATT LEE BROCKLEBANK	
XABIER MORENO PASTOR	
XAVIER PASTRE	
XAVIER ST CYR	
XIANG SHU QUAN	
XIANHUA WANG	
xlao Yao	
XIAO ZHOU DUAN	
XIAOBO LIU	
XIAOXUAN TIAN	
XINJUAN SHENG	
XUN SHI	
Xun Shi	
XXX GURVINDER SINGH	
XXX RAMANDEEP KAUR	
YAAD SOLOMON	
YAAKOV GUILLERMO MILLER	
YACINE LEMDANI	
YACOOB ISMAEL M ISMAIL	
YAE JUNG KIM	
YAMA AZAMI	
YAMIT DIPAK JAG	
YAN GAGNON	
YAN MORAND	
YAN NOK TIMOTHY LI	
YAN OUELLET	
YANA WAI YUN CHU	
YANE JEAN-PIERRE DUGUAY	
yanfen hao	
YANG TIAN LU	
Yanick MARTIN	
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 BOASTIAKO	
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 OLDOFE	
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	
ZAHR MUSLUN	
ZAHRULLAH 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 INDELAK	
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
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
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	Auganow	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"/>
6	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"/>
8	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"/>
9	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

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	GitLab	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	Prefixed/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	Place-holder (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 3E5	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	Placeholder (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; Desmed 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.

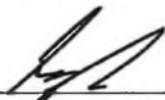
INSPECTORS

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.

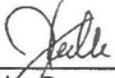
88. Subsequent to the FMOC, Mr. Tirone was provided with the inspector's handbook and confirmed his acceptance of the inspector role. The Proposal Trustee will schedule the first meeting of inspectors in due course.

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	<u>(1,625)</u>
Estimated funds available for Division I Proposal	<u>96,464</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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This is Exhibit "J" referred to in the Affidavit of
Marica Ceko sworn before me this 28th day of
November 2025


A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

Sean Kinnak
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

Reply to: David LeGeyt
Direct Phone: (403) 260-0210
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dlegeyt@bdplaw.com

Assistant: Angel Donor
Direct Phone: (403) 260-9462
Our File: 75083-3

VIA EMAIL / LARGE FILE TRANSFER

June 9, 2025

Attention: ATTACHED SERVICE LIST

Re: In the matter of *Bankruptcy and Insolvency Act* and the Receivership of Catalx CTS Ltd. and Catalx Management Ltd., KB Court File No. 2401-00457 (the "Receivership Action")
And in the matter of the Proposal of Catalx CTS Ltd., KB Court File No. 25-3223290 (the "Proposal Action")

We act on behalf of Deloitte Restructuring Inc. in its capacity as Receiver in the above-noted Receivership Action, and we also act on behalf of Deloitte Restructuring Inc. in its capacity as Proposal Trustee in the above-noted Proposal Action.

Enclosed for service upon you in the Receivership Action are the following documents:

1. Application (Discharge of Receiver), returnable before Justice R.A. Neufeld on the Commercial List commencing at 2:00PM on June 20, 2025, with draft Order attached, filed June 9, 2025; and
2. Second Report of the Receiver dated June 6, 2025, filed June 9, 2025.

Additionally, enclosed for service upon you in the Proposal Action are the following documents:

1. Application (Approval of Proposal), also returnable before Justice R.A. Neufeld on the Commercial List commencing at 2:00PM on June 20, 2025, with draft Order attached, to be filed;
2. Form 40 – Report of Trustee on Proposal, to be filed;
3. Brief of the Proposal Trustee, to be filed; and
4. Book of Authorities, to be filed

These materials have been submitted for filing and proof of filings will be provided in due course.

14387654.1

Please do not hesitate to contact me if you wish to discuss these matters.

Yours truly,

BURNET, DUCKWORTH & PALMER LLP

A handwritten signature in blue ink, appearing to read "David LeGeyt", is written over the firm name.

David LeGeyt
Partner
DLG:kat
Enclosures

This is Exhibit "K" referred to in the Affidavit of Marica Ceko sworn before me this 28th day of November 2025

A handwritten signature in black ink, appearing to read 'SK', is written over a horizontal line.

A COMMISSIONER FOR OATHS IN AND FOR ALBERTA

Sean Kinak
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

Action No.: 2401-00457
E-File Name: CVK25CATALX
Appeal No.: _____

IN THE COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE OF CALGARY

BETWEEN:

CATALX CTS LTD. and HYUK JAE PARK

Plaintiffs

and

CATALAX CTS LTD. and CATALX MANAGEMENT LTD.

Defendants

P R O C E E D I N G S

Calgary, Alberta
June 20, 2025

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TABLE OF CONTENTS

Description	Page
June 20, 2025	1
Afternoon Session	
Discussion	1
Submissions by Mr. LeGeyt	2
Submissions by Mr. Reid	9
Submissions by Ms. Wardell	12
Submissions by Mr. Tirkman	14
Submissions by Mr. Nasse	15
Submissions by Mr. LeGeyt (Reply)	15
Decision	18
Certificate of Record	23
Certificate of Transcript	24

Proceedings taken in the Court of King's Bench of Alberta, Courthouse, Calgary, Alberta

June 20, 2025

Afternoon Session

The Honourable Justice R. A. Neufeld

Court of King's Bench of Alberta

D. LeGeyt

For Deloitte Restructuring Inc.

J. Mackinnon (remote appearance)

For Deloitte Restructuring Inc.

J. Doney (remote appearance)

For Deloitte Restructuring Inc.

J. Reid

For Catalx CTS Ltd. and H. Park

P. Takhar

For Catalx CTS Ltd. and H. Park

N. McGregor

For Deloitte Canada

G. F. Body

For Canada Revenue Agency

(No Counsel)

For S. Wardell (remote appearance)

D. Richardson

Court Clerk

THE COURT:

Good afternoon, everyone. Please have a seat.

MR. LEGEYT:

Good afternoon, Justice Neufeld.

THE COURT:

Just give me one moment, Mr. LeGeyt. All right.

Let's proceed.

MR. LEGEYT:

Thank you, Sir. I will start with some introductions. For the record, LeGeyt, initial D. I act on behalf of Deloitte Restructuring Inc. today in two different capacities, first, as the Receiver Manager of Catalx CTS Ltd. and Catalx Management Inc. (sic) and, secondly, Deloitte, in its capacity as Proposal Trustee of Catalx CTS Ltd.

With me today, by Webex, is my colleague, Ms. Mackinnon. To my left, Mr. Reid and Ms. Takhar --

MR. REID:

Good afternoon.

MR. LEGEYT:

-- acting on behalf of the proposal sponsor, Mr. Park, who is also a director of the Catalx companies. There are representatives of Deloitte here today. Ms. McGregor is in the courtroom and Mr. Doney is attending by Webex. We have a good number of people attending by Webex, who I'll let them introduce themselves. But I do see, for the record, Mr. Body, from Justice Canada is here and I believe he is acting

1 for Canada Revenue Agency.

2
3 If it pleases the Court, I'll run through a quick overview of what is going on today, then
4 speak to service in the materials and then get into the merits.

5
6 **Submissions by Mr. LeGeyt**

7
8 MR. LEGEYT: So there are two applications before you, one in
9 each of the proceedings that I've described. First, the receivership application, and those
10 are the court documents that start with the file number 2401, and that is an application by
11 the Receiver for its discharge. Secondly, there's an application in the proposal
12 proceedings, and those are the court documents that start with 25-3223, and that is an
13 application by the Proposal Trustee for the approval of the proposal, which is before the
14 Court today.

15
16 By way of history, Sir, the Receiver was appointed about a year and a half ago. It was an
17 unusual start to a receivership in that the application was made by Mr. Park and the
18 companies themselves. There was no secured creditor or other creditor that put the
19 companies into receivership and that was sought because the companies' management had,
20 just about a month before, identified a number of financial concerns and, in fact, had
21 reported those to the Alberta Securities Commission and I will get into that in more detail.
22 But -- but that was the origin of the receivership. Now, the receivership has run its course.
23 There is nothing left for the Receiver to do and so the Receiver is seeking its discharge.

24
25 When the Receiver is discharged, or if it is today, then management of the companies will
26 go back to the existing directors and -- who, I believe, is now just Mr. Park. And as those
27 discussions evolved, Mr. Park indicated a desire to facilitate all of that and to clean up
28 Catalx CTS by making a proposal to the creditors of that company under the bankruptcy
29 and insolvency action. And, again, I will get into the details, but the proposal was filed
30 and sent to creditors, the creditors meeting occurred, the vote passed, albeit by a slim
31 margin, which I'll discuss in a moment, and so now the Trustee applies to the Court for
32 approval of the proposal as is required by the *Bankruptcy and Insolvent Act*.

33
34 A quick note -- housekeeping about the order, Sir, I have printed paper copies of the orders
35 which are sought today. Each of them was attached to the application as a schedule.
36 Should you grant different orders, if -- if either application is denied, we will have to go
37 back to the office and have the correct orders typed up, but if both applications are
38 successful, I have orders today.

39
40 So speaking to the materials, Sir, in the receivership proceeding we have filed the
41 application for the discharge of the Receiver and the second and final report of the

1 Receiver. Those were both filed on June 9th. In the proposal proceedings, we have filed
2 an application for the approval of the proposal. Again, the draft order was attached, we
3 have filed the Trustee's report on the proposal and we have a brief and a book of authorities
4 there.

5
6 THE COURT: So I was just going to indicate for the benefit of
7 you, Mr. LeGeyt, and others that I have been through all the materials. I have reviewed
8 the brief - it was very helpful - and read the authorities this morning and --

9
10 MR. LEGEYT: Thank you.

11
12 THE COURT: -- I was involved on the initial receivership
13 application, so --

14
15 MR. LEGEYT: Yes.

16
17 THE COURT: -- I've got some --

18
19 MR. LEGEYT: Yes.

20
21 THE COURT: -- familiarity with this.

22
23 MR. LEGEYT: Thank you. We have filed affidavits of service,
24 one in each action. They both say the same thing that the documents, which I have just
25 described, were sent to the service list on June 9th of 2025. In addition, the -- there's very
26 specific rules of the *Bankruptcy and Insolvency Act*, so for the proposal, the Trustee
27 performs -- or, excuse me, prepares what's called form 40.1 and that is sent to all of the
28 creditors and that has also been sent -- excuse me, posted on the website and it just gives
29 creditors or any interested party the address of the courthouse and the Webex information.
30 So in my respectful submission, service is in order and we ought to proceed today.

31
32 THE COURT: And I'm satisfied that it's in order. Please
33 proceed.

34
35 MR. LEGEYT: Thank you. I will speak first to the application
36 to discharge the Receiver. I believe that should be without controversy and, in my
37 respectful submission, ought to be granted irrespective of whether or not the proposal is
38 approved.

39
40 So the second report contains the details, Sir. I won't go through too much history, but the
41 Receiver was appointed in January of 2024 and that followed Mr. Park discovering the

1 unauthorized transactions in the customer's wallets at Catalx. He made that discovery in
2 December of 2023. He reported that to the Alberta Securities Commission, who I think
3 started an investigation almost immediately and, as far as we know, that investigation
4 continues. But the Receiver was appointed about a month later, in January of '24, and
5 again on the application of Mr. Park and the companies.

6
7 The Receiver's activities are set out starting at paragraph 23 of the second report, on page
8 3. They are exactly, in my respectful submission, what the Court would expect to see in a
9 case like this. The Receiver has continued and concluded its review of the block chain and
10 other transactions, of course, corresponding with management and customers and creditors
11 and other stakeholders throughout the proceedings. We communicated with Mr. Lee
12 (phonetic) - and that is the other director who absconded - through his counsel only,
13 attempting to get information on books and records and other property of the companies.
14 Eventually, Mr. Lee made a payment of crypto currency to the Receiver in the amount of
15 about \$23,000.

16
17 The Receiver's cooperated with the ASC and numerous dealings with Bittrex. Bittrex was
18 the platform where the wallets were posted and over the course of the proceedings, Bittrex
19 transferred about \$179,000 to the Receiver. And then there's more mundane or everyday
20 activities such as dealing with CRA, the *Wage Earner Protection Program Act* and things
21 like that.

22
23 There's more detail on the variation of the orders with ASC to allow those funds to be
24 transferred. There was a -- quite a curious and interesting development just a few months
25 ago with the CRA when the Receiver was notified that a T4 slip had been filed for the '24
26 tax year, which doesn't make any sense because the Receiver was in charge for the entire
27 year. But Mr. Lee did that and so we had to deal with CRA on that topic and we have done
28 so.

29
30 And much more recently, when -- when we told Mr. Park that the receivership was coming
31 to an end, he started these discussions about the proposal, and that commences at paragraph
32 35 of the Receiver's report. The -- from the Receiver's perspective, perhaps the most
33 pertinent part of the proposal is that any funds left in the receivership estate, should you
34 grant the orders today, will be transferred to the Proposal Trustee. We expect that that is
35 about \$96,000. But for the proposal, that \$96,000 would be returned to Mr. Park who
36 funded the receivership proceedings. But through the proposal, Mr. Park has agreed that
37 those funds can go to the Proposal Trustee.

38
39 We -- the report talks about the professional fees which we seek approval of. The details
40 are all there, but the -- the headline number is for the Receiver, \$272,000; for its counsel,
41 about \$145,000. Happy to take any questions about that if you are so inclined.

1
2 So to -- to wrap up the Receiver's application, Sir, clearly, we're down to the small
3 administrative parts of the receivership. There -- there's nothing more for the Receiver to
4 do, nor are there funds in the estate to do more. It makes sense to return the company to
5 Mr. Park -- and you'll hear from his counsel about some of his plans as -- as they may be,
6 today, for that. I don't believe there is any controversy with respect to the discharge of the
7 Receiver.

8
9 So -- so I imagine we've come to a fork in the road. I could let others speak to this
10 application or I could make the second application concerning the proposal. I tend to think
11 it makes sense to -- for me to keep going, but I'm in your hands, Sir.

12
13 THE COURT: No. That's fine. I think, given the number of
14 people that are observing, let's get your submissions on both --

15
16 MR. LEGEYT: Okay.

17
18 THE COURT: -- and then I'll --

19
20 MR. LEGEYT: Okay. Thank you.

21
22 THE COURT: -- do the circuit here.

23
24 MR. LEGEYT: So the proposal is filed under the *Bankruptcy and*
25 *Insolvency Act*. It -- it contains very specific legislative provisions and rules as to who is
26 to what and when, and in particular, section 58 of the Act requires the Trustee to apply to
27 the court for approval of a proposal if it is approved by the creditors at the creditors
28 meeting. And so it is the Trustee who makes this application, as opposed to the debtor
29 company.

30
31 I'll start with the economics of the proposal, Sir, and -- and I will do that in contrast to what
32 we expect to happen in a bankruptcy, or what would happen. And the bankruptcy result is
33 quite easy. There's nothing for any creditors in a bankruptcy and that is because the --
34 again, the funds in the receivership, if the proposal fails, would be returned to Mr. Park and
35 then Catalx would be a bankrupt entity with no assets.

36
37 In contrast, the proposal describes three sources of funding, first, the residue of the
38 receivership. Again, we expect that would be about \$95,000. Second, \$210,000 from the
39 participating directors, that gets us to \$305,000. Third, any recoveries from the Alberta
40 Securities Commission, the RCMP or otherwise from actions against Mr. Lee, within the
41 next 6 months. So we have the \$305,000, plus any recoveries.

1
2 Ms. McGregor and I did some arithmetic earlier. In round numbers, Sir, there's about \$4.7
3 million of proven claimants. When we do a pro rata distribution of \$305,000 to them, that's
4 about a 4.6 percent recovery. Now, couple of variables there. It's 4.6 percent before
5 proposal costs of the Trustee, so it will come down a bit and that does not include any
6 potential recoveries from Mr. Lee. So, in theory, it could grow. But in any analysis, the
7 4.6 percent is -- is much better than zero, in my respectful submission.
8

9 The creditors meeting occurred as required by the Act on June 2nd of this year. It was
10 chaired by the Office of the Superintendent of Bankruptcy. I wasn't there, but others were,
11 including Ms. McGregor. It was -- it was heated, Sir. It was very well attended. The
12 creditors of Catalx are very upset, to say the least. They have lost the entirety of their
13 investment, looking at a recovery of only 4.6 percent. The Trustee has great sympathy for
14 them, but nonetheless, there was -- there was a lengthy meeting and it was heated.
15

16 Quite a lot of discussion in the meeting occurred about the director and officer release,
17 which is in the proposal. So I'm going to dwell on that for just a moment. First of all, Mr.
18 Lee is excluded from the release. Second of all, it is a limited release. The section 50(14)
19 of the BIA, first of all, it allows for a proposal to give the directors a limited release, but
20 then the provision specifically says the release cannot apply to claims based on
21 misrepresented -- misrepresentation, wrongful conduct or oppressive conduct. So the
22 proposal carves those things out of the release, as does the BIA and as does the order which
23 is sought today.
24

25 So if creditors want to commence an action against Mr. Lee or any other director for
26 wrongful or oppressive conduct, they have the right to do that. You may hear about that
27 today and so I wanted you to understand that the -- those rights are preserved.
28

29 THE COURT: What's the scope of wrongful conduct? Does
30 that include negligence or is that intentional conduct of a nefarious nature?
31

32 MR. LEGEYT: I'm going to have to find my brief. I don't
33 believe we have that level of detail.
34

35 MR. REID: I do know --
36

37 THE COURT: Mr. Reid?
38

39 MR. REID: -- Sir, that wrongful is not a capitalized term, so
40 I'm certain that creative lawyers could use that as it would to maybe bring in a negligence
41 claim from that. I've got a copy of the provision if you'd like to see that, Sir.

1
2 THE COURT: No. I've seen it. I've seen it, but I guess we also
3 get into the French translation, as well, right? Okay.
4

5 MR. REID: But I -- I haven't done the research on that point
6 specifically, Sir.
7

8 THE COURT: Thank you.
9

10 MR. LEGEYT: Oh. Turning about -- sorry, staying at the
11 meeting, Sir. After considerable discussion, the vote was taken, it did pass the required
12 statutory double majority. In particular, 76 of -- 76 percent of the creditors by number
13 voted in favour of the proposal. The BIA threshold is 50 percent. By value, 68 percent of
14 the creditors voted in favour. The BIA threshold is 2/3, which is 66.6 percent. So while
15 we -- we have a healthy margin by number, it is very, very close by value.
16

17 On that point, my respectful submission would be that Parliament has chosen where to
18 draw the line. In this case, the proposal did pass that line, barely, but in my respectful
19 submission, we should -- we should give effect to the line that Parliament has chosen and
20 recognize that this proposal has passed that part of the Act.
21

22 The -- there's a statutory and common law test for the Court for the hearing before you
23 today. There are three parts of that -- three sub parts to that test. First, the proposal must
24 be reasonable. Second, it must be calculated to benefit the creditors, generally. And third,
25 it must be put forward in good faith. The Proposal Trustee submits that all three subtests
26 are passed. The proposal is reasonable. It is -- it, you know, in a standard form, it does
27 move the needle from zero percent to about 4.6 percent.
28

29 I would recall for the Court that it was Mr. Park who started the receivership. It was Mr.
30 Park whose idea it was to do the proposal and he was able to get other directors or former
31 directors to participate, as well. They have done that to deliver some value to the creditors
32 and to preserve Catalx, the company, so that it may continue in business, perhaps in the
33 future, perhaps pursue actions against Mr. Lee in the future. My friend, Mr. Reid, may
34 speak more to that. So, in our respectful submission, the proposal is reasonable.
35

36 Secondly, the proposal must be calculated to benefit the creditors generally. Here, we have
37 one class of creditors, it's the unsecureds. They have voted as -- in excess of the statutory
38 requirements. Again, the needle has moved from zero percent to 4.6 percent and is
39 significantly better, in my respectful submission, than the alternative of a bankruptcy. And
40 so, in our respectful submission, the second element of the test is passed, as is the third.
41 There is good faith here. There is no evidence of bad faith. The directors didn't have to

1 do this. Mr. Park, in particular, has stuck around for a year and half. He could have -- he
2 could have simply put the company into receivership and walked away on to other ventures,
3 but he has worked with the Receiver and has now chosen to sponsor this proposal with the
4 other directors. So subject to any questions, those were our specific submissions.

