

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

**IN THE MATTER OF** Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

**B E T W E E N:**

**ROYAL BANK OF CANADA**

Applicant

**- and -**

**DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES WEST INC., and CROWN UTILITIES LTD.**

Respondents

**RESPONDING MOTION RECORD OF THE RECEIVER  
(Motion to Convert to Action, returnable August 12, 2020)**

August 6, 2020

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Lawyers for the Receiver,  
Deloitte Restructuring Inc.

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# TAB 1

ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

THE HONOURABLE )  
JUSTICE *HAINES* )  
MONDAY, THE ~~8TH~~ <sup>11TH</sup>  
DAY OF MARCH, 2019

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES WEST INC., and CROWN UTILITIES LTD.

Respondents

ORDER  
(appointing Receiver)

THIS APPLICATION made by Royal Bank of Canada (the "**Applicant**" or the "**Bank**") for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "**CJA**") appointing Deloitte Restructuring Inc. as receiver and manager (in such capacities, the "**Receiver**") without security, of all of the assets, undertakings and properties of Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Ltd. (collectively, the

"Debtors") acquired for, or used in relation to a business carried on by the Debtors, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Gary Ivany sworn February 28, 2019 and the Exhibits thereto and on hearing the submissions of counsel for the Applicant and the Receiver, no one else appearing or served, and on reading the consent of Deloitte Restructuring Inc. to act as the Receiver,

### **SERVICE**

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

### **APPOINTMENT**

2. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, Deloitte Restructuring Inc. is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtors acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the "**Property**").

### **RECEIVER'S POWERS**

3. THIS COURT ORDERS that 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, arranging for provision of utilities,

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 Debtors, 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 Debtors;
- (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 such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to the Debtors;
- (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 Debtors, for any purpose pursuant to this Order;
- (i) 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 Debtors, 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;

- (j) to market any or all of 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;
  - (k) 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 \$500,000, provided that the aggregate consideration for all such transactions does not exceed \$1,500,000; and
    - (ii) with the approval of this 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 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required.
- (l) to apply for any vesting order or other 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;
  - (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on 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;
  - (n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;



- (o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;
- (p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (q) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have;
- (r) to make an assignment in bankruptcy on behalf of any or all of the Debtors; and
- (s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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 (as defined below), including the Debtors, and without interference from any other Person.

#### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

4. THIS COURT ORDERS that (i) the Debtors, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, including but not limited to, Joe (Giuseppe) Lanni, Alex Agius and George Parselias, and all other persons acting on their 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 to the Receiver upon the Receiver's request.

5. THIS COURT ORDERS that 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 Debtors, 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 5 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 due to statutory provisions prohibiting such disclosure. All such Persons shall preserve the Records in their original format and shall not alter, amend, erase or destroy any Records without the prior written consent of the Receiver.

6. THIS COURT ORDERS that 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 preserve such Records in their original format and shall not alter, amend, 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.

7. THIS COURT ORDERS that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least

seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days' notice to such landlord and any such secured creditors.

#### **NO PROCEEDINGS AGAINST THE RECEIVER**

8. THIS COURT ORDERS that 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 DEBTORS OR THE PROPERTY**

9. THIS COURT ORDERS that no Proceeding against or in respect of the Debtors 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 Debtors or the Property are hereby stayed and suspended pending further Order of this Court.

#### **NO EXERCISE OF RIGHTS OR REMEDIES**

10. THIS COURT ORDERS that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors are not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.



### **NO INTERFERENCE WITH THE RECEIVER**

11. THIS COURT ORDERS that no Person shall 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 any of the Debtors, without written consent of the Receiver or leave of this Court.

### **CONTINUATION OF SERVICES**

12. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors or statutory or regulatory mandates for the supply of goods and/or services, 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 Debtors are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtors' current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

### **RECEIVER TO HOLD FUNDS**

13. THIS COURT ORDERS that 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 the sale of all or any of the Property and the collection of any accounts receivable 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. THIS COURT ORDERS that all employees of the Debtors shall remain the employees of the Debtors until such time as the Receiver, on the Debtors' 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 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*.

## **PIPEDA**

15. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

## **LIMITATION ON ENVIRONMENTAL LIABILITIES**

16. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or

relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

### **LIMITATION ON THE RECEIVER'S LIABILITY**

17. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, 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*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

### **RECEIVER'S ACCOUNTS**

18. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

19. THIS COURT ORDERS that the Receiver and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.



20. THIS COURT ORDERS that 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 legal fees and disbursements, incurred at the standard 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**

21. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow from the Bank 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 \$2,000,000 (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, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

22. THIS COURT ORDERS that, pending further Order of the Court, for a period of fifteen (15) calendar days following the date of this Order (the "**Interim Comeback Period**"), the Receiver's Borrowing Charge shall not extend to collateral that is subject to a properly perfected security interest that is in priority to the Bank's security, including purchase money security interests. Any secured creditor that wishes to take the position that the priority charges granted pursuant to this Order should not extend to collateral subject to their security interest shall serve a motion on notice to the Receiver and the Bank within fifteen (15) calendar days of the date of this Order, seeking such relief. In the absence of an Order being granted in respect of such motion that is served within the Interim Comeback Period, all priority charges under this Order including the Receiver's Borrowings Charge set forth in paragraph 21 above, will apply to all assets, including those subject to purchase money security interests, equipment leases or other

interests that may be in priority to the Bank's security, immediately upon the conclusion of the Interim Comeback Period without any further steps being taken.

23. THIS COURT ORDERS that 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.

24. THIS COURT ORDERS that 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.

25. THIS COURT ORDERS that 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.

#### **SERVICE AND NOTICE**

26. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "**Protocol**") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL: [www.insolvencies.deloitte.ca/en-ca/dig](http://www.insolvencies.deloitte.ca/en-ca/dig).

27. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, email, or facsimile transmission to the Debtors' creditors or other interested parties at their respective

addresses as last shown on the records of the Debtors and that any such service or distribution by courier, personal delivery, email, or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

#### **RETENTION OF LAWYERS**

28. THIS COURT ORDERS that the Receiver may retain solicitors to represent and advise the Receiver in connection with the exercise of the Receiver's powers and duties, including without limitation, those conferred by this Order. Such solicitors may include Thornton Grout Finnigan LLP, solicitors for the Applicant herein, in respect of any matter where there is no conflict of interest. The Receiver shall, however, retain independent solicitors in respect of any legal advice or services where a conflict exists, or may arise.

#### **GENERAL**

29. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

30. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of any of the Debtors.

31. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States 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 or to assist the Receiver and its agents in carrying out the terms of this Order.

32. THIS COURT ORDERS that 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.

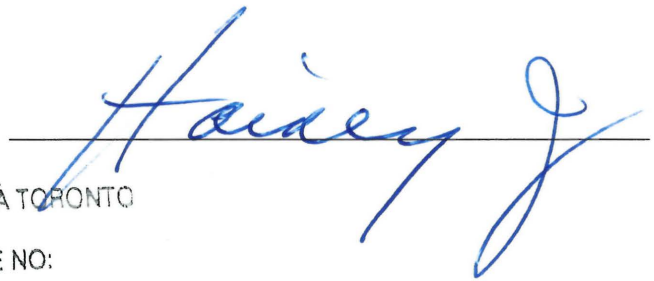
33. THIS COURT ORDERS that the Applicant shall have its costs of this Application, up to and including entry and service of this Order, provided for by the terms of the Application security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtors' estates with such priority and at such time as this Court may determine.

34. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (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.

ENTERED AT / INSCRIT À TORONTO  
ON / BOOK NO:  
LE / DANS LE REGISTRE NO:

MAR 11 2019

PER / PAR:



**SCHEDULE "A"**  
**RECEIVER CERTIFICATE**

CERTIFICATE NO. \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

1. THIS IS TO CERTIFY that Deloitte Restructuring Inc., the receiver (the "**Receiver**") of the assets, undertakings and properties of Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Ltd. (together, the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the 11<sup>th</sup> day of March, 2019 (the "**Order**") made in an action having Court file number CV-19-00615270-00CL, 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 \$ \_\_\_\_\_ which 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, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, 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 Toronto, Ontario.

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 \_\_\_\_\_, 20\_\_.

Deloitte Restructuring Inc., solely in its capacity  
as Receiver of the Property, and not in its  
personal capacity

Per: \_\_\_\_\_

Name:

Title:



IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c. C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

**ROYAL BANK OF CANADA**

- and -

**DISTINCT INFRASTRUCTURE GROUP INC. et al.**

Applicant

*Respondents*

Court File No. CV-19-00615270-00CL

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

Proceedings commenced at Toronto

**ORDER  
(appointing Receiver)**

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Lawyers for the Applicant, Royal Bank of Canada

# TAB 2

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

**IN THE MATTER OF** Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

**B E T W E E N:**

**ROYAL BANK OF CANADA**

Applicant

**- and -**

**DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES WEST INC., and CROWN UTILITIES LTD.**

Respondents

**NOTICE OF MOTION**

**DELOITTE RESTRUCTURING INC.** (“**Deloitte**”), in its capacity as court-appointed receiver and manager (the “**Receiver**”) of Distinct Infrastructure Group Inc. (“**DIG**”), Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Ltd. (collectively, the “**Respondents**”) will make a motion to a Judge presiding over the Commercial List on a date to be set following a 9:30 scheduling appointment scheduled for December 2, 2019 at 330 University Avenue, Toronto, Ontario.

**ROYAL BANK OF CANADA INC.** (the “**Bank**”) will make a motion to a Judge presiding over the Commercial List on a date to be set following a 9:30 scheduling appointment scheduled for December 2, 2019 at 330 University Avenue, Toronto, Ontario.

**PROPOSED METHOD OF HEARING:** These Motions are to be heard orally.

**THE RECEIVER’S MOTION IS FOR:**

1. An Order:
  - (a) if necessary, abridging the time for service of this Notice of Motion and the materials filed in support of its motion and dispensing with further service thereof;
  - (b) requiring certain former executives (namely Joe Lanni (“**Lanni**”) and Alex Agius (“**Agius**” and together with Lanni, the “**Former CEOs**”)) to repay amounts to the Receiver, for the benefit of the Respondents’ creditors, incurred by the Former CEOs as expenses on corporate credit cards for personal benefit, in the following amounts;
    - (i) Lanni to repay \$69,623; and
    - (ii) Agius to repay \$172,064; and

**THE BANK’S MOTION IS FOR:**

2. An Order:

- (a) if necessary, abridging the time for service of this Notice of Motion and the materials filed in support of its motion and dispensing with further service thereof;
- (b) directing that a Statement of Claim to be issued by Royal Bank of Canada (the “**Bank**”) against the Former CEOs and attached hereto as **Schedule “A”** be issued by the Ontario Superior Court of Justice (Commercial List) (the “**Court**”), and be case managed by Justice Hailey as the supervising judge overseeing this receivership proceeding.

**THE GROUNDS FOR THE MOTIONS** are as follows:

**Receiver’s Motion: Reimbursement of Personal Expenses**

- 3. By Order of the Court dated March 11, 2019 (the “**Appointment Order**”), Deloitte was appointed as Receiver of the assets, undertakings and properties (collectively, the “**Property**”) of the Respondents pursuant to section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”);
- 4. The application for the appointment of the Receiver was brought by Royal Bank of Canada (the “**Bank**”) in respect of a secured indebtedness owing by the Respondents of approximately CDN\$53 million plus USD\$8,000 as at that time;

5. Deloitte had been previously engaged by the Bank as its consultant to review issues of concern and conduct a business review in December, 2018;
6. During Deloitte's engagement as the Bank's consultant, financial irregularities were discovered and a special committee of the board of directors (the "**Special Committee**") was formed to investigate;
7. In the course of their investigations, the Special Committee analyzed the expense accounts of the Former CEOs, and determined that a substantial number of the expenses did not appear to be for the benefit of the Respondents;
8. The employment of the Former CEOs was terminated by the Special Committee on behalf of the Respondents on February 18, 2019 for various stated grounds including for "Misuse of company funds for personal gain";
9. The Respondents demanded that the Former CEOs reimburse them for all expenses the Respondents deemed as personal by email dated February 26, 2019;
10. Following its appointment, the Receiver also demanded that the Former CEOs satisfy the Respondents' demands by letter dated April 2, 2019;
11. To date the Former CEOs have not made any payments pursuant to the demands nor given good reasons for their failure to do so;

12. The Receiver agrees with the Respondents' assessment on certain of the personal expenses of the Former CEOs, and seeks repayment for those expenses that do not appear to have been incurred for any legitimate business purposes;
13. The Receiver is of the view that the Respondents' creditors should not be put to undue expense, and their recoveries should not be further diminished by the incurring of significant expense by the Receiver in obtaining reimbursement of amounts due and owing by the Former CEOs to the Respondents;

**The Bank's Motion: Claim by the Bank against the Former CEOs**

14. The Bank has advised the Receiver that it intends to bring a claim against the Former CEOs seeking damages of \$519,765.28 against each of the Former CEOs;
15. The claim arises out of the repayment by DIG of promissory notes held by each of the Former CEOs. The Bank claims that such repayment was in breach of a postponement agreement between the Former CEOs, DIG and the Bank;
16. The Receiver is of the view that such claim ought to be issued on the Commercial List, to be case managed by the same supervising Judge as manages the receivership;
17. It would be the most efficient and cost effective means of advancing the litigation and avoiding a multiplicity of proceedings that are not coordinated and managed efficiently;
18. It would be in the best interests of the Respondents and their creditors;



19. The Receiver supports the Bank's request for the claim to be issued by the Commercial Court, to be case-managed by Justice Hainey; and
20. such other grounds as counsel may advise and this Honourable Court may deem just.

**THE FOLLOWING DOCUMENTARY EVIDENCE** will be used at the hearing of this application:

1. Special Report of the Receiver dated November 28, 2019 (filed separately); and
2. such further and other evidence as counsel may advise and this Honourable Court may permit.

November 29, 2019

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Lawyers for the Receiver

**SERVICE LIST**  
**(as at November 29, 2019)**

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**IN THE MATTER OF** Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

**ROYAL BANK OF CANADA**

and

**DISTINCT INFRASTRUCTURE GROUP INC. et al.**

Applicant

Respondents

Court File No. CV-19-00615270-00CL

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

Proceedings commenced at Toronto

**NOTICE OF MOTION**

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Lawyers for the Receiver and Royal Bank of Canada

# TAB 3

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

**BETWEEN:**

**ROYAL BANK OF CANADA**

Applicant

**- and -**

**DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE  
GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES  
WEST INC., and CROWN UTILITIES LTD.**

Respondents

**SPECIAL REPORT OF THE RECEIVER  
(Action Against Former Executives)**

November 28, 2019

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Lawyers for the Receiver,  
Deloitte Restructuring Inc.

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## INTRODUCTION AND PURPOSE OF THIS SPECIAL REPORT

1. On March 11, 2019, Deloitte Restructuring Inc. (“**Deloitte**”) was appointed by the Court as Receiver (in such capacity, the “**Receiver**”), without security, of all of the assets, undertakings and properties of Distinct Infrastructure Group Inc. (the “**Company**”) and its subsidiaries set out in Appendix “**A**” (collectively with the Company, “**DIG**”) pursuant to an order (the “**Appointment Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”). The application for the appointment of the Receiver was brought by Royal Bank of Canada (the “**Bank**”) in respect of secured indebtedness owing by DIG of approximately CDN\$53 million plus US\$8,000 as at that time.
2. An overview of the business of DIG, its stakeholders and its financial position is contained in the Pre-Filing Report of Deloitte, attached as Appendix “**B**” without appendices.
3. On April 26, 2019, the Receiver issued its second report (the “**Second Report**”) to the Court to provide information about a number of items, and sought an expansion of the Receiver’s powers to include the powers of a licensed insolvency trustee acting in a bankruptcy proceeding. The purpose of the expansion of the Receiver’s powers was to further investigate financial irregularities that had been previously identified to and by the Receiver.
4. The Court issued an Order expanding the Receiver’s investigative powers on May 3, 2019 (the “**Investigative Powers Order**”). A copy of that Order is attached as Appendix “**C**”.
5. The Appointment Order, the Investigative Powers Order, the Second Report, and other orders, reports and information filed in connection with the receivership proceedings can be accessed on the Receiver’s case website at [www.insolvencies.deloitte.ca/en-ca/dig](http://www.insolvencies.deloitte.ca/en-ca/dig).



6. The purpose of this special report (the “**Special Report**”) is to:
- a. provide the Court with an update on the investigations conducted by the Receiver since the issuance of the Investigative Powers Order;
  - b. seek a further order of the Court requiring certain former executives (namely Joe Lanni (“**Lanni**”) and Alex Agius (“**Agius**” and together with Lanni, the “**Former CEOs**”)) to repay amounts incurred by them using DIG corporate credit cards for their personal benefit; and
  - c. support a request by the Bank for an Order directing that a Statement of Claim to be issued by the Bank against the Former CEOs be issued on the Ontario Superior Court of Justice (Commercial List), and be case managed by Justice Hailey as the supervising judge overseeing this receivership proceeding;
- all as set out below.

## **TERMS OF REFERENCE**

7. In preparing this Special Report, Deloitte has been provided with, and has relied upon unaudited, draft and/or internal financial information, DIG’s books and records, discussions with management of DIG (“**Management**”), and information from third-party sources (collectively, the “**Information**”). Except as described in this Special Report:
- a. Deloitte has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, Deloitte has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian

Auditing Standards (“CAS”) pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information;

- b. As noted in prior reports of the Receiver, the Company has issued press releases and guidance to the financial markets advising that its financial statements are misstated and should not be relied upon. DIG has made material write downs to its accounts receivable, work in progress, and inventory balances, and accordingly, Deloitte cautions that the financial information reported herein is subject to further verification and may require material revision; and
- c. Deloitte has prepared this Special Report in its capacity as Receiver solely for the purposes noted herein. Parties using the Special Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.

- 8. Unless otherwise stated, all dollar amounts contained in this Special Report are expressed in Canadian dollars.

## **BACKGROUND**

- 9. In December, 2018, Deloitte Restructuring Inc. (“**Deloitte**”) was engaged by the Bank as its consultant to perform a business review of the Company. Pursuant to its engagement by the Bank, Deloitte undertook the following activities:
  - a. A review of the Company’s business plan and financial forecast;

- b. An analysis of the value of the Bank's security position;
  - c. A review of the Company's borrowing base as provided to the Bank; and
  - d. Other items as directed by the Bank.
- 10. Deloitte began its work after the execution of its engagement letter and provided its report to the Bank on January 31, 2019.
- 11. Shortly after Deloitte's engagement by the Bank as consultant, the Company appointed a new chief financial officer (the "**New CFO**"). The New CFO was appointed on January 14, 2019 to replace the Company's interim chief financial officer.
- 12. Shortly after the New CFO's appointment, and as a result of financial irregularities that were discovered by him, a special committee (the "**Special Committee**") of the board of directors (the "**Board**") was formed to investigate the irregularities and determine the best course of action.
- 13. Following internal deliberations, the Special Committee decided that the interim chief financial officer and the vice president of finance were to have their employment terminated. Those terminations occurred on February 11, 2019.
- 14. The New CFO and the Special Committee continued their investigations into February, 2019. As part of the investigations, the Former CEOs' expense accounts were analyzed to consider whether expenses incurred by the Former CEOs and paid for by DIG were appropriate, incurred in the course of the Former CEOs' duties, and for the benefit of the Company.

