



This is the 1st affidavit
of Jeff Keeble in this case
and was made on 20/NOV/2025

NO. S245340
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

**IN THE MATTER OF THE RECEIVERSHIP OF
G3 GENUINE GUIDE GEAR INC.**

AFFIDAVIT

I, **JEFF KEEBLE**, licensed insolvency trustee, of 410 West Georgia Street, Level 19, Vancouver, British Columbia, **SWEAR THAT:**

1. I am a senior vice-president at Deloitte Restructuring Inc. ("**Deloitte**"). Pursuant to an order granted by the Supreme Court of British Columbia (the "**Court**") on August 9, 2024 (as amended by the Order granted November 8, 2024, the "**Receivership Order**"), Deloitte was appointed as receiver (in that capacity, the "**Receiver**") of the personal property, real property, assets, effects and undertaking of the G3 Genuine Guide Gear Inc. ("**G3**" or the "**Company**"), including all proceeds of such assets (the "**Property**"). I have been directly involved in Deloitte's mandate as the Receiver, and as such, I have personal knowledge of the matters deposed to in this affidavit except where I depose to a matter based on information from an informant I identify, in which case I believe that both the information from the informant and the resulting statement are true.
2. The defined terms in this affidavit have the same meanings as in the Notice of Application dated November 19, 2025, unless otherwise stated.
3. This affidavit is made in support of the application to be made in these proceedings (the "**Receivership Proceedings**"), seeking approval of (i) the activities of the Receiver as set out in the reports of the Receiver to the Court (the "**Activities**"), and (ii) the fees and disbursements of the Receiver for the period from August 9, 2024, to the completion of this matter (the "**Period**"), which includes:
 - (a) August 7, 2024, to October 31, 2025 (the "**Invoice Period**"); and
 - (b) November 1, 2025, to completion of this matter (the "**Estimate Period**").
4. On August 9, 2024, the Court granted the Receivership Order appointing Deloitte as the Receiver of the certain property of G3. On November 8, 2024, the Receivership Order was amended and the Receiver's appointment was expanded to the Property.

Receiver's Activities in the Receivership

5. The Receiver has outlined all of the Activities since being appointed as the Receiver in the First Report of the Receiver, dated November 4, 2024 (the "**First Report**"), the Supplement to the First Report of the Receiver, dated November 7, 2024 (the "**First Supplement Report**"), the Confidential Supplement to the First Report of the Receiver, dated November 7, 2024 (the "**First Confidential Supplement Report**"), the Second Report of the Receiver, dated February 25, 2025 (the "**Second Report**"), and the Third Report of the Receiver, dated November 19, 2025 (the "**Third Report**"), and collectively with the First Report, the First Supplement Report, the First Confidential Supplement Report and the Second Report, the "**Reports**").
6. On November 8, 2024, this Court made an order approving the activities of the Receiver, as set out in the First Report.
7. The Receiver has outlined all of its activities since the First Report in the Third Report.
8. By way of summary, the Activities included:
 - (a) providing notice of the Receivership Order to G3's creditors and the Office of the Superintendent of Bankruptcy;
 - (b) retaining Dentons Canada LLP ("**Dentons**") to act as the Receiver's counsel, and engaging with Dentons regarding all aspects of the Receivership Proceedings;
 - (c) conducting a sale process to realize on the Property;
 - (d) closing the transaction with respect to the Property that was approved by the Court (the "**Transaction**");
 - (e) attending to post-closing matters, including an application in respect of specific domain registrations in favour of G3;
 - (f) arranging for the cancellation of insurance coverage at the closing date of the Transaction and the return of the remaining policy premium;
 - (g) closing all utility accounts for the Company;
 - (h) preparing T4s and related payroll returns for the Canada Revenue Agency ("**CRA**") during the period for which the Receiver paid the former employees of the Company, and liaising and assisting CRA in relation to the Company's GST returns and payroll returns;
 - (i) corresponding with Royal Bank of Canada ("**RBC**"), Canadawide Sports Inc. ("**CSI**"), and others regarding post-Transaction matters;

- (j) completing an interim distribution to RBC of \$700,000 on January 16, 2025, and a distribution to FWCU Capital Corp. of \$250,000 on December 19, 2024;
- (k) engaging with the CRA regarding the status and ultimate collection of the Company's Scientific Research and Experimental Development Tax Incentive Program refund;
- (l) attending to various statutory matters, including filing final GST and PST returns, paying final PST amounts, paying amounts to Service Canada with respect to wages and vacation pay owing to employees in accordance with the *Wage Earner Protection Program Act*, and confirming no WorkSafe BC reports were required to be filed or amounts paid;
- (m) responding in a timely manner to inquiries from creditors and third parties;
- (n) preparing five reports to the Court, including the Third Report; and
- (o) reviewing draft court application materials and providing comments to Dentons, and attending various Court hearings.

Receiver's Fees

- 9. During the Invoice Period, the Receiver incurred fees in the amount of \$179,845.00 in respect of fees, \$43,534.38 in respect of disbursements, and \$11,168.97 in respect of taxes, for a total of \$234,548.35 (the "**Invoiced Fees**").
- 10. In the course of performing its duties under the Receivership Order, the Receiver's personnel have expended 434.8 hours during the Invoice Period. The average hourly rate of all the Receiver's personnel billed in connection with the services performed during the Invoice Period is approximately \$414.
- 11. In connection with the Activities during the Invoice Period, the Receiver has issued the following invoices in respect of the work performed in connection with this matter during the Fee Period (the "**Invoices**"):

Invoice Date	Invoice Number	Invoice Amount
4-Sep-2024	8005133984	\$102,840.68
4-Nov-2024	8005330947	\$30,258.38
21-Nov-2024	8005392512	\$43,157.43
17-Dec-2024	8005505915	\$34,279.88
18-Mar-2025	8005814498	\$6,749.13
18-Mar-2025	8005814495	\$3,730.13

Invoice Date	Invoice Number	Invoice Amount
15-May-2025	8006042370	\$2,622.38
19-Nov-2025	8006705251	\$10,910.37
TOTAL:		\$234,548.35

Copies of the Invoices, which have been redacted to protect solicitor client privilege as between Dentons and the Receiver, are attached collectively as **Exhibit "A"** hereto.

12. The Receiver estimates that its fees and disbursements for the Estimate Period will amount to approximately \$5,000 plus applicable taxes (the "**Estimated Fees**", and collectively with the Invoiced Fees, the "**Fees**").
13. It is expected that about 10 hours will be required to assist in the activities required to conclude the Receivership Proceedings. The Receiver has based this estimate on the activities completed to date during the Estimate Period and the activities left to complete in this matter, which are not yet accounted for in the invoices. These activities include:
 - (a) reviewing and finalizing court materials for approval of the Activities and the fees and disbursement of the Receiver and Dentons, and the Receiver's discharge;
 - (b) finalizing and filing the Third Report;
 - (c) completing the final distributions; and
 - (d) administrative matters related to the Receiver's discharge.
14. To the best of my knowledge, information and belief, the information contained in the Invoices as to:
 - (a) the amount of hours worked;
 - (b) the nature of work performed;
 - (c) the identity of the individuals who performed the work; and
 - (d) the rates charged for the work performed,
 is true and correct in all respects.
15. The Invoiced Fees set out in the Invoices were charged at Deloitte's standard billing rates in effect from time to time. Disbursements were charged at cost.
16. I have reviewed the information in the Invoices and I verily believe that:

- (a) the Receiver's professional fees and disbursements were properly incurred;
 - (b) the work completed by the Receiver was delegated to the appropriate professionals with the appropriate seniority and appropriate hourly rates;
 - (c) the Fees in this matter are consistent with fees charged by other insolvency firms of a similar size for work of a similar nature and complexity; and
 - (d) the services were performed by the Receiver in a prudent and economical manner.
17. I verily believe that the time expended and the Fees charged by Deloitte are reasonable in light of the services provided and prevailing market rates for services of this nature, specifically as:
- (a) the Receiver has expended significant time, effort and resources:
 - i. conducting a sale process;
 - ii. attending and preparing for numerous court hearings;
 - iii. engaging with stakeholders and their respective counsel regarding all aspects of the Receivership Proceedings, including and in particular regarding the sale process;
 - iv. preparing the Reports;
 - v. closing the Transaction; and
 - vi. attending to various statutory matters and performing the general administration of the Receivership Proceedings;
 - (b) throughout the Receivership Proceedings, the Receiver has acted in good faith and with due diligence; and
 - (c) the Receiver has substantially completed its mandate and is now seeking its discharge.
18. In light of the foregoing, I believe it is appropriate for the Court to approve the Fees and Activities at this time.