5
6 I'll -- I'll perhaps make some peremptory submissions on what may come to the Court over
7 the Webex. There are high emotions here, Sir, and the Trustee and the Receiver have great
8 sympathy for the victims in this case. Nonetheless, this is a court of law and submissions
9 should be based on the evidence before the Court and they should be based on the relevant
10 elements of the test. There was some accusations at the meeting that Deloitte was
11 incompetent or doing things incorrectly. I will respond to the submissions that I hear, but,
12 frankly, you should not entertain those at all. The Trustee and the Receiver, you know,
13 Deloitte is a first-rate world class organization and the people working on this file have
14 been doing this for decades and there's no evidence of any wrongdoing by Deloitte.

15
16 So in our respectful submission, both orders should be granted and I'm happy to take any
17 questions or respond to other submissions.

18
19 THE COURT: You said that there might be additional funding
20 forthcoming -- or funds forthcoming at some point and I did note some discussion had
21 taken place regarding the extent to which any of these losses are insured. What's the status
22 of that?

23
24 MR. LEGEYT: I think there is no insurance that responds to this,
25 Sir. So --

26
27 THE COURT: Okay.

28
29 MR. LEGEYT: -- I recall that or being told about that. I wasn't
30 at the creditors meeting, but that did come up and the answer is we -- had there been
31 insurance, we would have pursued it, but there is none.

32
33 THE COURT: All right. And how did the directors come up
34 with the number \$210,000? Did they just decide what they could each afford to kick in or
35 was there some other metric used?

36
37 MR. LEGEYT: I think it's the former, Sir. I think this is what
38 they decided to do. I can't -- I'm not aware of any arithmetic that went into it.

39
40 THE COURT: All right. But what they're receiving in return is
41 a release --

1
2 MR. LEGEYT: Yeah.

3
4 THE COURT: -- right?

5
6 MR. LEGEYT: Yeah.

7
8 THE COURT: All right. Okay. Thank you. Mr. Reid, I'm
9 going to go next, to you.

10
11 **Submissions by Mr. Reid**

12
13 MR. REID: Thank you, Sir. Maybe I'll just respond to the -
14 - your questions first that you put to Mr. -- my friend, Mr. LeGeyt.

15
16 The first is with respect to the case law on what's wrongful conduct, what does that
17 include? And I'm just referring to the Ontario Superior Court case of *Atlas DeWatering*
18 *Corporation v. Blanchard*, which is a -- I'll give you the citation, 2024 ONSC 4217, and it
19 appears at paragraphs 20 through 23 that it's generally a question of fact and a court would
20 consider whether wrongful conduct occurred by taking into account what knowledge a
21 person possessed or should have possessed or have imputed on them as to whether or not
22 it represents a misrepresentation or a wrongful conduct.

23
24 THE COURT: Okay.

25
26 MR. REID: I hope that assists.

27
28 THE COURT: So there's an objective test implied as -- or
29 implied in that passage as to whether they met a standard of care that would have been
30 expected; is that right?

31
32 MR. REID: Yes, Sir.

33
34 THE COURT: All right.

35
36 MR. REID: And then with respect to the question about the
37 \$200,000 -- 210, where did that come from? It's 200 of it is from Mr. Park himself, 10,000
38 from other participating directors.

39
40 THE COURT: Okay.

41

1 MR. REID:

2 Basically, it's the -- kind of the limit as to what
3 Mr. Park could further borrow to put to -- put to the creditors. As you can imagine, he is
4 devastated like everybody else. He lost, I believe, 5 Bitcoin in the process. He also had
5 many friends and family involved with -- with the company and so that's why he's not
6 walking away, Sir. He -- he wanted to take some ownership with it and he has had to
7 borrow money, as you are aware, to support this process, including the engagement of
8 Deloitte and the appointment of the Receiver.

9 So it's understandable that there are disgruntled customers, Sir, who oppose the proposal,
10 in particular, the releases. But I do want to point out that in Mr. Park's January 10th
11 affidavit, beginning at paragraph 22, which was the affidavit that was sworn in support of
12 the appointment of the Receiver, Mr. Park caused Catalx to engage Deloitte to provide an
13 independent and impartial forensic investigation, as well as to try to trace the
14 cryptocurrencies that were supposed to be held by Catalx for its customers. He also caused
15 the companies to retain Deloitte Restructuring to appoint the Receiver to assist in the
16 pursuit and recovery of the crypto assets. And in doing so, Mr. Park has borrowed and
17 spent around a million dollars of his own money to get to the bottom of the lost crypto
18 assets.

19
20 The results of the independent investigation shows that the missing crypto assets were the
21 result of one bad actor, that is Catalx's former director and CFO, Jae Ho Lee (phonetic),
22 who is obviously carved out from the release that we are seeking. And now Mr. Park is
23 putting in additional money and to also -- foregoing any recoveries from the funds that the
24 Receiver was able to obtain from the Bittrex account, as well as from Mr. Lee.

25
26 So keeping this in mind, I want to point out that section 50(15) of the BIA provides that a
27 claim against directors should not be compromised where it is not just and equitable. In
28 my view, based on these facts, we think that the release is just and equitable, but we also
29 think that it is proportionate. As Mr. LeGeyt pointed out, the proposal grants Mr. Park and
30 other participating directors with a release, but there is a carveout for misrepresentation,
31 wrongful conduct - and we looked at that - that there's an objective component as well as
32 oppressive conduct. And we think that this is important because these are actions that
33 Catalx may have against former directors, such as Mr. Lee, should it later be -- or any other
34 director, should it later be found out that there were other participating parties in the fraud.

35
36 The last point that I want to make, Sir, for the Court but also for the -- some of the
37 disgruntled customers, which is we think that the proposal has another benefit. Mr. LeGeyt
38 notes that the customers will receive some material value for their claim, but there is
39 another benefit of having Catalx out of a bankruptcy proceeding and that's the fact that if
40 there are any claims or causes of action against directors, including Mr. Lee, these might
41 be derivative actions or other claims that Catalx itself would have and it would therefore

1 be Catalx that would be pursuing these claims against Mr. Lee. And that's one of the
2 intentions of being able to exit these proceedings and have Mr. Park be able to step back
3 in and take over, is that he -- we could then bring a cause of action against that particular
4 director.

5
6 If it were -- if Catalx were to go in to bankruptcy, however, there would be a bankruptcy
7 trustee put in. We don't know if there would be resources for the bankruptcy trustee to
8 pursue an action on its own. So this would then require customers to go through a section
9 38 action, which is additional expense and logistical issues.

10
11 THE COURT: For the benefit of people that are listening in, can
12 you tell me what a section 38 application is?

13
14 MR. REID: Yes, Sir. So is -- what section 38 of the
15 *Bankruptcy and Insolvency Act* provides is that if there may be a cause of action by the
16 bankrupt company, that a trust -- that could be an asset of the estate that a bankruptcy
17 trustee may want to pursue, if there aren't enough funds or resources or if the bankruptcy
18 trustee does not have instructions from (INDISCERNIBLE) to pursue that claim, is what
19 it allows creditors of the estate to do is to step into the shoes of the bankruptcy trustee to
20 pursue that action.

21
22 THE COURT: Right.

23
24 MR. REID: But --

25
26 THE COURT: And can you explain, again for the benefit of
27 people that are online, what a person bringing an action under section 38 can do by way of,
28 for example, examination of other parties that they might not be able to do themselves.

29
30 MR. REID: Yes, Sir. I believe I'll do my best to do that. It's
31 been a little while. But the section 38 would allow participating creditors to step into the
32 shoes of the trustee, who could then examine directors, officers or any interested parties by
33 providing notices to attend and, of course, those that are taking those steps would apply to
34 the Court to get the section 38 order, but they would also be funding all those steps
35 themselves.

36
37 THE COURT: Okay. Thank you.

38
39 MR. REID: Thank you, Sir. The -- the reason I want to bring
40 this up is we do -- we did talk about the benefits of the proposal to the monetary benefit as
41 compared to a bankruptcy, but we do think that there is this additional benefit that I did

1 want to highlight for you, as well as for those on -- online, that keeping Catalx intact will
2 preserve some causes of action and, we think, reduce a barrier to pursuing a cause of action
3 against Mr. Lee, in particular.

4
5 THE COURT: Thank you.

6
7 MR. REID: Thank you.

8
9 THE COURT: Okay. Thank you very much. Anyone else who
10 wants to speak in favour of either of these applications? All right. I see that there are a
11 number of people online who may want to address me with concerns. I'm going to start
12 first, before we get investors, with Justice Canada. Mr. Body, do you have any comments
13 to make? Hearing none. There are a number of people online who I assume are investors.
14 I'm going to allow, if there's anyone who would like to address the Court, who's not simply
15 observing, just identify yourself and then I'll hear from you.

16
17 All right. I'm not hearing that anybody wants to make submissions this afternoon.

18
19 MS. WARDELL: Sorry. Stephanie Wardell (phonetic).

20
21 THE COURT: Okay.

22
23 MS. WARDELL: So I'm a disgruntled customer.

24
25 THE COURT: All right. Ms. Wardell, what would you like me
26 to consider?

27
28 **Submissions by Ms. Wardell**

29
30 MS. WARDELL: I would just to consider the fact that there were
31 roughly 6,200 creditors. I know only percentages were provided on the -- on the number
32 of votes that were received, along with the -- you know, who was in favour versus not in
33 favour. I don't know if a member from Deloitte could speak to the actual numbers of total
34 creditors and the number of people who actually voted and then those -- and then the actual
35 number of people who voted in favour for this.

36
37 THE COURT: Okay. I can ask Mr. LeGeyt if he can provide
38 me with the numbers that related -- this. I assume you're asking about the creditor's
39 meeting.

40
41 MR. LEGEYT: Yeah. The -- and the turnout was not very good,

1 Sir. So in the report of the Trustee on proposal, Exhibit or appendix D are the meeting
2 minutes. At paragraph 77, we have the turnout -- well, all -- all of the numbers, but as at
3 the meeting, only 104 claims were filed, whereas Ms. Wardell is right, there's, you know,
4 5 or 6,000 affected parties here.

5
6 THE COURT: Okay.

7
8 MR. LEGEYT: So it's a very small turnout.

9
10 THE COURT: Okay. Ms. Wardell, did --

11
12 MS. WARDELL: Thank you.

13
14 THE COURT: -- that answer your question?

15
16 MS. WARDELL: It answered my question. So --

17
18 THE COURT: Okay.

19
20 MS. WARDELL: -- if I -- if I could have a few more minutes? So
21 this is obviously a court case that has gone -- or, you know, an incident that has gone on
22 for a period of time where there's been no communication directly to the creditors from
23 Catalx or from Deloitte that I am aware of of, you know, how this process is going and --
24 and what the outcomes were. I did receive one email, I'm not quite sure of the date. I'd
25 have to look, and I'd say some time probably in May -- which I completely overlooked in
26 my inbox, given the number of emails that people receive on a daily basis. And I had
27 completely overlooked that email. It wasn't until a few minutes before the -- before the
28 actual meeting, another creditor called me to let me know that this meeting was taking
29 place, so I quickly jumped on.

30
31 I found out at that time that my vote would not be considered. Even though I attended the
32 meeting, my vote would not be considered because I didn't submit a claim at the start of
33 the meeting. So obviously missing the email, not being aware that I had to submit a claim
34 prior to the -- the meeting and then, you know, attending and not even being able to vote,
35 I think there was a lack of effort or communication on this. I know -- I know it went up on
36 the insolvency website, which I didn't know existed and -- and that's probably my -- my
37 fault. You know, mother of two kids that play every sport imaginable and I play every
38 sport imaginable. I'm an executive, just don't have a lot of time to try and keep on track,
39 so it was -- it was something that went by. And I just -- I'm not sure there was enough
40 notice to the creditors to -- like 104 people voted and filed a claim out of 6,200. Of those
41 6,200 plus, 600 of those creditors had more than 10,000 invested.

1
2 And I'll be honest, when I did read the information and when -- when somebody called --
3 when the person called me, they said, We're going to get 2/3 of our investment back. You
4 know, we're -- we're in good hands. And I thought, Oh, 2/3 of my investment, that's
5 amazing, like I -- like I was happy as punch, not realizing that it was 2/3 of a portion to be
6 divvied out. So I'm not a lawyer. I'm not even anywhere close. I'm not -- you know, I
7 don't read court documents. I don't read proposals. That's just not something that I do
8 and I definitely don't have money for a lawyer to go through this, given the fact that I've
9 lost everything. So I just -- I just don't think there was enough notice to the creditors for
10 only 104 people to care. I just -- it -- it just -- and I don't know how many people --
11 creditors were physically at the meeting, but I assure you, it was maybe 30.

12
13 And of those people that were -- attended the meeting, of those 30 people that were at the
14 meeting, we found out in that moment that we invested our money with a Canadian -- with
15 a Canadian company that claimed, that marketed that they had bond -- that they were
16 insured and bonded. It made you feel incredibly safe and then to find out at that meeting
17 that there was no insurance, I don't even know how you can market to something that there
18 was insurance and then not have insurance. So I think there was not enough effort to reach
19 the creditors. One email -- and somebody can correct me on the line if there was more --
20 more attempts, but I have -- I have one email that I -- that I missed. So one email went out
21 and that was the only notification that creditors received. And, to be honest, I've been
22 waiting for something from Catalx. I wasn't -- I wasn't -- like I didn't even know what I
23 was going to get, if I was going to get anything, so I just -- I don't feel that there was
24 enough. And then the fact that there was no insurance and it was marketed that there was
25 insurance, I just -- I feel like somebody needs to be held accountable at some point.

26
27 THE COURT: Okay. Thank you. Anyone else like to address
28 the Court at this time?

29
30 MR. TIRKMAN: Yeah. Sorry, can you hear me?

31
32 THE COURT: I can hear you, Mr. Tirkman.

33
34 **Submissions by Mr. Tirkman**

35
36 MR. TIRKMAN: Yes. Yes. Thank you. I just want to bring up --
37 mention the fact that -- so most of the people that voted did so before the creditor meeting.
38 And during the creditor meeting, we were given some crucial information that I think
39 would have convinced most voters to vote either against the proposal or to delay it. So that
40 -- that, in my opinion, it wasn't correct and Deloitte really didn't give us a lot of time after
41 the meeting to -- we weren't given a big chance to basically restart the vote, even if some

1 people had asked for it.

2
3 THE COURT: Okay. Thank you.

4
5 MR. TIRKMAN: Thank you.

6
7 THE COURT: All right. A lot of other observers here. Any
8 other concerns that wish to be expressed? I'm seeing Mr. Nasse on the line.
9

10 **Submissions by Mr. Nasse**

11
12 MR. NASSE: Yes. My name is Frank Nasse. And so I would
13 just like to point out that I didn't receive an email from Deloitte regarding any meeting, so
14 just to clarify that, Sir, yeah. Yeah.

15
16 THE COURT: Okay.

17
18 MR. NASSE: Yeah. Thank you.

19
20 THE COURT: All right. I would like to ask counsel to explain
21 to the Court and for the benefit of people here what the legislation provides as to the amount
22 of time that the Proposal Trustee has to convene a meeting. Is that limited by legislation
23 or as prescribed by legislation, Mr. LeGeyt?

24
25 **Submissions by Mr. LeGeyt (Reply)**

26
27 MR. LEGEYT: It most certainly is, Sir. And I'm just looking
28 through my brief here. I'll perhaps ask Ms. Mackinnon to send me the details, if possible.
29 But I believe from the date the proposal is filed, they would sort of consider that day zero,
30 the creditors meeting is to occur within -- I think it's perhaps 20 or 25 days later and the
31 Proposal Trustee is to send to the creditors the proposal, the report on the Trustee -- excuse
32 me, the report of the Trustee, the voting letter, the proxy, things of that nature, within a few
33 days. The -- thank you. I've got it here. It's section 51(1), the Trustee shall call a meeting
34 within 21 days after the proposal is filed and shall send to every known creditor, at least 10
35 days before the meeting: (as read)

36
37 Notice of the date, time, and place; a condensed statement of the
38 assets and liabilities; a list of the creditors with claims amounting
39 to \$250 or more; a copy of the proposal; the prescribed forms of
40 (i) the proof of claim, (ii) the proxy, and the voting letter.
41

1 So there are rules -- sorry, I'll give that back -- or -- or provisions in the BIA and that is
2 what they say and they were complied with here, Sir.

3
4 THE COURT: Okay. So the meeting was held on June 2nd.
5 You're telling me that the notices were provided 21 days before then?

6
7 MR. LEGEYT: Yeah. And I'll turn back to the Proposal
8 Trustee's report. Proposal filed on the 14th, paragraph 2, on the 15th of May, notice was
9 given to the creditors and -- and the form of notice and the documents is attached as Exhibit
10 B. Oh, sorry, that's the mailing list is 'B'. With the notice was included and then it's those
11 things I just described, statement of assets and liabilities. Those are attached as Exhibit C-
12 1, 2 and 3. Sorry, I'm not sure if I've answered your question, Sir.

13
14 THE COURT: Well, I am hearing that the notice was given on
15 May 15 for a meeting on June 2 and you told me that there's a minimum 21 days notice
16 required.

17
18 MR. REID: It's 10 days notice that the meeting must be
19 called --

20
21 THE COURT: Okay.

22
23 MR. REID: -- or be held within 21 days.

24
25 THE COURT: Okay.

26
27 MR. REID: Yeah.

28
29 MR. LEGEYT: Yeah. Sorry, I must have glossed over that part.
30 That -- that is correct, Sir.

31
32 THE COURT: Okay. I was just a bit confused there. And you
33 write there's statutory timelines here for the steps to be taken.

34
35 MR. LEGEYT: That is correct. That is right --

36
37 THE COURT: And the Trustee's report says that all those
38 timelines are met?

39
40 MR. LEGEYT: Yes, Sir.

41

1 THE COURT: Do you have any comment then about the
2 concerns that have been expressed by Ms. Wardell in particular about the rate of
3 participation and whether we can infer that some of these notices weren't actually being
4 received?

5
6 MR. LEGEYT: It's -- it's a difficult question to answer because
7 how do we address people who chose not to participate?