15. Based on these investigations, the Company identified a substantial number of transactions that did not appear to be for the benefit of DIG, described in further detail below.
16. The Board subsequently determined that it was appropriate to terminate the employment of the Former CEOs. One reason given for the termination was “Misuse of company funds for personal gain”. Such termination occurred on February 18, 2019. A copy of the Lanni and Agius termination letters are attached as Appendices “D” and “E”.
17. On February 26, 2019, the Company demanded that the Former CEOs reimburse DIG for all expenses the Company deemed as personal. An email sent by the Company to Lanni demanding such repayment, which attached details as to the expense amounts incurred by Lanni deemed by the Company as personal (the “**Lanni List of Expenses**”), is attached as Appendix “F”. The Receiver understands that the same email was sent to Alex Agius with details of his expenses, a list of which is attached as Appendix “G” (the “**Agius List of Expenses**”).
18. To date, and to the knowledge of the Receiver, the Former CEOs have not repaid those amounts except as described herein, nor is the Receiver aware of any explanation for non-payment provided by the Former CEOs to DIG or the Special Committee, except as set out herein and as described in Appendix “J” below.
19. On April 2, 2019 following its appointment by the Court, the Receiver also demanded that the Former CEOs repay all expenses deemed by the Company as personal. Copies of the demand letters issued by the Receiver are attached as Appendix “H” and “I” (the “**Expense Reimbursement Demands**”).

20. The Former CEOs responded to the Receiver's letter by letter dated April 19, 2019, setting out their reasons for not having repaid the expenses deemed as personal. A copy of that letter is attached as Appendix "J".
21. The Former CEOs provided the following reasons for non-payment, each of which are accompanied by the Receiver's response to such explanations based on its review of available evidence and documentation:
  - (a) The Former CEOs claim that there was a promise from the Board to forego collection of personal amounts by way of a performance bonus. The Receiver has not been provided with a copy of or any evidence of such commitment, nor is that consistent with the Board's position as reflected in its letter and actions taken, including terminating the employment of the Former CEOs;
  - (b) The Former CEOs claim that all amounts incurred for personal items were repaid by January 2018. However, the Receiver has received no records indicating repayment except as described and accounted for herein, and in any event the majority of expenses for which the Receiver seeks repayment were incurred after January 2018;
  - (c) The Former CEOs claim that they have no way of knowing which expenses incurred on their credit cards were for personal items, and which were for the benefit of DIG. This explanation does not appear credible given that the Former CEOs were the individuals authorizing such payments and many of the expenses are plainly personal in nature (for example, a vacation for extended family members costing thousands of dollars);

- (d) The Former CEOs allege that they do not currently have the financial ability to make payments to reimburse the Company. They have advised the Receiver that they are both unemployed and have had to rely on loans from family and borrowings from various credit facilities in order to meet basic living expenses. The Receiver notes that this response goes to the issue of their *ability* to pay, rather than their *obligation* to repay these amounts.

22. Given that the Expense Reimbursement Demands by the Receiver remain unsatisfied, the Receiver seeks an Order directing the Former CEOs to repay certain amounts included in the Expense Reimbursement Demands. A list of categorised expenses prepared by the Receiver is attached as Appendix “K”. The Receiver seeks repayment only of the expenses in the categories described below.

#### **RATIONALE FOR EXPENSE REIMBURSEMENT**

23. The Receiver seeks repayment from the Former CEOs of the following four categories of expenses:
- a. Travel expenses (\$207,556 in total): including a family vacation for eight people to Hawaii for Agius’ family and extended family.
  - b. Leisure (\$33,724 in total): excessive leisure expenses that do not appear to have been for the benefit of DIG;
  - c. Personal Storage (\$17,511 in total): primarily the rental of lockers for the purpose of storing personal luxury automobiles; and

- d. Chop Restaurant (\$42,588 in total): expenses incurred by the Former CEOs who regularly attended a steakhouse near DIG's office for lunch. Only 50% of charges at this establishment are being sought by the Receiver.
- 
- 24. The Expense Reimbursement Demands contain a number of items that the Company, prior to the appointment of the Receiver, determined were personal in nature. Following the Receiver's appointment and review of these items, the Receiver concurs in this assessment with respect to those items for which it seeks repayment. The Receiver has not subsequently been provided by the Former CEOs with any compelling or credible reasons why these personal amounts have not been repaid, despite demands being made by the Company and the Receiver.
  - 25. The Receiver has reviewed the Former CEOs' expenses and the demand for repayment made by the Company. The Receiver is seeking repayment only of amounts for which it is clear and obvious to the Receiver that such expenses are personal in nature, and for which the Receiver does not believe that any credible basis could be provided for charging such expenses to DIG. The Receiver is not waiving the right to seek repayment of further amounts should further investigations indicate that it is appropriate to do so.
  - 26. A summary for each of Lanni and Agius's expenses, together with the Receiver's rationale for pursuing reimbursement of same, is set out below. The details of the Former CEOs' expenses are based on information received from the Company, and the Receiver's review of the relevant books and records.

## Joe Lanni Expenses

| Nature of expense                        | Quantum         | Reason for reimbursement  |
|--|-----------------|---|
| Leisure                                  | \$25,781        | <ul style="list-style-type: none"> <li>The largest component is the Beaver Valley Ski Club (\$13,730)</li> <li>Other charges include hardware stores (\$2,083) and landscaping charges (\$2,773)</li> <li>It is unlikely that such charges relate to corporate expenses or provided benefit to the Company</li> </ul>   |
| Meals – Chop Restaurant (25% allocation) | \$21,294        | <ul style="list-style-type: none"> <li>The Receiver has been advised by numerous Company personnel that the Former CEOs regularly dined at the Chop Restaurant, a steakhouse in the vicinity of the DIG office, and that regular attendees included other Company personnel</li> <li>The Board of Directors determined that the Co-CEOs incurred total expenses at the Chop Restaurant of \$85,178 on 200 receipts (approximately \$426/receipt) during the 304 day period from January 1 to October 31, 2018</li> <li>This amount is an allocation of 25% of the total costs incurred at this establishment, an allocation determined by the Board of Directors that represents its assessment of the amounts that were not incurred for legitimate business purposes</li> </ul> |
| Travel – Family                          | \$13,310        | <ul style="list-style-type: none"> <li>DIG staff confirmed this amount was for personal family travel</li> <li>Of the total, \$11,401 relates to flight passes purchased by Lanni with the remainder being incurred with Cameron Air, a company that offers float plane services to Muskoka</li> </ul>  |
| Personal Storage                         | \$9,238         | <ul style="list-style-type: none"> <li>Represents monthly storage costs for Lanni's automobile(s) at an average cost of \$342/month (27 monthly payments)</li> <li>The Receiver has been advised that such storage was not for corporate vehicles and was used by Lanni to store his personal vehicle</li> </ul>  |
| <b>Total</b>                             | <b>\$69,623</b> |   |



## Alex Agius Expenses

| Nature of expense                        | Quantum          | Reason for reimbursement  |
|--|------------------|---|
| Leisure                                  | \$7,943          | <ul style="list-style-type: none"> <li>Significant charges have been incurred for ski trips, ski pants purchased at Sporting Life, expenses at various hardware stores, flowers for Agius' wife and a Valentine's Day meal for Agius and his wife</li> </ul>  |
| Meals – Chop Restaurant (25% allocation) | \$21,294         | <ul style="list-style-type: none"> <li>The Receiver has been advised by numerous Company personnel that the Former CEOs regularly dined at the Chop Restaurant, a steakhouse in the vicinity of the DIG office, and that regular attendees included other Company personnel</li> <li>The Board of Directors determined that the Co-CEOs incurred total expenses at the Chop Restaurant of \$85,178 on 200 receipts (approximately \$426/receipt) during the 304 day period from January 1 to October 31, 2018</li> <li>This amount is an allocation of 25% of the total costs incurred at this establishment, an allocation determined by the Board of Directors that represents its assessment of the amounts that were not incurred for legitimate business purposes</li> </ul> |
| Travel – Family                          | \$194,246        | <ul style="list-style-type: none"> <li>These costs are for personal travel</li> <li>This includes trips for Agius and both his immediate and extended family to Hawaii</li> <li>This also includes numerous trips to New York (including flights, accommodations and car services), which the Company has identified as being for appointments for Agius' wife</li> </ul>   |
| Storage                                  | \$8,273          | <ul style="list-style-type: none"> <li>Monthly storage costs at an average cost of \$344/month (24 months)</li> <li>The Receiver understands from Company personnel that these charges were in connection with Agius' personal Maserati</li> </ul>  |
| Less reimbursements                      | (\$59,692)       | <ul style="list-style-type: none"> <li>The Company has advised that Agius has made certain reimbursements related to personal expenses directly to the relevant credit card company and that no such funds were received directly by the Company</li> </ul>   |
| <b>Total</b>                             | <b>\$172,064</b> |   |

27. Although the Former CEOs represent that they are reliant on loans from family, friends and credit card advances, the Receiver understands that each of the Former CEOs own properties within the Greater Toronto area and vacation properties north of the city. The Receiver also understands that the Former CEOs own (or have recently owned) luxury automobiles that could be monetized to assist them to repay the Expense Reimbursement Demands being sought by the Receiver. No current personal statement of affairs of Agius or Lanni is available to the Receiver in order for the Receiver to determine if there are other assets or means of repaying these amounts.
28. The Receiver is seeking an Order declaring that the amounts in question are personal expenses that were paid for with Company resources, and requiring repayment of \$69,623 from Lanni and \$172,064 from Agius.
29. Based on the Receiver's inquiries and the lack of supporting documentation, and consistent with the position taken by the Board and the Company, the expenses for which the Receiver seeks repayment do not appear to have been incurred for any legitimate business purposes.

#### **THE BANK'S STATEMENT OF CLAIM AGAINST THE FORMER CEOS**

30. During their employment and on or around August 3, 2018, the Former CEOs each advanced \$500,000 to DIG. In exchange, DIG issued a promissory note to each of the Former CEOs in the amount of \$500,000 (the "**Subordinated Promissory Notes**").
31. On September 12, 2018, the Former CEOs entered into postponement agreements with the Bank, specifically postponing and subordinating the repayment of the Subordinated Promissory Notes to the repayment of the Bank's debt (the "**Postponement Agreements**").

32. Investigations by the Receiver have revealed that the Subordinated Promissory Notes were indirectly repaid by way of a series of payments made between October 30, 2018 and November 19, 2018. These repayments were authorized by Lanni and Agius in their role as Former CEOs.
33. The Bank has advised the Receiver that it intends to issue a Statement of Claim against the Former CEOs on the basis that the Subordinated Promissory Notes were repaid in breach of the Postponement Agreements. The Bank seeks damages of \$519,765.28 against each of the Former CEOs. A copy of the proposed Statement of Claim is attached as Appendix “L”.
34. The Receiver expects there to be further litigation arising out of the receivership of DIG.
35. In particular, the Receiver intends to commence an action against Alex Agius, Joe Lanni, Garry Wetsch, Robert Normandeau, Douglas Horner, Michael Newman, William Nurnberger, George Parselias, Michael Mifsud, Royston Rachpaul, Manny Bettencourt, Jay Vieira and Iain Oglivie in connection with the misstatement of financial records and their negligence regarding same. A copy of the letter sent to Lanni in connection with this intended claim is attached for the Court’s information as Appendix “M”. The other named individuals received identical letters.
36. The insurers of DIG – Chubb Specialty Insurance and Berkley Canada – have also been put on notice of the Receiver’s intention to commence such an action.

## THE APPROPRIATE FORUM FOR THE CLAIMS

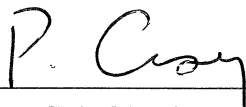
37. The Receiver believes that it is most efficient and cost effective, and therefore in the best interests of the Company's creditors, for all litigation arising out of the receivership of DIG to be brought before the same Court, to be managed by the same supervising Judge.
38. The Receiver is advised that the Statement of Claim is ready to be issued by the Bank. The Receiver supports the Bank's request for an Order directing that the Statement of Claim be issued on the Commercial List, to be case managed by Justice Hainey.

## RECOMMENDATION

39. For the reasons set out above, the Receiver respectfully requests that the Court approve the Receiver's request for an Order requiring Lanni to pay \$69,623 and Agius to pay \$172,064, and directing that the Statement of Claim attached as Appendix "L" be issued on the Commercial List to be managed by Justice Hainey.

All of which is respectfully submitted at Toronto, Ontario this 28<sup>th</sup> day of November, 2019.

**DELOITTE RESTRUCTURING INC.**,  
solely in its capacity as the Court-appointed  
receiver of Distinct Infrastructure Group Inc.  
and its subsidiaries set out in Appendix "A"  
hereto, and without personal or corporate  
liability

Per:   
Paul Casey, CPA, CA, FCIRP, CIT  
Senior Vice-President

# APPENDIX A

## **Appendix “A”**

### **List of Subsidiaries**

Distinct Infrastructure Group West Inc.  
DistinctTech Inc.  
iVac Services Inc.  
iVac Services West Inc.  
Crown Utilities Ltd.

# APPENDIX B

Court File No.

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

**BETWEEN:**

**ROYAL BANK OF CANADA**

Applicant

**- and -**

**DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE  
GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES  
WEST INC., and CROWN UTILITIES LTD.**

Respondents

**REPORT OF DELOITTE RESTRUCTURING INC. IN ITS CAPACITY AS PROPOSED  
RECEIVER OF DISTINCT INFRASTRUCTURE GROUP INC. AND ITS  
SUBSIDIARIES**

**DATED FEBRUARY 28, 2019**



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## APPENDICES

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## INTRODUCTION AND PURPOSE OF THIS REPORT

1. Deloitte Restructuring Inc. (“**Deloitte**”) understands that an application will be made before the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) by the Royal Bank of Canada (“**RBC**”), for an Order (the “**Receivership Order**”), *inter alia*, appointing Deloitte as receiver to exercise the powers and duties set out in the Receivership Order, pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”), and section 101 of the *Courts of Justice Act* R.S.O. 1990 c. C.43, as amended (the “**Receiver**”), without security, of all the assets, properties and undertakings (collectively, the “**Property**”) of Distinct Infrastructure Group Inc. (the “**Company**”) and its subsidiaries set out in Appendix “A” hereto (collectively with the Company, “**DIG**”).
2. Deloitte was retained by RBC to act as its financial consultant to review the current operations and financial position of DIG. Deloitte also worked with RBC and its legal counsel, Thornton Grout Finnigan LLP (“**TGF**”), with regard to the proposed receivership proceeding, as discussed below.
3. Deloitte is a licensed insolvency trustee within the meaning of section 2 of the BIA and has consented to act as Receiver in these proceedings in the event that the Court grants the relief sought by RBC. Deloitte has prepared this pre-filing report as proposed Court-appointed Receiver of DIG (“**Proposed Receiver**”) to provide background to the Court for the pending receivership application and the relief being sought as part of the application (the “**Report**”).
4. Deloitte has also engaged Aird & Berlis LLP (“**A&B**”) to act as the Proposed Receiver’s independent legal counsel.

5. This Report will cover:
- a) DIG's current financial position (including assets, liabilities and security interests), causes of financial difficulty, certain financial reporting irregularities and DIG's immediate cash requirements;
  - b) The outcome of Deloitte's review of DIG's operations;
  - c) A summary of DIG's major creditors;
  - d) The result of RBC issuing its ten-day notice to enforce its security;
  - e) A&B's preliminary review of the validity and enforceability of RBC's security; and
  - f) Deloitte's consent to act as Receiver should the Court see fit to grant the Receivership Order.

## **TERMS OF REFERENCE**

6. In preparing this Report, Deloitte has been provided with, and has relied upon unaudited, draft and/or internal financial information, DIG's books and records, discussions with management of DIG, discussions with the Special Committee (as defined below) and its legal counsel, and information from third-party sources (collectively, the "**Information**"). Except as described in this Report:

- (a) Deloitte has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, Deloitte has not audited or otherwise attempted to verify the accuracy or completeness of the

Information in a manner that would wholly or partially comply with Canadian Auditing Standards (“CAS”) pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Proposed Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information;

- (b) Deloitte notes that the Company has recently issued press releases and guidance to the financial markets advising that its financial statements are misstated and should not be relied upon. Deloitte is aware of material write downs to the Company’s accounts receivable, work in progress and inventory balances and, accordingly, Deloitte cautions that the financial information reported herein is subject to further verification and may require material revision; and
- (c) Deloitte has prepared this Report in its capacity as Proposed Receiver to provide background to the Court for its consideration of the relief being sought. Parties using the Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.

- 7. Unless otherwise stated, all dollar amounts contained in the Report are expressed in Canadian dollars. Financial information reported herein is presented on a consolidated basis and not at the individual operating company level.
- 8. The Report has been prepared with reference to the Affidavit of Gary Ivany sworn February 28, 2019 (the “**Ivany Affidavit**”) in this matter, a copy of which will be filed separately with Court by RBC.

9. This Report should be read concurrently with the Ivany Affidavit for further context and background regarding DIG and the activities leading up to RBC's application.

## **OVERVIEW OF DIG**

10. The Company is a public company listed on the TSX Venture Exchange under the symbol "DUG" whose assets consist of its ownership interests in operating subsidiaries that are engaged in the following lines of business:

- (a) Aerial construction – This line of business involves the installation of utility poles for telecommunications use and also involves the installation of cabling for telecommunications purposes;
- (b) Underground construction – As part of this line of business, DIG is involved in directional drilling for telecommunications infrastructure, hydro excavation, open trench installations and the placement of cable for telecommunications purposes;
- (c) Technical services – The primary activities related to DIG's technical services offering relates to fibre splicing and coaxial splicing and testing; and
- (d) Third party material management – This offering relates to the storing of materials for DIG's various customers.

11. DIG provides these services to customers in both the Greater Toronto Area (as far as the Niagara Region) and in Winnipeg, its two primary operating geographies. Significant customers in Toronto include:
  - (a) Bell Canada and Bell Mobility (together, “**Bell**”);
  - (b) Rogers Communications (“**Rogers**”);
  - (c) Toronto Hydro Electric System (“**Toronto Hydro**”);
  - (d) Beanfield Technologies (“**Beanfield**”); and
  - (e) Other smaller customers.
12. Of the customers above, Bell and Rogers together represent in excess of 56% of DIG’s reported revenue for the first 11 months of 2018, although the Company’s financial reports have proven to be unreliable.
13. Customers in Manitoba primarily include Bell, Rogers and Manitoba Hydro.
14. The Company was founded by Alex Agius and Joe Lanni. Until recently, the two founders were retained by DIG through consulting services contracts as joint chief executives (together, the “**Co-CEOs**”).
15. DIG currently employs approximately 310 employees in total between its various locations. The hourly employees in Toronto are represented by the Labourers’ International Union of North America, Ontario Provincial District Council Local 183. All other employees (both in Winnipeg and Toronto) are non-unionized (other than two pipefitters employed in Winnipeg).

16. A corporate organizational chart setting out the corporate relationships within the DIG structure is included as Appendix “**B**” attached hereto.
17. Pursuant to the terms of a credit agreement dated March 23, 2017 (as amended, the “**Credit Agreement**”) between the Company, as borrower, and RBC, borrowings are subject to a borrowing base cap based on the level of accounts receivable and other working capital balances. The borrowing base is calculated on a monthly basis. As of the date of this Report, advances made by RBC under the Credit Agreement are approximately \$52.7 million, of which \$18.4 million is in respect of a term loan with the balance, or approximately \$34.3 million, representing a revolving credit facility.
18. As security for the Company’s obligations and liabilities to RBC under the Credit Agreement, DIG executed, among other things, a general security agreement in favour of RBC granting a security interest over DIG’s assets.