Final Distribution

19. The Receiver is currently holding a total of \$480,033 in its estate trust account.
20. As outlined in the Third Report, the Receiver is seeking to distribute any remaining funds to RBC after payment of the Receiver and Dentons' final fees and disbursements to conclude the Receivership Proceedings (the "Final Distributions").

21. The final distribution to RBC is estimated to be approximately \$467,000. RBC will suffer a shortfall of more than \$1,200,000.
22. In light of the foregoing, I believe it is appropriate for the Court to approve the Final Distributions.


Discharge of the Receiver

23. As the Receiver has substantially completed its mandate, the Receiver seeks its discharge upon the filing of a Receiver's certificate (the "**Receiver's Certificate**"), certifying that the following conditions have been met:
- (a) the Receiver's and Dentons' fees and disbursements have been invoiced and paid in accordance with the estimates approved by the Court; and
 - (b) the Receiver having paid all funds remaining in its hands to RBC; and
 - (c) the Receiver has completed any other outstanding activities set out in the Third Report.

Dentons' Fees in respect of the Receivership Proceedings

24. I have reviewed first affidavit of Jordan Schultz made in this proceeding (the "**Dentons Affidavit**"), including the invoices of Dentons attached thereto.
25. The services performed by Dentons in respect of the Receivership Proceedings, as summarized in the Dentons Affidavit, were at the request of the Receiver.
26. I verily believe that the time expended and the fees charged by Dentons are reasonable in light of the services provided and prevailing market rates for services of this nature.
27. I make this affidavit for no improper purpose.
28. I acknowledge the solemnity of swearing a statement and acknowledge the consequences of making an untrue statement.

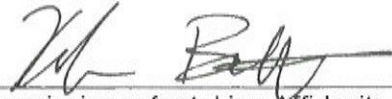
SWORN BEFORE ME at Vancouver British Columbia, on November 20, 2025.


A Commissioner for Taking Affidavits within
British Columbia


JEFF KEEBLE

KALEB LUCAS BUTT
A Commissioner for Taking Affidavits
for British Columbia
410 W. Georgia St.
Vancouver, BC V6B 1Z9
Appointment Expires: June 30, 2028

This is **Exhibit "A"** referred to in the affidavit of
Jeff Keeble sworn before me at Vancouver, BC
this 20 day of November, 2025.



A Commissioner for taking Affidavits
For British Columbia

KALED LUCAS BUTT
A Commissioner for Taking Affidavits
for British Columbia
410 W. Georgia St.
Vancouver, BC V6B 1Z3
Appointment Expires: June 30, 2028



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Invoice 8005133984

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Date: September 04, 2024
Client No.: 1136959
WBS#: ROY01926
Engagement Partner: Jeff Keeble

GST/HST Registration: 12893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

Professional services rendered by Deloitte Restructuring Inc. with respect to the receivership of G3 Genuine Guide Gear Inc. for the period August 7, 2024 to August 31, 2024.

GST applicable	54,710.00
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Expense

Please see attached appendices for details.

GST applicable	43,233.50
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Sales Tax

GST at 5.00 %	4,897.18
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Total Amount Due (CAD)	102,840.68
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Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Schedule of Professionals and Hours

Name	Level	Hours	Rate/hr	Fees
Jeff Keeble	Partner	24.4	\$ 650.00	\$ 15,860.00
Yin, Jordan	Senior Associate	25.2	375.00	\$ 9,450.00
Butt, Kaleb	Senior Associate	32.0	375.00	\$ 12,000.00
Bao, Xinyi	Analyst	56.1	300.00	\$ 16,830.00
Wong, Teresa	Analyst	1.9	300.00	\$ 570.00
Total		139.6		\$ 54,710.00



G3 Genuine Guide Gear Inc.

Time detail

For the period August 7, 2024 to August 31, 2024

Date	Timekeeper	Hours	Narratives
8/7/2024	Keeble, Jeff	1.7	Review June financial reporting, including the inventory reports and related breakdown by product and location, review draft Court materials and receivership order and provide comments, emails with RBC and Gowlings re the appointment and next steps, review PPR and corporate searches.
8/7/2024	Bao, Xinyi	2.0	Review and prepare a breakdown of the inventory by product and location.
8/8/2024	Keeble, Jeff	1.3	Review court materials, review inventory analysis, discussion with team re receivership and next steps, emails with RBC and Gowlings re same.
8/8/2024	Bao, Xinyi	2.0	Contacting lock smith, internal discussion calls, drafting checklist.
8/9/2024	Yin, Jordan	5.9	Review of petition materials and receivership preparation for G3. Attended Court petition hearing for the receivership.
8/9/2024	Bao, Xinyi	4.6	On site visit, change locks, view inventory and other assets, meetings with owner, warehouse manager and financial manager.
8/12/2024	Yin, Jordan	3.9	Internal discussion regarding Receivership activities with J. Keeble and S. Bao. Correspondence with retained G3 employees regarding the Receivership. Set-up of Deloitte Connect on information requests. Preparation of rehire letters and delivery of them. On site visit and review of assets.
8/12/2024	Bao, Xinyi	5.0	Internal discussion meeting. Meeting with employees. Updating Checklist. Reviewing files provided by G3. Drafting termination letters, WEPPA letter, and rehire letter.
8/12/2024	Keeble, Jeff	2.1	Call with team re update and next steps, review emails re outstanding orders, review employee issues, review WEPPA letters, review employee letters, review sales process.
8/13/2024	Yin, Jordan	3.1	Meeting with IT vendor regarding retention of books and records and access. Meeting with J. Taylor regarding Receivership potential sale. Correspondence with Insurers for confirmation of insurance and addition of DRI as loss payee.
8/13/2024	Bao, Xinyi	3.9	Preparing furniture listing. Attending on site and answering questions from employees and supervising removal of personal items. Inventory test counts. Drafting termination and rehire letters. Meeting with Sage.
8/13/2024	Keeble, Jeff	1.6	Emails with Maynard's re appraisal, email to team re site visit, review updated employee letters, call with J. Taylor re interest in company, call with RBC re update, review
8/14/2024	Yin, Jordan	4.1	Review of Company's financials. Meeting with FWCU and Bell Lap Advisors regarding Receivership and past sales efforts. Finalization of Form 87 report. Correspondence with certain appraisers regarding potential appraisals.
8/14/2024	Bao, Xinyi	4.4	Drafting Form 87 and preparing creditor listing. Internal discussion calls. Email to
8/13/2024	Butt, Kaleb	5.0	Attend at G3 premises. Tour of facility with employees, conducting furniture and equipment review, testing inventory list integrity.
8/14/2024	Keeble, Jeff	2.6	Review emails re employees and operations, review insurance, review appraisal issue, review tender package, review sales and next steps, call with team, call with R. Cree re marketing of company, call with FWCU, review and update Form 87.
8/15/2024	Yin, Jordan	4.3	Meeting with O. Steffen Review of company financials and correspondence with IT vendor regarding Company's servers. Correspondences with certain employees. Draft and mailout of Form 87.
8/15/2024	Bao, Xinyi	3.1	On site for Maynard's tour and review assets. Emails to Able Auctions and other interested parties.
8/14/2024	Butt, Kaleb	2.2	Reviewing G3 appraisal plan details. Call with J. Yin and S. Bao regarding plan going forward to auction, etc. Meeting with Canada Post to forward mail. Emailing appraisers to set up appointments.
8/15/2024	Keeble, Jeff	0.9	Call with O. Steffen re update and next steps, review tender and deck from R. Cree, review emails re employees, orders, etc.
8/16/2024	Yin, Jordan	3.9	Review of WEPPA letters and preparation of sales process summary documents including teaser, set-up of VDR, and correspondences with O. Steffen.
8/16/2024	Bao, Xinyi	4.9	On site for Maynard's retail team tour. Finalizing WEPPA letters and internal discussion calls. Preparing mailing list and send WEPPA letters to all employees.
8/15/2024	Butt, Kaleb	3.1	Call with J. Yin regarding sales process. Preparing Form 87 mailing list. Calls and emails with appraisers. Drafting tender package.
8/19/2024	Bao, Xinyi	4.6	Emails to C. Gemino, I. O'Neill. Replying emails of other employees regarding WEPPA letters and expenses. Meeting with Able Auctions on site. Calls with Ceridian. Emails to Maynard's. Reviewing the signed proof of claims.
8/16/2024	Butt, Kaleb	0.9	Call with J. Yin and S. Bao regarding WEPPA letters and auction timing. Finalizing WEPPA letters.
8/20/2024	Keeble, Jeff	1.4	Call with team re update and next steps, prepare for and attend update call with RBC and Gowlings, review employee letters, call and emails with company re IP and sale of assets, email FWC re patents, review patent information and update.
8/20/2024	Bao, Xinyi	5.9	Internal discussion calls. Emails to C. Gemino, J. Moore and UPS. Calls to C. Gemino and Technike regarding server access. Meeting with Timeline asset service on site. Preparing IP listing. Emails to Ceridian.
8/20/2024	Butt, Kaleb	1.1	Call with Gowlings and RBC regarding Receiver actions to date. Status update call with J. Keeble and S. Bao.