8
9 THE COURT: Right.

10
11 MR. LEGEYT: It -- it is very possible, in my respectful
12 submission, that, you know, some people may have given up. I mean, the receivership was
13 a year and a half ago. It is -- it is fortunate that we did have email addresses for the people.
14 Part of how they signed up for Catalx was to give an email address.

15
16 THE COURT: Yeah.

17
18 MR. REID: That is correct.

19
20 MR. LEGEYT: Yeah. And so, you know, the -- the notices were
21 emailed and I just don't know why people did or didn't participate.

22
23 THE COURT: Okay. All right. Thank you. So I have heard
24 from Ms. Wardell, Mr. Nasse and one other person, Mr. Tirkman, on some concerns about
25 the meeting itself and how the information that was conveyed at the meeting might have,
26 if it had been given earlier, have affected the result.

27
28 Or does counsel have comments on that?

29
30 MR. LEGEYT: Sorry, can you repeat that, Sir.

31
32 THE COURT: Well, the suggestion was made that some of the
33 information provided ahead of the meeting was elaborated on at the meeting. And so for
34 anyone who sent their vote in earlier, they may actually have voted differently, had they
35 been there.

36
37 MR. LEGEYT: Well, and there's certainly a lot of speculation in
38 that submission. Plenty of people, of course, simply submitted their claim and voted either
39 for or against and didn't attend the meeting and so there would have been no chance for
40 them to change their vote. Anyone at the meeting could have waited to have the meeting
41 run its course and then submit his vote, if they hadn't voted already. I'm not aware of

1 anything under the Act which allows for a revote --

2
3 THE COURT: Yeah.

4
5 MR. LEGEYT: -- and so I just -- I think that submission is -- is
6 not one we can give effect to.

7
8 THE COURT: Okay.

9
10 MR. LEGEYT: Thank you.

11
12 THE COURT: All right. I've heard submissions with respect to
13 the proposal. I haven't heard anyone talk to the first application -- was the discharge of the
14 Receiver and I assume that there's no opposition to that. What I would like to do right now
15 is -- it's now 10 after 3, or approaching that, I think. This clock is, I don't know, still on
16 some other time zone in the courtroom. But I'm going to take about 10 minutes and then
17 I'm going to come back and provide a decision today on both. That's not unusual. For the
18 folks that are online, it's not unusual for us to do this in an insolvency proceeding. There's
19 an emphasis on keeping things moving as we go. We know sometimes things move slowly,
20 but once it's to the Court for a hearing, we like to get things decided so we can move these
21 matters along.

22
23 MR. LEGEYT: Sir, I've received a note from Ms. Mackinnon,
24 who was at the creditors meeting.

25
26 THE COURT: Yeah.

27
28 MR. LEGEYT: And she said some people did change their votes
29 and that was allowed.

30
31 THE COURT: Okay. All right. I'll be back in 10 minutes. I'll
32 give some thought to -- I want to look in particular at the reasonableness of the proposal,
33 given what I've heard today and some of the concerns that were raised.

34
35 (ADJOURNMENT)

36
37 **Decision**

38
39 THE COURT: All right. Thank you. Have a seat, please. I have
40 two applications before me today in respect of the demise of a company, Catalx XTS Ltd.
41 and Catalx Management Ltd. that was involved in crypto trading activities on a platform

1 that was based in the United States. I first dealt with this, I believe it was January of last
2 year, when an application was made for the appointment of a receiver after one of the
3 directors, Mr. Park, found out that things were amiss at the company and that sent these --
4 and the problems at the company needed to be investigated and, in particular, had
5 suspicions about the activities of his co-director, Mr. Lee.

6
7 Mr. Park took an unusual step at that time and he, in his personal capacity, funded the
8 appointment of a receiver, whose mandate was twofold. One was to oversee a forensic
9 examination of the company's book, find out what had gone on and, to put it bluntly, where
10 the money was. There had already been an ASC complaint and the ASC had an
11 investigation underway. And two, based on that, to see if there were any funds that would
12 be available for distribution to investors, of which he was one, along with family members.

13
14 The application for a receiver at that time was something that I thought was unusual. I
15 made it clear in granting the receivership order that I thought that Mr. Park's response was
16 to be commended, that he was doing the right thing by the company, doing the right things
17 by the investors that had relied on the company and he was putting his own funds at stake
18 and into the pot in order to see the right thing happen. Not something that you ordinarily
19 or regularly see in this court. I say those things because it is a bit of a context for some of
20 the decision -- or some of the remarks I will be making on both applications.

21
22 The first application is for discharge of the Receiver. The forensic examination of the
23 company has been done. It was not good news for the investors, certainly, or anyone else,
24 I guess, finding that the investment of many people had been severely compromised, if not
25 lost. That information was and will remain available to the Alberta Securities Commission
26 so that it can pursue potential remedies and redress against, in particular, Mr. Lee, the one
27 who was absconded, apparently with money.

28
29 In my view, the Receiver has acted diligently. This has not been an easy receivership in
30 terms of some of the unusual issues that have arisen and I do not have any difficulty
31 approving the activities of the Receiver over the last reporting period or the fees and
32 disbursements that have been incurred, largely, as I say, funded by Mr. Park for legal
33 counsel and the Receiver. So that application, which is not opposed, is approved and
34 granted.

35
36 Then come to the second application, which is the next stage of things, which is the
37 proposal to the creditors of the company under the *Bankruptcy and Insolvency Act*. Deloitte
38 Restructuring Inc. is the Proposal Trustee and now applies for approval and sanctioning of
39 a proposal to the corporation's creditors made in May of this year, pursuant to sections 58
40 and 59 of the *Bankruptcy and Insolvency Act*. The proposal was dealt with and approved
41 at a meeting of the creditors on June 2nd. And we have heard the results of those meetings,

1 both -- of that meeting, both in terms of the participation, as well as the results of the vote.
2 And the result of the vote was that it was approved by 79 percent of the persons who were
3 participating in the creditors meeting by number and 68 percent by dollar value.
4

5 I understand that there were concerns and there are concerns about the degree of
6 participation that was present at that meeting, whether people actually got the material on
7 time or noticed it on time, in Ms. Wardell's case. That number is the one that is the
8 statutory threshold for bringing the application before the Court and it meets that statutory
9 threshold. That does not mean necessarily that the Court will approve the proposal. It still
10 has to pass the other hurdles in the Act and I will go through those now.
11

12 As Mr. LeGeyt indicated, there are three criteria that our courts have used in considering
13 proposals made under the Bankruptcy Act. The first is whether the proposal is reasonable
14 and that is to say is it objectively reasonable. One factor in that, but only one factor, is the
15 degree of support that the proposal receives at the creditors meeting. If it is overwhelming
16 support and it is a well-attended creditors meeting, then the case law tells us that the Court
17 should strongly defer to the decision of the creditors in deciding whether the proposal is
18 reasonable. In this case, the results were close in terms of the statutory thresholds. They
19 met the statutory thresholds, but I take note of the fact that the meeting was not particularly
20 well-attended and so I am not going to place a lot of weight on the result itself in deciding
21 reasonableness. I have looked at that from my own perspective and on the basis of the
22 material before the Court to make that determination. I will get to that in a minute.
23

24 The second criteria is whether the proposal was calculated to benefit the general body of
25 creditors. That is fairly easy in this case and I will talk about that. And the third is whether
26 the proposal is made in good faith. I will talk to the reasonableness issue first. Firstly, it
27 is my view that while the financial return to creditors is at this point very small, somewhere
28 on the order of 4 or 5 percent, I agree with the Proposal Trustee that it is better than what
29 would happen under a bankruptcy, which is to say that the creditors would receive nothing
30 or are likely to receive nothing. So on that basis, just looking at the finances in the near
31 term, that order is in favour of a finding of reasonableness, but is reasonable in other ways
32 that, in my view, are more important.
33

34 The first is that proposal specifically carves out the liability exception, if you will, Mr. Lee.
35 It leaves it open for the creditors, or for that matter the company, through the Trustee to
36 pursue any remedy that they or the company may have against Mr. Lee, who, on all
37 appearances, is the person who is at fault for the defalcation here and is a person to whom
38 these funds were directed. That is important. Secondly, as discussed with Mr. Reid, there
39 are provisions in the *Bankruptcy and Insolvency Act* to cover the situation where, for
40 whatever reason, usually lack of finances, a Trustee is not willing or able to pursue a claim
41 that otherwise might be valid and might be fruitful.

1
2 In this case, it may be that creditors would like to pursue their own claim and, again, all of
3 the information points to one person as having been at fault for these defalcations. But if
4 the company does not -- or if the Trustee does not pursue a claim, the Act does have a
5 specific procedure for creditors to seek leave of the Court to pursue the claim under the
6 Bankruptcy Act against the person at fault. That is under section 38 of the *Bankruptcy and*
7 *Insolvency Act*.

8
9 I have dealt with that in the past in respect of claims that are made by creditors where the
10 Trustee has chosen not to proceed and, in fact, in respect of issues that have arisen where
11 monies have left and gone offshore. And it is something -- it is a procedure that is
12 potentially helpful to someone who simply wants to go after the person at fault because the
13 person who is carrying on that litigation, or group of people that are carrying on that
14 litigation, can pursue it, arming themselves with some of the investigatory powers that a
15 Trustee and bankruptcy might have in terms of taking out appointments for examinations
16 and also seeking the relief of foreign courts to help them get some relief.

17
18 So although it may not seem so, in my view, once you get into the details here, it would be
19 beneficial for the creditors as a whole in this case to be able to have Catalx continue and
20 through the Trustee or on an assignment of that interest being able to pursue the person
21 who appears to be the one that's primarily at fault here. So on that basis and looking at
22 this objectively and not paying particular -- or giving particular weight to the result of the
23 vote itself, I conclude and I believe that this proposal is one that is reasonable in terms of
24 benefitting the creditors as a whole or potentially doing so.

25
26 I would also mention, as it was discussed, that the release that is being granted to other
27 directors and officers, beside Mr. Lee, is not a complete release. And if there is reason to
28 believe that one or more of those directors or officers were acting in a wrongful way under
29 the Act or had made misrepresentations to investors that were relied on, those actions will
30 remain open to be pursued by investors under the terms of this order. So on the first two
31 criteria, it is reasonable and the proposed order would benefit investors as a whole.

32
33 So I go to the last criterion, which is whether the proposal is made in good faith. And I go
34 back to my comments that were made at the beginning of my decision here. In this case -
35 - this case is unusual, in that the initial application for receivership was something that went
36 over and above what one might ordinarily expect of one director of a company that has
37 gotten into trouble due to the actions of another. Mr. Park stepped up. He acted in good
38 faith by funding the receivership. He is leaving money on the table for other creditors as a
39 result of the proposal and I have no reason to conclude other than that he is acting in good
40 faith and the proposal is made in good faith in order to continue these activities under the
41 Trustee's direction.

1
2 So with that, I understand that there are a lot of people who have been burned here. That
3 is going to happen whenever there is a defalcation like this that has happened, people have
4 been left hanging, caught out in the wind. And what we are trying to do is chart a course
5 that is reasonably organized, efficient and also takes advantage of some of the provisions
6 of the legislation that benefit creditors as a whole. I think that this one does. I appreciate
7 that creditors might have wanted more time to give this some thought, but, in my view,
8 looking at it objectively, it is a reasonable proposal and the second application is also
9 granted.

10
11 MR. LEGEYT: Thank you, Sir. I'll pass forward the two forms
12 of order, if it pleases the Court?

13
14 THE COURT: Yes.

15
16 MR. LEGEYT: Receivership order is on top and the proposal is
17 below it. Thank you.

18
19 THE COURT: Okay. I'll never object to doing this the old
20 fashioned way, Mr. LeGeyt.

21
22 MR. LEGEYT: (INDISCERNIBLE)

23
24 THE COURT: All right. Those orders are signed.

25
26 MR. REID: Thank you, Sir.

27
28 MR. LEGEYT: Thank you, Sir. Those are all my matters.

29
30 THE COURT: Thank you. Thank you. We're adjourned.

31
32
33
34 PROCEEDINGS CONCLUDED
35
36
37
38
39
40
41

1 **Certificate of Record**

2
3 I, Daryl Richardson, certify this recording is the record made of the evidence in the
4 proceedings held in courtroom 1702, at Calgary, Alberta, on the 20th day of June, 2025, and I
5 was the court official in charge of the sound-recording machine during the proceedings.
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1 **Certificate of Transcript**

2
3 I, Kristy Nelson, certify that

4
5 (a) I transcribed the record, which was recorded by a sound-recording machine, to the best of
6 my skill and ability and the foregoing pages are a complete and accurate transcript of the
7 contents of the record, and

8
9 (b) the Certificate of Record for these proceedings was included orally on the record and is
10 transcribed in this transcript.

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15 Pro-to-type Word Processing
16 Order Number: TDS-1088858
17 Dated: July 17, 2025
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This is Exhibit "L" referred to in the Affidavit of
Marica Ceko sworn before me this 28th day of
November 2025


A COMMISSIONER FOR OATHS IN AND FOR
ALBERTA

Dean Kinsak
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

B301-223290

COURT/ ESTATE FILE NUMBER 25-3223290

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

MB

AND IN THE MATTER OF THE NOTICE OF INTENTION TO
MAKE A PROPOSAL OF CATALX CTS LTD.

APPLICANT

DELOITTE RESTRUCTURING INC.

DOCUMENT

ORDER
(Approval of Proposal)

ADDRESS FOR
SERVICE AND
CONTACT
INFORMATION OF
PARTY FILING THIS
DOCUMENT

Burnet, Duckworth & Palmer LLP
2400, 525 - 8 Avenue SW
Calgary, Alberta T2P 1G1
Lawyer: David LeGeyt / Jessica MacKinnon
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File no.: 75038/3

DATE ON WHICH ORDER WAS PRONOUNCED: June 20, 2025

LOCATION OF HEARING: Calgary Courts Centre

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

UPON THE APPLICATION (the "**Approval Application**") of Deloitte Restructuring Inc. ("**Deloitte**"), in its capacity as the Proposal Trustee in the Division I Proposal (Deloitte in such capacity, the "**Proposal Trustee**") of Catalx CTS Ltd. ("**Catalx**" or the "**Corporation**") pursuant to section 58 and 60(5) of the *Bankruptcy and Insolvency Act*, RSC 1985 c B-3 (as amended, the "**BIA**"); **AND UPON** having read the Report of Trustee on Proposal (the "**Trustee's Report**"); **AND UPON** having read the Affidavit of Service of Angelamor Molod Donor, sworn June 13, 2025; **AND UPON** having read the proposal (the "**Proposal**") filed with the Office of the Superintendent of Bankruptcy Canada and considered at a meeting of the Corporation's creditors on June 2, 2025 (the "**Creditor Meeting**"); **AND UPON** the Proposal being accepted by the required majority of Catalx's creditors (the "**Creditors**") at the Creditor Meeting; **AND UPON** being satisfied that the Proposal is made in good faith, and that its terms are reasonable and calculated to the benefit of

the general body of creditors; **AND UPON** hearing counsel for the Proposal Trustee, counsel for Catalx and counsel for any other parties present;

IT IS HEREBY ORDERED THAT:

Definitions and Service

1. All capitalized terms used herein and not otherwise defined in this Order shall have the meanings ascribed to them in the Proposal.
2. With respect to the Approval Application and all accompanying materials, the dissemination of Catalx's Proposal to the Creditors the service of notice of the Creditor's Meeting and all other matters of technical compliance under the BIA:
 - (a) service of the notice of this Approval Application and supporting materials is hereby declared to be good and sufficient, no other person is required to have been served with notice of this application, and the time for service of this application is abridged to that actually given;
 - (b) service of the Trustee's Report is deemed good and sufficient;
 - (c) the dissemination of the Proposal and all accompanying materials to Catalx's Creditors has been duly effected;
 - (d) proper notice of the Creditor Meeting was duly given to all Creditors entitled to vote at the Creditor Meeting;
 - (e) the Creditor Meeting was duly convened and held in accordance with the provisions of the BIA; and
 - (f) the distribution of the necessary materials for the Creditor Meeting is hereby deemed good and sufficient.

Approval of Proposal

3. The Proposal is made in good faith and its terms are fair and reasonable and are calculated to benefit the general body of the Creditors.
4. The Proposal has been agreed to and approved by the required majority of the Creditors present and voting either in person or by proxy at the Creditor Meeting as required by the BIA.
5. The Proposal attached hereto as **Schedule "A"**, is hereby approved and sanctioned, is effective in accordance with its terms and is binding upon and enures to the benefit of the Company, its directors, officers and Creditors, and all other Persons and parties named or referred to in, affected by, or subject to the Proposal, including their respective heirs, executors, administrators, successors and assigns, as provided in the Proposal, and in this Order.
6. As of the Effective Time, the Proposal and all associated steps, compromises, settlements, satisfactions, releases, discharges, transactions and arrangements set out therein are and shall be approved, final, binding and effective in accordance with the provisions of the Proposal and the BIA for all purposes and enure to the benefit of the Company, the Creditors, the Directors, and all other Persons named or referred to in, or subject to the Proposal, and their respective heirs, executors, administrators and other legal representatives, successors and assigns.
7. The payment, distribution or transfer of any money, property or other consideration pursuant to or in connection with the Proposal or this Order including, will be free and clear of any charge, mortgage, lien, pledge, claim, restriction, hypothec, adverse interest, security interest or other encumbrance whether created or arising by agreement, statute or otherwise at law.
8. Upon distribution of funds by the Proposal Trustee pursuant to the Proposal and upon the Proposal Trustee having issued the Certificate of Full Performance in accordance with section 8.2 of the Proposal, the Proposal is deemed to be fully performed.
9. From and after the date of the Proposal, the Company's Creditors and any person affected by the Proposal shall hereby be deemed to have consented and agreed to all of the provisions of the Proposal.

10. Except as provided in this Order or the Proposal, all obligations, agreements or leases to which the Corporation is a party are declared to be and remain in full force and effect, unamended, as at the Effective Time, and no Person who is party to such obligation, agreement or lease will be permitted to, on or following the Effective Time, accelerate, terminate, refuse to renew, rescind, refuse to perform or otherwise repudiate its obligations thereunder, or enforce or exercise (or purport to enforce or exercise) any right or remedy under or in respect of any such obligation, agreement or lease, by reason:
- (a) of any event which occurred prior to, and not continuing after, the Effective Time or which is or continues to be suspended or waived under the Proposal, which would have entitled any other party thereto to enforce those rights or remedies;
 - (b) that the Corporation sought or obtained relief or has taken steps as part of the Proposal under the BIA;
 - (c) of any default or event of default arising as a result of the financial condition or insolvency of the Company; or,
 - (d) of the effect upon the Corporation of the completion of any of the steps or transactions contemplated by the Proposal;

Barring and Release of Claims

11. Without limiting anything in the Proposal or the BIA:
- (a) all Claims are forever barred and extinguished, and the Corporation is discharged and released from any and all Claims of any nature or in accordance with the Proposal, the ability of any Person to proceed against the Corporation in respect of or relating to any Claims is forever discharged and restrained and all proceedings with respect to, in connection with or relating to such Claims are permanently stayed; and
 - (b) the right to commence, take apply for, issue or continue any and all steps and proceedings, including but not limited to administrative hearings and orders, declarations or assessments commenced, taken or proceeded with or that may be commenced, taken or proceeded wit against the Corporation in respect of any and all Claims be and is hereby stayed, suspended and forever extinguished;

provided that nothing herein shall release, discharge or affect any obligation of the Corporation under the Proposal or prevent any Person from enforcing its rights and remedies against the Corporation in respect of any such obligation.