## DIG’S STAKEHOLDERS

19. The total indebtedness of DIG to its creditors as of December 31, 2018 is approximately \$82.4 million. The following table sets out the nature of the relationship between DIG and each of its major creditors and stakeholders as detailed on the Company’s financial statements:

| <b>Stakeholder</b>                      | <b>Nature of relationship</b>  | <b>Amount owing</b>   |
|---|--|---|
| RBC                                     | <ul style="list-style-type: none"> <li>Senior secured lender including a term and revolving credit facility</li> </ul> | <ul style="list-style-type: none"> <li>\$52.7 million at February 27, 2019</li> </ul> |
| Rogers Financial Management Corporation | <ul style="list-style-type: none"> <li>Holder of \$10 million unsecured debenture issued in September, 2018</li> </ul> | <ul style="list-style-type: none"> <li>\$9.1 million at December 31, 2018</li> </ul>  |
| Trade creditors                         | <ul style="list-style-type: none"> <li>Ongoing trade credit</li> </ul>   | <ul style="list-style-type: none"> <li>\$12.9</li> </ul>                              |

| Stakeholder | Nature of relationship  | Amount owing   |
|-------------|---|--|
|             |   | million at December 31, 2018   |
| Lessors     | <ul style="list-style-type: none"> <li>Leased construction equipment and vehicles to DIG to provide services to DIG's customers</li> <li>Security over individual assets</li> </ul>   | <ul style="list-style-type: none"> <li>\$3.0 million at December 31, 2018</li> </ul> |
| Union       | <ul style="list-style-type: none"> <li>Owed amounts on account of outstanding union dues, vacation pay, health benefits and pension contributions. Such amounts are included in "accounts payable and accrued liabilities"</li> </ul> | <ul style="list-style-type: none"> <li>\$1.5 million at February 27, 2019</li> </ul> |

## DELOITTE'S PRIOR INVOLVEMENT WITH DIG

20. On November 29, 2018, RBC engaged Deloitte to perform an independent business review with respect to DIG's affairs and financial position, including an assessment of RBC's collateral position. As part of its scope of work, Deloitte undertook the following:
  - (a) a review of DIG's business plan and financial forecast;
  - (b) preparation of an estimate of RBC's security position;
  - (c) a review of the borrowing base calculations provided to RBC; and
  - (d) other matters as directed by RBC.
21. Deloitte began its work shortly after the execution of its engagement letter by RBC and provided its report to RBC on January 31, 2019.
22. A chronology of certain events related to Deloitte's engagement is set out below:
  - (a) Deloitte began its work in December, 2018. Such work was carried out at DIG's premises in Toronto, Ontario.



- (b) On January 14, 2019, DIG engaged the services of a new Chief Financial Officer (the “**New CFO**”).
- (c) As part of its work, Deloitte sought support for various accounts that Management could not provide. The New CFO provided the accounts receivable subledgers at month end for each of October, November and December, 2018 (the “**A/R Subledgers**”) and backup to DIG’s work in process (“**WIP**”) accounts at the same dates. Deloitte analyzed the A/R Subledgers and noticed that each contained a number of invoices that had been issued for identical amounts on the same day or over a short period of time. For example:
  - i. 51 invoices for \$144,616 (totalling \$7.4 million) were entered into the A/R Subledgers in December 2017 and between July and September 2018;
  - ii. 5 invoices for \$289,232 (totalling \$1.4 million) were entered into the A/R Subledgers between July 15 and August 13, 2018;
  - iii. 3 invoices for \$162,693 (totalling \$488,079) were entered into the A/R Subledgers in August 2018.
- (d) In addition, Deloitte identified seven duplicate invoices, each in the amount of \$144,616, in October 2018 totalling \$1.01 million and a further 14 duplicate invoices totalling approximately \$925,000 in November 2018.
- (e) When Deloitte asked DIG management (“**Management**”) to explain the reason for the issuance of these invoices, a satisfactory response was not provided by

Management. Deloitte also asked for backup to certain of these invoices. Management was unable to provide the required supporting documents.

- (f) Management was unable to provide appropriate support for the \$35 million WIP balances as at September 30, 2018.
  - (g) Noting the lack of support or explanations for these financial reporting irregularities, Deloitte issued its report to RBC on January 31, 2019. The report noted that Deloitte had identified material irregularities with respect to Bell accounts receivable and invoices and that Deloitte reserved the right to amend its findings as necessary once further information was provided.
  - (h) On February 4, 2019, the New CFO met with Mr. Ivany and a representative from Deloitte. At that meeting, the New CFO advised that he had identified approximately \$16 million of entries in the A/R Subledgers for which there was no support. He further advised that certain members of DIG's executive team, the Interim CFO and Vice President of Finance, were to be suspended and that a special committee of DIG's board of directors (the "**Special Committee**") had been formed to investigate these accounting irregularities.
23. The New CFO and the Special Committee continued to investigate DIG's finances and identified several unsupportable entries in the Company's accounts. As a result, the New CFO and Special Committee advised RBC and Deloitte that:
- (a) The employment of the Interim CFO and Vice President of Finance were terminated effective February 11, 2019.

(b) Significant personal charges had been incurred on the Co-CEOs' corporate credit cards. The nature of these charges included, among other charges, the following:

- i. Personal expenses such as family vacations;
- ii. Excessive meal and entertainment charges that do not appear to be for the benefit of DIG;
- iii. Rental of personal storage lockers; and
- iv. Ski club memberships.

Management has since issued a demand to the Co-CEOs for the repayment of amounts that were identified as not being for the benefit of DIG.

(c) Until recently, the Co-CEOs were directing operations at DIG in addition to being members of the Board of Directors. However, as a result of the reported overstatement of accounts receivable and WIP and expense account irregularities, the employment of the Co-CEOs was terminated on February 18, 2019. The Co-CEOs, through legal counsel, have denied any allegations of impropriety and remain directors.

(d) As a result of the termination of the Co-CEOs' employment, a new interim CEO was appointed on February 21, 2019.

24. The Special Committee continues to investigate the financial irregularities. On February 26, 2019 it discovered documentation evidencing that Company funds were used to repay \$1 million of personal loans of the Co-CEOs (\$500,000 each) contrary to the terms of the

Credit Agreement and the related Shareholder Postponement Agreement dated September 12, 2018 executed by each of the co-CEOs. The Proposed Receiver has been advised that this information was provide to RBC and its counsel on February 27, 2019.

## DIG'S CURRENT FINANCIAL POSITION

### *DIG's past performance*

25. The table below sets out certain of DIG's balance sheet amounts publicly reported in prior years:

| <b>Distinct Infrastructure Group Inc.</b><br><b>Summary of Key Financials</b><br><b>(in CAD \$000's)</b><br><b>For the period FY2014 to Q3 2018</b><br><b>Unaudited</b> |               |               |               |               |                |
|---|---------------|---------------|---------------|---------------|----------------|
|   | <b>FY2014</b> | <b>FY2015</b> | <b>FY2016</b> | <b>FY2017</b> | <b>Q3 2018</b> |
| <b>Income Statement</b>   |               |               |               |               |                |
| <b>Select Income Statement Items</b>  |               |               |               |               |                |
| Revenue   | 25,614        | 37,104        | 55,180        | 56,421        | 61,464         |
| EBITDA  | 4,159         | 6,794         | 3,483         | 301           | 6,781          |
| Net Income/(Loss)   | 2,293         | 2,270         | (3,147)       | (13,181)      | (2,776)        |
| <b>Balance Sheet</b>  |               |               |               |               |                |
| <b>Select Asset Items</b>   |               |               |               |               |                |
| Accounts Receivable   | 9,435         | 14,959        | 10,320        | 16,279        | 36,685         |
| Work in Progress  | 4,956         | 9,074         | 29,758        | 46,739        | 35,456         |
| Inventory   | 192           | 244           | 246           | 140           | 2,239          |
| Prepaid Expenses and Deposit  | 108           | 1,048         | 665           | 1,034         | 3,419          |
| <b>Select Liability Items</b>   |               |               |               |               |                |
| Accounts Payable and Accrued Liabilities  | 5,339         | 4,961         | 6,503         | 13,557        | 13,145         |
| Debentures and Other Debt   | 97            | 985           | 1,471         | 1,482         | 2,472          |
| Finance Lease Obligations   | 4,166         | 7,190         | 7,815         | 5,449         | 4,641          |
| RBC Revolving Loan  | -             | -             | -             | 27,638        | 30,609         |
| Term Loan   | -             | 18,929        | 18,877        | 19,872        | 19,625         |
| Unsecured convertible debentures  | -             | -             | -             | -             | 7,969          |

26. The table below compares certain balances to the quantum of reported revenue in the relevant year:

| <b>Balance as a % of sales</b> | <b>FY2014</b> | <b>FY2015</b> | <b>FY2016</b> | <b>FY2017</b> | <b>Q3 2018</b> |
|--------------------------------|---------------|---------------|---------------|---------------|----------------|
| Accounts Receivable            | 37%           | 40%           | 19%           | 29%           | 60%            |
| Work in Progress               | 19%           | 24%           | 54%           | 83%           | 58%            |
| Inventory                      | 1%            | 1%            | 0%            | 0%            | 4%             |

27. As detailed in the tables above, there has been a significant increase in the quantum of reported accounts receivable and WIP since 2014 without a corresponding increase in reported revenue. In addition, inventory and prepaid expenses have increased substantially in the nine-month period from December 31, 2017 to September 30, 2018. Such increases, particularly in respect of accounts receivable and WIP, had the specific effect of significantly increasing DIG's borrowing base under its credit facilities with RBC.
28. On September 12, 2018, DIG closed a financing transaction (the "**September 2018 Financing**") whereby:
- (a) RBC temporarily increased the amount that could be advanced against WIP under the borrowing base formula from \$6 million to \$14 million; and
  - (b) Rogers Financial Management Corp. ("**RFM**") provided \$10 million in exchange for unsecured convertible debentures.
29. Subsequent to the September 2018 Financing, RBC became concerned with the growth in the Company's balance sheet and its liquidity position, which had not materially improved notwithstanding the funding provided from the September 2018 Financing.

*Current status and impact of irregularities*

30. As a result of the accounting irregularities described above, the Company publicly disclosed on February 13, 2019 that its financial statements should no longer be relied upon. This disclosure applies to the 2017-year end audited financial statements and the three quarterly unaudited financial statements issued in 2018.

31. DIG's consolidated updated accounts as at December 31, 2018 are compared with the September 30, 2018 records and are summarized below. As a result of the material write-offs of unsupported asset balances, DIG has incurred a significant equity deficit on its balance sheet in the approximate amount of \$82.6 million.

| Distinct Infrastructure Group Inc.  | As Reported        | As At               | Variance            | Write off    | Notes |
|---|--------------------|---------------------|---------------------|--------------|-------|
| Consolidated Balance Sheet  | Sep 30, 2018       | Dec 31, 2018        | (\$)                | (\$)         |       |
| <b>ASSETS</b>   |                    |                     |                     |              |       |
| <b>Current Assets</b>   |                    |                     |                     |              |       |
| Accounts receivable   | 36,685,835         | 13,036,449          | (23,649,386)        | (23,246,549) | 1     |
| Contract asset (i.e. Work in Progress)  | 35,455,983         | 1,480,000           | (33,975,983)        | (33,975,983) | 2     |
| Prepaid expenses and deposits   | 3,309,899          | 594,784             | (2,715,115)         | (2,250,000)  | 3     |
| Inventory   | 2,239,829          | 207,987             | (2,031,842)         | (1,700,000)  | 4     |
| Cash  | 1,201,254          | -                   | (1,201,254)         |              |       |
| Income tax recoverable  | 1,116,052          | 1,116,052           | (0)                 |              |       |
| Assets held for sale  | 153,147            | 47,244              | (105,903)           |              |       |
| Due from ABL Professional Management Inc.   | 1,716,185          | 1,641,577           | (74,608)            |              | 5     |
| Due from Alex Agius   | -                  | 237,787             | 237,787             |              | 6     |
| Due from Joe Lanni  | -                  | 94,559              | 94,559              |              | 7     |
| <b>Total current assets</b>   | <b>81,878,184</b>  | <b>18,456,438</b>   | <b>(63,421,746)</b> |              |       |
| <b>Non-Current Assets</b>   |                    |                     |                     |              |       |
| Deposits  | 110,306            | 20,306              | (90,000)            |              |       |
| Property and equipment  | 21,177,132         | 15,050,698          | (6,126,434)         |              | 8     |
| Intangibles   | 378,682            | 336,606             | (42,076)            |              |       |
| Goodwill  | 2,795,212          | 2,795,212           | -                   |              |       |
| <b>Total non-current assets</b>   | <b>24,461,332</b>  | <b>18,202,822</b>   | <b>(6,258,510)</b>  |              |       |
| <b>TOTAL ASSETS</b>   | <b>106,339,516</b> | <b>36,659,261</b>   | <b>(69,680,256)</b> |              |       |
| <b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>   |                    |                     |                     |              |       |
| <b>Current liabilities</b>  |                    |                     |                     |              |       |
| Accounts payable and accrued liabilities  | 12,300,310         | 12,872,733          | 572,423             |              |       |
| Income tax payable  | 643,159            | 339,159             | (304,000)           |              |       |
| Debentures and other debt   | 2,472,385          | 1,479,467           | (992,918)           |              |       |
| Current portion of finance lease obligations  | 2,511,823          | 1,084,379           | (1,427,444)         |              |       |
| RBC Revolving Loan  | 30,608,967         | 34,258,770          | 3,649,803           |              |       |
| Liabilities directly associated with assets held for sale   | 1,107,869          | 415,482             | (692,387)           |              |       |
| <b>Total current liabilities</b>  | <b>49,644,513</b>  | <b>50,449,990</b>   | <b>805,477</b>      |              |       |
| <b>Non-current liabilities</b>  |                    |                     |                     |              |       |
| RBC Term Loan   | 19,625,000         | 18,375,000          | (1,250,000)         |              |       |
| Unsecured convertible debentures  | 7,968,805          | 9,138,581           | 1,169,776           |              |       |
| Finance lease obligations   | 2,129,501          | 1,901,801           | (227,700)           |              |       |
| Deferred tax payable  | 2,544,300          | 2,544,300           | (0)                 |              |       |
| <b>Total non-current liabilities</b>  | <b>32,267,606</b>  | <b>31,959,681</b>   | <b>(307,925)</b>    |              |       |
| <b>TOTAL LIABILITIES</b>  | <b>81,912,119</b>  | <b>82,409,671</b>   | <b>497,552</b>      |              |       |
| <b>Shareholders' equity</b>   |                    |                     |                     |              |       |
| Share capital   | 34,572,427         | 34,572,427          | (0)                 |              |       |
| Contributed surplus   | 2,307,760          | 2,326,323           | 18,563              |              |       |
| Deficit   | (12,452,790)       | (82,649,160)        | (70,196,370)        | (61,172,532) | 9     |
| <b>Total shareholders equity</b>  | <b>24,427,397</b>  | <b>(45,750,411)</b> | <b>(70,177,808)</b> |              |       |
| <b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>   | <b>106,339,516</b> | <b>36,659,261</b>   | <b>(69,680,256)</b> |              |       |
| <b>NOTES</b>  |                    |                     |                     |              |       |
| 1. \$15.1M writedown of unsupported A/R (the "WIP AR Account") and \$8.1M from unsupported Bell invoices.   |                    |                     |                     |              |       |
| 2. \$33.9M of WIP with no support.  |                    |                     |                     |              |       |
| 3. Reversal of unsupported journal entry (\$800K DistinctTech Inc. and \$1.45M Crown).  |                    |                     |                     |              |       |
| 4. Reversal of unsupported \$1.7M journal entry.  |                    |                     |                     |              |       |
| 5. ABL Professional Management Inc. is a company owned by the former Co-CEOs who personally guaranteed the amount due from ABL (50% each). Demands were issued on Feb 26, 2019 in the amount of \$910,894 each. |                    |                     |                     |              |       |
| 6. Demands for repayment of personal expenses incurred on the Company's credit cards were issued on Feb 26, 2019.   |                    |                     |                     |              |       |
| 7. Demands for repayment of personal expenses incurred on the Company's credit cards were issued on Feb 26, 2019.   |                    |                     |                     |              |       |
| 8. Certain assets from the iVac discontinued operation were sold at auction in December 2018.   |                    |                     |                     |              |       |
| 9. 89% of the deficit relates to the write-offs of overstated A/R, WIP, prepaid expenses and deposits and inventory.  |                    |                     |                     |              |       |
| <i>Sources: Discussion with John Nashmi, CFO; and the Company's proposed adjustments to Q3 2018.</i>  |                    |                     |                     |              |       |

32. On February 26, 2019, the Company provided a borrowing base certificate showing only \$3.8 million of available borrowing base collateral to support revolver borrowings of approximately \$34.5 million resulting in the revolver being under collateralized by over \$30 million.
33. Including the write-offs of the questionable balances in DIG's current accounts, DIG's reported equity is now a deficit of assets to liabilities of \$45.8 million, materially worse than the publicly reported surplus of \$24.4 million as at September 30, 2018. Such statements are attached as Appendix "D" to this Report.

#### **CASH FLOW FORECAST**

34. Management has prepared a weekly cash flow forecast for the 14-week period February 25 to May 31, 2019 (the "**Cash Flow Forecast**") that quantifies DIG's near-term cash needs. Receipts are projected primarily based on the weekly cash flow realized at this time in 2018 with some adjustment to reflect the current revised accounts receivable balances and the conversion of WIP and new sales into accounts receivable. Deloitte notes that, to date, the Company has limited confirmed new projects for 2019; accordingly there is risk that receipts may not materialize as forecast. In addition, the Company has not, to date, provided support for costs to complete its WIP. The Cash Flow Forecast reflects headcount reductions implemented on February 27, 2019. The Cash Flow Forecast is attached to this Report as Appendix "C" attached hereto.
35. Notwithstanding the preceding paragraph, Deloitte expects that a receivership cash flow will be materially different than the one prepared by Management as the receivership is



implemented and the Receiver is able to determine, with customer and additional Management input, which projects can be completed and which costs must be incurred to do so.

36. The Cash Flow Forecast is premised on ongoing operations and forecasts total receipts of \$12.6 million, total disbursements of \$13.3 million (including \$629,000 of interest paid to RBC in the week ending March 1, 2019) for net cash outflows of approximately \$665,000 during the 14-week cash flow period. The 5-week period ending March 29, 2019 is the largest cash need for DIG, as net cash outflows are approximately \$1.5 million.
37. DIG does not have sufficient liquidity to fund its operations as it has borrowed to the limit of its revolving credit facility, and as noted above, its borrowing base to support such borrowings is approximately \$30 million under margin given the adjustments to the Company's previously overstated working capital balances. As noted in the Ivany Affidavit, RBC is unwilling to provide such funding to the Company given its collateral shortfall. Accordingly, DIG is facing a liquidity crisis and cannot continue in its current form. As such, there is an urgent need for a receiver to minimize future operating losses, to collect accounts receivable and WIP, if possible, and to market the assets of the Company on an *en bloc* or piecemeal basis as quickly as possible to maximize creditor recoveries for DIG's creditors on a commercially reasonable basis.
38. DIG has borrowed up to its permitted limit and requires a further \$1.5 million in financing over the next four to six weeks. Based on available margin, this financing will not be made available by RBC for reasons discussed above. Further, pursuant to the terms of the Credit Agreement, the Company is required to make monthly payments to RBC in respect of the

term loan outstanding. The Company is currently unable to make the payment to RBC, as it doesn't have sufficient available cash nor sufficient borrowing capacity under its revolving credit facility (which is also funded by RBC).