8/21/2024	Keeble, Jeff	2.4 Call Able and Maynard's re views on assets, call Timeline Sales re appraisal, review teaser, call with company re update, review emails re insurance, tour the office and
8/21/2024	Bao, Xinyi	0.7 Calls to Maynard's, Able auctions and Timeline asset service. Internal discussion
8/21/2024	Butt, Kaleb	3.9 Attend at UPS in Delta to pick up order and drop off at Marine Way and returning to office. Touring Marine Way facility with J. Keeble. Compiling list of interested buyers, emailing teaser.
8/22/2024	Keeble, Jeff	2.6 Email with Dentons re background for conflict check, call with FWC re update and sales process, review and update sales process summary, CA, and template PSA and send to Dentons, review insurance docs, emails with creditors.
8/23/2024	Keeble, Jeff	1.1 Review and update sales process summary and CA with comments from Dentons, update interested party list and send out sales summary and CA, review updates.
8/26/2024	Wong, Teresa	0.4 Estate accounting.
8/26/2024	Keeble, Jeff	1.4 Review emails re interested parties, updated interested party list, review CAs and sign off, review o/s orders and deliveries, email Timeline re appraisal, emails with team re o/s matters.
8/26/2024	Bao, Xinyi	3.7 Calls to D&H. Emails L. Guo re order pick up. Reviewing aged AR listing. Emails to C. Gemino regarding payroll and past financial statements. Emails to interested parties. Emails to Dayforce.
8/22/2024	Butt, Kaleb	3.8 Call with J. Keeble on sales process summary draft, making updates on the same. Call with Hub Insurance regarding updating coverage. Drafting confidentiality agreements ("CAs") and template purchase and sale agreement ("PSA"). Call with FWC regarding IP plan, call with J. Keeble on amending sales process as result of discussion.
8/26/2024	Butt, Kaleb	3.9 Contacting interested parties regarding sale process, setting up estate in Ascend, assessing banking details and disbursements required for rent, advertisements. Collating documents for data room purposes.
8/27/2024	Wong, Teresa	0.4 Estate accounting.
8/27/2024	Bao, Xinyi	4.6 Calls to Dayforce for employee T4 filing requests. Emails to C. Gemino regarding AR and fixed asset. Preparing AR listing and demand letter. Went onsite for checking network access, Replying calls and emails from vendors regarding outstanding invoices.
8/27/2024	Butt, Kaleb	1.6 Contacting interested parties regarding sales process.
8/27/2024	Keeble, Jeff	1.2 Call with RBC re update, call with interested parties, review emails from interested parties, review and authorize CAs, review AR, review borrowing requirements.
8/28/2024	Wong, Teresa	0.4 Estate accounting.
8/28/2024	Bao, Xinyi	2.8 Emails to customers with un-filled orders. Emails to D&H. Internal discussion calls. Email to C. Gemino regarding AR, inventory, and tax documents.
8/28/2024	Butt, Kaleb	1.4 Call with interested party. Call with S. Bao on setting up WEPP claims online. Reviewing emails relating to sales process inquiries.
8/28/2024	Keeble, Jeff	1.1 Email RBC re banking, review interested party emails and sign off on CAs, calls with interested parties, review AR and supporting docs, review queries around the IP.
8/29/2024	Wong, Teresa	0.4 Estate accounting.
8/29/2024	Bao, Xinyi	2.9 Calls with interested parties and O. Steffen. Completing WEPPA claims. Email to C. Gemino regarding AR, inventory, and tax documents. Emails to customers with un-filled orders. Emails to D&H. Internal discussion calls.
8/29/2024	Butt, Kaleb	2.8 Call with O. Steffen regarding potential purchase, call with J. Keeble and S. Bao regarding next steps. Updating content in data room for interested parties. Call with
8/29/2024	Keeble, Jeff	1.7 Review emails from interested parties and answer queries, review and authorize CAs, call with Accord Financial and Oliver re offer, review and sign D&H engagement letter for SRED and tax filings, review insurance, review and sign appraisal letter, IP issue.
8/30/2024	Wong, Teresa	0.3 Estate accounting.
8/30/2024	Bao, Xinyi	1.0 Preparing demand letter. Submitting WEPPA claims.
8/30/2024	Butt, Kaleb	2.6 Call with interested party. Reviewing signed CAs and updating data room. Coordinating call with FWC regarding patents. Updating PSA per counsel comments. Reviewing access to various financial reports for interested parties.
8/30/2024	Keeble, Jeff	1.3 Calls with interested parties, review VDR information, calls re IP and FWC position, review and authorize CAs, emails from interested parties, email RBC re bank



APPENDIX A

Receivership disbursements for the period August 7, 2024 to August 31, 2024.

Payee	Amount Before Taxes	Description
Canreal Management Corporation	\$ 28,879.69	Rent for G3 warehouse at 3771 Marine Way, Burnaby, for the period of September 2024.
D&H Group LLP	5,000.00	Service fee for completing 2024 financial statement review, filing 2024 SRED return and filing 2024 income tax.
Hub International Insurance Brokers	4,877.00	Premium to extend commercial property insurance from September 12, 2024 to December 12, 2024.
Timeline Asset Services Ltd.	1,600.00	Asset appraisal report on FLV and OLV basis.
Christine Gemino	1,046.26	G3 accounting manager's gross payroll covering the periods of August 10 - 17, 2024, and August 18 - 24, 2024.
Silverline Locksmith	412.70	Changing of locks at warehouse and providing copies of keys.
Canreal Management Corporation	396.49	Repairs to G3 warehouse loading dock at 3771 Marine Way, Burnaby, incurred prior to date of Receivership and owing to landlord.
Canada Post	296.82	Mail forwarding from G3 to Deloitte office.
Ceridian Dayforce	474.54	Fees for processing T4s / ROEs for pre-receivership period.
2341018 Ontario Inc. (DBA Insolvency Insider)	250.00	Online advertisement of sales process and newsletter distribution.
Total	\$ 43,233.50	



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Tel: (604) 669-4466 Fax:
(604) 685-0395
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Date: November 04, 2024
Client No.: 1136959
WBS#: ROY01926
Engagement Partner: Jeff Keeble

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

Professional services rendered by Deloitte Restructuring Inc. with respect to the receivership of G3 Genuine Guide Gear Inc. for the period September 1, 2024 to September 30, 2024.

GST applicable	28,767.50
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Expense

Out of pocket expenses - mileage and parking costs

GST applicable	50.00
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Sales Tax

GST at 5.00 %	1,440.88
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Total Amount Due (CAD)	30,258.38
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Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Schedule of Professionals and Hours

Name	Level	Hours	Rate/hr	Fees
Jeff Keeble	Partner	12.0	\$ 650.00	\$ 7,800.00
Melinda McKie	Partner	1.3	650.00	\$ 845.00
Yin, Jordan	Senior Associate	8.9	375.00	\$ 3,337.50
Butt, Kaleb	Senior Associate	23.4	375.00	\$ 8,775.00
Bao, Xinyi	Analyst	25.7	300.00	\$ 7,710.00
Wong, Teresa	Analyst	1.0	300.00	\$ 300.00
Total		72.3		\$ 28,767.50



G3 Genuine Guide Gear Inc.