12. Upon implementation of the Proposal and subject to Section 10.5 of the Proposal, each Participating Director 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 actions, counterclaims, suits, debts, orders, penalties, sums of money, accounts, covenants, damages, judgements, 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 Corporation and Participating Directors, whenever and however conducted, including the Proposal and the Receivership Proceedings, provided that nothing herein shall:
- (a) release or discharge any of the Directors from the exceptions set out in section 50(14) of the BIA; or
 - (b) release or discharge any of the Directors from fraudulent or criminal conduct.

No Fraudulent Preference or Conveyance

13. Notwithstanding:
- (a) the pendency of these proceedings;
 - (b) any proceedings in respect of the Corporation under the BIA, the *Companies' Creditors Arrangement Act* (Canada) or any analogous law; or
 - (c) the provisions of any federal or provincial statute,

none of the transactions contemplated by the Proposal shall be void or voidable at the instance of creditors, or any trustee in bankruptcy, receiver or court officer, nor shall such transactions constitute, nor shall they be deemed to constitute, transfers at undervalue, fraudulent preferences, assignments, fraudulent conveyances or other reviewable transactions under the BIA or any other applicable federal or provincial law or conduct meriting an oppression remedy, and all of the transactions occurring under the Proposal shall be binding on any subsequently appointed trustee in bankruptcy of the Company.

Amendment of Proposal

14. The Proposal may be varied, amended, restated, modified or supplemented:
- (a) with the consent of the Proposal Trustee, the Corporation and the Plan Sponsor and without Court approval, provided that such Amendment concerns a matter that is of an administrative nature and is required to better give effect to the implementation of this Proposal and is not adverse to the financial interests of the Creditors; and
 - (b) in all other instances with the consent of the Proposal Trustee, the Corporation and the Plan Sponsor, subject to the Court approving such Amendment;

and in the instance of any Amendment, the Corporation shall provide notice to the service list of the Amendment and file a copy thereof with the Court without delay and the Proposal Trustee will post an electronic copy of the Amendment on the Proposal Trustee's Website without delay.

Approval of Activities, Fees and Disbursements

15. The Proposal Trustee shall be and is hereby authorized to perform its functions and fulfil its obligations under the Proposal to facilitate the implementation of the Proposal.
16. All activities, actions and proposed courses of action of the Proposal Trustee (collectively, the "**Proposal Trustee's Actions**") to date in relation to the discharge of its duties and mandate as Proposal Trustee (collectively, and as further detailed in the Trustee's Report, the "**Proposal Trustee's Mandate**") are hereby approved.

17. Upon completion of the Proposal Trustee's Mandate, the Proposal Trustee may file a certificate substantially in the form attached hereto as **Schedule "B"** with the Clerk of the Court certifying that all of its duties in respect of the Corporation pursuant to the BIA and the Order(s) pronounced in these proceedings have been completed, then Proposal Trustee shall be discharged from its duties as Proposal Trustee of the Corporation, provided however that, notwithstanding its discharge herein, the Proposal Trustee shall continue to have the benefit of the provisions of all Orders made in these proceedings, including all approvals, protections and stays of proceedings in favour of the Proposal Trustee.
18. It is hereby adjudged and declared that, based upon the evidence that is currently before this Honourable Court in regard to the Proposal Trustee's Actions:
- (a) the Proposal Trustee has acted honestly and in good faith, and has carried out the Proposal Trustee's Mandate in a commercially reasonable manner;
 - (b) the Proposal Trustee has satisfied all of its duties and obligations pursuant to the Proposal Trustee's Mandate;
 - (c) the Proposal Trustee shall not be liable for any act or omission arising from, relating to or in connection with its discharge of the Proposal Trustee's Mandate, save and except for any liability arising out of fraud, gross negligence or willful misconduct on the part of the Proposal Trustee;
 - (d) the Proposal Trustee has never had and shall not in the future have any liability in regard to any act or omission of the Corporation, including, without limitation, in relation to the business of the Corporation, payment of and/or accounting for any taxes (including, without limitation, goods and services tax) on revenues earned or any indebtedness or obligations whatsoever or howsoever incurred by the Corporation; and
 - (e) no person shall commence an action or proceeding asserting a claim against the Proposal Trustee arising from, relating to or in connection with its discharge of the Proposal Trustee's mandate without first obtaining an Order of this Honourable Court on notice to the Proposal Trustee granting such person leave to commence

such action or proceeding, and any such action or proceeding commenced without such leave being obtained is a nullity.

19. Subject to the foregoing, any claims against the Proposal Trustee in connection with the Proposal Trustee's mandate are hereby stayed, extinguished and forever barred.

Advice, Direction and Further Acts

20. The Proposal Trustee and the Corporation are hereby granted leave to apply to this Court for such further advice and direction or assistance as may be necessary to give effect to the terms of this Order and the Proposal.

21. The Proposal Trustee and/or the Corporation are hereby authorized and directed to take all further actions or steps necessary or appropriate to implement and complete the Proposal, including making all payments and distributions required to be made under the terms of the Proposal, and such steps and actions taken are hereby approved Service.

22. Service of this Order shall be deemed good and sufficient by:

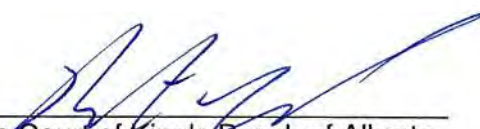
(a) serving the same on:

- i. the persons listed on the service list created in these proceedings;
- ii. any other person served with notice of the Approval Application;
- iii. any other parties attending or represented at the Approval Application; and

(b) posting a copy of this Order on the Proposal Trustee's website at:
<https://www.insolvencies.deloitte.ca/en-ca/Pages/Catalx.aspx>

23. This Court requests the aid and recognition of any court or any judicial, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and the Proposal, and to assist Catalx, the Proposal Trustee and their agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Proposal Trustee, as an officer of this Court, as may be necessary or desirable to give effect to this Order and the Proposal or to assist the Corporation, the Proposal Trustee and their agents in carrying out the terms of this Order or the Proposal.

24. Service of this Order may be effected by facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following transmission or delivery of this Order.


Justice of the Court of King's Bench of Alberta

SCHEDULE "A" – Proposal
(see attached)

Clerk' Stamp

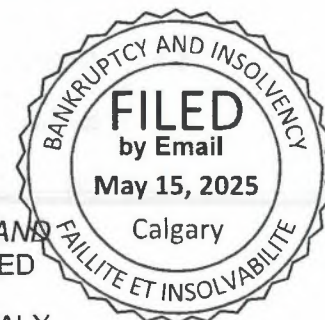
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NUMBERS

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

DOCUMENT

PROPOSALADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENTMILLER THOMSON LLP
Barristers and Solicitors
525-8th Avenue SW, 43rd Floor
Calgary, AB, Canada T2P 1G1

Attention: James W. Reid / Pavin Takhar

Phone: 402-298-2418/403-298-2432

Email: jwreid@millerthomson.com/
ptakhar@millerthomson.com

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;

- 2 -

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

- 3 -

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

- 4 -

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;

- 5 -

- (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.

- 6 -

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.

- 7 -

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

- 13 -

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

- 14 -

- (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.

- 16 -

[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

- 18 -

Schedule "A"

Crown Claims

Nil.

- 19 -

Schedule "B"
Preferred Creditors

Nil.

- 20 -

Schedule "C"
Secured Creditors

Jae Park

SCHEDULE "B" – TRUSTEE CERTIFICATE

(see attached)

COURT FILE /
ESTATE NUMBER 25-3223290

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE CALGARY

Clerk's Stamp:

PROCEEDING IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY*
ACT, RSC 1985, c B-3, as amended

AND IN THE MATTER OF THE NOTICE OF INTENTION TO
MAKE A PROPOSAL OF CATALX CTS LTD.

DOCUMENT **PROPOSAL TRUSTEE'S CERTIFICATE**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT **Burnet, Duckworth & Palmer LLP**
2400, 525 - 8 Avenue SW
Calgary, Alberta T2P 1G1
Lawyer: David LeGeyt / Jessica MacKinnon
Phone Number: (403) 260-0210 / 0112
Fax Number: (403) 260-0332
Email address: dlegeyt@bdplaw.com/ jmackinnon@bdplaw.com
File no.: 75038/3

- A. This Certificate is the Proposal Trustee's Certificate referred to in paragraph 20 of the Order of the Honourable Justice R.A. Neufeld dated June 20, 2025 (the "**Proposal Approval Order**") and granted in these proceedings.
- B. Capitalized terms not otherwise defined herein shall have the meaning given to them in the Report of the Trustee on the Proposal.
- C. On May 14, 2025 (the "**Filing Date**") Catalx CTS Ltd. ("**Catalx**" or the "**Corporation**") filed its proposal to creditors (the "**Proposal**") with the Office of the Superintendent of Bankruptcy pursuant to section 50 of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3, (as amended, the "**BIA**"). Deloitte Restructuring Inc. ("**Deloitte**") consented to act as Trustee under the Proposal (Deloitte in such capacity the "**Proposal Trustee**").
- D. Pursuant to the Proposal Approval Order, the Proposal Trustee was discharged effective upon filing a certificate with the Clerk of the Court confirming that all of the Proposal Trustee's duties in respect of the Corporation pursuant to the BIA and the Order(s) pronounced in these proceedings have been completed, provided however, notwithstanding its discharge, the Proposal Trustee shall continue to have the benefit of

the provisions of all Orders made in these proceedings, including all approvals, protections and stays of proceedings in favour of the Proposal Trustee.

THE PROPOSAL TRUSTEE HEREBY CERTIFIES the following:

1. All of the Proposal Trustee's duties in respect of the Corporation pursuant to the BIA and the Order(s) pronounced in these proceedings have been completed.

**DELOITTE RESTRUCTURING INC., IN ITS
CAPACITY AS THE PROPOSAL TRUSTEE
OF CATALX CTS LTD. AND NOT IN ITS
PERSONAL OR CORPORATE CAPACITY**

Name:

Title:

This is Exhibit "M" referred to in the Affidavit of Marica Ceko sworn before me this 28th day of November 2025


A COMMISSIONER FOR OATHS IN AND FOR ALBERTA

Sean Kimak
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

ALBERTA SECURITIES COMMISSION

(The "Commission")

IN THE MATTER OF THE SECURITIES ACT,

R.S.A. 2000, c. S-4

AND

CATALX CTS LTD.,

JAE HO LEE,

HYUK JAE PARK

SET DATE

Calgary, Alberta

September 15, 2025

1	TABLE OF CONTENTS		
2			
3	Description		Page
4			
5	September 15, 2025	Morning Session	3
6	Opening by the Chair		4
7	Submissions by J. Dunphy		5
8	Submissions by C. Huang		7
9	Submissions by J. Reid		10
10	Submissions by J. Dunphy		21
11	Submissions by D. Church		28
12	Submissions by J. Reid		31
13	submissions by J. Dunphy		32
14	Submissions by J. Reid		39
15	Ruling		42
16	Discussion		43
17	Certificate of Transcript		47
18			
19			
20			
21			
22			
23			
24			
25			
26			

1 Proceedings taken at the Alberta Securities
2 Commission, Calgary, Alberta

3

4 September 15, 2025 Morning Session

5

6 T.N. Cotter, Vice-Chair Chair of Hearing

7 K.F. Horn, KC, Vice-Chair Panel Member

8 (Remote Appearance)

9

10 J. Dunphy For the ASC

11

12 D. Church For the Respondent

13 (Remote Appearance) Hyuk Jae Park

14 A. Pearson

15 (Remote Appearance)

16

17 J. Reid For the Respondent

18 CatalX CTS Ltd. as

19 insolvency counsel

20 only

21

22 C. Huang For the Respondent

23 Jae Hoe Lee as

24 procedural counsel

25 only

26

1 R.M. Johanson, CSR(A) Official Court Reporter

2

3 (PROCEEDINGS COMMENCED AT 1:09 PM)

4 Opening by the Chair

5 THE CHAIR COTTER: Good afternoon. Please
6 be seated.

7 We're convened this afternoon to set dates
8 for a hearing into allegations that Staff have
9 brought against CatalX CTS Ltd., Jae Ho Lee,
10 and Hyuk Jae Park.

11 In the hearing room, we have Mr. Dunphy
12 appearing for Staff. We have Ms. Huang
13 appearing for Jae Ho Lee. And joining via
14 videoconference, Messrs. Church and Pearson
15 appearing for Mr. Park. And, finally, Mr. Reid
16 is here in person appearing for the respondent
17 CatalX CTS Ltd. Also joining me is Vice-Chair
18 Horn remotely.

19 I just want to first check that everybody
20 can hear me clearly who is participating
21 remotely. One thumb's up.

22 All right. Thank you.

23 Now that all of the respondents have
24 counsel appearing for them, I'm going to assume
25 that service has not been ordered, and it's not
26 necessary to enter the affidavits of service

1 that have been earlier provided to us into
2 evidence. But, Mr. Dunphy, this is Staff's
3 matter. I'll turn it over to you.

4 Submissions by J. Dunphy

5 J. DUNPHY: Thank you, Mr. Cotter and
6 Vice-Chair Horn. I can advise that all parties
7 were served. The only slight exception is two
8 were served personally. Mr. Lee was served via
9 email. And I understand counsel for Mr. Lee is
10 here today. And we are aware that all the
11 parties have downloaded the disclosure, so we
12 take the position that service is not in issue,
13 but certainly if the other parties wish to
14 speak to a contrary position, we are willing to
15 speak to it.

16 THE CHAIR: All right. Well, I'll
17 just ask those who take exception to the
18 proposition that parties have been properly
19 served to speak up now; otherwise, we'll move
20 on.

21 Not hearing anything, Mr. Dunphy, please
22 proceed.

23 J. DUNPHY: Thank you.

24 Staff can advise again service has been
25 provided and disclosure has been provided. One
26 exception. There were a few transcripts that

1 were missing from the initial disclosure. We
2 believe we have rectified that on Friday and
3 provided that disclosure to the parties, and
4 we're just working on just making sure they can
5 identify all the exhibits. It is a voluminous
6 disclosure.

7 What Staff is seeking today is to set dates
8 for the hearing on the merits. We are looking
9 for dates in May of 2026. And the reason we're
10 seeking dates that far out is this is a complex
11 matter. It will involve a relatively complex
12 source of use analysis on the banking side,
13 likewise a relatively sophisticated source of
14 use on the crypto analysis side. So it will
15 take time to get that prepared and to get
16 witnesses ready and to have that in order.

17 So we are seeking a block of time in May.
18 Starting May 4th, 2026, Staff are seeking two
19 weeks. We have not heard in terms of the
20 availability or how much time will be needed
21 for Mr. Park and CatalX. I do know that my
22 friends and my learned friend Mr. Church will
23 likely speak to that and their position on that
24 shortly. So that is a live issue. So I don't
25 want to indicate that this has been settled.
26 They're going to speak to that shortly, I'm

1 sure.

2 We did hear from Mr. Andrew Wilson, and
3 Ms. Huang is there on behalf of Mr. Wilson who
4 can't make it today. And I'm sure she'll speak
5 to that as well. My understanding is that they
6 have some availability in May as well, but not
7 June.

8 So that is essentially what Staff is
9 seeking today. We're looking for a block of
10 time, four weeks. And, again, we'll -- my
11 friends will speak to that I'm sure, and Staff
12 will have a chance to respond, and we'll go
13 from there, but I think that's a starting point
14 for right now.

15 THE CHAIR: All right. Well, perhaps
16 I'll start, then, with the counsel who are
17 present in person.

18 Ms. Huang, any submissions concerning
19 timing and how much hearing time your client's
20 going to require?

21 C. HUANG: May I speak here or ...

22 THE CHAIR: Of course, yeah. You may
23 remain seated, speak from your -- from the
24 desk.

25 Submissions by C. Huang

26 C. HUANG: Okay. First of all,

1 apologies for my late appearance. I have only
2 been here -- like, this is the first time I've
3 been to ASC so locating the building -- and
4 also the ride screen to the cab took me some
5 time, but I should have been more prepared. So
6 apologies for the waste of time here.

7 And, second of all, I wanted to make sure
8 that we make it clear that we're only retained
9 as counsel to assist with the procedures
10 leading up to the hearing including the
11 scheduling today, but we're not retained as
12 hearing counsel. So that's -- that's one
13 point. We want to make sure it's understood.

14 And also in terms of our availability --
15 Mr. Wilson -- I'm here on behalf of Mr. Wilson,
16 and Mr. Wilson has indicated that he is
17 available in May '26, but he is not available
18 in June of '26. So any dates in May would be
19 fine for him, but not June. And he estimated
20 that we would need four days to get Mr. Lee's
21 evidence in. That's -- that's what we're
22 requesting here. In terms of
23 cross-examination, Mr. Wilson anticipated 1.5
24 days, but if -- if the Staff thinks that they
25 would need more time, that would be fine, but
26 this is basically our position now. Thank you.

1 THE CHAIR: Thank you, Ms. Huang.

2 Normally Staff -- and Mr. Dunphy can
3 correct me if I'm wrong. I believe their time
4 estimate as far as what they're suggesting for
5 their case would take into account
6 cross-examination of their witnesses.

7 J. DUNPHY: That's correct.
8 Obviously, the closer we get to it when the
9 will says are circulated by the parties, we
10 might be able to narrow this further. But at
11 this stage, we're looking at a four-week block
12 just to accommodate both examination and
13 cross-examination and any of these issues.

14 THE CHAIR: Sorry. Four-day block?

15 J. DUNPHY: Four-week block.

16 Apologies.

17 THE CHAIR: Four-week block for
18 Staff's case?

19 J. DUNPHY: Staff are seeking four
20 weeks total. We're anticipating two weeks for
21 our evidence.

22 THE CHAIR: Okay.

23 J. DUNPHY: And then, of course,
24 we're -- we're in the parties' hands in terms
25 of how long for cross, but we're anticipating
26 about two weeks estimating for cross, but we're

1 looking for a four-week block in totality for
2 all the parties at this point.

3 THE CHAIR: All right. Okay.

4 Mr. Reid. Can we hear from you?

5 J. REID: Thank you. Can I please
6 approach the podium?

7 THE CHAIR: Of course.

8 J. REID: Thank you.

9 Submissions by J. Reid

10 J. REID: Sir, I had asked for this
11 hearing to be rescheduled to another date, and
12 the simple reason for that is there is an order
13 of the Court of King's Bench of Alberta that
14 I've provided the registrar. If I could bring
15 it to your attention. And I will take the
16 Panel through a few of the provisions.

17 This is an order that was pronounced on
18 June 20th, 2025. It was pursuant to an
19 application that was brought by Deloitte
20 Restructuring Inc. and its counsel, which was
21 Burnet, Duckworth & Palmer, and Deloitte
22 brought the application in its capacity as
23 proposal trustee of CatalX CTS Ltd., one of the
24 respondents in this hearing.