### **THE RBC DEMAND**

39. On February 23, 2019, RBC issued its notice of intention to enforce security over DIG's assets. Although the required ten-day period has not yet expired, Deloitte has been advised by RBC that DIG will cooperate and work constructively with the RBC and Deloitte as the Proposed Receiver.

### **A&B PRELIMINARY SECURITY REVIEW**

40. In preparing this Report, Deloitte engaged independent legal counsel to undertake, among other things, a high-level review of RBC's loan documents, including the security granted by DIG in favour of RBC in connection therewith. At this stage, and based on its discussions with A&B, the Proposed Receiver is of the initial view that RBC holds valid and enforceable security as against DIG. To the extent that the Court grants the Orders sought by RBC in this application, the Proposed Receiver will, in due course, obtain a formal independent security opinion from A&B, a copy of which will be made available to the Court upon request and, in any event, prior to any distribution to RBC or any other party.

### **DELOITTE'S CONSENT TO ACT AS RECEIVER**

41. As mentioned in the Ivany Affidavit, Deloitte confirms that it is willing to act as Receiver should the Court see fit to grant RBC's request to appoint a receiver over DIG's assets.

42. In light of Deloitte's recent engagement by RBC to review DIG's operations and financial position, Deloitte possess the knowledge and understanding of the business, including the employees and stakeholders, to administer these proceedings in an efficient manner.
43. Other than the business review described above, Deloitte has had no involvement with DIG and is independent in this regard.
44. Deloitte supports RBC's request for the appointment of a receiver given the urgent need to minimize cash outflows and to realize on the assets for the benefit of the Company's creditors.

All of which is respectfully submitted at Toronto, Ontario this 28<sup>th</sup> day of February, 2019.

**DELOITTE RESTRUCTURING INC.,**  
solely in its capacity as the proposed  
Court-appointed receiver of  
Distinct Infrastructure Group Inc. and its  
subsidiaries set out in Appendix "A"  
hereto, and without personal or corporate  
liability

Per: P. Casey  
Paul Casey, CPA, CA, FCIRP, LIT  
Senior Vice-President

# APPENDIX C



ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

|                    |   |                  |
|--------------------|---|------------------|
| THE HONOURABLE MR. | ) | FRIDAY, THE 3RD  |
|                    | ) |                  |
| JUSTICE HAINEY     | ) | DAY OF MAY, 2019 |

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES WEST INC., and CROWN UTILITIES LTD.

Respondents

INTERIM DISTRIBUTION, EXPANSION OF POWERS AND FEE APPROVAL  
ORDER

THIS MOTION, made by Deloitte Restructuring Inc., in its capacity as the Court-appointed receiver (the "**Receiver**") of the undertaking, property and assets of each of Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Ltd. (collectively, the "**Debtors**"), for an Order, *inter alia*, (i) approving the Auction Services Agreement (as defined below); (ii) approving the Second Report of the Receiver dated April 26, 2019 (the "**Second Report**"), and

the conduct and activities of the Receiver set out therein; (iii) authorizing and directing the Receiver to make an interim distribution to Royal Bank of Canada (the “**Bank**”) on account of the Debtors’ secured indebtedness owing to the Bank; (iv) approving the fees and disbursements of the Receiver and its legal counsel, Aird & Berlis LLP (“**A&B**”) and Thompson Dorfman Sweatman LLP (“**TDS**”); (v) approving the Receiver’s interim Statement of Receipts and Disbursements as at April 19, 2019 (as appended to the Second Report); and (vi) an expansion of the Receiver’s powers was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Motion Record of the Receiver, including the Second Report and the appendices thereto, the affidavit of Jorden Sleeth sworn April 26, 2019, the affidavit of Shakaira John sworn April 26, 2019 and the affidavit of Ross McFadyen sworn April 10, 2019, and on hearing the submissions of counsel for the Receiver, no one appearing for any other person on the service list, although properly served as appears from the affidavit of Rachel Bengino sworn April 29, 2019 filed:

#### **SERVICE**

1. THIS COURT ORDERS that the time for service of the Notice of Motion and the Motion is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

#### **APPROVAL OF AUCTION SERVICES AGREEMENT**

2. THIS COURT ORDERS that the execution of the Auction Services Agreement dated April 22, 2019 between the Receiver and Maynards Industries Canada Ltd. (the “**Auction Services Agreement**”) is hereby authorized and approved.

3. THIS COURT ORDERS that the sale of the Debtors’ assets subject to the Auction Services Agreement (collectively, the “**Auction Assets**”), is hereby approved. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the sale of the Auction Assets and for the conveyance of the Auction Assets to the respective purchaser(s).

4. THIS COURT ORDERS that the net sale proceeds from the Auction Assets shall stand in the place and stead of the Auction Assets, and that all claims and encumbrances shall attach to

the net proceeds from the sale of the Auction Assets with the same priority as they had with respect to the Auction Assets immediately prior to the sale, as if the Auction Assets had not been sold and remained in the possession or control of the Receiver immediately prior to the sale.

#### **APPROVAL OF THE SECOND REPORT**

5. THIS COURT ORDERS that the Second Report and the conduct and activities of the Receiver described therein be and are hereby approved; provided, however, that only the Receiver, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

#### **APPROVAL OF FEES AND DISBURSEMENTS**

6. THIS COURT ORDERS that the activities of the Receiver and the professional fees and disbursements of the Receiver in the amounts set out in the Second Report are hereby authorized and approved and the Receiver is authorized to pay all such fees and disbursements from available funds.

7. THIS COURT ORDERS that the professional fees and disbursements of A&B, as independent legal counsel to the Receiver, in the amounts set out in the Second Report are hereby authorized and approved and the Receiver is authorized to pay all such fees and disbursements from available funds.

8. THIS COURT ORDERS that the professional fees and disbursements of TDS, as legal counsel to the Receiver in the Province of Manitoba, in the amounts set out in the Second Report are hereby authorized and approved and the Receiver is authorized to pay all such fees and disbursements from available funds.

#### **APPROVAL OF INTERIM RECEIPTS AND DISBURSEMENTS**

9. THIS COURT ORDERS that the Receiver's Interim Statement of Receipts and Disbursements for the period of March 11, 2019 to April 19, 2019, as set out in Appendix "B" to the Second Report, be and is hereby approved.



## **INTERIM DISTRIBUTIONS**

10. THIS COURT ORDERS that the Receiver is hereby authorized and directed to distribute to the Bank all funds and receipts currently held by the Receiver in relation to Crown Utilities Ltd. and Distinct Infrastructure Group West Inc., on account of the secured indebtedness owing by the Debtors to the Bank as outlined in the Second Report, in each case subject to the Crown WEPPA Reserve and the Crown Expense Reserve (as each term is defined in the Second Report).

## **INVESTIGATIVE POWERS**

11. THIS COURT ORDERS that Deloitte Restructuring Inc., in its capacity as either the Trustee of the Estate of DistinctTech Inc., a bankrupt, or as Receiver of the Debtors, is hereby authorized to exercise all of the available investigative and other rights and remedies that are available to a trustee in bankruptcy under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended.

## **SEALING**

12. THIS COURT ORDERS that the unredacted Auction Services Agreement, attached as Confidential Appendix “1” to the Second Report, is hereby sealed until six months after the date of this Order or further order of the Court and shall not form part of the public record.

13. THIS COURT ORDERS that the unredacted Receiver’s Interim Statement of Receipts and Disbursements for the period of March 11, 2019 to April 19, 2019, attached as Confidential Appendix “2” to the Second Report, is hereby sealed until six months after March 27, 2019 (being the closing date of the Crown Transaction (as defined in the Second Report)) or further order of the Court and shall not form part of the public record.

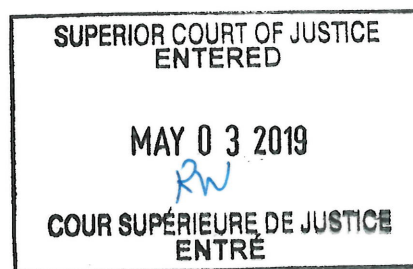
## **GENERAL**

14. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada to give effect to this Order and to assist the Receiver 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 may be necessary or desirable to give effect to this Order or to assist the Receiver in carrying out the terms of this Order.

*Hainey J*



ROYAL BANK OF CANADA

and

*DISTINCT INFRASTRUCTURE GROUP INC. et al.*

Applicant

*Respondents*

Court File No. CV-19-00615270-00CL

ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

Proceedings commenced at Toronto

INTERIM DISTRIBUTION, EXPANSION OF POWERS AND FEE  
APPROVAL ORDER

**Thornton Grout Finnigan LLP**  
Barristers and Solicitors  
100 Wellington Street West  
Suite 3200  
Toronto, Ontario M5K 1K7  
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**D.J. Miller (LSO# 344393P)**  
Tel: 416-304-0559  
Email: [djmiller@tgf.ca](mailto:djmiller@tgf.ca)

**Rachel Bengino (LSO# 68348V)**  
Tel: 416-304-1153  
Email: [rbengino@tgf.ca](mailto:rbengino@tgf.ca)

Lawyers for the Receiver

# APPENDIX D

**February 18<sup>th</sup> 2019**

*Personal and Confidential*

Joe Lanni  
9 Warwood Road  
Etobicoke, Ontario  
M9B 5B2

Dear Joe:

Further to our meeting of today's date, this letter confirms the decision of the board of directors to terminate your consulting agreement and your position as co-Chief Executive Officer with Distinct Infrastructure Group Inc. ("Distinct") for cause effective today, February 18<sup>th</sup> 2019. This action is necessary due to the following inappropriate conduct or violations of company rules:

- Providing false and misleading information and financial statements
- Misuse of company funds for personal gain
- Breach of fiduciary duty

You are required to return to the company any and all property that was generated or obtained during your engagement with the company, including, but not limited to:

- (i) all documents, handbooks, account ledgers, financial documents, manuals;
- (ii) your Apple computer, iPhone and iPad;
- (iii) your company vehicle;
- (iv) your keys to your company vehicle and office;
- (v) your security card and fob;
- (vi) all credit and gas cards;
- (vii) your 407 transponder; and
- (viii) any other company property that you may have.

It is Distinct's policy to protect its trade secrets, customer lists, and other confidential or proprietary information as vigorously as possible. We remind you that we consider our clients, our business procedures, and our business plans to be proprietary. Your consulting agreement with Distinct contains confidentiality, non-solicitation and non-disclosure provisions and as such are hereby remind that you are not to contact any client, vendor or employee of Distinct.


You will be required to repay all funds misappropriated through your misuse of the company credit card and all monies owing to the company pursuant to your guarantee of the ABL Professional Management Services Inc. promissory note.

We would also request you to resign as a director of Distinct effective immediately.

Should you wish to access Lifeworks and their various services, please contact Maria Garisto at [maria.garisto@distincttech.ca](mailto:maria.garisto@distincttech.ca).

Sincerely,

**Distinct Infrastructure Group Inc.**

A handwritten signature in blue ink, appearing to read 'Garry Weisen', is written over a horizontal line.

Garry Weisen  
Chairman of the Board

# APPENDIX E

**February 18<sup>th</sup> 2019**

*Personal and Confidential*

Alex Agius  
2938 Coulson Court  
Mississauga, Ontario  
L5M 5S8

Dear Alex:

Further to our meeting of today's date, this letter confirms the decision of the board of directors to terminate your consulting agreement and your position as co-Chief Executive Officer with Distinct Infrastructure Group Inc. ("Distinct") for cause effective today, February 18<sup>th</sup> 2019. This action is necessary due to the following inappropriate conduct or violations of company rules:

- Providing false and misleading information and financial statements
- Misuse of company funds for personal gain
- Breach of fiduciary duty

You are required to return to the company any and all property that was generated or obtained during your engagement with the company, including, but not limited to:

- (i) all documents, handbooks, account ledgers, financial documents, manuals;
- (ii) your Apple computer, iPhone and iPad;
- (iii) your company vehicle;
- (iv) your keys to your company vehicle and office;
- (v) your security card and fob;
- (vi) all credit and gas cards;
- (vii) your 407 transponder; and
- (viii) any other company property that you may have.

It is Distinct's policy to protect its trade secrets, customer lists, and other confidential or proprietary information as vigorously as possible. We remind you that we consider our clients, our business procedures, and our business plans to be proprietary. Your consulting agreement with Distinct contains confidentiality, non-solicitation and non-disclosure provisions and as such are hereby remind that you are not to contact any client, vendor or employee of Distinct.

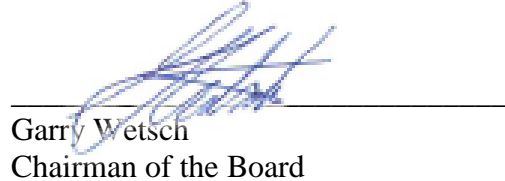
You will be required to repay all funds misappropriated through your misuse of the company credit card and all monies owing to the company pursuant to your guarantee of the ABL Professional Management Services Inc. promissory note.

We would also request you to resign as a director of Distinct effective immediately.

Should you wish to access Lifeworks and their various services, please contact Maria Garisto at [maria.garisto@distincttech.ca](mailto:maria.garisto@distincttech.ca).

Sincerely,

**Distinct Infrastructure Group Inc.**

A handwritten signature in blue ink, appearing to read 'Garry Wetsch', is written over a horizontal line. Below the line, the name 'Garry Wetsch' and the title 'Chairman of the Board' are printed.

Garry Wetsch  
Chairman of the Board



# APPENDIX F

**From:** Jay Vieira  
**Sent:** February 26, 2019 4:20 PM  
**To:** 'Joe Lanni' <[joe.lanni@me.com](mailto:joe.lanni@me.com)>  
**Subject:** FW: Personal Expenses

Further to the board of director's meeting held on February 18, 2019, I enclose a summary of your personal expenses charged to the company's credit cards. The company is demanding the immediate repayment of such expenses by close of business on March 1, 2019. I enclose the wiring instructions for the company:

Royal Bank of Canada  
3300 Highway 7-Suite 100, 3300 Highway 7  
Concord, ON  
L4K 4M3

Bank# 003  
Transit# 00192  
Account# 1032143  
Swift# ROYCCAT2

Please note that the enclosed summary was primarily focused on 2018. The company is reviewing expense reports from previous years. If personal expenses are found to be charged to the company's credit cards in previous years, you will be required to reimburse such amounts to the company.



**Jay Vieira**  
**Vice President, Corporate and Legal Affairs**  
**Distinct Infrastructure Group**

Corporate Office | 77 Belfield Road, Suite 102 | Toronto, ON M9W 1G6  
O: 416.675.5604 | C: 416.836.5380 | W: [www.diginc.ca](http://www.diginc.ca)

**TSXV: DUG**

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**PLEASE PRINT RESPONSIBLY**

## JOE LANNI

| Date      | Description                            | Amount      | Credit Card      | Comment  |
|-----------|--|-------------|------------------|--|
| 31-Dec-15 | ACCESS STORAGE                         | \$ 304.90   | A. Ristagno VISA | Storage unit (\$609.80 total for Alex and Joe) |
| 21-Jan-16 | BLUE WAVE                              | \$ 16.00    | A. Ristagno VISA | Car wash for Joe's Maserati                    |
| 27-Jan-16 | ACCESS STORAGE                         | \$ 315.25   | A. Ristagno VISA | Storage unit (\$630.50 total for Alex and Joe) |
| 24-Feb-16 | ACCESS STORAGE                         | \$ 315.25   | A. Ristagno VISA | Storage unit (\$630.50 total for Alex and Joe) |
| 23-Mar-16 | ACCESS STORAGE                         | \$ 315.25   | A. Ristagno VISA | Storage unit (\$630.50 total for Alex and Joe) |
| 20-Apr-16 | ACCESS STORAGE                         | \$ 315.25   | A. Ristagno VISA | Storage unit (\$630.50 total for Alex and Joe) |
| 17-May-16 | ACCESS STORAGE                         | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 15-Jun-16 | ACCESS STORAGE                         | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 10-Aug-16 | ACCESS STORAGE                         | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 07-Sep-16 | ACCESS STORAGE                         | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 09-Oct-16 | ACCESS STORAGE                         | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 02-Nov-16 | ACCESS STORAGE                         | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 30-Nov-16 | ACCESS STORAGE                         | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 29-Dec-16 | ACCESS STORAGE                         | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 25-Jan-17 | ACCESS STORAGE                         | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 22-Feb-17 | ACCESS STORAGE                         | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 19-Apr-17 | ACCESS STORAGE                         | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 18-May-17 | ACCESS STORAGE                         | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 13-Jun-17 | ACCESS STORAGE                         | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 12-Jul-17 | ACCESS STORAGE                         | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 09-Aug-17 | ACCESS STORAGE                         | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 06-Sep-17 | ACCESS STORAGE                         | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 04-Oct-17 | ACCESS STORAGE                         | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 01-Nov-17 | ACCESS STORAGE                         | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| Dec-17    | PIZZA NOVA 007 ETOBICOKE ON            | \$ 92.20    | VISA             |  |
| Dec-17    | SUSHI 2 GO DUNDAS ETOBICOKE ON         | \$ 125.86   | VISA             |  |
| Dec-17    | TIM HORTONS #1883 ORANGEVILLE ON       | \$ 6.30     | VISA             |  |
| Dec-17    | WENDY'S Q1R ORANGEVILLE ON             | \$ 36.57    | VISA             |  |
| Dec-17    | BRUCE WINE BAR THORNBURY ON            | \$ 385.78   | VISA             |  |
| Jan-18    | MILANO'S PIZZA ETOBICOKE ON            | \$ 102.25   | VISA             |  |
| Jan-18    | LEGENDARY MOTOR CAR HALTON HILLS ON    | \$ 322.05   | VISA             | Car storage for Maserati                       |
| Jan-18    | CHINA CHINA PALACE MISSISSAUGA ON      | \$ 147.92   | VISA             |  |
| Jan-18    | NESPRESSO SHERWAY BIM TORONTO ON       | \$ 52.50    | VISA             |  |
| Jan-18    | BEAVER VALLEY SKI CLUB 519-986-2520 ON | \$ 2,330.05 | VISA             |  |
| Jan-18    | CDN TIRE STORE #00070 ETOBICOKE ON     | \$ 106.57   | VISA             |  |
| Jan-18    | MILANO'S PIZZA ETOBICOKE ON            | \$ 84.25    | VISA             |  |
| Jan-18    | MILANO'S PIZZA ETOBICOKE ON            | \$ 103.50   | VISA             |  |
| 14-Jan-18 | ST. LOUIS BAR & GRIL ORANGEVILLE       | \$ 200.48   | AMEX             |  |
| 21-Jan-18 | THE TREMONT CAFE 209 COLLINGWOOD       | \$ 405.17   | AMEX             |  |
| 27-Jan-18 | BUFFALO WILD WINGS 0 HAMILTON          | \$ 177.28   | AMEX             |  |
| 28-Jan-18 | THE TUMI STORE #8008 ETOBICOKE         | \$ 1,322.10 | AMEX             |  |
| Feb-18    | LEGENDARY MOTOR CAR HALTON HILLS ON    | \$ 322.05   | VISA             | Car storage for Maserati                       |