Time detail

For the period September 1, 2024 to September 30, 2024

Date	Timekeeper	Hours	Narratives
9/3/2024	Wong, Teresa	0.4	Review and scan mail.
9/3/2024	Bao, Xinyi	1.2	Email to C. Gemino, D&H, employees, and Dayforce regarding AR, inventory, and tax documents.
9/3/2024	Butt, Kaleb	2.8	Call with FWC and Dentons regarding IP options. Drafting court report. Updating Receiver invoice. Calling alarm and phone company.
9/3/2024	Keeble, Jeff	1.2	Call with FWC and Dentons and Fasken, review interested parties and information requested, emails to interested parties, email to RBC re banking information.
9/3/2024	Yin, Jordan	1.1	Correspondence with interested parties regarding the sale process.
9/4/2024	Butt, Kaleb	3.3	Drafting court report for upcoming asset sale application. Corresponding with interested parties. Updating Receiver August invoice. Review inventory and equipment appraisal.
9/4/2024	Keeble, Jeff	0.6	Review and update Receiver invoice, review emails from interested parties, review PST application, emails with RBC re banking transactions and invoice payment.
9/4/2024	Bao, Xinyi	1.8	Emails to C. Gemino regarding payroll, GST filing and other miscellaneous information required. Calls with CRA regarding outstanding payroll remittance. Calls with Service Canada regarding WEPPA claims.
9/5/2024	Bao, Xinyi	2.2	Prepare and send AR demand letters. Calls and emails to G3 customers. Complete the WEPPA claim submission.
9/5/2024	Butt, Kaleb	2.1	Collating additional items for sales process data room. Reviewing August bank statements. Drafting Court report.
9/5/2024	Keeble, Jeff	0.6	Review appraisal, review emails from interested parties and respond.
9/5/2024	Yin, Jordan	0.6	Call with BFL Canada regarding insurance policy and to add DRI as an additional insured.
9/6/2024	Bao, Xinyi	1.0	Emails regarding outstanding AR. Replying to emails regarding WEPPA claims, and CRA outstanding payroll remittances.
9/6/2024	Butt, Kaleb	1.2	Calls and emails with interested parties, call with O. Steffen.
9/6/2024	Keeble, Jeff	0.9	Calls with O. Steffen and counsel re potential offer, call with interested party re process and PSA template, review information requests from interested parties.
9/6/2024	Yin, Jordan	1.1	Review of G3 insurance policies and response to BFL Canada.
9/8/2024	Keeble, Jeff	0.4	Call with O. Steffen re offer and IP issues, review emails from interested parties, review AR update and next steps.
9/9/2024	Butt, Kaleb	2.1	Call with interested party. Emails to landlord and interested parties with information on the sales process.
9/9/2024	Bao, Xinyi	0.8	Replying to emails regarding AR collections, payroll and GST filings.
9/9/2024	Keeble, Jeff	0.3	Calls with interested parties.
9/9/2024	Yin, Jordan	0.3	Correspondence with BFL on insurance.
9/10/2024	Wong, Teresa	0.4	Estate accounting.
9/10/2024	Butt, Kaleb	1.2	Reviewing information requests provided for interested parties. Call with S. Bao regarding Sage report availability.
9/10/2024	Bao, Xinyi	3.8	Attend at premises to complete inventory spot checks and review network folders. Calls with Technikel to get access to network folders. Review files relating to financial and other information. Gain access to Sage and download financials from previous years.
9/10/2024	Keeble, Jeff	0.4	Update call with RBC, emails with interested parties.
9/11/2024	Bao, Xinyi	0.8	Reply to emails regarding GST filing and review GL for July and August 2024.
9/11/2024	Keeble, Jeff	0.9	Email PSA and confidentiality agreement to interested parties, emails to interested parties, review offer from O. Steffen, review other offers received.
9/12/2024	Bao, Xinyi	2.2	Reply to emails regarding AR collections and payroll. Call to D&H regarding tax refund and tax claim supporting files. Reviewing T2 and SRED claim forms.
9/12/2024	Keeble, Jeff	1.1	Review offers, call with RBC re update, email O. Steffen re offer and additional information required re financing, review tax return and SRED claim and draft email on information required for support before signing off.
9/12/2024	Yin, Jordan	1.2	Call with terminated employee about WEPPA. Review of certain correspondence and mail forwarded to the Receiver.
9/13/2024	Bao, Xinyi	2.9	Reviewing SRED and T2 claim forms, GL and internal financials. Preparing tracking tables for tax claim numbers. Meeting with D&H and internal discussion calls.
9/13/2024	Keeble, Jeff	0.3	Call with O. Steffen re offer and information required around financing, review related emails.
9/13/2024	Yin, Jordan	0.9	Correspondence with CRA regarding access and filings.
9/15/2024	Keeble, Jeff	0.6	Review and update offer summary, review and updated interested party listing and comments, review o/s items and draft outline for RBC update.
9/16/2024	Keeble, Jeff	0.4	Email O. Steffen re offer, review bids, discuss process with K. Butt and next steps.
9/16/2024	Bao, Xinyi	1.5	AR collections follow up. Email to AP team regarding Christine's payroll and related emails. Review 2023's SRED and T2 files.
9/17/2024	McKie, Melinda	0.1	Review of financing support for offer and discussion with K Butt re: response and additional information required to support funding being committed.
9/17/2024	Butt, Kaleb	0.8	Call with M. McKie regarding Accord financing plan. Call with O. Steffen and J. Yin on the same and deposit terms.

9/17/2024	Yin, Jordan	1.9	Review of Accord's financing terms and conditions. Discussion with K. Butt regarding same. Correspondence with O. Steffen regarding sales process.
9/17/2024	Bao, Xinyi	1.0	Reviewing 2023's SRED application summary and T2 files.
9/18/2024	McKie, Melinda	0.6	Call with K Butt re: status, call with Accord Financial re: funding of offer.
9/18/2024	Butt, Kaleb	1.1	Call with Accord regarding financing requirements and next steps to advance O. Steffen offer. Emails to lenders on the same. Discussion with M. McKie on next steps.
9/18/2024	Bao, Xinyi	0.5	Reviewing 2023's SRED application summary and T2 files.
9/19/2024	Bao, Xinyi	0.2	Emails to customers re AR collections.
9/20/2024	McKie, Melinda	0.2	Call with J Lee of RBC re: offer received and conditions.
9/20/2024	Butt, Kaleb	0.2	Call with M. McKie regarding moving O. Steffen offer forward.
9/20/2024	Yin, Jordan	1.8	Call with K. Butt and O. Steffen regarding sales process.
9/20/2024	Bao, Xinyi	0.2	Email to A. Glaser re AR collection.
9/23/2024	McKie, Melinda	0.4	Call with FWC, discussion with K Butt re: offer and options.
9/23/2024	Butt, Kaleb	1.8	Drafting summary email of activities to date. Call with FWC and M. McKie regarding O. Steffen offer and stance thereon. Discussion on next steps with M. McKie and communicating same to relevant parties.
9/24/2024	Bao, Xinyi	1.2	Emails to MountainOps, Summit Bike and Ski and Utah Ski re AR collections. Calls with CRA regarding employee ROE records.
9/25/2024	Keeble, Jeff	0.8	Call with O. Steffen re offer and financing and information required, review Accord initial proposal, discussion with K. Butt re next steps.
9/25/2024	Bao, Xinyi	2.1	Emails and calls to Dupuis Langen Group re outstanding group insurance charges. Calls and emails to Teknikel re August and September Invoices and SharePoint folders access.
9/25/2024	Butt, Kaleb	0.4	Call with O. Steffen and J. Keeble regarding offer financing.
9/26/2024	Wong, Teresa	0.2	Estate accounting.
9/26/2024	Keeble, Jeff	1.3	Call with Accord re financing terms and conditions and related timing, call with RBC re update, discussion with K. Butt re offers, financing and next steps.
9/26/2024	Butt, Kaleb	2.3	Call with Accord regarding financing letter requirements. Call with RBC explaining status of O. Steffen offer. Call with FWC on the same. Various discussions with J. Keeble on status of offers.
9/27/2024	Keeble, Jeff	2.2	Call with FWC re position on O. Steffen's offer and the related financing and information required, review estimated proceeds from an en-bloc offer or auction, review updated Accord term sheet and calculate financing available, review RBC update, email O. Steffen.
9/27/2024	Bao, Xinyi	2.3	Attend at the site to check on the premises and collect mail. Emails to C. Gemino re payroll. Call with Teknikel re SharePoint folders access.
9/27/2024	Butt, Kaleb	4.1	Calls with FWC regarding status of Accord financing of O. Steffen offer and review of new term sheet. Call with Dentons to discuss viability of offers and next steps. Discussions with J. Keeble on next steps. Draft realization assessment on offers received.



G3 Genuine Guide Gear Inc.
C/O Deloitte Restructuring Inc.
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Invoice 8005392512

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Date: November 21, 2024
Client No.: 1136959
WBS#: ROY01926
Engagement Partner: Jeff Keeble

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

For the work performed by Deloitte Restructuring Inc. with respect to the receivership of G3 Genuine Guide Gear Inc. for the period October 1, 2024 to October 31, 2024.

See attached Appendix 1 and 2 for details.