25 And if I could take the Court to a few
26 provisions. If you could turn to page 3 at

1 paragraph 5, this is -- this application was an
2 order approving a proposal that was filed by
3 CatalX in May of this year. At paragraph 5 it
4 provides that: (as read)

5 The proposal attached hereto as
6 Schedule A is hereby approved and
7 sanctioned, is effective in accordance
8 with its terms, and is binding upon
9 and inures to the benefit of the
10 company, its directors, officers and
11 creditors, and all other persons and
12 parties named or referred to in,
13 affected by, or subject to the
14 proposal.

15 At 6, it then goes on to say: (as read)
16 As of the effective time, the proposal
17 and all associated steps, compromises,
18 settlements, satisfactions, releases,
19 discharges, transactions, and
20 arrangements set out therein are and
21 shall be approved, final, binding, and
22 effective in accordance with the
23 provisions of the proposal and the BIA
24 for all purposes and inure to the
25 benefit of the company, the creditors,
26 the directors, and all other persons,

1 named or referred to therein.

2 Then there's a couple more provisions I'll take
3 you to, sir, and Ms. Horn.

4 The next one is paragraph 11 on page 4.

5 And here the order provides: (as read)

6 Without limiting anything in the
7 proposal or the BIA:

8 11(a), all Claims [that's a capital
9 'C', Claims] are forever barred and
10 extinguished, and the corporation is
11 discharged and released from any and
12 all claims of any nature or in
13 accordance with the proposal, the
14 ability of any person to proceed
15 against the corporation in respect of
16 or relating to any claims is forever
17 discharged and restrained and all
18 proceedings with respect to, in
19 connection with, or relating to such
20 claims are permanently stayed; and
21 (b), [it goes on to say] the right to
22 commence, take, apply for, issue, or
23 continue any and all steps and
24 proceedings, including but not limited
25 to administrative hearings and orders,
26 declarations or assignment --

1 assessments commenced, taken or
2 proceeded with or that may be
3 commenced, taken or proceeded with
4 against the corporation in respect of
5 any and all claims and is hereby
6 stayed, suspended, and forever
7 extinguished.

8 And then at paragraph 12, which is on page 5,
9 it provides that: (as read)

10 Upon implementation of the proposal
11 and subject to Section 10.5 of the
12 proposal, each participating director
13 [and that's a defined term, and that
14 includes Mr. Park] shall be released
15 and discharged from any -- and by all
16 persons including creditors and
17 holders of unsecured claims, from any
18 and all demands, claims [that's the
19 lower case claims] actions, causes of
20 actions, counterclaims, suits, debts,
21 orders, penalties, sums of money,
22 accounts, covenants, damages,
23 judgments, expenses, executions,
24 charges [and then it has] including,
25 without limitation, any and all claims
26 or contingent claims of any securities

1 commission, whether known or unknown,
2 matured or unmatured, foreseen or
3 unforeseen, existing or hereafter
4 arising based in whole or in part on
5 any act or omission, transaction,
6 dealing, or other occurrence existing
7 or taking place on or prior to the
8 implementation date, relating to,
9 arising out of, or in connection with
10 any claims, the business and affairs
11 of the corporation and participating
12 directors, whenever and however
13 conducted.

14 And then, Panel, there is two other provisions

15 I'll take you to right now. At paragraph 22,
16 which is on page 8, it provides that:

17 (as read)

18 Service of this order shall be deemed
19 good and sufficient by:

20 (a), serving the same on:

21 i. the persons listed on the service
22 list created in these proceedings;
23 [and that included representatives of
24 the ASC Staff and]

25 (b), posting a copy of this order on
26 the proposal trustee's website [which

1 has been done].

2 Paragraph 23, it provides that: (as read)

3 This Court requests the aid and

4 recognition of any court or any

5 judicial, regulatory, or

6 administrative body having

7 jurisdiction in Canada or in the

8 United States to give effect to this

9 order and the proposal and to assist

10 CatalX, the proposal trustee --

11 THE COURT REPORTER: Sorry. I can't quite

12 hear you. "And to give effect to this ..."

13 K. HORN: Mr. Reid -- Mr. Reid,

14 sorry. Could you repeat the last one. I don't

15 have a copy of it in front of me, so I'm trying

16 to take notes. If you could just repeat that

17 last paragraph that you mentioned.

18 J. REID: Thank you. And it is

19 paragraph 23, Ms. Horn.

20 K. HORN: Okay.

21 J. REID: And it provides that:

22 (as read)

23 This Court requests the aid and

24 recognition of any court or any

25 judicial, regulatory, or

26 administrative body having

1 jurisdiction in Canada or in the
2 United States to give effect to this
3 order and the proposal and to assist
4 CatalX, the proposal trustee and their
5 agents in carrying out the terms of
6 this order.

7 K. HORN: Thank you.

8 J. REID: At paragraph 24 -- this
9 is the last page of the order -- it provides
10 that: (as read)

11 Service of this order may be effected
12 by the facsimile, electronic mail,
13 personal delivery, or courier.

14 The proposal is then Schedule A to that
15 document. And there will just be a few defined
16 terms that I'll refer the Panel to. And the
17 first is under "Article 1 Definitions", which
18 is on page 2 of that proposal at 1.1(j), is the
19 definition of what a "Claim" is. This is the
20 capital 'C' Claim. And it means: (as read)

21 A claim provable in bankruptcy against
22 the debtor and includes any
23 indebtedness, liability, action, cause
24 of action, suit, debt, account, bond
25 covenant, charge, penalty,
26 counterclaim, demand, claim, right,

1 and obligation of any kind of the
2 debtor to any Person [capital 'P'
3 Person], whether or not reduced to
4 judgment or order [and then I'm going
5 to go on a little bit down] whether
6 known, unknown, by guarantee, by
7 surety [and then it says] by
8 regulatory order or otherwise and
9 whether or not such a right is
10 executory in nature [and that's] based
11 in whole or in part on facts which
12 existed prior to or as of the filing
13 date [which means in May].

14 The other definition that I want to take the
15 Panel to is on page 4 of the proposal under
16 subheading (aa). And it's the definition of
17 "Person". And: (as read)

18 Person means any individual,
19 partnership, joint venture, trust,
20 corporation, unincorporated
21 organization, government, commission,
22 or any agency or instrumentality
23 thereof, or any other entity howsoever
24 designated or constituted.

25 Finally I'm going to go to page 14 of the
26 proposal at Section 10.5, which is the

1 "Releases" section. And it provides:

2 (as read)

3 Subject to Article 10.6, on the
4 implementation date, the debtor, and
5 the participating directors shall be
6 released and discharged from and by
7 all Persons [that's the capital 'P'
8 persons] including creditors and
9 holders of unsecured claims, from any
10 and all demands, claims, actions,
11 causes of action, counterclaims, suits
12 debts, orders, penalties, sums of
13 money, accounts, covenants, damages,
14 judgments, expenses, executions,
15 charges and other recoveries on
16 account of any liability, obligation,
17 demand, or cause of action of whatever
18 nature which any person may be
19 entitled to assert, including, without
20 limitation, any and all claims or
21 contingent claims of any securities
22 commission.

23 And apologies for flipping around, but I'm
24 going to go back to page 2 of the order and
25 just note the definition -- or paragraph 1. It
26 provides that: (as read)

1 All capitalized terms used herein and
2 not otherwise defined in this order
3 shall have the meanings ascribed to
4 them in the proposal.

5 And then paragraph 2 is the service provision,
6 and it says: (as read)

7 With respect to the approval
8 application [which again is the
9 application from Deloitte who is the
10 court-appointed receiver as well as
11 the proposal trustee in these
12 proceedings]. [So] With respect to
13 the approval application and all
14 accompanying materials, the
15 dissemination of CatalX's proposal to
16 the creditors, the service of the
17 creditor's meeting, and all other
18 matters of technical compliance under
19 the BIA:

20 (a) service of the notice of this
21 approval application and supporting
22 materials is hereby declared to be
23 good and sufficient, no other person
24 is required to have been served with
25 notice of this application, and the
26 time for service of this application

1 is abridged to that actually given.

2 Now, service in this -- for this application, I
3 understand based on the service list of
4 Deloitte Restructuring Inc., which is posted on
5 Deloitte's website, was done pursuant to email
6 service on ASC Staff. That has been the method
7 of service from the receiver since January of
8 2024 when CatalX was put into receivership.
9 ASC Staff have attended these hearings and were
10 in attendance at the hearing for this
11 particular order. Although I understand that
12 that might not be the service method that is
13 approved pursuant to the Securities Act, the
14 Court did deem service to be good and
15 sufficient, and this order is in good standing;
16 has not been appealed, withdrawn, or changed in
17 any respect.

18 So in my submission, this hearing cannot
19 proceed as against CatalX and Mr. Park based on
20 the clear words of the court order that are in
21 law right now.

22 THE CHAIR: All right. Thank you,
23 Mr. Reid.

24 And you say that service of this
25 proceeding -- I wasn't sure whether it was
26 proceeding or this particular order -- was made

1 on the ASC, but, in any event, I think you've
2 told me that ASC Staff participated in the
3 hearing which gave rise to this proposal order.

4 Is that correct?

5 J. REID: They were in attendance
6 at the hearing.

7 THE CHAIR: They were in attendance.

8 J. REID: And when service was
9 spoken to by counsel to Deloitte Restructuring
10 Inc., no objections were made as to service
11 being in order.

12 THE CHAIR: All right. Thank you.

13 Mr. Reid.

14 Mr. Dunphy, anything in reply to what
15 Mr. Reid has just said?
16 Submissions by J. Dunphy

17 J. DUNPHY: Yes, Mr. Vice-Chair.
18 There are several issues here. The first is we
19 fundamentally disagree with the position taken
20 by my friend. As well, I understand that it's
21 supported by counsel for Mr. Park that this
22 order impacts these proceedings in any way,
23 shape, or form. We have advised the parties of
24 our position on that. And, again, our view
25 is -- our understanding is my friend is seeking
26 to appear before Justice Neufeld who gave this

1 order to seek advice and directions. I can
2 advise that the Alberta Securities Commission
3 is seeking to retain external counsel to deal
4 with that issue.

5 That being said, in terms of what we have
6 before us today, essentially what my friend is
7 trying to do is apply for a stay of
8 proceedings. Our view is there is an entire
9 procedure for this. If they want to apply for
10 a stay before this tribunal, in particular,
11 they need to apply to notice. Staff should
12 have a chance to respond fully. We have --
13 we've articulated some of our positions and,
14 again, external counsel, if they're retained,
15 may have a different view and have different
16 submissions before the Court.

17 But in terms of what we have here today,
18 our view is that simply saying that this order
19 prevents us from proceeding and my friend
20 seeking a stay of proceedings, they should be
21 applying on proper notice to all parties so
22 that this can be spoken to fully. Our view is
23 this should not -- matter should not be decided
24 today. Staff should have the chance to provide
25 a rigorous response as to why there are flaws
26 in -- in what we submit -- in the position

1 that's being put before the Panel.

2 So the first issue is there's an
3 application for a stay of proceedings on notice
4 here. Staff do not accept that this order
5 impacts this proceeding. It may be dealt with
6 in the court, and then, if so, however it's
7 dealt with, whether it's dealt with here on
8 notice or whether it's dealt with in court, and
9 we have to re-attend here to discuss the
10 impacts of any declaration from the Court, that
11 can be done at a subsequent hearing management
12 session, so -- where it can be addressed fully
13 and then Staff have a full chance to respond.

14 In terms of today, all Staff are seeking
15 dates so that we can set this on the calendar.
16 We would submit that today is not the day to
17 decide whether there should be a stay of
18 proceedings against Mr. Park or CatalX.
19 Rather, if they want to apply on notice for a
20 stay, we can have this dealt with fully later,
21 but since we're all here, we're trying to set
22 this down. Dates are at a premium, of course,
23 in terms of trying to actually get this set
24 down for a hearing. And we're proposing dates
25 that are far enough in advance that this can be
26 dealt with and we can reattend to address it

1 fully.

2 But, again, Staff do not accept that this
3 order impacts the ability of the Commission
4 Panel to proceed in any way, shape, or form.

5 THE CHAIR: All right. Just so I
6 better understand Staff's participation in this
7 proposal or insolvency proceeding that gave
8 rise to this proposal order, Staff were given
9 notice of this application, I take it.

10 J. DUNPHY: We take issue with the
11 position that Staff were served. We have
12 advised our friends of the position, but we do
13 not accept we were properly served. I can
14 advise --

15 THE CHAIR: Now, Mr. Reid says that
16 Staff were in attendance at the hearing. Is he
17 incorrect?

18 J. DUNPHY: I would say -- I would
19 submit yes. I myself was in attendance. I did
20 not appear on behalf of ASC Staff. I observed
21 the proceedings. I didn't observe on behalf of
22 Staff. I had no directions. I never appeared
23 before the Court to advise that I am
24 representing ASC Staff, and ASC Staff took no
25 position.

26 So I myself observed the proceedings. I

1 did not appear on behalf of ASC Staff, and ASC
2 Staff did not make themselves known to the
3 Court. So we protect that position that
4 notwithstanding that I may have attended
5 myself, that ASC Staff actually appeared on the
6 record. We did not.

7 THE CHAIR: So since ASC didn't
8 appear on the record, was ASC Staff given a
9 form of the order before it was set?

10 J. DUNPHY: We can advise that we
11 were emailed on the service. That's as my
12 friend mentioned. We --

13 THE CHAIR: Sorry. No. The form of
14 the order -- before it was set, before it was
15 signed by the judge --

16 J. DUNPHY: That is correct.

17 THE CHAIR: -- was the form of order
18 circulated amongst interested parties, and was
19 the ASC one of those interested parties who was
20 given an opportunity to make comments on the
21 content of the order?

22 J. DUNPHY: And this is the position
23 that Staff have. We were not a creditor. We
24 take the position we're not a claim. Three
25 members of ASC Staff themselves, myself,
26 Mr. Bobawsky, and one of our ASC investigators,

1 we were on the distribution list, so we were
2 provided email copies of these materials.

3 Again, the Alberta Securities Act specifies
4 service on the Commission has to be in a
5 specified form. Sir, but just providing a copy
6 of these materials to the employees of the
7 Alberta Securities Commission in our view is
8 not sufficient service. Obviously, there is
9 going to be a conflict here between the
10 provisions of the order, what the requirement
11 of the BIA is, as well as the formal mechanisms
12 for service on the Alberta Securities
13 Commission as a whole. But three of the
14 employees, myself included, were provided
15 copies of these materials in advance. Again,
16 Staff did not speak to this. We did not appear
17 at the -- we did not appear on the record at
18 the actual proceeding itself. And we are firm
19 that there are many reasons in law why this
20 order does not actually prevent the Commission
21 from going ahead.

22 And so I would urge caution to the Panel
23 respectfully of not issuing a stay. If we
24 decide not to set dates down on the first day,
25 that's one thing, but we would say that this
26 has to be brought on full notice so this can be

1 addressed fully and not just saying this order
2 prevents us from going forward. Staff are
3 adamant that the order doesn't have the effect
4 that my friend says it does. And this is an
5 area of law that's, again, going to have to be
6 addressed fully, and whether it's before the
7 Commission or the Court, it's going to have to
8 be. But we go back to our original position of
9 saying let's set dates for now. But if the
10 Panel is not willing to do that, we certainly
11 are of the view that my friend asking for a
12 stay of proceedings without notice, the proper
13 notice under Rule 15-501, that that's not good
14 enough for today, we would say. This needs to
15 be addressed fully with full legal argument.

16 THE CHAIR: Just one more question.
17 I just wanted a little more clarity on what
18 further proceeding is contemplated at King's
19 Bench in relation to this order. I think you
20 earlier said that some parties are going back
21 to court to get clarifications, perhaps to seek
22 a variance. I don't know exactly what is --
23 what is suggested is going to occur.

24 J. DUNPHY: My understanding, -- and
25 this is correspondence with my friend
26 Mr. Reid -- is that they are seeking to appear

1 before Justice Neufeld. They canvassed Staff
2 for our availability. We advised we -- that
3 the Commission will be seeking to obtain
4 external legal counsel and will coordinate on
5 that aspect of it.

6 And, again, that leads a little bit into my
7 submission again of we don't know if or when
8 this is going to be resolved, what direction
9 it's going to be, when it's going to occur, its
10 impact on these proceedings. Again, all the
11 more reason why Staff would say, while that
12 matter is ongoing, if there is something that
13 impacts this proceeding down the road, we can
14 appear before you again, but in the meantime,
15 it's too speculative to determine what that
16 impact will be.

17 THE CHAIR: All right. Thank you,
18 Mr. Dunphy.

19 Well, we have yet to hear from Messrs.
20 Church and Pearson. Perhaps, gentlemen, you
21 could give us what your position is on this.
22 Submissions by D. Church

23 D. CHURCH: It's Church here. We
24 support Mr. Reid's position. The order as he
25 read it and the settlement of the bankruptcy
26 proceedings -- the wording's very clear. For

1 Mr. Dunphy to hide behind service provisions
2 when he was aware and, in fact, participating
3 in these matters, we say is not reasonable.

4 As regards our position and Mr. Reid's
5 position on this hearing, Mr. Dunphy was
6 alerted by letter of August 19 from Mr. Reid,
7 which is almost a month ago, of the position
8 that the parties were taking. We followed that
9 with our letter of August 20, supporting the
10 position. The proceeding before Justice
11 Neufeld was profound in several respects. It
12 was a settlement of the bankruptcy, so CatalX
13 is no longer existing or operating. The
14 settlement was accepted. It was paid for by my
15 client personally who also paid for and
16 participated fully in the receivership.

17 So it's not like -- and the order clearly
18 specifies a difference between the former
19 director Jae Ho Lee, who, as I understand it,
20 from the last report, is living in the
21 Far East. The order clearly distinguishes
22 between the company CatalX and the remaining
23 director, Mr. Park. And it is quite clear why
24 Justice Neufeld included the exculpatory
25 language or the release language he did. And
26 for the ASC to be present throughout and fully

1 knowledgeable of the receivership proceedings
2 and what was going on and fully knowledgeable
3 of the scope of the order that was being made
4 and the proposal and fully knowledgeable of the
5 order -- I notice Mr. Dunphy probably -- he
6 must have forgot to answer the Chair's
7 question, which is Did you get the order -- a
8 copy of the order? Forget about whether he was
9 served. Did you get a copy of the order? And
10 I don't believe he replied to that. He said he
11 got all the materials. But to have the order
12 and be aware of it and not take steps -- and
13 Justice Neufeld invited people to come back, as
14 I understand, for directions if necessary --
15 take no steps including during any appeal
16 period and then come before this Panel and say,
17 We want to schedule a hearing that's going to
18 take at least a month.

19 And, of course, in hearings of this nature,
20 the preparation required is massive. And to
21 put my client through all that time and expense
22 when our position quite simply is there's no
23 jurisdiction here to proceed.

24 And Mr. Dunphy was put on notice of
25 Mr. Reid's intention to get back before Justice
26 Neufeld, and he's been aware of that for a

1 month. So it's -- I say it's lies in the ASC's
2 mouth to say, Well, bring an application before
3 the Panel on a jurisdictional basis on proper
4 notice. If that was going to be his position,
5 then he should have notified as to that.