|           |  |             |      |   |
|-----------|--|-------------|------|---|
| Feb-18    | CDN TIRE STORE #00070 ETOBICOKE ON     | \$ 59.79    | VISA |   |
| Feb-18    | CARISMA FLORISTS MISSISSAUGA ON        | \$ 246.34   | VISA | Valentine's Day flowers for Joe's family                          |
| Feb-18    | BEAVER VALLEY SKI CLUB 519-986-2520 ON | \$ 97.27    | VISA |   |
| Feb-18    | TM -MAPLE LEAF SPORTS TORONTO ON       | \$ 4,524.00 | VISA | Justin Timberlake Concert   |
| Feb-18    | SWISS CHALET 1936E 416-236-3158 ON     | \$ 93.90    | VISA |   |
| Feb-18    | ACADEMY NATURAL HEALTH TORONTO ON      | \$ 61.00    | VISA |   |
| Feb-18    | TM -MAPLE LEAF SPORTS TORONTO ON       | \$ 168.00   | VISA |   |
| Feb-18    | MILANO'S PIZZA ETOBICOKE ON            | \$ 66.70    | VISA |   |
| 18-Feb-18 | BRUNELLO AT 27 ON FO COLLINGWOOD       | \$ 552.02   | AMEX |   |
| Mar-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 50.00    | VISA |   |
| Mar-18    | LEGENDARY MOTOR CAR HALTON HILLS ON    | \$ 322.05   | VISA | Car storage for Maserati  |
| Mar-18    | MILANO'S PIZZA ETOBICOKE ON            | \$ 122.50   | VISA |   |
| Mar-18    | TIM HORTONS #5909 COLLINGWOOD ON       | \$ 8.77     | VISA |   |
| Mar-18    | BEAVER VALLEY SKI CLUB 519-986-2520 ON | \$ 461.28   | VISA |   |
| 02-Mar-18 | REAL SPORTS BAR AND TORONTO            | \$ 89.58    | AMEX |   |
| 12-Mar-18 | PRESTIGE TAXI SERVICE                  | \$ 471.79   | AMEX | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 12-Mar-18 | PRESTIGE TAXI SERVICE                  | \$ 681.38   | AMEX | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 15-Mar-18 | CDN TIRE STORE 00394 COLLINGWOOD       | \$ 414.80   | AMEX |   |
| 15-Mar-18 | PRESTIGE TAXI SERVICE                  | \$ 201.25   | AMEX | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 16-Mar-18 | THE MILL CAFE . 2087 THORNBURY         | \$ 326.82   | AMEX |   |
| 20-Mar-18 | WINGPORIUM SPORTS BA TORONTO           | \$ 99.27    | AMEX |   |
| 24-Mar-18 | KINGSWAY CARWASH 202 TORONTO           | \$ 39.50    | AMEX |   |
| Apr-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 50.00    | VISA |   |
| Apr-18    | BEAVER VALLEY SKI CLUB 519-986-2520 ON | \$ 1,304.76 | VISA |   |
| Apr-18    | BLUE MOUNTAIN PEST CONTROMEAFORD ON    | \$ 662.75   | VISA |   |
| Apr-18    | CDN TIRE STORE #00070 ETOBICOKE ON     | \$ 50.25    | VISA |   |
| 07-Apr-18 | JACK ASTOR'S SHERWAY ETOBICOKE         | \$ 198.70   | AMEX |   |
| 08-Apr-18 | MASSEY HALL AND ROY TORONTO            | \$ 8.34     | AMEX |   |
| 08-Apr-18 | PRESTIGE TAXI PP                       | \$ 78.00    | AMEX |   |
| 21-Apr-18 | PIZZA NOVA 007                         | \$ 89.11    | AMEX |   |
| 22-Apr-18 | CAFE DEMETRE2018844 TORONTO            | \$ 117.34   | AMEX |   |
| May-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 50.00    | VISA |   |
| May-18    | PIZZA NOVA 007 ETOBICOKE ON            | \$ 89.63    | VISA |   |
| May-18    | SUSHI-YA JAPAN ETOBICOKE ON            | \$ 298.68   | VISA |   |
| May-18    | CARISMA FLORISTS MISSISSAUGA ON        | \$ 296.06   | VISA | Mother's Day flowers for Joe's family                             |
| May-18    | CARISMA FLORISTS MISSISSAUGA ON        | \$ 81.36    | VISA | Mother's Day flowers for Joe's family                             |
| May-18    | SWISS CHALET 1936 TORONTO ON           | \$ 89.96    | VISA |   |
| 14-May-18 | EUROPE BAR AND RESTA NORTH YORK        | \$ 156.54   | AMEX |   |
| 15-May-18 | CITY OF MISSISSAUGA NORTH YORK         | \$ 6.00     | AMEX |   |
| 27-May-18 | THE HOME DEPOT #7003 OAKVILLE          | \$ 263.46   | AMEX |   |
| Jun-18    | CHINA CHINA PALACE MISSISSAUGA ON      | \$ 162.56   | VISA |   |
| Jun-18    | EUGENIA GENERAL STORE EUGENIA ON       | \$ 57.99    | VISA |   |
| Jun-18    | HEMINGWAYS CIGAR & FINE GETOBICOKE ON  | \$ 249.73   | VISA |   |
| Jun-18    | CHIPOTLE #2815 OAKVILLE ON             | \$ 17.68    | VISA |   |

|           |  |             |                  |   |
|-----------|--|-------------|------------------|---|
| Jun-18    | WINEONLINEM 8777149463 ON              | \$ 476.26   | VISA             |   |
| 02-Jun-18 | LOWE'S OF ETOBICOKE, TORONTO           | \$ 389.91   | AMEX             |   |
| 02-Jun-18 | 1 800 GOT JUNK 1 800 TORONTO           | \$ 1,014.74 | AMEX             |   |
| 17-Jun-18 | VIBO RESTAURANT                        | \$ 917.94   | AMEX             |   |
| 24-Jun-18 | SWISS CHALET 1936                      | \$ 75.85    | AMEX             |   |
| 27-Jun-18 | CDN TIRE STORE 00394 ETOBICOKE         | \$ 25.97    | AMEX             |   |
| 27-Jun-18 | CDN TIRE STORE 00394 ETOBICOKE         | \$ 632.77   | AMEX             |   |
| Jul-18    | MONTANAS COOKHOUSE 308 ETOBICOKE ON    | \$ 75.00    | VISA             |   |
| Jul-18    | TICKETSTORONTO BLUE J TICKETSCENTERDE  | \$ 1,951.45 | VISA             |   |
| Jul-18    | ARAMARK ENTERTAINMENT TORONTO ON       | \$ 36.75    | VISA             |   |
| Jul-18    | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON | \$ 15.00    | VISA             |   |
| Jul-18    | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON | \$ 6.00     | VISA             |   |
| Jul-18    | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON | \$ 15.00    | VISA             |   |
| Jul-18    | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON | \$ 6.00     | VISA             |   |
| Jul-18    | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON | \$ 9.00     | VISA             |   |
| Jul-18    | TIM HORTONS #1999 MISSISSAUGA ON       | \$ 19.03    | VISA             |   |
| Jul-18    | TIM HORTONS #1476 MISSISSAUGA ON       | \$ 8.54     | VISA             |   |
| Jul-18    | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON | \$ 70.00    | VISA             |   |
| Jul-18    | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON | \$ 70.00    | VISA             |   |
| Jul-18    | MORTIMER LANDSCAPING ETOBICOKE ON      | \$ 2,773.69 | VISA             |   |
| 05-Jul-18 | PRESTIGE TAXI SERVICE                  | \$ 378.59   | AMEX             | Based on 50% personal divided equally (25%) between Alex and Joe.           |
| 13-Jul-18 | ACCESS STORAGE                         | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe)                              |
| 17-Jul-18 | WINEONLINE MARKETING TORONTO           | \$ 650.40   | AMEX             |   |
| 17-Jul-18 | HEMINGWAYS CIGAR & F ETOBICOKE         | \$ 398.88   | AMEX             |   |
| 19-Jul-18 | WINEONLINE MARKETING TORONTO           | \$ 253.20   | AMEX             |   |
| 19-Jul-18 | TRILLIUM HOSPITAL-MI NORTH YORK        | \$ 3.00     | AMEX             |   |
| 19-Jul-18 | TRILLIUM HOSPITAL-MI NORTH YORK        | \$ 15.00    | AMEX             |   |
| 19-Jul-18 | PRESTIGE TAXI SERVICE                  | \$ 559.19   | AMEX             | Based on 50% personal divided equally (25%) between Alex and Joe.           |
| 21-Jul-18 | TRILLIUM HOSPITAL-MI NORTH YORK        | \$ 15.00    | AMEX             |   |
| 21-Jul-18 | UBER EATS D524A HELP.UBER.COM          | \$ 213.56   | AMEX             |   |
| 23-Jul-18 | UBER EATS L7A7XHELP.UBER.COM           | \$ 2.00     | AMEX             |   |
| 23-Jul-18 | UBER EATS L7A7XHELP.UBER.COM           | \$ 122.60   | AMEX             |   |
| 24-Jul-18 | CAMERON AIR TORONTO                    | \$ 966.15   | A. AGIUS AMEX    | Flight Toronto City Centre to Lake of Bays (Joe and Alex) - Total \$1932.30 |
| 28-Jul-18 | MONTANAS COOKHOUSE 3 ETOBICOKE         | \$ 137.41   | AMEX             |   |
| 28-Jul-18 | FBI PIZZA & WINGSRESTAURANTS           | \$ 92.75    | AMEX             |   |
| 30-Jul-18 | CAMERON AIR TORONTO                    | \$ 943.55   | A. AGIUS AMEX    | Flight Lake of Bays to Toronto City Centre (Joe and Alex) - Total \$1887.10 |
| 31-Jul-18 | UBER EATS PYC7T                        | \$ 46.27    | AMEX             |   |
| Aug-18    | CDN TIRE STORE #00108 COLLINGWOOD ON   | \$ 20.33    | VISA             |   |
| Aug-18    | SUSHI 2 GO DUNDAS ETOBICOKE ON         | \$ 275.64   | VISA             |   |
| Aug-18    | PIZZA NOVA 007 ETOBICOKE ON            | \$ 72.60    | VISA             |   |
| Aug-18    | BUFFALO WILD WINGS 0441 OAKVILLE ON    | \$ 34.36    | VISA             |   |
| Aug-18    | BUFFALO WILD WINGS 0441 OAKVILLE ON    | \$ 35.98    | VISA             |   |
| 02-Aug-18 | THE BURGER'S PRIESTRESTAURANTS         | \$ 56.53    | AMEX             |   |
| 03-Aug-18 | THE HOME DEPOT #7011 ETOBICOKE         | \$ 263.05   | AMEX             |   |

|           |   |           |      |   |
|-----------|---|-----------|------|---|
| 03-Aug-18 | CDN TIRE STORE 00394 COLLINGWOOD        | \$ 262.14 | AMEX |   |
| 07-Aug-18 | TIM HORTONS #1476                       | \$ 12.30  | AMEX |   |
| 07-Aug-18 | UBER EATS 7KX2U                         | \$ 6.00   | AMEX |   |
| 08-Aug-18 | UBER EATS COAJZ                         | \$ 99.74  | AMEX |   |
| 09-Aug-18 | UBER EATS COAJZ                         | \$ 4.00   | AMEX |   |
| 09-Aug-18 | THE HOME DEPOT #7003 OAKVILLE           | \$ 436.99 | AMEX |   |
| 20-Aug-18 | P.B. SHERWAYRESTAURANTS                 | \$ 137.15 | AMEX |   |
| 23-Aug-18 | UBER EATS ZQX6U                         | \$ 6.00   | AMEX |   |
| 23-Aug-18 | UBER EATS ZQX6U                         | \$ 70.32  | AMEX |   |
| 28-Aug-18 | UBER EATS LCNKH                         | \$ 142.37 | AMEX |   |
| Sep-18    | CHIPOTLE #2815 OAKVILLE ON              | \$ 17.68  | VISA |   |
| Sep-18    | SWISS CHALET 1936E 416-236-3158 ON      | \$ 89.39  | VISA |   |
| Sep-18    | LOWES #03096* TORONTO ON                | \$ 121.36 | VISA |   |
| Sep-18    | ROYALE CLUBE SMOKE & GIFTMISSISSAUGA ON | \$ 326.57 | VISA |   |
| Sep-18    | CHIPOTLE #2815 OAKVILLE ON              | \$ 17.68  | VISA |   |
| Sep-18    | STARBUCKS CARD RELOAD 800-782-7282 ON   | \$ 50.00  | VISA |   |
| Sep-18    | OVEST TORONTO ON                        | \$ 356.10 | VISA |   |
| 02-Sep-18 | STATE & MAIN                            | \$ 151.68 | AMEX |   |
| 03-Sep-18 | UBER EATS LCNKH                         | \$ 4.00   | AMEX |   |
| 12-Sep-18 | UBER EATS 5CWJW                         | \$ 4.00   | AMEX |   |
| 12-Sep-18 | UBER EATS TUGVM                         | \$ 92.74  | AMEX |   |
| 16-Sep-18 | PRESTIGE TAXI SERVICE                   | \$ 294.26 | AMEX | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 18-Sep-18 | UBER EATS TUGVM                         | \$ 4.00   | AMEX |   |
| 19-Sep-18 | UBER EATS DRWMO                         | \$ 4.00   | AMEX |   |
| 21-Sep-18 | CARMEN 00-0803203202TORONTO             | \$ 437.28 | AMEX |   |
| 26-Sep-18 | PINNACLE CATERERS LT TORONTO            | \$ 587.12 | AMEX |   |
| 29-Sep-18 | UBER EATS 4DYS7                         | \$ 4.00   | AMEX |   |
| 29-Sep-18 | OVEST 208984742                         | \$ 356.10 | AMEX |   |
| Oct-18    | CHIPOTLE #2815 OAKVILLE ON              | \$ 17.68  | VISA |   |
| Oct-18    | WENDY'S Q1R ORANGEVILLE ON              | \$ 53.83  | VISA |   |
| Oct-18    | TIM HORTONS 4662 QTH DUNDALK ON         | \$ 28.65  | VISA |   |
| Oct-18    | CHIPOTLE #2815 OAKVILLE ON              | \$ 17.68  | VISA |   |
| Oct-18    | WENDY'S OAKVILLE ON                     | \$ 17.27  | VISA |   |
| Oct-18    | BURGER KING INNISFIL ON                 | \$ 13.10  | VISA |   |
| Oct-18    | MILANO'S PIZZA ETOBICOKE ON             | \$ 76.48  | VISA |   |
| Oct-18    | CHIPOTLE #2815 OAKVILLE ON              | \$ 17.68  | VISA |   |
| Oct-18    | APPLE STORE #R208 ETOBICOKE ON          | \$ 56.44  | VISA |   |
| Oct-18    | BUFFALO WILD WINGS 0441 OAKVILLE ON     | \$ 43.04  | VISA |   |
| 03-Oct-18 | UBER EATS SLQJJ                         | \$ 4.00   | AMEX |   |
| 07-Oct-18 | UBER EATS ZIIKE                         | \$ 2.00   | AMEX |   |
| 14-Oct-18 | CULINARIA RESTAURANT MISSISSAUGA        | \$ 49.34  | AMEX |   |
| 16-Oct-18 | PRESTIGE TAXI SERVICE                   | \$ 520.09 | AMEX | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 19-Oct-18 | UBER EATS TH7BS                         | \$ 2.00   | AMEX |   |
| 19-Oct-18 | PULCINELLA RESTORANT ETOBICOKE          | \$ 262.55 | AMEX |   |

|   |  |                     |      |   |
|---|--|---------------------|------|---|
| 21-Oct-18                               | UBER EATS 4FYS5                        | \$ 2.00             | AMEX |   |
| 23-Oct-18                               | UBER EATS 7MR7O                        | \$ 6.00             | AMEX |   |
| 23-Oct-18                               | UBER EATS 7MR7O                        | \$ 50.32            | AMEX |   |
| 28-Oct-18                               | CELLICON 209774100 ETOBICOKE           | \$ 192.10           | AMEX |   |
| 29-Oct-18                               | UBER EATS DXFXD                        | \$ 119.77           | AMEX |   |
| Nov-18                                  | BUFFALO WILD WINGS 0441 OAKVILLE ON    | \$ 30.34            | VISA |   |
| Nov-18                                  | MT98067139-851488488 902-421-7538 NS   | \$ 11,401.24        | VISA | Joe's flight pass which is non-transferrable. 8 credits remain.   |
| Nov-18                                  | CHIPOTLE #2815 OAKVILLE ON             | \$ 17.68            | VISA |   |
| Nov-18                                  | BEAVER VALLEY SKI CLUB 519-986-2520 ON | \$ 3,334.07         | VISA |   |
| Nov-18                                  | BEAVER VALLEY SKI CLUB 519-986-2520 ON | \$ 64.41            | VISA |   |
| Nov-18                                  | CHIPOTLE #2815 OAKVILLE ON             | \$ 17.68            | VISA |   |
| Nov-18                                  | MCDONALD'S #1320 QPS ETOBICOKE ON      | \$ 62.65            | VISA |   |
| Nov-18                                  | BURGER KING #10100 OAKVILLE ON         | \$ 16.36            | VISA |   |
| 03-Nov-18                               | BUFFALO WILD WINGS 0 OAKVILLE          | \$ 180.56           | AMEX |   |
| 08-Nov-18                               | CHIPOTLE #2815                         | \$ 17.68            | AMEX |   |
| 10-Nov-18                               | CELLAR DOOR                            | \$ 176.28           | AMEX |   |
| 21-Nov-18                               | DOLLARAMA #1047                        | \$ 6.22             | AMEX |   |
| 21-Nov-18                               | PRESTIGE TAXI SERVICE                  | \$ 797.08           | AMEX | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 29-Nov-18                               | JACK ASTOR'S 403/DUN MISSISSAUGA       | \$ 46.61            | AMEX |   |
| Dec-18                                  | UNION CHICKEN 647-965-3666 ON          | \$ 83.51            | VISA |   |
| Dec-18                                  | TRIBUTE COMMUNITIES CE OSHAWA ON       | \$ 67.51            | VISA |   |
| Dec-18                                  | CREPE CULTURE Oshawa ON                | \$ 40.68            | VISA |   |
| Dec-18                                  | UNION CHICKEN 647-965-3666 ON          | \$ 57.46            | VISA |   |
| Dec-18                                  | BEAVER VALLEY BAMBORA MARKDALE ON      | \$ 2,815.00         | VISA |   |
| Dec-18                                  | BEAVER VALLEY BAMBORA MARKDALE ON      | \$ 3,334.07         | VISA |   |
| Dec-18                                  | MR. GREEK MEDITERRANEA ETOBICOKE ON    | \$ 80.63            | VISA |   |
| Dec-18                                  | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 50.00            | VISA |   |
| Dec-18                                  | THE TREMONT CAFE COLLINGWOOD ON        | \$ 563.92           | VISA |   |
| 02-Dec-18                               | LCBO                                   | \$ 599.85           | AMEX |   |
| 10-Dec-18                               | HEMINGWAYS CIGAR                       | \$ 543.53           | AMEX |   |
| 14-Dec-18                               | ST. JAMES GATE                         | \$ 120.67           | AMEX |   |
| 16-Dec-18                               | PRESTIGE TAXI SERVICE                  | \$ 280.60           | AMEX | Based on 50% personal divided equally (25%) between Alex and Joe. |
| Jan-19                                  | PIE COLLINGWOOD COLLINGWOOD ON         | \$ 142.80           | VISA |   |
| Jan-19                                  | CHIPOTLE #2815 OAKVILLE ON             | \$ 35.37            | VISA |   |
| 05-Jan-19                               | MCDONALD'S #8837 ORANGEVILLE           | \$ 17.25            | AMEX |   |
| 19-Jan-19                               | THE MILL CAFE . 2087 THORNBURY         | \$ 322.39           | AMEX |   |
|   |  |                     |      |   |
| <b>Total amount due to DistinctTech</b> |  | <b>\$ 73,264.45</b> |      |   |