GST applicable 40,967.50

Expense

Expenses - courier costs

GST applicable 134.81

Sales Tax

GST at 5.00 % 2,055.12

Total Amount Due (CAD) 43,157.43

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Appendix 1

Schedule of Professionals and Hours

Name	Level	Hours	Rate/hr	Fees
Jeff Keeble	Partner	29.40	650.00	19,110.00
Poon, Cassie	Partner	0.80	650.00	520.00
Yin, Jordan	Senior Associate	4.50	375.00	1,687.50
Butt, Kaleb	Senior Associate	27.20	375.00	10,200.00
Bao, Xinyi	Analyst	21.20	300.00	6,360.00
Wong, Teresa	Analyst	6.70	300.00	2,010.00
Huda, Soniya	Analyst	3.60	300.00	1,080.00
Total		93.40		40,967.50



Appendix 2

G3 Genuine Guide Gear Inc.

Time detail

For the period October 1 2024 to October 31, 2024.

Date	Timekeeper	Hours	Narratives
10/1/2024	Wong, Teresa	1.0	Estate accounting.
10/1/2024	Bao, Xinyi	2.8	Follow up on accounts receivable ("AR") collections, call with Service Canada regarding employee Wage Earner Protection Program Act ("WEPPA") claims, emails to D&H regarding T2 and SRED filing, internal discussions thereto, complete September PST filing.
10/1/2024	Keeble, Jeff	2.8	Review T2 and SRED claims and supporting information provided and still required, emails with O. Steffen and call with him and his counsel re offer, review and update Court report, call Timeline re appraisal, review and update Maynards auction agreement.
10/2/2024	Butt, Kaleb	1.0	Prepare net realizable value ("NRV") analysis, call with RBC on the same.
10/2/2024	Keeble, Jeff	0.8	Calls with O. Steffen re offer, email to RBC re update and O. Steffen offer and request meeting, review AR collections.
10/3/2024	Wong, Teresa	0.5	Estate accounting.
10/3/2024	Bao, Xinyi	0.2	Emails to C. Gemino regarding payroll cheques.
10/3/2024	Keeble, Jeff	2.9	Call and emails with O. Steffen re offer, call with RBC and counsel re update and next steps, review and update Court report, review and update the estimated NRV of RBC's security and the related notes and analysis, review supporting documents for NRV analysis.
10/4/2024	Poon, Cassie	0.8	Quality review of NRV analysis and emails re comments and questions.
10/4/2024	Keeble, Jeff	1.2	Review and update NRV analysis and notes from quality review, draft update email to RBC and send NRV analysis, email Dentons re update, email O. Steffen re update.
10/7/2024	Butt, Kaleb	0.2	Review September bank statements for receipts owing to Receiver account.
10/8/2024	Wong, Teresa	1.0	Estate accounting.
10/8/2024	Huda, Soniya	3.6	Review and update Court report.
10/8/2024	Keeble, Jeff	1.1	Call and emails with Maynards re auction terms, emails with interested parties, call with RBC re update, call with O. Steffen re offer.
10/8/2024	Bao, Xinyi	0.5	Email to landlord re rent payment, C. Gemino re payroll, and Darkside Ski re AR outstanding.
10/8/2024	Butt, Kaleb	1.3	Review disbursements requiring payment, Court report updates, discussion with J. Keeble on sales activities.
10/9/2024	Keeble, Jeff	4.2	Review and sign T2 and SRED claim, review and update Receiver's report, review statement of receipts and disbursements ("SRD"), review and update Maynards auction agreement, emails to RBC and Maynards, call with FWC re update.

Date	Timekeeper	Hours	Narratives
10/9/2024	Bao, Xinyi	1.8	Calls to creditor re G3's outstanding invoice, email to C. Gemino re GST, to Dayforce re T4 and record of employment ("ROE"), to Technikel re IT invoice revision, review updated tax forms and email to D&H re 2024 SRED filing.
10/9/2024	Butt, Kaleb	2.1	Research buyer's premiums for auctions, call with interested party and O. Steffen regarding new potential offer, follow up call with J. Keeble on the same, call with FWC and J. Keeble regarding personnel change and potential intellectual property ("IP") sale.
10/10/2024	Bao, Xinyi	1.5	Email to landlord, Dayforce and Technikel, calls with Service Canada re record of employment revisions.
10/10/2024	Butt, Kaleb	0.5	Call with CRA to open Receiver GST account.
10/11/2024	Wong, Teresa	0.4	Estate accounting.
10/11/2024	Yin, Jordan	1.1	Review vendors correspondence and payables, review and update Ascend with creditor information.
10/11/2024	Butt, Kaleb	1.2	Call with interested party, follow up discussion with J. Keeble on the same, emails with interested party regarding site visit.
10/15/2024	Wong, Teresa	0.4	Estate accounting.
10/15/2024	Butt, Kaleb	2.1	Review of AR collections to date, conversation with S. Bao on the same, call with customer regarding outstanding AR owed and payment plan steps, site tour with interested party, travel to and from office.
10/15/2024	Keeble, Jeff	0.4	Call with Dentons re update, call with interested parties and emails with same re timing of offers.
10/15/2024	Bao, Xinyi	2.2	Emails to C. Gemino regarding extending contract, emails to debtor regarding AR collections, email to T. Wong requesting invoice payments, emails to Technikel regarding invoice payments and installing sever protection.
10/16/2024	Wong, Teresa	0.8	Estate accounting.
10/16/2024	Keeble, Jeff	0.3	Emails with Maynards re auction agreement and timing, emails with interested parties and their counsel.
10/16/2024	Yin, Jordan	1.4	Review of correspondence and update certain creditor information, calls from interested parties.
10/17/2024	Butt, Kaleb	1.8	Call with J. Keeble regarding sales process, including changes required to auction agreement, call with B. Meadows counsel regarding interested party offer, updates to Court report.
10/17/2024	Bao, Xinyi	1.3	Email to Technikel regarding SSL certificate, internal discussions regarding AR collections and disbursements.
10/17/2024	Keeble, Jeff	1.7	Emails with interested parties, call with FWC re update, review and sign updated T2 and SRED filings, call with counsel for interested party, review and update report and Maynards agreement and send to RBC for approval, review AR updates.
10/18/2024	Butt, Kaleb	1.6	Reviewing unsolicited offer, calls with J. Keeble, counsel, and lenders regarding opinions thereof.
10/18/2024	Bao, Xinyi	1.3	Call with CRA regarding GST and payroll trust audit, email to C. Gemino on audit requests, emails to Dayforce regarding employee T4s.

Date	Timekeeper	Hours	Narratives
10/18/2024	Keeble, Jeff	1.5	Review offer from Canadawide Sports, call with FWC re offer, review comments from Dentons on the report and Court application, call with RBC re offer, call with Dentons re offer terms and next steps.
10/19/2024	Keeble, Jeff	0.6	Review offer from B. Meadows and send to Dentons, RBC and FWC, summarize offers.
10/21/2024	Butt, Kaleb	4.1	Review offers submitted, calls with lenders and interested parties to discuss offers, discussions with J. Keeble on the same, updates to Court report.
10/21/2024	Bao, Xinyi	0.8	Emails to C. Gemino re GST trust audit, calls to CRA re request list for payroll and GST trust audit, emails to Technikel regarding SSL certificate renewal, emails to Dayforce re T4.
10/21/2024	Keeble, Jeff	2.4	Calls with RBC re offers, review and update NRV analysis and provide to RBC, calls with FWC re offers, call with both potential purchasers re increasing offers.
10/22/2024	Wong, Teresa	0.8	Estate accounting.
10/22/2024	Bao, Xinyi	3.0	Site visit at Premises with B. Meadows and O. Steffen, review of mail, emails to C. Gemino re GST trust audit for payroll, emails to Technikel and BAASS re software.
10/22/2024	Keeble, Jeff	0.3	Review updated offer from B. Meadows and emails re same.
10/23/2024	Butt, Kaleb	1.2	Emails with interested parties, review of Mercedes van details, call with O. Steffen on the same.
10/23/2024	Bao, Xinyi	0.4	Emails to employees re T4 issuance, emails to landlord re rent payment, emails to Dayforce re T4 access.
10/23/2024	Keeble, Jeff	0.3	Emails with interested parties, review statutory declaration of O. Steffen.
10/24/2024	Yin, Jordan	1.1	Discussion with S. Bao re trust audit examination and compilation of documents and upload to CRA.
10/24/2024	Butt, Kaleb	2.9	Calls with interested parties, RBC, FWC, discussions with J. Keeble on offers submitted, NRV on offers summary, update to Court report, trust audit coordination, call with O. Steffen regarding offer.
10/24/2024	Bao, Xinyi	0.8	Internal discussions re GST, payroll trust audits, file compilation thereto, emails to C. Gemino on the same.
10/24/2024	Keeble, Jeff	1.8	Calls with FWC re B. Meadow offer and counter, calls and emails with RBC re B. Meadows offer and counter, calls with B. Meadows re offer and update, call with O. Steffen, review employee and IT related emails.
10/25/2024	Bao, Xinyi	1.7	Cheque payments for Fortis BC and rent, emails to all employees re T4 updates, prepare disbursements summary tracker.
10/25/2024	Wong, Teresa	0.4	Estate accounting.
10/25/2024	Butt, Kaleb	1.2	Calls with FWC and interested parties, emails relating to sales process and reviewing details thereof.
10/25/2024	Keeble, Jeff	0.8	Calls and emails with FWC re counter offer and potential increase in B. Meadows offer, call with Canadawide Sports re offer update, calls and emails with RBC re increased offer from B. Meadows.
10/26/2024	Keeble, Jeff	0.3	Call with B. Meadows re offer and email to confirm terms agreed to by the lenders.