6 I can address issues of availability for
7 scheduling if -- if the Panel wants me to.

8 THE CHAIR: All right. Thank you,
9 Mr. Church.

10 Now, do you have any indication --
11 Mr. Dunphy doesn't seem to have any specifics
12 on when this might be back before Justice
13 Neufeld for clarification or direction or
14 whatever precisely is contemplated by the
15 parties. Do you have any insight into what the
16 timetable for that is likely to be?

17 D. CHURCH: Well, Mr. Reid is counsel
18 before Justice Neufeld. I'll let him address
19 that.

20 THE CHAIR: Mr. Reid, could you
21 enlighten us?

22 Submissions by J. Reid

23 J. REID: Yes, sir. The last
24 correspondence I had with my friend was that
25 they would retain external counsel who would
26 then deal with matters before Justice Neufeld

1 before the Court of King's Bench and that that
2 external counsel would be reaching out to me in
3 due course with their scheduling availability.

4 So I was waiting for somebody to reach out
5 to me that has been retained by the ASC Staff
6 before I can bring to the Court and schedule
7 mutually agreeable dates with the ASC Staff
8 counsel.

9 THE CHAIR: All right. Thank you.

10 Mr. Dunphy, this order was signed on
11 June 20. It's almost three months ago. Why is
12 it taking so long to bring ASC Staff to address
13 whatever frailties they believe exist within
14 this order?

15 Submissions by J. Dunphy

16 J. DUNPHY: I want to be clear,
17 Mr. Vice-Chair. And first I want to correct
18 something Mr. Church said.

19 An email was sent -- in terms of the timing
20 and the notice here, there was an initial
21 letter sent by my friend Mr. Reid and was
22 supported again by Mr. Church and Mr. Pearson
23 in terms of their position that this order
24 prevents ASC Staff from proceeding against
25 Mr. Park and CatalX. They wanted a reply --
26 they sent that letter on August 19th. We

1 advised them that we would reply to them by
2 September 5th, two weeks later. We did. They
3 replied again the previous Wednesday, and the
4 previous Wednesday was the first time we were
5 advised that they wanted to appear before
6 Mr. Neufeld -- Justice Neufeld. So we have not
7 known for a month in advance that they wanted
8 to appear before Justice Neufeld. We knew on
9 Wednesday. We advised this Friday. I believe
10 we advised either the same day or the next day.
11 I shall confirm that. So last Wednesday was
12 the first notice that ASC Staff were advised
13 that they wanted to appear before Mr. Justice
14 Neufeld to deal with this. Staff replied that
15 we were seeking external counsel, I believe, on
16 the following day. I will just confirm that.

17 THE CHAIR: So your friends are
18 saying that on or about the date that this
19 order was signed that the ASC was on the
20 distribution list. You had the order back in
21 June.

22 J. DUNPHY: That is correct.

23 THE CHAIR: Correct.

24 J. DUNPHY: And I'm not -- I object
25 to Mr. Church's characterization that I'm
26 trying to hide here. Service of all materials

1 includes service of the proposal, service of
2 the order. We're objecting to the fact that we
3 were served, but we were provided with a copy
4 of all these materials in advance of that
5 order. That is correct.

6 But in terms of why ASC Staff have not
7 proceeded, it's very clear. Our position is
8 this order doesn't -- there is no basis in law
9 for saying that a regulatory body cannot
10 proceed on the public interest -- to make
11 orders in the public interest on the basis of
12 this order. We are not -- we are unaware of
13 any position in law that says so. And
14 receiving a copy of these materials just via
15 email as opposed to being brought directly to
16 our attention that this plan is to extinguish
17 the ability of the Alberta Securities
18 Commission to make orders in the public
19 interest, we would submit, are two entirely
20 different things. One runs directly contrary
21 to what the Bankruptcy and Insolvency Act says,
22 which is all the more reason why we would say
23 this needs to be addressed on full notice
24 because, again, there are all sorts of
25 positions here Staff have that in our view are
26 highly unreasonable as to why this order is not

1 applicable. The main one being, I would
2 submit, Section 69.6 of the actual Bankruptcy
3 and Insolvency Act says that stays do not apply
4 to regulatory bodies of which this Court of
5 Appeal has already ruled the Alberta Securities
6 Commission falls under that definition.

7 So if the Act itself says that no stay
8 applies to a regulatory body, in our position,
9 it's not on Staff to make a move to say and
10 be -- have to actively -- proactively go and
11 seek a variance of this order. It's on the
12 other parties here to say -- to try to say why
13 this order should apply in direct contravention
14 of what Section 69.6 of the Bankruptcy Act
15 says.

16 And, again, these are arguments we would
17 submit are for general counsel, but to the
18 extent that my friends are seeking a stay
19 today, we would say that, again, let's have
20 this whole argument on proper notice and decide
21 whether the Commission's jurisdiction has been
22 extinguished.

23 THE CHAIR: Well, I'm not sure your
24 friends are seeking a stay, Mr. Dunphy.
25 They're putting in front of me an order of the
26 Court of King's Bench that has, they say,

1 stayed any proceeding, including any proceeding
2 brought by the Securities Commission, which
3 is -- explicitly mentions the Securities
4 Commission in the order, which I'm no
5 insolvency expert, and I haven't practiced in
6 the area of insolvency, but to my experience,
7 it's somewhat unusual to name the Securities
8 Commission as an affected party in a bankruptcy
9 or insolvency order. I -- I haven't seen that
10 before, but that's not to say it isn't
11 commonplace.

12 But in any event, I think that's what --
13 I'm sure that your friends are suggesting that
14 they're not applying for a stay here today.
15 They're stating the fact the stays have been
16 ordered by a superior court.

17 J. DUNPHY: And I understand that
18 position. Again, Staff's view is for many
19 reasons we're not -- we do not have to claim
20 proof of bankruptcy whether this is an actual
21 proceeding. It's one thing if the Commission
22 makes a ruling that it's a monetary effect that
23 the Commission will seek to enforce in a
24 judgment, but in our view, there is no basis of
25 law, and -- and the order is -- the terms of
26 the order when one makes that claim. And I'm

1 not a bankruptcy and insolvency lawyer either,
2 but needless to say, this seems completely
3 contrary to what the Act says and Staff did not
4 have notice of this. Staff had a copy of the
5 order; however, again, for all the reasons we
6 said before, to say that some -- and in our
7 view, this is incredibly novel to actually try
8 to say that the authority of the Securities
9 Commission even bring any action in the public
10 action has been completely extinguished.
11 Section 69.6 actually contemplates this sort of
12 thing. And the Commission has to actually --
13 it has to actually be brought to the
14 Commission's attention directly, not just
15 giving them a copy of all the material to say,
16 Hopefully you'll find in this order somewhere
17 that your authority has been extinguished
18 which, again, we say is completely novel and
19 completely contrary to the Bankruptcy and
20 Insolvency Act.

21 So, again, our view is that effectively
22 what my friends are seeking is a stay of
23 proceedings. This is something that just by
24 providing Staff is not sufficient. There is
25 going to be a conflict here between provincial
26 and federal legislation in terms of what proper

1 service is. In our view, that -- that's not a
2 matter to be dealt with today. But just
3 providing three employees of Staff with a copy
4 of these materials, including the draft order,
5 I would submit -- I'm not trying to hide behind
6 that -- is not sufficient here. I understand
7 my friends' position that they want to say that
8 this order is full stop. Again, we've provided
9 our position to the parties so far. Our view
10 is let's set these down. My hope is that
11 expeditiously this can go before the Court of
12 King's Bench, and this can be addressed. But
13 certainly I think we only have one of two
14 scenarios here today: Either we adjourn and do
15 another hearing management session to actually
16 set dates. And if we're not willing to set
17 dates today, I'm not going to stand and fight
18 on that point. But certainly our view is that
19 there should be no ruling or decision today
20 that we can't proceed against these parties.

21 THE CHAIR: I'm not suggesting that
22 for a moment, Mr. Dunphy. There's not an
23 application as such for a stay before us.
24 There is only a request by Staff to set dates.
25 And, again, as I understand your friends'
26 position, that's saying, Well, the order is an

1 order staying any proceeding including a
2 proceeding from the Commission against the
3 named parties CatalX and Mr. Park. And I take
4 it that their further position is that it's
5 incumbent upon Staff to either appeal the order
6 or get direction that presumably limits the
7 scope of the order or gets clarification as to
8 the scope of the order.

9 Mr. Reid, is there anything further that
10 you wish to add before -- I think the Panel is
11 going to break and discuss this quickly.

12 Submissions by J. Reid

13 J. REID: Yes, briefly. Thank you.

14 The Panel's correct. I'm not seeking a
15 stay. I believe that the order is quite clear
16 that there is a stay in place.

17 What I did request in my correspondence
18 that was referred to is that I did ask for a
19 rescheduling of this hearing so that we could
20 bring an application pursuant to one of the
21 provisions that's actually in the court order
22 that allows us to bring an application for
23 advice and directions before the Court, and
24 that is what I referred to my friend saying
25 that we would bring that application for advice
26 and directions to seek any clarity from the

1 Court.

2 With respect to the suggestion that the
3 Bankruptcy and Insolvency Act doesn't permit a
4 compromise of these claims, I -- I'm not sure I
5 quite agree. You referred to a stay of
6 proceedings provision. But one of the -- one
7 of the provisions in the Bankruptcy and
8 Insolvency Act is 50(13). And this is the
9 claim against directors, and it provides that:
10 (as read)

11 A proposal made in respect of a
12 corporation may include in its terms
13 provision for the compromise of claims
14 against directors of the corporation
15 that arose before the commencement of
16 proceedings under this Act and that
17 relate to the obligations of the
18 corporation where the directors are by
19 law liable in their capacity as
20 directors for the payment of such
21 obligations.

22 So this is what I want the Panel to know is
23 that we did bring what we believe is quite a
24 lawful application in the Court for -- as
25 reflected as such. Thank you.

26 THE CHAIR: Just one point of

1 clarification I think that Mr. Church alluded
2 to. And I'm a little fuzzy on the timeline.
3 This is when the parties, either yourself or
4 your friends, communicated to Staff your
5 position of this proposal, and the order -- the
6 terms of the order sought would preclude any
7 kind of enforcement action against your client
8 or Mr. Park. When was that? Can you --

9 J. REID: August 19th is my letter
10 to my friend.

11 THE CHAIR: August 19th.

12 J. REID: I can go through maybe a
13 brief timeline just because I've got it in a
14 binder and it might assist.

15 THE CHAIR: Sure.

16 J. REID: August 19th I sent a
17 letter providing that this application proceed.
18 August 20th, Mr. Church's office sent a similar
19 letter, and as my friend indicated, due to
20 holidays and things like that, they were not
21 able to respond until September 5th. They
22 didn't, in fact, respond till September 5th,
23 and then there was a few more correspondences
24 exchanged leading up to the hearing today.

25 THE CHAIR: All right. Thank you.

26 Well, what I think I propose to do at this

1 point, ladies and gentlemen, is break briefly
2 so that Vice-Chair Horn and I have an
3 opportunity to confer, and we'll be back here
4 as soon as we can. Thank you.

5 (ADJOURNMENT)

6 THE CHAIR: Please be seated. We'll
7 just wait a moment for Vice-Chair Horn to
8 rejoin us. Here she is.

9 Ruling

10 THE CHAIR: Counsel, we have had an
11 opportunity to confer. Having heard the
12 submissions of the parties and the respondents
13 and Staff, we are going to adjourn this
14 proceeding sine die. We would like to hear
15 from Staff once this matter has returned before
16 Justice Neufeld for -- whether it's advice and
17 directions, clarification, variation, whatever
18 specific remedy is sought from the Court to
19 elucidate further the intention or content of
20 this order and then specifically whether it
21 purports to affect any enforcement proceeding
22 that Staff are seeking to bring pursuant to the
23 notice of hearing.

24 So if we could have that. We will then
25 reschedule the set date if Staff believe that's
26 the prudent thing to do or a proceeding that

1 will entertain that -- that set date at that
2 time.

3 Discussion

4 J. DUNPHY: The only thing Staff
5 would propose, again, just because of the
6 unknown variable of when this that might occur,
7 is that if we set it -- just following a
8 hearing management session, we set the hearing
9 for the end of October pending the parties'
10 availability, and then obviously if this matter
11 has not been resolved before the Court, we
12 would follow up with the Panel to do so. That
13 will be our only position on that, that we just
14 set a date for a follow-up hearing, and if that
15 date has to be vacated because it hasn't been
16 resolved, well, we can deal with that again.
17 But if the Panel is not willing to do that,
18 that's understandable. We can understand that
19 direction.

20 THE CHAIR: There will be some issue
21 about Panel availability in October. I know
22 that I'm away for a period of time.

23 J. DUNPHY: Well, I propose the first
24 week of November, then, again, just for the
25 purpose of just having something in the
26 calendar. If -- if this does get resolved, we

1 have that date to appear and address that if
2 not just out of prudence.

3 THE CHAIR: Well, looking at the last
4 week of October, are there any days -- and I
5 expect this to be a relatively brief one-hour
6 maximum appearance -- that will work for the
7 parties, Staff?

8 Mr. Dunphy, anything between the 27th and
9 31st of October that's not available to Staff?

10 J. DUNPHY: Just the very first day
11 as I'm coming back from out of country.

12 THE CHAIR: 27th.

13 J. DUNPHY: So it's just in case.
14 Planes don't always arrive.

15 THE CHAIR: Okay. So the 28th to the
16 31st. Mr. Reid, any dates there that don't
17 work?

18 J. REID: Just the 31st because I
19 have kids that try to go trick or treating.

20 THE CHAIR: Well, hopefully we'll be
21 out of there -- out of here long before that.

22 Mr. Church, Mr. Pearson, any dates that
23 we've -- that don't work for you guys?

24 D. CHURCH: No. We're fine that
25 week, Mr. Chairman.

26 THE CHAIR: And, Ms. Huang?

1 C. HUANG: Sorry. Because I'm here
2 on behalf of Mr. Wilson, and I have no idea,
3 like, about his availability during that week.

4 THE CHAIR: Fine.

5 C. HUANG: So I'm not in a position
6 to speak to that, I think.

7 THE CHAIR: Okay. Vice-Chair Horn,
8 is there any limitation on --

9 K. HORN: I believe that you and I
10 have a conference on the 30th, so the 28th or
11 29th appear to be the options.

12 THE CHAIR: All right. I think -- I
13 may be mistaken, but, Mr. Church, are you
14 joining us from Vancouver? You're an hour
15 behind us? Is that right?

16 D. CHURCH: Yes. That's correct.

17 THE CHAIR: Okay. If I were to
18 propose 9 AM on the 29th of October, would that
19 be -- would that be suitable for everyone?

20 D. CHURCH: That's fine by my office.

21 THE CHAIR: All right. We will then
22 set this down for -- I guess we'll describe
23 this as a "hearing management session" pending
24 advice from the Court or advice from Staff as
25 to what the Court has directed, and if we don't
26 have that before the 29th of October, we can

1 reschedule.

2 J. DUNPHY: Staff will advise either
3 way. Thank you.

4 THE CHAIR: All right. All right.
5 Thank you, counsel. We're concluded this
6 afternoon.

7

8 PROCEEDINGS ADJOURNED UNTIL 9:00 AM,
9 OCTOBER 29, 2025

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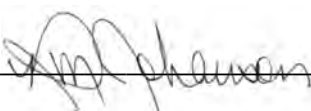
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1 CERTIFICATE OF TRANSCRIPT:

2
3 I, Roxanne M. Johanson, certify that the
4 foregoing pages are a complete and accurate
5 transcript of the proceedings taken down by me
6 in shorthand and transcribed from my shorthand
7 notes to the best of my skill and ability.

8 Dated at the City of Calgary, Province of
9 Alberta, this 21st day of September 2025.

10
11
12  _____

13 Roxanne M. Johanson, CSR(A)

14 Official Court Reporter

15 Commissioner for Oaths Appointee No. 0693147

16 ASRA Membership No. 115

(26 8:17,18 27th 44:8,12 28th 44:15 45:10 29 46:9 29th 45:11,18,26	abridged 20:1 accept 23:4 24:2, 13 accepted 29:14 accommodate 9:12	advance 23:25 26:15 33:7 34:4 advice 22:1 39:23,25 42:16 45:24	appeared 24:22 25:5 appearing 4:12, 13,15,16,24 applicable 35:1
0	3	accompanying 19:14	advise 5:6,24 22:2 24:14,23 25:10 46:2	application 10:19,22 11:1 19:8,9,13,21,25, 26 20:2 23:3 24:9 31:2 38:23 39:20, 22,25 40:24 41:17
1	3 10:26 30th 45:10 31st 44:9,16,18	accordance 11:7, 22 12:13 account 9:5 16:24 18:16	advised 21:23 24:12 28:2 33:1, 5,9,10,12	applies 35:8 apply 12:22 22:7, 9,11 23:19 35:3, 13
1.1(j)	4	accounts 13:22 18:13	affairs 14:10	affect 42:21
1.5	4 12:4 17:15	accurate 47:4	affected 11:13 36:8	affidavits 4:26
10.5	4th 6:18	act 14:5 20:13 26:3 34:21 35:3, 7,14 37:3,20 40:3,8,16	afternoon 4:5,7 46:6	applying 22:21 36:14
10.6	5	action 16:23,24 18:11,17 37:9,10 41:7	agency 17:22	Appointee 47:15
11	5 11:1,3 13:8	actions 13:19,20 18:10	agents 16:5	approach 10:6
11(a)	50(13) 40:8	actively 35:10	agree 40:5	approval 19:7, 13,21
115	5th 33:2 41:21,22	actual 26:18 35:2 36:20	agreeable 32:7	approved 11:6, 21 20:13
12	6	address 23:26 31:6,18 32:12 44:1	aid 15:3,23	approving 11:2
14	6 11:15	addressed 23:12 27:1,6,15 34:23 38:12	Alberta 10:13 22:2 26:3,7,12 34:17 35:5 47:9	area 27:5 36:6
15-501	69.6 35:2,14 37:11	adamant 27:3	alerted 29:6	argument 27:15 35:20
19	8	add 39:10	allegations 4:8	arguments 35:16
19th	8 14:16	address 23:26 31:6,18 32:12 44:1	alluded 41:1	arising 14:4,9
11,16	9	adjourn 38:14 42:13	analysis 6:12,14	arose 40:15
1:09	9 45:18	ADJOURNED 46:8	Andrew 7:2	arrangements 11:20
4:3	9:00 46:8	ADJOURNME NT 42:5	anticipated 8:23	arrive 44:14
2	A	administrative 12:25 15:6,26	anticipating 9:20,25	Article 16:17 18:3
2 16:18 18:24 19:5	aa 17:16		apologies 8:1,6 9:16 18:23	articulated 22:13
20	ability 12:14 24:3 34:17 47:7		appeal 30:15 35:5 39:5	ASC 8:3 14:24 20:6,9 21:1,2 24:20,24 25:1,5, 7,8,19,25,26 29:26 32:5,7,12, 24 33:12,19 34:6
2024			appealed 20:16	
2025			appearance 8:1 44:6	
10:18 46:9 47:9				
2026				
6:9,18				
20th				
10:18 41:18				
21st				
47:9				
22				
14:15				
23				
15:2,19				
24				
16:8				