Chop Restaurant - 25% of total

**\$ 21,294.44**

**Total:**

**\$ 94,558.88**

# APPENDIX G



## ALEX AGIUS

| Date      | Description                           | Amount      | Credit Card      | Comment  |
|-----------|---------------------------------------|-------------|------------------|--|
| 31-Dec-15 | ACCESS STORAGE                        | \$ 304.90   | A. Ristagno VISA | Storage unit (\$609.80 total for Alex and Joe) |
| 27-Jan-16 | ACCESS STORAGE                        | \$ 315.25   | A. Ristagno VISA | Storage unit (\$630.50 total for Alex and Joe) |
| 24-Feb-16 | ACCESS STORAGE                        | \$ 315.25   | A. Ristagno VISA | Storage unit (\$630.50 total for Alex and Joe) |
| 23-Mar-16 | ACCESS STORAGE                        | \$ 315.25   | A. Ristagno VISA | Storage unit (\$630.50 total for Alex and Joe) |
| 20-Apr-16 | ACCESS STORAGE                        | \$ 315.25   | A. Ristagno VISA | Storage unit (\$630.50 total for Alex and Joe) |
| 17-May-16 | ACCESS STORAGE                        | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 15-Jun-16 | ACCESS STORAGE                        | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 10-Aug-16 | ACCESS STORAGE                        | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 07-Sep-16 | ACCESS STORAGE                        | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 09-Oct-16 | ACCESS STORAGE                        | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 02-Nov-16 | ACCESS STORAGE                        | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 30-Nov-16 | ACCESS STORAGE                        | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 29-Dec-16 | ACCESS STORAGE                        | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 25-Jan-17 | ACCESS STORAGE                        | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe) |
| 22-Feb-17 | ACCESS STORAGE                        | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 19-Apr-17 | ACCESS STORAGE                        | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 19-Apr-17 | PFAFF                                 | \$ 4,158.48 | A. Ristagno VISA | Repairs to Alex's Audi R8                      |
| 18-May-17 | ACCESS STORAGE                        | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 13-Jun-17 | ACCESS STORAGE                        | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 12-Jul-17 | ACCESS STORAGE                        | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 09-Aug-17 | ACCESS STORAGE                        | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 23-Aug-17 | Maranello BMW                         | \$ 1,881.96 | A. Ristagno VISA | Repairs to Alex's BMW                          |
| 06-Sep-17 | ACCESS STORAGE                        | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 04-Oct-17 | ACCESS STORAGE                        | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 01-Nov-17 | ACCESS STORAGE                        | \$ 367.25   | A. Ristagno VISA | Storage unit (\$734.50 total for Alex and Joe) |
| 16-Nov-17 | BODYLINES PLUS                        | \$ 3,805.20 | A. Ristagno VISA | Repairs to Alex's vehicle                      |
| Dec-17    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 10.00    | VISA             |  |
| Dec-17    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 75.00    | VISA             |  |
| Dec-17    | TM -MAPLE LEAF SPORTS TORONTO ON      | \$ 512.00   | VISA             |  |
| Dec-17    | SHERWAY KEG ETOBICOKE ON              | \$ 200.00   | VISA             |  |
| Dec-17    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 50.00    | VISA             |  |
| Dec-17    | TM -MAPLE LEAF SPORTS TORONTO ON      | \$ 760.00   | VISA             |  |
| Dec-17    | BELL SQUARE ONE 2 MISSISSAUGA ON      | \$ 39.55    | VISA             |  |
| Dec-17    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 75.00    | VISA             |  |
| Dec-17    | RING.COM RING MONTHLY HTTPSRING.COMCA | \$ 3.87     | VISA             |  |
| Dec-17    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 25.00    | VISA             |  |
| 28-Dec-17 | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 50.00    | AMEX             |  |
| 29-Dec-17 | AIR CANADA                            | \$ 268.00   | AMEX             | NO RECEIPT                                     |
| 29-Dec-17 | AIR CANADA                            | \$ 268.00   | AMEX             | TICKET #0142186585004 - GABRIELLA AGIUS        |
| 29-Dec-17 | AIR CANADA                            | \$ 649.00   | AMEX             | TICKET #0142186585001 MATHEW AGIUS             |
| 29-Dec-17 | AIR CANADA                            | \$ 649.00   | AMEX             | TICKET #0142186585002 VICTORIA AGIUS           |
| Jan-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 40.00    | VISA             |  |

|           |   |             |      |   |
|-----------|---|-------------|------|---|
| Jan-18    | STARBUCKS CARD RELOAD 800-782-7282 ON   | \$ 75.00    | VISA |   |
| Jan-18    | WWW COSTCO CA 888-426-7826 ON           | \$ 677.98   | VISA |   |
| Jan-18    | STARBUCKS CARD RELOAD 800-782-7282 ON   | \$ 50.00    | VISA |   |
| Jan-18    | WAL-MART SUPERCENTER#3054MEADOWVALE ON  | \$ 85.79    | VISA |   |
| Jan-18    | RING.COM RING MONTHLY HTTPSRING.COMCA   | \$ 3.80     | VISA |   |
| 01-Jan-18 | #168 MARK'S 00889800 OAKVILLE           | \$ 631.00   | AMEX | NO RECEIPT  |
| 11-Jan-18 | REDS SQUARE ONE                         | \$ 121.43   | AMEX |   |
| 18-Jan-18 | STARBUCKS CARD RELOAD 800-782-7282 ON   | \$ 75.00    | AMEX | NO RECEIPT  |
| 24-Jan-18 | REDS SQUARE ONE                         | \$ 91.06    | AMEX |   |
| Feb-18    | BLUE MTN VBL RENTALS BLUE MOUNTAINON    | \$ 310.75   | VISA |   |
| Feb-18    | BLUE MOUNTAIN BEACH BLUE MOUNTAINON     | \$ 11.30    | VISA |   |
| Feb-18    | THOLOS RESTAURANT BLUE MOUNTAINON       | \$ 66.50    | VISA |   |
| Feb-18    | JETS GEAR - MTS CENTRE WINNIPEG MB      | \$ 82.01    | VISA |   |
| Feb-18    | J.P.'S PIZZERIA MISSISSAUGA ON          | \$ 68.99    | VISA |   |
| Feb-18    | CARISMA FLORISTS MISSISSAUGA ON         | \$ 293.80   | VISA | Flowers for Gabriella (Valentine's Day)                         |
| Feb-18    | STARBUCKS CARD RELOAD 800-782-7282 ON   | \$ 50.00    | VISA |   |
| Feb-18    | MOXIE'S -050 ETOBICOKE ON               | \$ 150.12   | VISA |   |
| Feb-18    | TM -MAPLE LEAF SPORTS TORONTO ON        | \$ 4,524.00 | VISA | Justin Timberlake Concert Tickets                               |
| Feb-18    | TM -MAPLE LEAF SPORTS TORONTO ON        | \$ 689.00   | VISA | Additional Tickets  |
| Feb-18    | TM -MAPLE LEAF SPORTS TORONTO ON        | \$ 560.00   | VISA | Additional Tickets  |
| Feb-18    | PUSATERI'S OAKVILLE LI TORONTO ON       | \$ 32.11    | VISA |   |
| Feb-18    | PUSATERI'S OAKVILLE LI TORONTO ON       | \$ 1.49     | VISA |   |
| Feb-18    | PUSATERI'S OAKVILLE LI TORONTO ON -     | \$ 4.99     | VISA |   |
| Feb-18    | WATERSIDE EXECUTIVE CENTRMISSISSAUGA ON | \$ 9.00     | VISA |   |
| Feb-18    | POSTA ITAL BAR INC MISSISSAUGA ON       | \$ 447.48   | VISA |   |
| Feb-18    | BRUNO MARS TORONTO ON                   | \$ 900.00   | VISA |   |
| Feb-18    | STARBUCKS CARD RELOAD 800-782-7282 ON   | \$ 10.00    | VISA |   |
| Feb-18    | STARBUCKS CARD RELOAD 800-782-7282 ON   | \$ 50.00    | VISA |   |
| Feb-18    | ST PHILIPS FINE BAKERIES WOODBRIDGE ON  | \$ 21.25    | VISA |   |
| Feb-18    | TARGET PARK GROUP INC, TORONTO ON       | \$ 12.00    | VISA |   |
| Feb-18    | RING.COM RING MONTHLY HTTPSRING.COMCA   | \$ 3.95     | VISA |   |
| 01-Feb-18 | STARBUCKS CARD RELOAD 800-782-7282 ON   | \$ 75.00    | AMEX | NO RECEIPT  |
| 01-Feb-18 | SPORTING LIFE                           | \$ 2,119.00 | AMEX | SKI JACKETS AND PANTS   |
| 03-Feb-18 | THE TREMONT CAFE COLLINGWOOD ON         | \$ 390.00   | AMEX |   |
| 05-Feb-18 | STARBUCKS CARD RELOAD                   | \$ 50.00    | AMEX | NO RECEIPT  |
| 05-Feb-18 | WESTIN TRILLIUM HOUS BLUE MOUNTAINS     | \$ 1,014.98 | AMEX | Victoria Agius (Christmas present to her parents - spa weekend) |
| 13-Feb-18 | HAWAIIAN AIRLINES                       | \$ 12.40    | AMEX | Ticket Number: 17315000796321 - Tomaino, Stephanie              |
| 13-Feb-18 | HAWAIIAN AIRLINES                       | \$ 12.94    | AMEX | Ticket Number: 17315000796310 - Tomaino, Franca                 |
| 13-Feb-18 | HAWAIIAN AIRLINES                       | \$ 12.94    | AMEX | Ticket Number: 17315000796306 - Tomaino, Teresa                 |
| 13-Feb-18 | HAWAIIAN AIRLINES                       | \$ 12.94    | AMEX | Ticket Number: 17315000796295 - Tomaino, Giovanni               |
| 13-Feb-18 | HAWAIIAN AIRLINES                       | \$ 116.49   | AMEX | Ticket Number: 17321664468652 - Tomaino, Teresa                 |
| 13-Feb-18 | HAWAIIAN AIRLINES                       | \$ 116.49   | AMEX | Ticket Number: 17321664468641 - Tomaino, Giovanni               |
| 13-Feb-18 | HAWAIIAN AIRLINES                       | \$ 116.49   | AMEX | Ticket Number: 17321664468674 - Tomaino, Stephanie              |
| 13-Feb-18 | HAWAIIAN AIRLINES                       | \$ 116.49   | AMEX | Ticket Number: 17321664468663 - Tomaino, Franca                 |
| 13-Feb-18 | HAWAIIAN AIRLINES                       | \$ 181.19   | AMEX | Ticket Number: 17321664448750 - Jasielski, Thomas               |

|           |                                       |    |          |      |   |
|-----------|---------------------------------------|----|----------|------|---|
| 13-Feb-18 | HAWAIIAN AIRLINES                     | \$ | 181.19   | AMEX | Ticket Number: 17321664448746 - Agius, Victoria                   |
| 13-Feb-18 | HAWAIIAN AIRLINES                     | \$ | 181.19   | AMEX | Ticket Number: 17321664448735 - Agius, Mathew                     |
| 13-Feb-18 | HAWAIIAN AIRLINES                     | \$ | 181.19   | AMEX | Ticket Number: 17321664448724 - Agius, Gabriella                  |
| 13-Feb-18 | HAWAIIAN AIRLINES                     | \$ | 181.19   | AMEX | Ticket Number: 17321664448713 - Agius, Alexander                  |
| 16-Feb-18 | STARBUCKS CARD RELOAD                 | \$ | 75.00    | AMEX | NO RECEIPT  |
| 16-Feb-18 | BRAVI RISTORANTE TORONTO              | \$ | 278.90   | AMEX | Valentine's Day dinner Alex and his wife                          |
| 17-Feb-18 | SOLSTICE RESTAURANT MISSISSAUGA       | \$ | 541.18   | AMEX |   |
| 19-Feb-18 | EPSON CANADA STORE                    | \$ | 232.73   | AMEX |   |
| 22-Feb-18 | ERIN MILLS PUMP AND MISSISSAUGA       | \$ | 85.80    | AMEX |   |
| 23-Feb-18 | STARBUCKS CARD RELOAD                 | \$ | 75.00    | AMEX | NO RECEIPT  |
| Mar-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ | 10.00    | VISA |   |
| Mar-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ | 20.00    | VISA |   |
| Mar-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ | 50.00    | VISA |   |
| Mar-18    | TM -MAPLE LEAF SPORTS TORONTO ON      | \$ | 52.00    | VISA |   |
| Mar-18    | ZAFFERANO RISTORANTE WOODBRIDGE ON    | \$ | 426.14   | VISA |   |
| Mar-18    | ORGANIQUE JUICE BAR MISSISSAUGA ON    | \$ | 88.22    | VISA |   |
| Mar-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ | 75.00    | VISA |   |
| Mar-18    | ORGANIQUE JUICE BAR MISSISSAUGA ON    | \$ | 36.79    | VISA |   |
| Mar-18    | ORGANIQUE JUICE BAR MISSISSAUGA ON    | \$ | 122.15   | VISA |   |
| Mar-18    | ORGANIQUE JUICE BAR MISSISSAUGA ON    | \$ | 66.08    | VISA |   |
| Mar-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ | 50.00    | VISA |   |
| Mar-18    | ORGANIQUE JUICE BAR MISSISSAUGA ON    | \$ | 46.83    | VISA |   |
| Mar-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ | 50.00    | VISA |   |
| Mar-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ | 10.00    | VISA |   |
| Mar-18    | SORELLE AND CO INC MAPLE ON           | \$ | 102.84   | VISA |   |
| Mar-18    | SAN FRECESCO FOODS MISSISSAUGA ON     | \$ | 22.80    | VISA |   |
| Mar-18    | RING.COM RING MONTHLY HTTPSRING.COMCA | \$ | 3.97     | VISA |   |
| Mar-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ | 75.00    | VISA |   |
| 06-Mar-18 | SOLSTICE RESTAURANT MISSISSAUGA       | \$ | 135.04   | AMEX |   |
| 09-Mar-18 | LCBO/RAO #0619 MISSI MISSISSAUGA      | \$ | 98.70    | AMEX |   |
| 10-Mar-18 | STARBUCKS CARD RELOA 800-782-7282     | \$ | 75.00    | AMEX |   |
| 12-Mar-18 | PRESTIGE TAXI SERVICE                 | \$ | 471.79   | AMEX | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 12-Mar-18 | PRESTIGE TAXI SERVICE                 | \$ | 681.38   | AMEX | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 15-Mar-18 | PRESTIGE TAXI SERVICE                 | \$ | 201.25   | AMEX | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 16-Mar-18 | OCA NERA FINE ITALIA WOODBRIDGE       | \$ | 260.69   | AMEX |   |
| 20-Mar-18 | AC ALTITUDE BY PTS                    | \$ | 2,258.87 | AMEX |   |
| 20-Mar-18 | REDS SQUARE ONE                       | \$ | 176.00   | AMEX |   |
| 23-Mar-18 | SOLSTICE RESTAURANT MISSISSAUGA       | \$ | 232.38   | AMEX |   |
| 23-Mar-18 | TPX*RBC TRAVEL VOYAG 877-636-2870     | \$ | 1,465.30 | AMEX |   |
| 24-Mar-18 | STARBUCKS CARD RELOA 800-782-7282     | \$ | 75.00    | AMEX |   |
| 24-Mar-18 | AIR CANADA - personal                 | \$ | 50.00    | AMEX | Ticket Number: 0142192274872 - Tomaino, Giovanni                  |
| 24-Mar-18 | AIR CANADA - personal                 | \$ | 50.00    | AMEX | Ticket Number: 0142192274873 - Tomaino, Teresa                    |
| 24-Mar-18 | AIR CANADA - personal                 | \$ | 50.00    | AMEX | Ticket Number: 0142192275431 - Tomaino, Franca                    |
| 24-Mar-18 | AIR CANADA - personal                 | \$ | 50.00    | AMEX | Ticket Number: 0142192275432 - Tomaino, Stephanie                 |
| 24-Mar-18 | AIR CANADA - personal                 | \$ | 59.00    | AMEX | Ticket Number: 0142192275431 - Tomaino, Franca                    |