Date	Timekeeper	Hours	Narratives
10/27/2024	Keeble, Jeff	0.3	Review new offer from Canadawide Sports and send to Dentons.
10/28/2024	Wong, Teresa	0.6	Estate accounting.
10/28/2024	Bao, Xinyi	0.9	Emails to C. Gemino, review payroll, sales, and purchase related documents provided by C. Gemino, compile support for CRA.
10/28/2024	Butt, Kaleb	1.6	Update Court report.
10/28/2024	Keeble, Jeff	2.4	Review offer, review and update report, emails with purchasers, review SRD, emails and calls with Dentons re offer and sale approval application, emails and calls with RBC and FWC, call with purchaser's lawyer.
10/29/2024	Wong, Teresa	0.4	Estate accounting.
10/29/2024	Bao, Xinyi	0.5	Internal discussions regarding G3's payroll source deductions.
10/29/2024	Yin, Jordan	0.9	Review of source deductions with S. Bao and certain filings with CRA.
10/29/2024	Butt, Kaleb	1.1	Review asset details, discussions with lenders and interested parties on status of offer.
10/29/2024	Keeble, Jeff	0.6	Call with RBC re update, review offer mark ups and send to purchaser for sign off, call with FWC re offer terms.
10/30/2024	Wong, Teresa	0.4	Estate accounting.
10/30/2024	Bao, Xinyi	1.5	Calls with Dayforce regarding employee T4 processing issue, review disbursements.
10/30/2024	Butt, Kaleb	2.4	Calls with lenders and potential bidders, discussions with J. Keeble on state of offers.
10/30/2024	Keeble, Jeff	1.8	Calls and emails with FWC and RBC re collapse of existing offer and new Canadawide Sports offer and agreement on the allocation of the purchase price, call with B. Meadows and counsel re withdraw of offer, call with Canadawide Sports re offer, call with O. Steffen re offer.
10/31/2024	Butt, Kaleb	0.9	Discussions with J. Keeble, counsel, and prospective bidders regarding sales process.
10/31/2024	Keeble, Jeff	0.9	Email update to Dentons re new offer from Canadawide Sports, call with Canadawide Sports and counsel re changes to terms and conditions of offer, call with Dentons re offer terms and conditions.
		93.4	



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Date: December 17, 2024
Client No.: 1136959
WBS#: ROY01926
Engagement Partner: Jeff Keeble

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

For the work performed by Deloitte Restructuring Inc. with respect to the receivership of G3 Genuine Guide Gear Inc. for the period November 1, 2024 to November 30, 2024.

Please see attached appendix for details.

Sales Tax

GST applicable 32,647.50

GST at 5.00 % 1,632.38

Total Amount Due (CAD) 34,279.88

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Schedule of Professionals and Hours

Name	Level	Hours	Rate/hr	Fees
Jeff Keeble	Partner	21.00	650.00	13,650.00
Poon, Cassie	Senior Manager	4.00	525.00	2,100.00
Knox, Christopher	Manager	0.80	450.00	360.00
Yin, Jordan	Senior Associate	0.60	375.00	225.00
Butt, Kaleb	Senior Associate	33.90	375.00	12,712.50
Bao, Xinyi	Analyst	7.60	300.00	2,280.00
Wong, Teresa	Analyst	3.20	300.00	960.00
Huda, Soniya	Analyst	1.20	300.00	360.00
Total		72.30		32,647.50



G3 Genuine Guide Gear Inc.

Time detail

For the period November 1, 2024 to November 30, 2024

Date	Timekeeper	Hours	Narratives
11/1/2024	Butt, Kaleb	3.30	Calls with prospective buyers, counsel, J. Keeble, and O. Steffen re sales process, update court report and confidential supplement based on discussions.
11/1/2024	Keeble, Jeff	2.80	Call with Dentons and review changes to Canadawide offer, review changes to offer and sign off, call with O. Steffen, call with other potential funder for O. Steffen, review and update report for new offer and lease assignment, emails with
11/3/2024	Butt, Kaleb	1.20	Emails with Shopify, purchaser re transfer of online accounts with sale, status of IT and accounting records, and employee contracts.
11/4/2024	Poon, Cassie	3.10	Quality review of First Report and Confidential Report.
11/4/2024	Butt, Kaleb	3.10	Communication with Shopify re account status, C. Gemino re payroll reports and inventory, email to purchaser re insurance, review of lease assignment with Dentons, emails with former employees re social logins.
11/4/2024	Keeble, Jeff	4.80	Review and update Confidential Report and send to C. Poon for quality review, update offer summary, draft Supplemental Report, review and update First Report, emails with Canawide re transaction, emails with O. Steffen.
11/5/2024	Wong, Teresa	0.20	Estate accounting.
11/5/2024	Butt, Kaleb	4.60	Emails with counsel re employee demands, turnover versions of lease assignment and Confidential Report with counsel and J. Keeble, emails with interested parties, emails with purchaser.
11/5/2024	Keeble, Jeff	2.80	Review and update all reports, review Court application materials and proposed orders and provide comments to Dentons, review lease assignment, calls and emails with Dentons re sale application.
11/6/2024	Butt, Kaleb	6.30	Emails with interested parties, O. Steffen, counsel, and RBC re state of PSA and assets to be collected, review of T4 details for employees.
11/6/2024	Keeble, Jeff	0.90	Emails with Dentons re application, emails with Canadawide re closing items, review and sign off lease assignment, review Denton's comments on Confidential Report and Supplemental Report.
11/7/2024	Knox, Christopher	0.40	Prepare documents for filing on website.
11/7/2024	Poon, Cassie	0.90	Quality review of Supplemental Report.
11/7/2024	Yin, Jordan	0.60	Pickup two laptops from terminated employee.
11/7/2024	Butt, Kaleb	5.30	Emails with IT re account access, review of IP assets, turns of lease assignment, turns of Confidential Report and Supplemental Report.
11/7/2024	Keeble, Jeff	2.30	Emails and calls with Dentons re application, review and update Confidential Report and Supplemental Report with quality review comments and changes, emails with Canadawide re application and closing matters.
11/8/2024	Knox, Christopher	0.20	Prepare documents for filing on website.
11/8/2024	Butt, Kaleb	3.40	Attend to Court, correspondence with former employees re social media account access, emails with purchaser re next