<p>ASC's 31:1</p> <p>ascribed 19:3</p> <p>aspect 28:5</p> <p>ASRA 47:16</p> <p>assert 18:19</p> <p>assessments 13:1</p> <p>assignment 12:26</p> <p>assist 8:9 15:9 16:3 41:14</p> <p>assume 4:24</p> <p>attached 11:5</p> <p>attendance 20:10 21:5,7 24:16,19</p> <p>attended 20:9 25:4</p> <p>attention 10:15 34:16 37:14</p> <p>August 29:6,9 32:26 41:9,11,16, 18</p> <p>authority 37:8, 17</p> <p>availability 6:20 7:6 8:14 28:2 31:6 32:3 43:10, 21 45:3</p> <p>aware 5:10 29:2 30:12,26</p> <hr/> <p style="text-align: center;">B</p> <hr/> <p>back 18:24 27:8, 20 30:13,25 31:12 33:20 42:3 44:11</p> <p>banking 6:12</p> <p>bankruptcy 16:21 28:25 29:12 34:21 35:2, 14 36:8,20 37:1, 19 40:3,7</p>	<p>barred 12:9</p> <p>based 14:4 17:10 20:3,19</p> <p>basically 8:26</p> <p>basis 31:3 34:8, 11 36:24</p> <p>behalf 7:3 8:15 24:20,21 25:1 45:2</p> <p>Bench 10:13 27:19 32:1 35:26 38:12</p> <p>benefit 11:9,25</p> <p>BIA 11:23 12:7 19:19 26:11</p> <p>binder 41:14</p> <p>binding 11:8,21</p> <p>bit 17:5 28:6</p> <p>block 6:17 7:9 9:11,14,15,17 10:1</p> <p>Bobawsky 25:26</p> <p>bodies 35:4</p> <p>body 15:6,26 34:9 35:8</p> <p>bond 16:24</p> <p>break 39:11 42:1</p> <p>briefly 39:13 42:1</p> <p>bring 10:14 31:2 32:6,12 37:9 39:20,22,25 40:23 42:22</p> <p>brought 4:9 10:19,22 26:26 34:15 36:2 37:13</p> <p>building 8:3</p> <p>Burnet 10:21</p> <p>business 14:10</p> <hr/> <p style="text-align: center;">C</p> <hr/> <p>C' 12:9</p>	<p>cab 8:4</p> <p>calendar 23:15 43:26</p> <p>Calgary 47:8</p> <p>Canada 15:7 16:1</p> <p>canvassed 28:1</p> <p>capacity 10:22 40:19</p> <p>capital 12:8 16:20 17:2 18:7</p> <p>capitalized 19:1</p> <p>carrying 16:5</p> <p>case 9:5,18 13:19 44:13</p> <p>Catalx 4:9,17 6:21 10:23 11:3 15:10 16:4 20:8, 19 23:18 29:12, 22 32:25 39:3</p> <p>Catalx's 19:15</p> <p>caution 26:22</p> <p>CERTIFICATE 47:1</p> <p>certify 47:3</p> <p>Chair 4:4,5 5:16 7:15,22 9:1,14, 17,22 10:3,7 20:22 21:7,12 24:5,15 25:7,13, 17 27:16 28:17 31:8,20 32:9 33:17,23 35:23 38:21 40:26 41:11,15,25 42:6, 10 43:20 44:3,12, 15,20,26 45:4,7, 12,17,21 46:4</p> <p>Chair's 30:6</p> <p>Chairman 44:25</p> <p>chance 7:12 22:12,24 23:13</p> <p>changed 20:16</p>	<p>characterization 33:25</p> <p>charge 16:25</p> <p>charges 13:24 18:15</p> <p>check 4:19</p> <p>Church 4:14 6:22 28:20,22,23 31:9,17 32:18,22 41:1 44:22,24 45:13,16,20</p> <p>Church's 33:25 41:18</p> <p>circulated 9:9 25:18</p> <p>City 47:8</p> <p>claim 16:19,20, 21,26 25:24 36:19,26 40:9</p> <p>claims 12:8,9,12, 16,20 13:5,17,18, 19,25,26 14:10 18:9,10,20,21 40:4,13</p> <p>clarification 31:13 39:7 41:1 42:17</p> <p>clarifications 27:21</p> <p>clarity 27:17 39:26</p> <p>clear 8:8 20:20 28:26 29:23 32:16 34:7 39:15</p> <p>client 29:15 30:21 41:7</p> <p>client's 7:19</p> <p>closer 9:8</p> <p>commence 12:22</p> <p>commenced 4:3 13:1,3</p> <p>commencement 40:15</p>	<p>comments 25:20</p> <p>commission 14:1 17:21 18:22 22:2 24:3 26:4,7,13,20 27:7 28:3 34:18 35:6 36:2,4,8,21, 23 37:9,12 39:2</p> <p>Commission's 35:21 37:14</p> <p>Commissioner 47:15</p> <p>commonplace 36:11</p> <p>communicated 41:4</p> <p>company 11:10, 25 29:22</p> <p>complete 47:4</p> <p>completely 37:2, 10,18,19</p> <p>complex 6:10,11</p> <p>compliance 19:18</p> <p>compromise 40:4,13</p> <p>compromises 11:17</p> <p>concluded 46:5</p> <p>conducted 14:13</p> <p>confer 42:3,11</p> <p>conference 45:10</p> <p>confirm 33:11,16</p> <p>conflict 26:9 37:25</p> <p>connection 12:19 14:9</p> <p>constituted 17:24</p> <p>contemplated 27:18 31:14</p> <p>contemplates 37:11</p> <p>content 25:21</p>
--	---	--	---	---

42:19 contingent 13:26 18:21 continue 12:23 contrary 5:14 34:20 37:3,19 contravention 35:13 convened 4:7 coordinate 28:4 copies 26:2,15 copy 14:25 15:15 26:5 30:8,9 34:3, 14 37:4,15 38:3 corporation 12:10,15 13:4 14:11 17:20 40:12,14,18 correct 9:3,7 21:4 25:16 32:17 33:22,23 34:5 39:14 45:16 correspondence 27:25 31:24 39:17 correspondences 41:23 Cotter 4:5 5:5 counsel 4:24 5:9 7:16 8:9,12 10:20 21:9,21 22:3,14 28:4 31:17,25 32:2,8 33:15 35:17 42:10 46:5 counterclaim 16:26 counterclaims 13:20 18:11 country 44:11 couple 12:2 courier 16:13 court 10:13,25 15:3,4,11,23,24 20:14,20 22:16	23:6,8,10 24:23 25:3 27:7,21 32:1,6 35:4,26 36:16 38:11 39:21,23 40:1,24 42:18 43:11 45:24,25 47:14 court-appointed 19:10 covenant 16:25 covenants 13:22 18:13 created 14:22 creditor 25:23 creditor's 19:17 creditors 11:11, 25 13:16 18:8 19:16 cross 9:25,26 cross- examination 8:23 9:6,13 crypto 6:14 CSR(A) 47:13 CTS 4:9,17 10:23	days 8:20,24 44:4 deal 22:3 31:26 33:14 43:16 dealing 14:6 dealt 23:5,7,8,20, 26 38:2 debt 16:24 debtor 16:22 17:2 18:4 debts 13:20 18:12 decide 23:17 26:24 35:20 decided 22:23 decision 38:19 declaration 23:10 declarations 12:26 declared 19:22 deem 20:14 deemed 14:18 defined 13:13 16:15 19:2 definition 16:19 17:14,16 18:25 35:6 Definitions 16:17 delivery 16:13 Deloitte 10:19,21 19:9 20:4 21:9 Deloitte's 20:5 demand 16:26 18:17 demands 13:18 18:10 describe 45:22 designated 17:24 desk 7:24 determine 28:15 die 42:14 difference 29:18	direct 35:13 directed 45:25 direction 28:8 31:13 39:6 43:19 directions 22:1 24:22 30:14 39:23,26 42:17 directly 34:15,20 37:14 director 13:12 29:19,23 directors 11:10, 26 14:12 18:5 40:9,14,18,20 disagree 21:19 discharged 12:11,17 13:15 18:6 discharges 11:19 disclosure 5:11, 25 6:1,3,6 discuss 23:9 39:11 Discussion 43:3 dissemination 19:15 distinguishes 29:21 distribution 26:1 33:20 document 16:15 downloaded 5:11 draft 38:4 Duckworth 10:21 due 32:3 41:19 Dunphy 4:11 5:2, 4,5,21,23 9:2,7, 15,19,23 21:14, 16,17 24:10,18 25:10,16,22 27:24 28:18 29:1, 5 30:5,24 31:11	32:10,15,16 33:22,24 35:24 36:17 38:22 43:4, 23 44:8,10,13 46:2
E				
earlier 5:1 27:20 East 29:21 effect 15:8,12 16:2 27:3 36:22 effected 16:11 effective 11:7,16, 22 effectively 37:21 electronic 16:12 elucidate 42:19 email 5:9 20:5 26:2 32:19 34:15 emailed 25:11 employees 26:6, 14 38:3 end 43:9 enforce 36:23 enforcement 41:7 42:21 enlighten 31:21 enter 4:26 entertain 43:1 entire 22:8 entitled 18:19 entity 17:23 essentially 7:8 22:6 estimate 9:4 estimated 8:19 estimating 9:26 event 21:1 36:12 evidence 5:2 8:21 9:21 examination 9:12				

exception 5:7,17, 26 exchanged 41:24 exculpatory 29:24 executions 13:23 18:14 executory 17:10 exhibits 6:5 exist 32:13 existed 17:12 existing 14:3,6 29:13 expect 44:5 expeditiously 38:11 expense 30:21 expenses 13:23 18:14 experience 36:6 expert 36:5 explicitly 36:3 extent 35:18 external 22:3,14 28:4 31:25 32:2 33:15 extinguish 34:16 extinguished 12:10 13:7 35:22 37:10,17 <hr/> F <hr/> facsimile 16:12 fact 29:2 34:2 36:15 41:22 facts 17:11 falls 35:6 federal 37:26 fight 38:17 filed 11:2 filing 17:12	final 11:21 finally 4:15 17:25 find 37:16 fine 8:19,25 44:24 45:4,20 firm 26:18 flaws 22:25 flipping 18:23 follow 43:12 follow-up 43:14 foregoing 47:4 foreseen 14:2 forever 12:9,16 13:6 Forget 30:8 forgot 30:6 form 21:23 24:4 25:9,13,17 26:5 formal 26:11 forward 27:2 Four-day 9:14 four-week 9:11, 15,17 10:1 frailties 32:13 Friday 6:2 33:9 friend 6:22 21:20,25 22:6,19 25:12 27:4,11,25 31:24 32:21 39:24 41:10,19 friends 6:22 7:11 24:12 33:17 35:18,24 36:13 37:22 41:4 friends' 38:7,25 front 15:15 35:25 full 23:13 26:26 27:15 34:23 38:8 fully 22:12,22 23:12,20 24:1 27:1,6,15 29:16, 26 30:2,4	fundamentally 21:19 fuzzy 41:2 <hr/> G <hr/> gave 21:3,26 24:7 general 35:17 gentlemen 28:20 42:1 give 15:8,12 16:2 28:21 giving 37:15 good 4:5 14:19 19:23 20:14,15 27:13 government 17:21 guarantee 17:6 guess 45:22 guys 44:23 <hr/> H <hr/> hands 9:24 hear 4:20 7:2 10:4 15:12 28:19 42:14 heard 6:19 42:11 hearing 4:8,11 5:21 6:8 7:19 8:10,12 10:11,24 20:10,18 21:3,6 23:11,24 24:16 29:5 30:17 38:15 39:19 41:24 42:23 43:8,14 45:23 hearings 12:25 20:9 30:19 hereto 11:5 hide 29:1 33:26 38:5	highly 34:26 Ho 4:9,13 29:19 holders 13:17 18:9 holidays 41:20 hope 38:10 Horn 4:18 5:6 12:3 15:13,19,20 16:7 42:2,7 45:7, 9 hour 45:14 howsoever 17:23 Huang 4:12 7:3, 18,21,25,26 9:1 44:26 45:1,5 Hyuk 4:10 <hr/> I <hr/> idea 45:2 identify 6:5 impact 28:10,16 impacts 21:22 23:5,10 24:3 28:13 implementation 13:10 14:8 18:4 include 40:12 included 14:23 26:14 29:24 includes 13:14 16:22 34:1 including 8:10 12:24 13:16,24 18:8,19 30:15 36:1 38:4 39:1 incorrect 24:17 incredibly 37:7 incumbent 39:5 indebtedness 16:23 indication 31:10	individual 17:18 initial 6:1 32:20 insight 31:15 insolvency 24:7 34:21 35:3 36:5, 6,9 37:1,20 40:3, 8 instrumentality 17:22 intention 30:25 42:19 interest 34:10,11, 19 interested 25:18, 19 inure 11:24 inures 11:9 investigators 25:26 invited 30:13 involve 6:11 issue 5:12 6:24 12:22 22:4 23:2 24:10 43:20 issues 9:13 21:18 31:6 issuing 26:23 <hr/> J <hr/> Jae 4:9,10,13 29:19 January 20:7 Johanson 47:3, 13 joining 4:13,17 45:14 joint 17:19 judge 25:15 judgment 17:4 36:24 judgments 13:23 18:14
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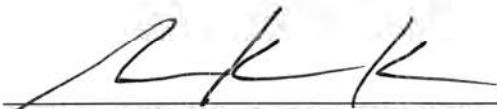
judicial 15:5,25 June 7:7 8:18,19 10:18 32:11 33:21 jurisdiction 15:7 16:1 30:23 35:21 jurisdictional 31:3 Justice 21:26 28:1 29:10,24 30:13,25 31:12, 18,26 33:6,8,13 42:16	legislation 37:26 letter 29:6,9 32:21,26 41:9,17, 19 liability 16:23 18:16 liable 40:19 lies 31:1 likewise 6:13 limitation 13:25 18:20 45:8 limited 12:24 limiting 12:6 limits 39:6 list 14:22 20:3 26:1 33:20 listed 14:21 live 6:24 living 29:20 locating 8:3 long 9:25 32:12 44:21 longer 29:13 lower 13:19	30:11 33:26 34:4, 14 38:4 matter 5:3 6:11 22:23 28:12 38:2 42:15 43:10 matters 19:18 29:3 31:26 matured 14:2 maximum 44:6 meanings 19:3 means 16:20 17:13,18 meantime 28:14 mechanisms 26:11 meeting 19:17 members 25:25 Membership 47:16 mentioned 15:17 25:12 mentions 36:3 merits 6:8 Messrs 4:14 28:19 method 20:6,12 missing 6:1 mistaken 45:13 moment 38:22 42:7 monetary 36:22 money 13:21 18:13 month 29:7 30:18 31:1 33:7 months 32:11 mouth 31:2 move 5:19 35:9 mutually 32:7	<hr/> N <hr/> named 11:12 12:1 39:3 narrow 9:10 nature 12:12 17:10 18:18 30:19 needed 6:20 needless 37:2 Neufeld 21:26 28:1 29:11,24 30:13,26 31:13, 18,26 33:6,8,14 42:16 note 18:25 notes 15:16 47:7 notice 19:20,25 22:11,21 23:3,8, 19 24:9 26:26 27:12,13 30:5,24 31:4 32:20 33:12 34:23 35:20 37:4 42:23 notified 31:5 notwithstanding 25:4 November 43:24	obtain 28:3 occur 27:23 28:9 43:6 occurrence 14:6 October 43:9,21 44:4,9 45:18,26 46:9 office 41:18 45:20 officers 11:10 Official 47:14 omission 14:5 one-hour 44:5 ongoing 28:12 Opening 4:4 operating 29:13 opportunity 25:20 42:3,11 opposed 34:15 options 45:11 order 6:16 10:12, 17 11:2 12:5 14:18,25 15:9 16:3,6,9,11 17:4, 8 18:24 19:2 20:11,15,20,26 21:3,11,22 22:1, 18 23:4 24:3,8 25:9,14,17,21 26:10,20 27:1,3, 19 28:24 29:17, 21 30:3,5,7,8,9, 11 32:10,14,23 33:19,20 34:2,5, 8,12,26 35:11,13, 25 36:4,9,25,26 37:5,16 38:4,8,26 39:1,5,7,8,15,21 41:5,6 42:20 ordered 4:25 36:16 orders 12:25 13:21 18:12 34:11,18
<hr/> K <hr/> kids 44:19 kind 17:1 41:7 King's 10:13 27:18 32:1 35:26 38:12 knew 33:8 knowledgeable 30:1,2,4				
<hr/> L <hr/> ladies 42:1 language 29:25 late 8:1 law 20:21 26:19 27:5 34:8,13 36:25 40:19 lawful 40:24 lawyer 37:1 leading 8:10 41:24 leads 28:6 learned 6:22 Lee 4:9,13 5:8,9 29:19 Lee's 8:20 legal 27:15 28:4	<hr/> M <hr/> made 20:26 21:10 30:3 40:11 mail 16:12 main 35:1 make 7:4 8:7,8, 13 25:2,20 34:10, 18 35:9 makes 36:22,26 making 6:4 management 23:11 38:15 43:8 45:23 massive 30:20 material 37:15 materials 19:14, 22 26:2,6,15			
		<hr/> O <hr/> Oaths 47:15 object 33:24 objecting 34:2 objections 21:10 obligation 17:1 18:16 obligations 40:17,21 observe 24:21 observed 24:20, 26		

organization 17:21	partnership 17:19	41:5 43:13 45:5	profound 29:11	purpose 43:25
original 27:8	party 36:8	positions 22:13 34:25	pronounced 10:17	purposes 11:24
<hr/> P <hr/>	payment 40:20	posted 20:4	proof 36:20	pursuant 10:18 20:5,13 39:20 42:22
pages 47:4	Pearson 4:14 28:20 32:22 44:22	posting 14:25	proper 22:21 27:12 31:3 35:20 37:26	put 20:8 23:1 30:21,24
paid 29:14,15	penalties 13:21 18:12	practiced 36:5	properly 5:18 24:13	putting 35:25
Palmer 10:21	penalty 16:25	precisely 31:14	proposal 10:23 11:2,5,14,16,23 12:7,13 13:10,12 14:26 15:9,10 16:3,4,14,18 17:15,26 19:4,11, 15 21:3 24:7,8 30:4 34:1 40:11 41:5	<hr/> Q <hr/>
Panel 10:16 14:14 16:16 17:15 23:1 24:4 26:22 27:10 30:16 31:3,7 39:10 40:22 43:12,17,21	pending 43:9 45:23	preclude 41:6	propose 41:26 43:5,23 45:18	question 27:16 30:7
Panel's 39:14	period 30:16 43:22	premium 23:22	proposing 23:24	quickly 39:11
paragraph 11:1, 3 12:4 13:8 14:15 15:2,17,19 16:8 18:25 19:5	permanently 12:20	preparation 30:20	proposition 5:18	<hr/> R <hr/>
Park 4:10,15 6:21 13:14 20:19 21:21 23:18 29:23 32:25 39:3 41:8	permit 40:3	prepared 6:15 8:5	protect 25:3	re-attend 23:9
part 14:4 17:11	person 4:16 7:17 12:14 17:2,3,17, 18 18:18 19:23	present 7:17 29:26	provable 16:21	reach 32:4
participated 21:2 29:16	personal 16:13	prevent 26:20	provide 22:24	reaching 32:2
participating 4:20 13:12 14:11 18:5 29:2	personally 5:8 29:15	prevents 22:19 27:2 32:24	provided 5:1,25 6:3 10:14 26:2,14 34:3 38:8	read 11:4,15 12:5 13:9 14:17 15:2, 22 16:10,20 17:17 18:2,26 19:6 28:25 40:10
participation 24:6	persons 11:11,26 13:16 14:21 18:7, 8	prior 14:7 17:12	proceed 5:22 12:14 20:19 24:4 30:23 34:10 38:20 41:17	ready 6:16
parties 5:6,11,13, 18 6:3 9:9 10:2 11:12 21:23 22:21 25:18,19 27:20 29:8 31:15 35:12 38:9,20 39:3 41:3 42:12 44:7	place 14:7 39:16	proactively 35:10	proceeding 20:25,26 22:19 23:5 24:7 26:18 27:18 28:13 29:10 32:24 36:1, 21 39:1,2 42:14, 21,26	reason 6:9 10:12 28:11 34:22
parties' 9:24 43:9	plan 34:16	proceeded 13:2,3 34:7	Province 47:8	reasonable 29:3
	Planes 44:14	proceedings 4:3 12:18,24 14:22 19:12 21:22 22:8, 20 23:3,18 24:21, 26 27:12 28:10, 26 30:1 37:23 40:6,16 46:8 47:5	provision 19:5 40:6,13	reasons 26:19 36:19 37:5
	PM 4:3		provisions 10:16, 26 11:23 12:2 14:14 26:10 29:1 39:21 40:7	reattend 23:26
	podium 10:6		prudence 44:2	receiver 19:10 20:7
	point 7:13 8:13 10:2 38:18 40:26 42:1		prudent 42:26	receivership 20:8 29:16 30:1
	position 5:12,14 6:23 8:26 21:19, 24 22:26 24:11, 12,25 25:3,22,24 27:8 28:21,24 29:4,5,7,10 30:22 31:4 32:23 34:7, 13 35:8 36:18 38:7,9,26 39:4		public 34:10,11, 18 37:9	receiving 34:14
			purports 42:21	recognition 15:4, 24
				record 25:6,8 26:17
				recoveries 18:15
				rectified 6:2