|           |  |             |                  |   |
|-----------|--|-------------|------------------|---|
| 24-Mar-18 | AIR CANADA - personal                    | \$ 60.00    | AMEX             | Ticket Number: 0142192275432 - Tomaino, Stephanie |
| 24-Mar-18 | AIR CANADA - personal                    | \$ 61.00    | AMEX             | Ticket Number: 0142192274872 - Tomaino, Giovanni  |
| 24-Mar-18 | AIR CANADA - personal                    | \$ 61.00    | AMEX             | Ticket Number: 0142192274873 - Tomaino, Teresa    |
| 24-Mar-18 | AIR CANADA - personal                    | \$ 860.85   | AMEX             | Ticket Number: 0142192274872 - Tomaino, Giovanni  |
| 24-Mar-18 | AIR CANADA - personal                    | \$ 860.85   | AMEX             | Ticket Number: 0142192274873 - Tomaino, Teresa    |
| 24-Mar-18 | AIR CANADA - personal                    | \$ 860.85   | AMEX             | Ticket Number: 0142192275431 - Tomaino, Franca    |
| 24-Mar-18 | AIR CANADA - personal                    | \$ 860.85   | AMEX             | Ticket Number: 0142192275432 - Tomaino, Stephanie |
| 27-Mar-18 | SOLSTICE RESTAURANT MISSISSAUGA          | \$ 222.59   | AMEX             |   |
| Apr-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 50.00    | VISA             |   |
| Apr-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 25.00    | VISA             |   |
| Apr-18    | TM -MAPLE LEAF SPORTS TORONTO ON         | \$ 448.00   | VISA             |   |
| Apr-18    | ORGANIQUE JUICE BAR MISSISSAUGA ON       | \$ 70.22    | VISA             |   |
| Apr-18    | SAN FRECESCO FOODS MISSISSAUGA ON        | \$ 28.74    | VISA             |   |
| Apr-18    | CDN TIRE STORE #00169 MISSISSAUGA ON     | \$ 61.00    | VISA             |   |
| Apr-18    | ORGANIQUE JUICE BAR MISSISSAUGA ON       | \$ 315.24   | VISA             |   |
| Apr-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 50.00    | VISA             |   |
| Apr-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 25.00    | VISA             |   |
| Apr-18    | TRUMP INTERNATIONAL HOTE NEW YORK NY     | \$ 4,574.34 | VISA             | Personal trip to NYC for Victoria's appointment   |
| Apr-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 75.00    | VISA             |   |
| Apr-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 50.00    | VISA             |   |
| Apr-18    | RING.COM RING MONTHLY HTTPSRING.COMCA    | \$ 3.96     | VISA             |   |
| 07-Apr-18 | STARBUCKS CARD RE-LOAD                   | \$ 75.00    | AMEX             | NO RECEIPT  |
| 10-Apr-18 | CORP TRAVEL 728700 C OAKVILLE - Personal | \$ 514.02   | AMEX             | Airfare for Victoria to NYC                       |
| 11-Apr-18 | CORP TRAVEL 728700 C OAKVILLE - Personal | \$ 1,923.10 | AMEX             | Airfare for Alex to NYC                           |
| 14-Apr-18 | FLIGHT CENTRE 719900 CALGARY             | \$ 450.00   | AMEX             |   |
| 27-Apr-18 | SOLSTICE RESTAURANT MISSISSAUGA          | \$ 115.13   | AMEX             |   |
| May-18    | EATALY RESTAURANTS NEW YORK NY           | \$ 229.19   | VISA             |   |
| May-18    | ENOTECA 7 OAKVILLE ON                    | \$ 363.41   | VISA             |   |
| May-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 75.00    | VISA             |   |
| May-18    | TARGET PARK GROUP INC, TORONTO ON        | \$ 4.00     | VISA             | Parking for Enoteca                               |
| May-18    | GLOBAL ALLIANCE WORLDWIDETORONTO ON      | \$ 375.06   | VISA             | Car service in NYC for Victoria's appointment     |
| May-18    | GLOBAL ALLIANCE WORLDWIDETORONTO ON      | \$ 454.86   | VISA             | Car service in NYC for Victoria's appointment     |
| May-18    | CARISMA FLORISTS MISSISSAUGA ON          | \$ 429.40   | VISA             | Flowers for Gabriella for Mother's Day            |
| May-18    | ORGANIQUE JUICE BAR MISSISSAUGA ON       | \$ 43.55    | VISA             |   |
| May-18    | J.P.'S PIZZERIA MISSISSAUGA ON           | \$ 94.39    | VISA             |   |
| May-18    | SORELLE AND CO INC MAPLE ON              | \$ 96.72    | VISA             |   |
| May-18    | TICKET GUARDIAN - CAD 8448494827 CA      | \$ 66.88    | VISA             | Insurance - Lights Festival July 14, 2018         |
| May-18    | THE LIGHTS FEST HTTPSTHELIGHTUT          | \$ 644.00   | VISA             | Lights Festival July 14, 2018                     |
| May-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 75.00    | VISA             |   |
| May-18    | ORGANIQUE JUICE BAR MISSISSAUGA ON       | \$ 43.19    | VISA             |   |
| May-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 25.00    | VISA             |   |
| May-18    | TM -MAPLE LEAF SPORTS TORONTO ON         | \$ 1,043.00 | VISA             | Tickets for Drake Concert                         |
| May-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 25.00    | VISA             |   |
| May-18    | RING.COM RING MONTHLY HTTPSRING.COMCA    | \$ 4.00     | VISA             |   |
| 01-May-18 | 407 ETR                                  | \$ 137.45   | A. Ristagno VISA | Outstanding bill for Alfa Romeo Demo Car          |

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|-----------|---|-------------|------------------|---|
| 01-May-18 | STARBUCKS CARD RE-LOAD                  | \$ 75.00    | AMEX             | NO RECEIPT  |
| 05-May-18 | TRUMP INTERNATIONAL NEW YORK            | \$ 560.82   | AMEX             | Arrival 03/05/2018 Departure 05/05/2018                 |
| 05-May-18 | PEARSON PARKING T1                      | \$ 315.00   | AMEX             |   |
| 08-May-18 | STARBUCKS CARD RELOA 800-782-7282       | \$ 75.00    | AMEX             |   |
| 18-May-18 | STARBUCKS CARD RELOA 800-782-7283       | \$ 75.00    | AMEX             |   |
| 19-May-18 | SOLSTICE RESTAURANT MISSISSAUGA         | \$ 157.57   | AMEX             |   |
| 25-May-18 | STARBUCKS CARD RELOA 800-782-7282       | \$ 75.00    | AMEX             |   |
| Jun-18    | STARBUCKS CARD RELOAD 800-782-7282 ON   | \$ 75.00    | VISA             |   |
| Jun-18    | SWISS/HARVEYS #1957 ETOBICOKE ON        | \$ 40.62    | VISA             |   |
| Jun-18    | THE HOME DEPOT #7130 MISSISSAUGA ON     | \$ 45.62    | VISA             |   |
| Jun-18    | THE GLOBE AND MAIL TORONTO ON           | \$ 27.07    | VISA             |   |
| Jun-18    | UBER TRIP 4Y4OO HELP.UBER.COMCA         | \$ 33.77    | VISA             | Taxi in NYC   |
| Jun-18    | UBER TRIP 2I5NU HELP.UBER.COMCA         | \$ 163.45   | VISA             | Taxi in NYC   |
| Jun-18    | EATALY RESTAURANTS NEW YORK NY          | \$ 176.67   | VISA             | Victoria's appointment in NYC                           |
| Jun-18    | SWISS/HARVEYS #1957 ETOBICOKE ON        | \$ 31.02    | VISA             |   |
| Jun-18    | AIR CAN* 0142195912026AIRCANADA.COMMB   | \$ 105.00   | VISA             | Change fee for trip to NYC for Victoria's appointment   |
| Jun-18    | AIR CAN* 0142195912027AIRCANADA.COMMB   | \$ 105.00   | VISA             | Change fee for trip to NYC for Victoria's appointment   |
| Jun-18    | AIR CAN* 0142195912026AIRCANADA.COMMB   | \$ 69.30    | VISA             | Fare difference trip to NYC for Victoria's appointment  |
| Jun-18    | AIR CAN* 0142195912027AIRCANADA.COMMB   | \$ 69.30    | VISA             | Fare difference trip to NYC for Victoria's appointment  |
| Jun-18    | STARBUCKS CARD RELOAD 800-782-7282 ON   | \$ 75.00    | VISA             |   |
| Jun-18    | GLOBAL ALLIANCE WORLDWIDETORONTO ON     | \$ 218.12   | VISA             | Ground transportation in NYC for Victoria's appointment |
| Jun-18    | AIR CAN* 0142196174657AIRCANADA.COMMB   | \$ 749.30   | VISA             | Airfare for Victoria to NYC                             |
| Jun-18    | AIR CAN* 0142196173696AIRCANADA.COMMB   | \$ 52.50    | VISA             | Change fee for trip to NYC for Victoria's appointment   |
| Jun-18    | AIR CAN* 0142196173696AIRCANADA.COMMB   | \$ 116.97   | VISA             | Fare difference trip to NYC for Victoria's appointment  |
| Jun-18    | TERRA MILTON ON                         | \$ 214.07   | VISA             |   |
| Jun-18    | THE ERIN MILLS PUMP & PATMISSISSAUGA ON | \$ 36.85    | VISA             |   |
| Jun-18    | MT98065069-196173696 902-421-7538 NS    | \$ 45.20    | VISA             | Agency fee for Alex's ticket to NYC                     |
| Jun-18    | MT98065070-196174657 902-421-7538 NS    | \$ 45.20    | VISA             | Agency fee for Victoria's ticket to NYC                 |
| Jun-18    | AIR CAN* 0142188464528AIRCANADA.COMMB - | \$ 25.00    | VISA             |   |
| Jun-18    | CARISMA FLORISTS MISSISSAUGA ON         | \$ 214.70   | VISA             |   |
| Jun-18    | MISSISSAUGA.CA-PAYMENT MISSISSAUGA ON   | \$ 41.50    | VISA             |   |
| Jun-18    | STARBUCKS CARD RELOAD 800-782-7282 ON   | \$ 75.00    | VISA             |   |
| Jun-18    | AIR CAN* 0142196562334AIRCANADA.COMMB   | \$ 105.00   | VISA             | Change fee for Victoria's ticket to NYC                 |
| Jun-18    | AIR CAN* 0142196562334AIRCANADA.COMMB   | \$ 194.92   | VISA             | Fare difference for Victoria's ticket to NYC            |
| Jun-18    | MT98065220-196562334 902-421-7538 NS    | \$ 45.20    | VISA             | Agency fee for Victoria's ticket to NYC                 |
| Jun-18    | GLOBAL ALLIANCE WORLDWIDETORONTO ON     | \$ 1,003.75 | VISA             | Car Service in NYC for Victoria's appointment           |
| Jun-18    | THE APRICOT TREE MISSISSAUGA ON         | \$ 41.36    | VISA             |   |
| Jun-18    | RING.COM RING MONTHLY HTTPSRING.COMCA   | \$ 4.08     | VISA             |   |
| 01-Jun-18 | STARBUCKS CARD RELOA 800-782-7283       | \$ 75.00    | AMEX             |   |
| 06-Jun-18 | 407 ETR                                 | \$ 132.94   | A. Ristagno VISA | Outstanding bill for demo unit used by Alex Agius       |
| 08-Jun-18 | STARBUCKS CARD RELOA 800-782-7284       | \$ 75.00    | AMEX             |   |
| 08-Jun-18 | PEARSON PARKING T1                      | \$ 40.00    | AMEX             |   |
| 08-Jun-18 | AIR CANADA - personal (YYZ-LGA)         | \$ 1,496.24 | AMEX             | Ticket Number: 0142195891075 - Agius, Alexander         |
| 08-Jun-18 | AIR CANADA - personal (YYZ-LGA)         | \$ 1,496.24 | AMEX             | Ticket Number: 0142195891076 - Agius, Victoria          |
| 14-Jun-18 | STARBUCKS CARD RELOA 800-782-7284       | \$ 75.00    | AMEX             |   |

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|-----------|---------------------------------------|-------------|------------------|---|
| 14-Jun-18 | ENOTECA 7                             | \$ 223.74   | AMEX             |   |
| 14-Jun-18 | HONKMOBILE 00-080316TORONTO           | \$ 6.25     | AMEX             |   |
| 15-Jun-18 | MOTORINO ENOTECA 209 WOODBRIDGE       | \$ 426.66   | AMEX             |   |
| 22-Jun-18 | STARBUCKS CARD RELOA 800-782-7282     | \$ 75.00    | AMEX             |   |
| 22-Jun-18 | ENOTECA 7                             | \$ 211.88   | AMEX             |   |
| 23-Jun-18 | 407ETR-PRE AUTH 407E WOODBRIDGE       | \$ 473.49   | AMEX             |   |
| 23-Jun-18 | HONKMOBILE 00-080316TORONTO           | \$ 6.25     | AMEX             |   |
| 28-Jun-18 | HONKMOBILE 00-080316TORONTO           | \$ 20.35    | AMEX             |   |
| 28-Jun-18 | SOLSTICE RESTAURANT MISSISSAUGA       | \$ 159.53   | AMEX             |   |
| 28-Jun-18 | STARBUCKS CARD RELOA 800-782-7282     | \$ 75.00    | AMEX             |   |
| 28-Jun-18 | AIR CANADA - personal (YYZ-LGA)       | \$ 765.68   | AMEX             | Ticket Number: 0142196848736 - Agius, Alexander                             |
| 28-Jun-18 | AIR CANADA - personal (YYZ-LGA)       | \$ 765.68   | AMEX             | Ticket Number: 0142196848737 - Agius, Gabriella                             |
| 28-Jun-18 | AIR CANADA - personal (YYZ-LGA)       | \$ 765.68   | AMEX             | Ticket Number: 0142196848738 - Agius, Victoria                              |
| 30-Jun-18 | CWSL HEALTH AND LOVE ALCOBENDAS       | \$ 25.81    | AMEX             |   |
| 30-Jun-18 | HONKMOBILE 00-080316TORONTO           | \$ 2.25     | AMEX             |   |
| Jul-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 75.00    | VISA             |   |
| Jul-18    | SAN FRECESCO FOODS MISSISSAUGA ON     | \$ 24.03    | VISA             |   |
| Jul-18    | HEART & STROKE - LOTTERY TORONTO ON   | \$ 200.00   | VISA             |   |
| Jul-18    | CARISMA FLORISTS MISSISSAUGA ON       | \$ 275.16   | VISA             | Flowers for Gabriella for wedding anniversary                               |
| Jul-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 75.00    | VISA             |   |
| Jul-18    | FIORI OAKVILLE OAKVILLE ON            | \$ 146.90   | VISA             |   |
| Jul-18    | BAR 120 4232 - T1 MISSISSAUGA ON      | \$ 48.60    | VISA             |   |
| Jul-18    | FIORI OAKVILLE OAKVILLE ON            | \$ 328.83   | VISA             |   |
| Jul-18    | MAROON 5 TORONTO ON                   | \$ 1,582.00 | VISA             |   |
| Jul-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 75.00    | VISA             |   |
| Jul-18    | RING.COM RING MONTHLY HTTPSRING.COMCA | \$ 4.03     | VISA             |   |
| 05-Jul-18 | PRESTIGE TAXI SERVICE                 | \$ 378.59   | AMEX             | Based on 50% personal divided equally (25%) between Alex and Joe.           |
| 06-Jul-18 | HONKMOBILE 00-080316TORONTO           | \$ 12.35    | AMEX             |   |
| 07-Jul-18 | ORETTA                                | \$ 357.36   | AMEX             |   |
| 11-Jul-18 | STARBUCKS CARD RELOA 800-782-7282     | \$ 75.00    | AMEX             |   |
| 13-Jul-18 | ACCESS STORAGE                        | \$ 340.15   | A. Ristagno VISA | Storage unit (\$680.30 total for Alex and Joe)                              |
| 14-Jul-18 | 407ETR-PRE AUTH 407E WOODBRIDGE       | \$ 103.00   | AMEX             |   |
| 17-Jul-18 | SP * 5 PAIRS OF COMP MISSISSAUGA      | \$ 180.69   | AMEX             |   |
| 19-Jul-18 | STARBUCKS CARD RELOA 800-782-7282     | \$ 75.00    | AMEX             |   |
| 19-Jul-18 | PRESTIGE TAXI SERVICE                 | \$ 559.19   | AMEX             | Based on 50% personal divided equally (25%) between Alex and Joe.           |
| 22-Jul-18 | 407ETR-PRE AUTH 407E WOODBRIDGE       | \$ 501.94   | AMEX             |   |
| 23-Jul-18 | AIR CANADA - personal (YYZ-LGA)       | \$ 131.25   | AMEX             | Ticket Number: 0142198032782 - Agius, Alexander                             |
| 23-Jul-18 | AIR CANADA - personal (YYZ-LGA)       | \$ 131.25   | AMEX             | Ticket Number: 0142198032783 - Agius, Victoria                              |
| 23-Jul-18 | AIR CANADA - personal (YYZ-LGA)       | \$ 210.00   | AMEX             | Ticket Number: 0142198032782 - Agius, Alexander                             |
| 23-Jul-18 | AIR CANADA - personal (YYZ-LGA)       | \$ 210.00   | AMEX             | Ticket Number: 0142198032783 - Agius, Victoria                              |
| 24-Jul-18 | CAMERON AIR TORONTO 416-995-4967      | \$ 966.15   | AMEX             | Flight Toronto City Centre to Lake of Bays (Joe and Alex) - Total \$1932.30 |
| 25-Jul-18 | STARBUCKS CARD RELOA 800-782-7282     | \$ 50.00    | AMEX             |   |
| 27-Jul-18 | ENOTECA 7                             | \$ 264.42   | AMEX             |   |
| 27-Jul-18 | HONKMOBILE 00-080316TORONTO           | \$ 1.25     | AMEX             |   |
| 27-Jul-18 | HONKMOBILE 00-080316TORONTO           | \$ 6.25     | AMEX             |   |

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|-----------|--|--------------|------|---|
| 27-Jul-18 | MR. CASE SUPERMARKET                   | \$ 91.08     | AMEX |   |
| 30-Jul-18 | CAMERON AIR TORONTO 416-995-4967       | \$ 943.55    | AMEX | Flight Lake of Bays to Toronto City Centre (Joe and Alex) - Total \$1887.10 |
| 30-Jul-18 | RONA #55010                            | \$ 1,200.04  | AMEX |   |
| Aug-18    | UBER TRIP SQ5BI HELP.UBER.COMCA        | \$ 6.86      | VISA | Uber in NYC   |
| Aug-18    | UBER TRIP 2DO6S HELP.UBER.COMCA        | \$ 92.71     | VISA | Uber in NYC   |
| Aug-18    | UBER TRIP SQ5BI HELP.UBER.COMCA        | \$ 13.44     | VISA | Uber in NYC   |
| Aug-18    | ENOTECA 7 OAKVILLE ON                  | \$ 237.30    | VISA |   |
| Aug-18    | GLOBAL ALLIANCE WORLDWIDETORONTO ON    | \$ 232.75    | VISA | Car Service in NYC for Victoria's appointment                               |
| Aug-18    | HUMBER PARKING - MONTHLY ETOBICOKE ON  | \$ 418.00    | VISA | Parking for son Matthew at Humber College                                   |
| Aug-18    | FIORI OAKVILLE OAKVILLE ON             | \$ 231.65    | VISA |   |
| Aug-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 75.00     | VISA |   |
| Aug-18    | HUMBER PARKING - DAILY ETOBICOKE ON    | \$ 4.00      | VISA |   |
| Aug-18    | RING.COM RING MONTHLY HTTPSRING.COMCA  | \$ 4.03      | VISA |   |
| 02-Aug-18 | PEARSON PARKING T1                     | \$ 40.00     | AMEX | Parking at Pearson for trip to NY for Victoria's appointment                |
| 03-Aug-18 | RUTH'S CHRIS STEAHOUSE ETOBICOKE       | \$ 403.75    | AMEX |   |
| 04-Aug-18 | THE HOME DEPOT #7112 MISSISSAUGA       | \$ 404.34    | AMEX |   |
| 07-Aug-18 | STARBUCKS CARD RELOA 800-782-7282      | \$ 75.00     | AMEX |   |
| 10-Aug-18 | ENOTECA 7                              | \$ 532.51    | AMEX |   |
| 11-Aug-18 | CIBO WHINE BAR TORONTO                 | \$ 543.08    | AMEX |   |
| 14-Aug-18 | STARBUCKS CARD RELOA 800-782-7282      | \$ 75.00     | AMEX |   |
| 22-Aug-18 | QUAD LOCK                              | \$ 141.08    | AMEX |   |
| 22-Aug-18 | 407ETR-PRE AUTH 407E WOODBRIDGE        | \$ 460.87    | AMEX |   |
| 23-Aug-18 | STARBUCKS CARD RELOA 800-782-7282      | \$ 75.00     | AMEX |   |
| 24-Aug-18 | HONKMOBILE 00-080316TORONTO            | \$ 6.25      | AMEX |   |
| 24-Aug-18 | CIBO WHINE BAR TORONTO                 | \$ 196.62    | AMEX |   |
| 25-Aug-18 | HONKMOBILE 00-080316TORONTO            | \$ 2.25      | AMEX |   |
| 30-Aug-18 | NCL RESERVATIONS                       | \$ 5,886.41  | AMEX | Family Travel   |
| 30-Aug-18 | NCL RESERVATIONS                       | \$ 7,675.31  | AMEX | Family Travel   |
| 30-Aug-18 | NCL RESERVATIONS                       | \$ 8,769.24  | AMEX | Family Travel   |
| 30-Aug-18 | NCL RESERVATIONS                       | \$ 17,540.42 | AMEX | Family Travel   |
| 30-Aug-18 | RUTH'S CHRIS STEAHOUSE ETOBICOKE       | \$ 296.98    | AMEX |   |
| 31-Aug-18 | PEARSON PARKING T1                     | \$ 40.00     | AMEX | Parking at Pearson for trip to NY for Victoria's appointment                |
| 31-Aug-18 | AIR CANADA - personal                  | \$ 1,506.69  | AMEX | Ticket Number: 0142199851380 - Agius, Alexander                             |
| 31-Aug-18 | AIR CANADA - personal                  | \$ 1,506.69  | AMEX | Ticket Number: 0142199851381 - Agius, Victoria                              |
| Sep-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 25.00     | VISA |   |
| Sep-18    | GLOBAL ALLIANCE WORLDWIDETORONTO ON    | \$ 218.12    | VISA | Car Service in NYC for Victoria's appointment                               |
| Sep-18    | RONA MISSISSAUGA #55120 MISSISSAUGA ON | \$ 89.82     | VISA |   |
| Sep-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 25.00     | VISA |   |
| Sep-18    | CARISMA FLORISTS MISSISSAUGA ON        | \$ 223.74    | VISA |   |
| Sep-18    | CELLAR DOOR ETOBICOKE ON               | \$ 98.99     | VISA |   |
| Sep-18    | TOWN OF NIAGARA-ON-THE-LAVIRGIL ON     | \$ 3.70      | VISA |   |
| Sep-18    | TOWN OF NIAGARA-ON-THE-LAVIRGIL ON     | \$ 3.65      | VISA |   |
| Sep-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 75.00     | VISA |   |
| Sep-18    | FALLS PARKING NIAGARA FALLSON          | \$ 30.00     | VISA |   |
| Sep-18    | AIR CAN* 0142100807378AIRCANADA.COMMB  | \$ 210.00    | VISA | Change fee for Gabriella to NYC for Victoria's appointment                  |