Date	Timekeeper	Hours	Narratives
11/8/2024	Keeble, Jeff	1.60	Call with Canadawide re sale application and closing matters, emails and calls with Dentons re update and sale application, calls and emails with FWC re offer and amendments to sale approval order, emails with Canadawide re update and closing
11/12/2024	Wong, Teresa	0.40	Estate accounting.
11/12/2024	Huda, Soniya	1.20	Compile and mail employee T4s.
11/12/2024	Butt, Kaleb	1.10	Emails to counsel, send T4s to employees, review mail.
11/12/2024	Keeble, Jeff	0.40	Emails with Dentons and Canadawide re closing matters, emails with landlord re assignment agreement.
11/13/2024	Knox, Christopher	0.20	Prepare documents for filing on website.
11/13/2024	Keeble, Jeff	0.40	Emails with Dentons re closing matters, email to Canadawide re closing, review updated lease assignment.
11/14/2024	Wong, Teresa	1.00	Estate accounting.
11/14/2024	Bao, Xinyi	3.70	Call with CRA re payroll source deductions for RP0001 account, payroll audit, GST audit, and opening RP0003 account for post-receivership period, email to Technikel, email to C. Gemino, call to D&H re GST returns, call and email to Worksafe BC.
11/14/2024	Butt, Kaleb	0.50	Review closing documents.
11/14/2024	Keeble, Jeff	1.10	Emails with Dentons re closing documents and provide comments and changes, review and sign all closing documents, emails with the landlord re assignment, email with Canadawide
11/15/2024	Wong, Teresa	0.40	Estate accounting.
11/15/2024	Bao, Xinyi	0.50	Call with CRA re payroll audit and T4 figures.
11/15/2024	Keeble, Jeff	0.70	Emails with Dentons re closing matters, emails with landlord re assignment and sign off new agreement, emails with Canadawide re closing.
11/17/2024	Butt, Kaleb	0.90	Emails with purchaser, interested parties re status of sale.
11/17/2024	Keeble, Jeff	0.20	Review and update DRI invoice.
11/18/2024	Wong, Teresa	0.40	Estate accounting.
11/18/2024	Butt, Kaleb	0.60	Call with ICBC, change CRA address, email purchaser.
11/18/2024	Bao, Xinyi	0.60	Calls with CRA re pre-receivership GST filing audit.
11/18/2024	Keeble, Jeff	1.20	Review closing items, sign off on insurance, review emails re van, pick up van keys and deliver to Premises.
11/19/2024	Wong, Teresa	0.40	Estate accounting.
11/19/2024	Butt, Kaleb	1.40	Review GST filing details, email interested parties, emails with purchaser re next steps.
11/19/2024	Bao, Xinyi	2.00	Prepare GST calculation working paper and completing the post-receivership GST filing online, site visit with L. Wilson, calls with CRA re GST audit and NOA.
11/19/2024	Keeble, Jeff	0.60	Review CRA correspondence re SRED refund, review final payments, review van issue.
11/20/2024	Butt, Kaleb	0.40	Update Shopify records for purchaser.
11/20/2024	Keeble, Jeff	0.20	Review closing related emails from the purchaser.
11/21/2024	Bao, Xinyi	0.30	Emails to Canreal re November rent.
11/21/2024	Butt, Kaleb	0.90	Engagement management.
11/22/2024	Bao, Xinyi	0.50	Calls with CRA re outstanding GST returns and account closure for the pre-receivership period.
11/22/2024	Keeble, Jeff	0.30	Review emails with purchaser, review CRA correspondence.
11/26/2024	Wong, Teresa	0.40	Estate accounting.
11/26/2024	Butt, Kaleb	0.20	Update call with J. Keeble, emails with purchaser.
11/26/2024	Keeble, Jeff	0.40	Review emails from purchaser re closing items, discussion with K. Butt re same.
11/27/2024	Keeble, Jeff	0.30	Review closing matters, review CRA correspondence.
	Total	72.30	



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Date: March 18, 2025
Client No.: 1136959
WBS#: ROY01926
Engagement Partner: Jeff Keeble
GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

Work performed by Deloitte Restructuring Inc. with respect to the receivership of G3 Genuine Guide Gear Inc. for the period December 1, 2024 to February 28, 2025.

Please see attached appendix for details.

GST applicable	6,350.00
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Expense

Courier costs.

GST applicable	77.74
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Sales Tax

GST at 5.00 %	321.39
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Total Amount Due (CAD)	6,749.13
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Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Schedule of Professionals and Hours

Name	Level	Hours	Rate/hr	Fees
Keeble, Jeff	Partner	1.3	650.00	845.00
Yin, Jordan	Senior Associate	0.9	375.00	337.50
Butt, Kaleb	Senior Associate	2.5	375.00	937.50
Bao, Xinyi	Analyst	7.5	300.00	2,250.00
Wong, Teresa	Analyst	5.6	300.00	1,680.00
Huda, Soniya	Analyst	1.0	300.00	300.00
Total		18.8		6,350.00



G3 Genuine Guide Gear Inc.

Time detail

For the period December 1, 2024 to February 28, 2025.

Date	Timekeeper	Hours	Narratives
12/2/2024	Wong, Teresa	0.2	Estate accounting.
12/2/2024	Butt, Kaleb	0.4	Retrieve insurance refund cheque.
12/3/2024	Huda, Soniya	1.0	Update professional fees invoice summary.
12/6/2024	Bao, Xinyi	0.6	Calculate November 2024 GST, update payroll source deduction outstanding balance calculation for the post-receivership period.
12/10/2024	Butt, Kaleb	0.4	Prepare DRI invoice.
12/16/2024	Bao, Xinyi	0.1	Email T4 forms to G3 employees.
12/18/2024	Wong, Teresa	0.4	Estate accounting.
12/18/2024	Butt, Kaleb	0.6	Prepare disbursements for payment.
12/19/2024	Wong, Teresa	0.4	Estate accounting.
12/19/2024	Butt, Kaleb	0.4	Prepare FWC disbursement.
12/19/2024	Keeble, Jeff	0.4	Review court order, emails with First West Capital re payment for IP proceeds, review and update letter to First West Capital re payment.
1/2/2025	Wong, Teresa	0.6	Estate accounting.
1/2/2025	Bao, Xinyi	1.5	Email to L. Barizomdu re close PST account for G3, emails to employees re their T4s, email to CSI re laptop collection, update GST calculation for Nov and Dec, finalize T4 for C. Gemino for post-receivership period.
1/7/2025	Wong, Teresa	0.5	Estate accounting.
1/7/2025	Bao, Xinyi	1.1	Reconcile and update SRD to Jan 5, 2025.
1/7/2025	Keeble, Jeff	0.6	Review and update SRD, review o/s items to respond to email from RBC.
1/8/2025	Bao, Xinyi	0.2	Internal call to discuss SRD.
1/11/2025	Keeble, Jeff	0.3	Update SRD and notes and send to RBC.
1/13/2025	Bao, Xinyi	0.6	Calls with collection officer and filing Nov 2024 GST return.
1/14/2025	Bao, Xinyi	0.8	Calls with CRA collection officer re settling outstanding taxes, draft and fax letter to CRA collection officer.
1/16/2025	Wong, Teresa	0.4	Estate accounting.
1/17/2025	Bao, Xinyi	1.1	Review receipts in RBC account and the supporting documents, action mail received.
1/20/2025	Wong, Teresa	0.4	Estate accounting.
1/21/2025	Wong, Teresa	0.6	Estate accounting.
1/21/2025	Bao, Xinyi	0.5	Review bank transactions, prepare AR reconciliation.
1/23/2025	Wong, Teresa	0.3	Estate accounting.
1/24/2025	Wong, Teresa	0.3	Estate accounting.
1/27/2025	Wong, Teresa	0.4	Estate accounting.
2/6/2025	Wong, Teresa	0.2	Estate accounting.
2/7/2025	Butt, Kaleb	0.6	Review deposits to transfer to purchaser, correspondence with CWS on the same.
2/10/2025	Bao, Xinyi	0.2	Email certain employees re 2024 T4.
2/18/2025	Wong, Teresa	0.3	Estate accounting.
2/18/2025	Bao, Xinyi	0.3	Call with CRA re GST outstanding.
2/19/2025	Bao, Xinyi	0.5	Call with Ministry of Finance re closing PST account, submit application for PST account closure.



Date	Timekeeper	Hours	Narratives
2/19/2025	Yin, Jordan	0.9	Correspondence with BC Hydro re utilities invoiced during Receiver's occupation of the Premises.
2/25/2025	Wong, Teresa	0.6	Estate accounting.
2/27/2025	Butt, Kaleb	0.1	Review PST correspondence from Province.
		<u>18.8</u>	



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Date: March 18, 2025
Client No.: 1136959
WBS#: ROY01926
Engagement Partner: Jeff Keeble

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

Work performed by Deloitte Restructuring Inc. with respect to the application by Canadawide Sports Inc. to obtain domain records of G3 Genuine Guide Gear Inc. for the period February 1 to February 28, 2025.

Please see attached appendix for details.

Sales Tax

GST applicable	3,552.50
GST at 5.00 %	<u>177.63</u>

Total Amount Due (CAD)	<u>3,730.13</u>
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Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Schedule of Professionals and Hours

Name	Level	Hours	Rate/hr	Fees
Keeble, Jeff	Partner	2.5	650.00	1,625.00
Sleeth, Jordan	Partner	0.6	650.00	390.00
Butt, Kaleb	Senior Associate	4.1	375.00	1,537.50
Total		7.2		3,552.50



G3 Genuine Guide Gear Inc.