<p>reduced 17:3</p> <p>refer 16:16</p> <p>referred 11:12 12:1 39:18,24 40:5</p> <p>reflected 40:25</p> <p>registrar 10:14</p> <p>regulatory 15:5, 25 17:8 34:9 35:4,8</p> <p>Reid 4:15 10:4,5, 8,9,10 15:13,18, 21 16:8 20:23 21:5,8,13,15 24:15 27:26 29:6 31:17,20,22,23 32:21 39:9,12,13 41:9,12,16 44:16, 18</p> <p>Reid's 28:24 29:4 30:25</p> <p>rejoin 42:8</p> <p>relate 40:17</p> <p>relating 12:16,19 14:8</p> <p>relation 27:19</p> <p>release 29:25</p> <p>released 12:11 13:14 18:6</p> <p>releases 11:18 18:1</p> <p>remain 7:23</p> <p>remaining 29:22</p> <p>remedy 42:18</p> <p>remotely 4:18,21</p> <p>repeat 15:14,16</p> <p>replied 30:10 33:3,14</p> <p>reply 21:14 32:25 33:1</p> <p>report 29:20</p> <p>Reporter 15:11 47:14</p>	<p>representatives 14:23</p> <p>representing 24:24</p> <p>request 38:24 39:17</p> <p>requesting 8:22</p> <p>requests 15:3,23</p> <p>require 7:20</p> <p>required 19:24 30:20</p> <p>requirement 26:10</p> <p>reschedule 42:25 46:1</p> <p>rescheduled 10:11</p> <p>rescheduling 39:19</p> <p>resolved 28:8 43:11,16,26</p> <p>respect 12:15,18 13:4 19:7,12 20:17 40:2,11</p> <p>respectfully 26:23</p> <p>respects 29:11</p> <p>respond 7:12 22:12 23:13 41:21,22</p> <p>respondent 4:16</p> <p>respondents 4:23 10:24 42:12</p> <p>response 22:25</p> <p>restrained 12:17</p> <p>Restructuring 10:20 20:4 21:9</p> <p>retain 22:3 31:25</p> <p>retained 8:8,11 22:14 32:5</p> <p>returned 42:15</p> <p>ride 8:4</p>	<p>rigorous 22:25</p> <p>rise 21:3 24:8</p> <p>road 28:13</p> <p>room 4:11</p> <p>Roxanne 47:3,13</p> <p>Rule 27:13</p> <p>ruled 35:5</p> <p>ruling 36:22 38:19 42:9</p> <p>runs 34:20</p> <hr/> <p style="text-align: center;">S</p> <hr/> <p>sanctioned 11:7</p> <p>satisfactions 11:18</p> <p>scenarios 38:14</p> <p>schedule 11:6 16:14 30:17 32:6</p> <p>scheduling 8:11 31:7 32:3</p> <p>scope 30:3 39:7,8</p> <p>screen 8:4</p> <p>seated 4:6 7:23 42:6</p> <p>section 13:11 17:26 18:1 35:2, 14 37:11</p> <p>securities 13:26 18:21 20:13 22:2 26:3,7,12 34:17 35:5 36:2,3,7 37:8</p> <p>seek 22:1 27:21 35:11 36:23 39:26</p> <p>seeking 6:7,10, 17,18 7:9 9:19 21:25 22:3,20 23:14 27:26 28:3 33:15 35:18,24 37:22 39:14 42:22</p>	<p>September 33:2 41:21,22 47:9</p> <p>served 5:7,8,19 19:24 24:11,13 30:9 34:3</p> <p>service 4:25,26 5:12,24 14:18,21 16:11 19:5,16,20, 26 20:2,3,6,7,12, 14,24 21:8,10 25:11 26:4,8,12 29:1 33:26 34:1 38:1</p> <p>serving 14:20</p> <p>session 23:12 38:15 43:8 45:23</p> <p>set 4:7 6:7 11:20 23:15,21,23 25:9, 14 26:24 27:9 38:10,16,24 42:25 43:1,7,8,14 45:22</p> <p>settled 6:25</p> <p>settlement 28:25 29:12,14</p> <p>settlements 11:18</p> <p>shape 21:23 24:4</p> <p>she'll 7:4</p> <p>shorthand 47:6</p> <p>shortly 6:24,26</p> <p>side 6:12,14</p> <p>signed 25:15 32:10 33:19</p> <p>similar 41:18</p> <p>simple 10:12</p> <p>simply 22:18 30:22</p> <p>sine 42:14</p> <p>sir 10:10 12:3 26:5 31:23</p> <p>skill 47:7</p> <p>slight 5:7</p>	<p>sophisticated 6:13</p> <p>sort 37:11</p> <p>sorts 34:24</p> <p>sought 41:6 42:18</p> <p>source 6:12,13</p> <p>speak 5:14,15,19 6:23,26 7:4,11, 21,23 26:16 45:6</p> <p>specific 42:18</p> <p>specifically 42:20</p> <p>specifics 31:11</p> <p>specifies 26:3 29:18</p> <p>speculative 28:15</p> <p>spoken 21:9 22:22</p> <p>Staff 4:8,12 5:24 6:7,18 7:8,11 8:24 9:2,19 14:24 20:6,9 21:2 22:11,24 23:4,13, 14 24:2,8,11,16, 20,22,24 25:1,2, 5,8,23,25 26:16 27:2 28:1,11 32:5,7,12,24 33:12,14 34:6,25 35:9 37:3,4,24 38:3,24 39:5 41:4 42:13,15,22,25 43:4 44:7,9 45:24 46:2</p> <p>Staff's 5:2 9:18 24:6 36:18</p> <p>stage 9:11</p> <p>stand 38:17</p> <p>standing 20:15</p> <p>start 7:16</p> <p>starting 6:18 7:13</p>
---	--	--	---	---

States 15:8 16:2 stating 36:15 stay 22:7,10,20 23:3,17,20 26:23 27:12 35:7,18,24 36:14 37:22 38:23 39:15,16 40:5 stayed 12:20 13:6 36:1 staying 39:1 stays 35:3 36:15 steps 11:17 12:23 30:12,15 stop 38:8 subheading 17:16 subject 11:13 13:11 18:3 submission 20:18 28:7 submissions 5:4 7:18,25 10:9 21:16 22:16 28:22 31:22 32:15 39:12 42:12 submit 22:26 23:16 24:19 34:19 35:2,17 38:5 subsequent 23:11 sufficient 14:19 19:23 20:15 26:8 37:24 38:6 suggested 27:23 suggesting 9:4 36:13 38:21 suggestion 40:2 suit 16:24 suitable 45:19 suits 13:20 18:11	sums 13:21 18:12 superior 36:16 support 28:24 supported 21:21 32:22 supporting 19:21 29:9 surety 17:7 suspended 13:6 T taking 14:7 29:8 32:12 technical 19:18 term 13:13 terms 6:19 8:14, 22 9:24 11:8 16:5,16 19:1 22:5,17 23:14,23 32:19,23 34:6 36:25 37:26 40:12 41:6 thereof 17:23 thing 26:25 36:21 37:12 42:26 43:4 things 34:20 41:20 thinks 8:24 thumb's 4:21 till 41:22 time 6:15,17,20 7:10,19 8:2,5,6, 25 9:3 11:16 19:26 30:21 33:4 43:2,22 timeline 41:2,13 timetable 31:16 timing 7:19 32:19 today 5:10 6:7 7:4,9 8:11 22:6, 17,24 23:14,16 27:14 35:19	36:14 38:2,14,17, 19 41:24 told 21:2 total 9:20 totality 10:1 transaction 14:5 transactions 11:19 transcribed 47:6 transcript 47:1,5 transcripts 5:26 treating 44:19 tribunal 22:10 trick 44:19 trust 17:19 trustee 10:23 15:10 16:4 19:11 trustee's 14:26 turn 5:3 10:26 U unaware 34:12 understand 5:9 20:3,11 21:20 24:6 29:19 30:14 36:17 38:6,25 43:18 understandable 43:18 understanding 7:5 21:25 27:24 understood 8:13 unforeseen 14:3 unincorporated 17:20 United 15:8 16:2 unknown 14:1 17:6 43:6 unmatured 14:2 unreasonable 34:26	unsecured 13:17 18:9 unusual 36:7 urge 26:22 V vacated 43:15 Vancouver 45:14 variable 43:6 variance 27:22 35:11 variation 42:17 venture 17:19 Vice-chair 4:17 5:6 21:17 32:17 42:2,7 45:7 videoconference 4:14 view 21:24 22:8, 15,18,22 26:7 27:11 34:25 36:18,24 37:7,21 38:1,9,18 voluminous 6:5 W wait 42:7 waiting 32:4 wanted 8:7 27:17 32:25 33:5,7,13 waste 8:6 website 14:26 20:5 Wednesday 33:3,4,9,11 week 43:24 44:4, 25 45:3 weeks 6:19 7:10 9:20,26 33:2 Wilson 7:2,3 8:15,16,23 45:2	withdrawn 20:16 witnesses 6:16 9:6 wording's 28:26 words 20:20 work 44:6,17,23 working 6:4 wrong 9:3 Y year 11:3
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This is Exhibit "N" referred to in the Affidavit of Marica Ceko sworn before me this 28th day of November 2025

A handwritten signature in black ink, appearing to read 'SKK', written over a horizontal line.

A COMMISSIONER FOR OATHS IN AND FOR ALBERTA

Sean Kimak
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

From: Justin Dunphy <Justin.Dunphy@asc.ca>
Sent: Tuesday, July 15, 2025 3:30 PM
To: Reid, James
Cc: Matthew Bobawsky; T'Lara Freedom
Subject: [**EXT**] ENF-03419 - CatalX CTS Ltd.
Attachments: LTR CatalX CTS Ltd. re NOH 2025-07-15.PDF; CatalX CTS Ltd. NOH 2025-07-11 6191842.pdf; LEGISLATION Securities Act Sections.PDF; 6109142 ASC Rule Consolidation Eff September 13 2023.pdf; 5402131 v1 ASC Policy 15 601 Consolidation Eff May 4 2018.pdf

Hello Mr. Reid,

Please see attached a courtesy copy of the following materials which will be served on CatalX CTS Ltd. as required by ASC Rule 15-501:

1. Cover Letter
2. Notice of Hearing
3. Relevant Portions of the Securities Act
4. ASC Policy 15-601
5. ASC Rule 15-501

I am available to discuss any of the above at your convenience.

Thanks,

Justin



Justin Dunphy
Senior Litigation Counsel
 Alberta Securities Commission
 Suite 600, 250-5th Street SW, Calgary, AB, T2P 0R4
 Phone: 403.355.1507
 Fax: 403.297.6156
 Email: Justin.Dunphy@asc.ca



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DIRECT LINE: 403.355.1507
EMAIL: Justin.Dunphy@asc.ca

July 15, 2025

Email (cal_corporate_services@millerthomson.com)
Hand Delivered

File No.: ENF-03419

CatalX CTS Ltd.
o/a Catalyx
3000, 700 – 9 Avenue S.W.
Calgary AB T2P 3V4

Attention: Wayne Logan
Primary Agent for Service

Dear Sir:

**Re: Notice of Hearing – CatalX CTS Ltd. (operating as Catalyx), Jae Ho Lee,
Hyuk Jae Park**

Please find enclosed for service upon you the following:

1. Notice of Hearing: Re Catalyx CTS Ltd., 2025 ABASC 98;
2. Sections [29, 93(1), 93.2, 198, 199 and 202 of the *Securities Act*, RSA 2000, c S-4, as amended (the *Act*);
3. Alberta Securities Commission (ASC) Rule 15-501 *Rules of Practice and Procedure for Commission Proceedings*; and
4. ASC Policy 15-601 Credit for Exemplary Cooperation in Enforcement Matters.

As described in the Notice of Hearing, a panel of the ASC will convene on Monday, September 15, 2025 at 1:00 p.m. (**Set Date**), or as otherwise directed, to set a date or dates for the conduct of a hearing regarding allegations in the Notice of Hearing (the **Merits Hearing**).

At the Set Date, you will have the opportunity to ask the panel questions about the Merits Hearing procedure.

To obtain document disclosure related to this matter (**Disclosure**), please call the ASC Reception at 403.297.6454 during regular business hours, and ask them to connect you to T'Lara Freedom, the Legal Assistant for this file.

It is highly encouraged that you contact T'Lara Freedom upon receipt of this letter so that Disclosure can be provided to you at the earliest opportunity and that you have an opportunity to review the Disclosure in advance of the Set Date.

Once we have confirmed your contact information, including your email address, you will be emailed a ShareFile link to a zip file containing electronic copies of the documents relevant to the allegations in the Notice of Hearing. Please note that the link is time sensitive and limited in download attempts. If you have technical difficulties, please contact T'Lara Freedom through ASC Reception, who will then refer you to the appropriate person.

Yours truly,

Justin Dunphy
Senior Litigation Counsel

:kd

Enc.

cc. Miller Thomson LLP, Attn: James Reid (jwreid@millerthomson.com)

This is Exhibit "O" referred to in the Affidavit of Marica Ceko sworn before me this 28th day of November 2025


A COMMISSIONER FOR OATHS IN AND FOR ALBERTA

Sean Kinsch
Student-at-Law, Notary Public
& Commissioner for Oaths
in and for the Province of Alberta

From: Justin Dunphy <Justin.Dunphy@asc.ca>
Sent: Thursday, October 30, 2025 4:24 PM
To: Andrew Wilson KC; Reid, James; Andrew Pearson; David Church
Cc: Matthew Bobawsky(On Leave)
Subject: [**EXT**] CatalX CTS Ltd - Set Date Hearing November 25, 2025

Hello all,

We understand that the Court application regarding the insolvency order has been moved from November 14th to January 6, 2026. In light of this, Staff intend to write to the Panel requesting that the November 25th date be vacated, and that new dates be set when there is a decision from the Court (rather than have to move this again if the Court reserves their decision or if the Court date gets moved again).

If anyone has any concerns with the above, please advise.

Justin



Justin Dunphy
Senior Litigation Counsel
 Alberta Securities Commission
 Suite 600, 250-5th Street SW, Calgary, AB, T2P 0R4
 Phone: 403.355.1507
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 [EXTERNAL EMAIL / COURRIEL EXTERNE]

Please report any suspicious attachments, links, or requests for sensitive information.

Veuillez rapporter la présence de pièces jointes, de liens ou de demandes d'information sensible qui vous semblent suspectes.

Date	Person Interviewed	Doc ID	Disclosed	Pages	Notes:
23-Dec-23	Jae Park	62144	Initial Disclosure	5	Original Transcript 2
23-Dec-23	Jae Park	62146	Initial Disclosure	22	Original Transcript 3
23-Dec-23	Jae Park	62143	Initial Disclosure	29	Original Transcript 4
23-Dec-23	Jae Park	62140	Supplemental Disclosure	9	Revised Transcript 1
23-Dec-23	Jae Park	62145	Initial Disclosure	5	Revised Transcript 2
23-Dec-23	Jae Park	62141	Initial Disclosure	22	Revised Transcript 3
23-Dec-23	Jae Park	62142	Initial Disclosure	26	Revised Transcript 4
23-Dec-23		62147	Initial Disclosure	35	
23-Dec-23		62148	Initial Disclosure	41	
8-Jan-24		49484	Initial Disclosure	60	
9-Jan-24		49483	Initial Disclosure	51	
9-Jan-24		49543	Initial Disclosure	29	
9-Jan-24		49542	Initial Disclosure	23	
9-Jan-24		50934	Initial Disclosure	104	
10-Jan-24		49544	Initial Disclosure	22	
10-Jan-24		49545	Initial Disclosure	39	
10-Jan-24		49546	Initial Disclosure	40	
10-Jan-24		49547	Initial Disclosure	45	
16-Jan-24		51536	Initial Disclosure	85	
17-Jan-24		51032	Initial Disclosure	144	
17-Jan-24	Jae Park Hyuk	51031	Initial Disclosure	118	
23-Jan-24		50081	Initial Disclosure	128	
30-Jan-24	Jae Ho Lee	51051	Initial Disclosure	209	
22-Feb-24		52240	Initial Disclosure	239	
7-Mar-24		52387	Initial Disclosure	52	
7-Mar-24		52386	Initial Disclosure	68	
11-Mar-24		52388	Initial Disclosure	98	
12-Mar-24		52385	Initial Disclosure	45	
13-Mar-24		52652	Initial Disclosure	55	
13-Mar-24		52653	Initial Disclosure	38	
13-Mar-24		52654	Initial Disclosure	39	
13-Mar-24		52655	Initial Disclosure	68	
22-May-24		59929	Initial Disclosure	169	
23-May-24	Jae Park	60366	Initial Disclosure	187	
5-Jun-24		60459	Initial Disclosure	114	
6-Jun-24		60458	Initial Disclosure	67	
13-Mar-25	Jae Park	63917	Supplemental Disclosure	141	