Time detail

For the period February 1 to February 28, 2025

Date	Timekeeper	Hours	Narratives
2/18/2025	Butt, Kaleb	0.4	Correspondence with counsel re domain challenges with principal and purchaser.
2/19/2025	Butt, Kaleb	0.8	Calls with counsel, S. Thom re domain challenges, various emails on the same.
2/21/2025	Butt, Kaleb	0.4	Call with E. Watson re domain challenges and next steps.
2/23/2025	Butt, Kaleb	1.6	Draft Receiver's Second Report for CWS.
2/24/2025	Sleeth, Jordan	0.6	Internal quality review of Receiver's Second Report.
2/24/2025	Butt, Kaleb	0.9	Finalize Second Report for CSI.
2/24/2025	Keeble, Jeff	1.1	Review GoDaddy issue, review and update Receiver's Second Report and send to Dentons.
2/25/2025	Keeble, Jeff	1.4	Review and update Receiver's Second Report with comments from Dentons and quality review, review application and order and provide comments to Dentons, finalize Court report.
		7.2	



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Date: May 15, 2025
Client No.: 1136959
WBS#: ROY01926
Engagement Partner: Jeff Keeble
GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

Work performed by Deloitte Restructuring Inc. with respect to the receivership of G3 Genuine Guide Gear Inc. for the period March 1, 2025 to April 30, 2025.

Please see attached appendix for details.

Sales Tax

GST applicable	2,497.50
GST at 5.00 %	<u>124.88</u>
Total Amount Due (CAD)	<u>2,622.38</u>

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Schedule of Professionals and Hours

Name	Level	Hours	Rate/hr	Fees
Keeble, Jeff	Partner	0.30	650.00	195.00
Dew, Todd	Senior Associate	0.20	375.00	75.00
Bao, Xinyi	Senior Associate	0.70	375.00	262.50
Butt, Kaleb	Senior Associate	1.80	375.00	675.00
Wong, Teresa	Analyst	4.30	300.00	1,290.00
Total		7.30		2,497.50



G3 Genuine Guide Gear Inc.

Time detail

For the period March 1 to April 30, 2025

Date	Timekeeper	Hours	Narratives
3/3/2025	Wong, Teresa	0.20	Estate accounting.
3/4/2025	Wong, Teresa	0.40	Estate accounting.
3/5/2025	Wong, Teresa	0.40	Estate accounting.
3/6/2025	Wong, Teresa	0.30	Estate accounting.
3/13/2025	Wong, Teresa	0.60	Estate accounting.
3/13/2025	Butt, Kaleb	0.30	Prepare DRI invoice.
3/13/2025	Keeble, Jeff	0.30	Review and update invoice, review emails from counsel.
3/18/2025	Wong, Teresa	0.20	Estate accounting.
3/19/2025	Wong, Teresa	0.40	Estate accounting.
3/20/2025	Wong, Teresa	0.20	Estate accounting.
3/20/2025	Butt, Kaleb	0.20	Collect banking details from purchaser's customers for RBC transfer.
3/21/2025	Bao, Xinyi	0.40	Call with BC Hydro re account closure.
3/26/2025	Bao, Xinyi	0.30	Call with CRA re tax credit refund.
4/2/2025	Butt, Kaleb	0.40	Call with vendor re equipment cheque.
4/3/2025	Butt, Kaleb	0.20	Review BC Hydro invoice erroneously received.
4/4/2025	Wong, Teresa	0.20	Estate accounting.
4/7/2025	Dew, Todd	0.20	Estate accounting.
4/8/2025	Butt, Kaleb	0.40	Calls, emails with BC Hydro re account closure.
4/15/2025	Wong, Teresa	0.20	Estate accounting.
4/17/2025	Wong, Teresa	0.60	Estate accounting.
4/21/2025	Wong, Teresa	0.60	Estate accounting.
4/21/2025	Butt, Kaleb	0.30	Correspondence with creditor.
		7.30	



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Date: November 19, 2025
Client No.: 1136959
WBS#: ROY01926
Engagement Partner: Jeff Keeble

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

Professional services rendered by Deloitte Restructuring Inc. with respect to the application by Canadawide Sports Inc. to obtain domain records of G3 Genuine Guide Gear Inc. for the period May 1 to October 31, 2025.

Please see attached appendix for details.

GST applicable	10,352.50
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Expense

Transportation

GST applicable	38.33
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Sales Tax

GST at 5.00 %	519.54
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Total Amount Due (CAD)	10,910.37
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Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Appendix

In the Matter of the Receivership of G3 Genuine Guide Gear Inc.
Time detail for professional services rendered from May 1 to October 31, 2025.

Date	Timekeeper	Hours	Narratives
5/6/2025	Butt, Kaleb	0.1	Prepare DRI invoice.
5/7/2025	Wong, Teresa	0.2	Estate accounting.
5/7/2025	Bao, Xinyi	0.7	Call to CRA re SRED refund.
5/8/2025	Dew, Todd	0.2	Estate accounting.
5/12/2025	Wong, Teresa	0.4	Estate accounting.
5/12/2025	Dew, Todd	0.2	Estate accounting.
5/20/2025	Wong, Teresa	0.4	Estate accounting.
5/29/2025	Wong, Teresa	0.4	Estate accounting.
5/29/2025	Butt, Kaleb	0.2	Call with J. Keeble re discharge plan; correspondence with Dentons re same.
5/30/2025	Wong, Teresa	0.3	Estate accounting.
6/4/2025	Wong, Teresa	0.2	Estate accounting.
6/4/2025	Butt, Kaleb	0.3	Review final WEPP payment required and email to Service Canada re same.
6/5/2025	Dew, Todd	0.3	Estate accounting.
6/10/2025	Butt, Kaleb	1.9	Draft Receiver's Third Report.
6/11/2025	Butt, Kaleb	2.9	Draft Receiver's Third Report; review final WCB details; prepare SRD.
6/18/2025	Dew, Todd	0.4	Call with K. Butt re GST filings.
6/18/2025	Butt, Kaleb	0.3	Call with T. Dew re GST return.
6/19/2025	Dew, Todd	1.9	Phone calls and discussions with CRA re RT0002 account; draft RC1 to reopen GST account.
6/20/2025	Butt, Kaleb	0.2	Call with T. Dew re GST return.
6/23/2025	Butt, Kaleb	0.8	Update Receiver's Third Report.
6/23/2025	Keeble, Jeff	0.9	Review and provide comments and changes on Receiver's Third Report.
6/24/2025	Wong, Teresa	0.3	Estate accounting.
6/24/2025	Butt, Kaleb	0.3	Prepare WEPP remittance form.
6/30/2025	Butt, Kaleb	0.9	Update Receiver's Third Report.
7/3/2025	Wong, Teresa	0.4	Estate accounting.
7/4/2025	Wong, Teresa	0.2	Estate accounting.
7/7/2025	Dew, Todd	0.2	Estate accounting.
7/11/2025	Keeble, Jeff	0.8	Review and update Receiver's Third Report and provide comments to K. Butt; review SRD.
7/14/2025	Dew, Todd	0.4	Phone discussion with CRA re opening RT0002 account.
7/15/2025	Butt, Kaleb	0.3	Update Receiver's Third Report.
8/11/2025	Dew, Todd	0.2	Estate accounting.
9/5/2025	Wong, Teresa	0.2	Estate accounting.
9/8/2025	Dew, Todd	0.2	Estate accounting.
9/11/2025	Wong, Teresa	0.2	Estate accounting.
10/3/2025	Wong, Teresa	0.2	Estate accounting.
10/7/2025	Dew, Todd	0.4	Emails re RT0002 account.
10/8/2025	Dew, Todd	0.4	File GST returns and close GST account.
10/10/2025	Butt, Kaleb	0.3	Call with T. Dew re GST filing.
10/14/2025	Butt, Kaleb	0.4	Review Third Report comments from Dentons.
10/17/2025	Butt, Kaleb	1.6	Update Third Report; prepare SRD; review draft application materials.
10/20/2025	Keeble, Jeff	0.3	Review changes to Receiver's Third Report and finalize.
10/21/2025	Butt, Kaleb	0.7	Update report; review fee affidavits.
10/24/2025	Dew, Todd	1.2	GST filings; call to CRA re GST audit; retrieve invoices under audit for CRA; email to K Butt with requested information.
10/28/2025	Wong, Teresa	0.2	Estate accounting.
10/31/2025	Wong, Teresa	0.4	Estate accounting.
Total hours		23.9	

Schedule of Professionals and Hours

Name	Level	Hours	Rate/hr	Fees
Keeble, Jeff	Partner	2.0	\$ 650.00	\$ 1,300.00
Butt, Kaleb	Manager	11.2	450.00	\$ 5,040.00
Dew, Todd	Senior Associate	6.0	375.00	\$ 2,250.00
Bao, Xinyi	Senior Associate	0.7	375.00	\$ 262.50
Wong, Teresa	Senior Associate	4.0	375.00	\$ 1,500.00
Total		23.9		\$ 10,352.50