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|-----------|--|--------------|------|---|
| Sep-18    | AIR CAN* 0142100807378AIRCANADA.COMMB    | \$ 1,340.85  | VISA | Airfare for Gabriella to NYC for Victoria's appointment           |
| Sep-18    | THE APRICOT TREE MISSISSAUGA ON          | \$ 21.06     | VISA |   |
| Sep-18    | THE APRICOT TREE MISSISSAUGA ON          | \$ 51.98     | VISA |   |
| Sep-18    | AIR CAN* 0142941866132AIRCANADA.COMMB    | \$ 1,324.66  | VISA | Airfare for Victoria to NYC                                       |
| Sep-18    | AIR CAN* 0142941866133AIRCANADA.COMMB    | \$ 1,324.66  | VISA | Airfare for Alex to NYC   |
| Sep-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 50.00     | VISA |   |
| Sep-18    | MT98066804-100807378 902-421-7538 NS     | \$ 36.16     | VISA | Agency fee for Gabriella's flight to NYC                          |
| Sep-18    | MT98066803-941866133 902-421-7538 NS     | \$ 36.16     | VISA | Agency fee for Alex's flight to NYC                               |
| Sep-18    | MT98066802-941866132 902-421-7538 NS     | \$ 36.16     | VISA | Agency fee for Victoria's flight to NYC                           |
| Sep-18    | EATALY RESTAURANTS NEW YORK NY           | \$ 172.93    | VISA |   |
| Sep-18    | GLOBAL ALLIANCE WORLDWIDETORONTO ON      | \$ 392.35    | VISA | Car Service in NYC for Victoria's appointment                     |
| Sep-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 75.00     | VISA |   |
| Sep-18    | RING.COM RING MONTHLY HTTPSRING.COMCA    | \$ 4.02      | VISA |   |
| Sep-18    | THE HOME DEPOT #7132 MISSISSAUGA ON      | \$ 70.79     | VISA |   |
| 01-Sep-18 | STARBUCKS CARD RELOA 800-782-7282        | \$ 75.00     | AMEX |   |
| 01-Sep-18 | HONKMOBILE 00-080316TORONTO              | \$ 2.25      | AMEX |   |
| 03-Sep-18 | TWO SISTERS VINEYARD NIAGARA FALLS       | \$ 2,538.00  | AMEX |   |
| 03-Sep-18 | KITCHEN76 TWO SISTER NIAGARA ON THE LAKE | \$ 280.69    | AMEX |   |
| 05-Sep-18 | STARBUCKS CARD RELOA 800-782-7282        | \$ 75.00     | AMEX |   |
| 09-Sep-18 | STARBUCKS CARD RELOA 800-782-7282        | \$ 75.00     | AMEX |   |
| 12-Sep-18 | STE ANNE'S SPA 29376 GRAFTON             | \$ 1,000.00  | AMEX | Arrival 11/09/18 Departure 12/09/18                               |
| 16-Sep-18 | PRESTIGE TAXI SERVICE                    | \$ 294.26    | AMEX | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 21-Sep-18 | PEARSON PARKING T1                       | \$ 40.00     | AMEX |   |
| 22-Sep-18 | STARBUCKS CARD RELOA 800-782-7282        | \$ 75.00     | AMEX |   |
| 22-Sep-18 | ORETTA                                   | \$ 227.13    | AMEX |   |
| 22-Sep-18 | UBER BV                                  | \$ 6.20      | AMEX |   |
| 22-Sep-18 | UBER BV                                  | \$ 31.00     | AMEX |   |
| 23-Sep-18 | 407ETR-PRE AUTH 407E WOODBRIDGE          | \$ 528.52    | AMEX |   |
| 27-Sep-18 | E11EVEN                                  | \$ 860.21    | AMEX |   |
| 28-Sep-18 | STARBUCKS CARD RELOA 800-782-7282        | \$ 75.00     | AMEX |   |
| Oct-18    | CARISMA FLORISTS MISSISSAUGA ON          | \$ 141.25    | VISA |   |
| Oct-18    | TERRA MILTON ON                          | \$ 385.70    | VISA |   |
| Oct-18    | PINNACLE CATERERS LTD TORONTO ON         | \$ 5,835.24  | VISA | Justin Timberlake Concert Suite Catering                          |
| Oct-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 75.00     | VISA |   |
| Oct-18    | GOGOINFLIGHT* 877-350-0038 BC            | \$ 74.52     | VISA |   |
| Oct-18    | MT98067248-851488491 902-421-7538 NS     | \$ 11,372.32 | VISA | Alex's flight pass which is non-transferrable. 8 credits remain.  |
| Oct-18    | STARBUCKS CARD RELOAD 800-782-7282 ON    | \$ 75.00     | VISA |   |
| Oct-18    | CACTUS CLUB SHERWAY GA TORONTO ON        | \$ 130.01    | VISA |   |
| Oct-18    | SAMS SHAWARMA ETOBICOKE ON               | \$ 22.58     | VISA |   |
| Oct-18    | SAMS SHAWARMA ETOBICOKE ON               | \$ 9.02      | VISA |   |
| Oct-18    | AIR CAN* 0142102739437AIRCANADA.COMMB    | \$ 687.97    | VISA | Airfare for Victoria to NYC                                       |
| Oct-18    | AIR CAN* 0142102740847AIRCANADA.COMMB    | \$ 52.50     | VISA | Change fee for Thomas Jasielski for trip to NYC with Victoria     |
| Oct-18    | AIR CAN* 0142102741010AIRCANADA.COMMB    | \$ 47.25     | VISA | Seat selection for Thomas Jasielski for trip to NYC               |
| Oct-18    | AIR CAN* 0142102741010AIRCANADA.COMMB    | \$ 63.00     | VISA | Name change on credit for Thomas' airfare to NYC                  |
| Oct-18    | AIR CAN* 0142102740847AIRCANADA.COMMB    | \$ 111.37    | VISA | Fare difference for Thomas' ticket to NYC                         |



|           |  |              |                  |   |
|-----------|--|--------------|------------------|---|
| Oct-18    | WHAT'S GOOD OAKVILLE ON                | \$ 105.77    | VISA             |   |
| Oct-18    | RING.COM RING YEARLY P HTTPSRING.COMCA | \$ 4.05      | VISA             |   |
| 05-Oct-18 | STARBUCKS CARD RELOA 800-782-7283      | \$ 85.00     | AMEX             |   |
| 08-Oct-18 | STARBUCKS CARD RELOA 800-782-7284      | \$ 85.00     | AMEX             |   |
| 12-Oct-18 | RONA # 55090ETOBICOKE                  | \$ 1,285.12  | AMEX             |   |
| 16-Oct-18 | PRESTIGE TAXI SERVICE                  | \$ 520.09    | AMEX             | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 18-Oct-18 | STARBUCKS CARD RELOA 800-782-7282      | \$ 75.00     | AMEX             |   |
| 21-Oct-18 | ITUNES.COM/BILL                        | \$ 1.46      | AMEX             |   |
| 22-Oct-18 | 407ETR-PRE AUTH 407E WOODBRIDGE        | \$ 749.24    | AMEX             |   |
| 23-Oct-18 | ITUNES.COM/BILL                        | \$ 1.46      | AMEX             |   |
| 24-Oct-18 | ITUNES.COM/BILL                        | \$ 9.99      | AMEX             |   |
| 30-Oct-18 | FOX & FIDDLE                           | \$ 68.63     | AMEX             |   |
| Nov-18    | MT98067677-102739437 902-421-7538 NS   | \$ 36.16     | VISA             | Agency fee for Victoria's ticket to NYC                           |
| Nov-18    | MT98067681-RTYEY5 902-421-7538 NS      | \$ 36.16     | VISA             | Agency fee for Thomas' ticket to NYC                              |
| Nov-18    | BRASAS CHURRASQUEIRA MISSISSAUGA ON    | \$ 64.97     | VISA             |   |
| Nov-18    | GLOBAL ALLIANCE WORLDWIDETORONTO ON    | \$ 319.20    | VISA             | Car Service in NYC for Victoria's appointment                     |
| Nov-18    | GLOBAL ALLIANCE WORLDWIDETORONTO ON    | \$ 425.73    | VISA             | Car Service in NYC for Victoria's appointment                     |
| Nov-18    | WHAT'S GOOD OAKVILLE ON                | \$ 145.09    | VISA             |   |
| Nov-18    | J.P.'S PIZZERIA MISSISSAUGA ON         | \$ 87.77     | VISA             |   |
| Nov-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 50.00     | VISA             |   |
| Nov-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 50.00     | VISA             |   |
| Nov-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 50.00     | VISA             |   |
| Nov-18    | RING.COM RING YEARLY P HTTPSRING.COMCA | \$ 4.10      | VISA             |   |
| 03-Nov-18 | STARBUCKS CARD RELOA 800-782-7282      | \$ 75.00     | AMEX             |   |
| 03-Nov-18 | BLUEBLOOD STEAKHOUSE TORONTO           | \$ 1,821.79  | AMEX             |   |
| 08-Nov-18 | BODYLINES AUTO                         | \$ 932.48    | A. Ristagno VISA | Repairs to Alex's BMW   |
| 08-Nov-18 | FLIGHT CENTRE 719900 CALGARY           | \$ 4,910.00  | AMEX             |   |
| 08-Nov-18 | FLIGHT CENTRE 719900 CALGARY           | \$ 6,628.00  | AMEX             |   |
| 08-Nov-18 | FLIGHT CENTRE 719900 CALGARY           | \$ 8,286.00  | AMEX             |   |
| 16-Nov-18 | ITUNES.COM/BILL                        | \$ 14.11     | AMEX             |   |
| 21-Nov-18 | ITUNES.COM/BILL                        | \$ 1.46      | AMEX             |   |
| 21-Nov-18 | FLIGHT CENTRE 719900 CALGARY           | \$ 8,856.00  | AMEX             |   |
| 21-Nov-18 | FLIGHT CENTRE 719900 CALGARY           | \$ 32,665.00 | AMEX             |   |
| 21-Nov-18 | PRESTIGE TAXI SERVICE                  | \$ 797.08    | AMEX             | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 22-Nov-18 | 407ETR-PRE AUTH 407E WOODBRIDGE        | \$ 548.49    | AMEX             |   |
| 23-Nov-18 | STARBUCKS CARD RELOA 800-782-7282      | \$ 75.00     | AMEX             |   |
| 23-Nov-18 | ITUNES.COM/BILL                        | \$ 1.46      | AMEX             |   |
| 24-Nov-18 | ITUNES.COM/BILL                        | \$ 9.99      | AMEX             |   |
| 27-Nov-18 | JACK ASTOR'S AIRPORT TORONTO           | \$ 159.84    | AMEX             |   |
| Dec-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 50.00     | VISA             |   |
| Dec-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 75.00     | VISA             |   |
| Dec-18    | APPLE STORE #R208 ETOBICOKE ON         | \$ 956.76    | VISA             |   |
| Dec-18    | STARBUCKS CARD RELOAD 800-782-7282 ON  | \$ 50.00     | VISA             |   |
| Dec-18    | BLUEBLOOD STEAKHOUSE TORONTO ON        | \$ 1,149.21  | VISA             |   |
| Dec-18    | IMPARK00090486U TORONTO ON             | \$ 6.00      | VISA             |   |

|           |                                       |                      |      |   |
|-----------|---------------------------------------|----------------------|------|---|
| Dec-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 50.00             | VISA |   |
| Dec-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 50.00             | VISA |   |
| Dec-18    | TM -MAPLE LEAF SPORTS TORONTO ON      | \$ 352.00            | VISA |   |
| Dec-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 25.00             | VISA |   |
| Dec-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 50.00             | VISA |   |
| Dec-18    | J.P.'S PIZZERIA MISSISSAUGA ON        | \$ 56.51             | VISA |   |
| Dec-18    | TM -MAPLE LEAF SPORTS TORONTO ON      | \$ 6,604.00          | VISA |   |
| Dec-18    | STARBUCKS CARD RELOAD 800-782-7282 ON | \$ 75.00             | VISA |   |
| Dec-18    | APPLE STORE #R208 ETOBICOKE ON        | \$ 576.69            | VISA |   |
| Dec-18    | RING.COM RING MONTHLY HTTPSRING.COMCA | \$ 4.20              | VISA |   |
| 06-Dec-18 | TRVL INS / ASSUR VOY TORONTO          | \$ 756.00            | AMEX |   |
| 06-Dec-18 | TRVL INS / ASSUR VOY TORONTO          | \$ 901.80            | AMEX |   |
| 06-Dec-18 | TRVL INS / ASSUR VOY TORONTO          | \$ 918.00            | AMEX |   |
| 06-Dec-18 | TRVL INS / ASSUR VOY TORONTO          | \$ 989.28            | AMEX |   |
| 06-Dec-18 | TRVL INS / ASSUR VOY TORONTO          | \$ 1,492.56          | AMEX |   |
| 06-Dec-18 | TRVL INS / ASSUR VOY TORONTO          | \$ 2,473.20          | AMEX |   |
| 07-Dec-18 | ITUNES.COM/BILL                       | \$ 5.99              | AMEX |   |
| 11-Dec-18 | 407ETR-PRE AUTH 407E WOODBRIDGE       | \$ 1.14              | AMEX |   |
| 13-Dec-18 | ROBERTS HI TOURS-GRO HONOLULU         | \$ 2,749.83          | AMEX |   |
| 14-Dec-18 | STARBUCKS CARD RELOA 800-782-7282     | \$ 75.00             | AMEX |   |
| 16-Dec-18 | SHORETRIPS SHOREEXCU 414-964-2100     | \$ 1,817.81          | AMEX |   |
| 16-Dec-18 | ITUNES.COM/BILL                       | \$ 14.11             | AMEX |   |
| 16-Dec-18 | PRESTIGE TAXI SERVICE                 | \$ 280.60            | AMEX | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 17-Dec-18 | SHORETRIPS SHOREEXCU 414-964-2100     | \$ 1,979.61          | AMEX |   |
| 17-Dec-18 | SHORETRIPS SHOREEXCU 414-964-2100     | \$ 2,194.07          | AMEX |   |
| 17-Dec-18 | SHORETRIPS SHOREEXCU 414-964-2100     | \$ 2,323.29          | AMEX |   |
| 17-Dec-18 | Viator/TripAdvisor Surry Hills, Sydne | \$ 1,834.47          | AMEX |   |
| 21-Dec-18 | ITUNES.COM/BILL                       | \$ 1.46              | AMEX |   |
| 22-Dec-18 | 407ETR-PRE AUTH 407E WOODBRIDGE       | \$ 626.46            | AMEX |   |
| 23-Dec-18 | ITUNES.COM/BILL                       | \$ 1.46              | AMEX |   |
| 24-Dec-18 | ITUNES.COM/BILL                       | \$ 9.99              | AMEX |   |
| 24-Dec-18 | LA CASTILE                            | \$ 1,094.90          | AMEX |   |
| 27-Dec-18 | NCL RESERVATIONS                      | \$ 4,185.80          | AMEX |   |
| 27-Dec-18 | STARBUCKS CARD RELOA 800-782-7282     | \$ 75.00             | AMEX |   |
| 05-Jan-19 | PRIDE OF AMERICA                      | \$ 1,904.68          | AMEX | Arrival 12/29/18 Departure 01/05/19                               |
| 11-Jan-19 | 407 ETR - PRE AUTH                    | \$ 4.46              | AMEX |   |
| 13-Jan-19 | THE FAIRMONT HOTELS WAILEA, HI        | \$ 336.37            | AMEX | Hotel Services  |
| 13-Jan-19 | THE FAIRMONT HOTELS WAILEA, HI        | \$ 2,988.21          | AMEX | Arrival 01/05/19 Departure 01/12/19                               |
| 15-Jan-19 | THE FAIRMONT HOTELS WAILEA, HI        | -\$ 308.80           | AMEX | Hotel Services - Credit   |
| 16-Jan-19 | ITUNES.COM/BILL                       | \$ 6.77              | AMEX |   |
| 16-Jan-19 | ITUNES.COM/BILL                       | \$ 14.11             | AMEX |   |
| 19-Jan-19 | ITUNES.COM/BILL                       | \$ 5.64              | AMEX |   |
| 20-Jan-19 | ITUNES.COM/BILL                       | \$ 17.51             | AMEX |   |
| 24-Jan-19 | 407 ETR - PRE AUTH                    | \$ 394.45            | AMEX |   |
|           |                                       | <b>\$ 276,184.09</b> |      |   |

Chop Restaurant - 25% of total

\$ 21,294.44

Total Personal Charges

\$ 297,478.52

Less Personal Payments

|           |                  |               |      |                       |
|-----------|------------------|---------------|------|-----------------------|
| 06-Mar-18 | PERSONAL PAYMENT | -\$ 1,423.16  | AMEX | Alex personal payment |
| 29-Mar-18 | PERSONAL PAYMENT | -\$ 1,940.70  | AMEX | Alex personal payment |
| 29-Mar-18 | PERSONAL PAYMENT | -\$ 1,943.70  | AMEX | Alex personal payment |
| 28-Aug-18 | PERSONAL PAYMENT | -\$ 13,561.72 | AMEX | Alex personal payment |
| 06-Sep-18 | PERSONAL PAYMENT | -\$ 2,538.00  | AMEX | Alex personal payment |
| 19-Sep-18 | PERSONAL PAYMENT | -\$ 280.69    | AMEX | Alex personal payment |
| 19-Sep-18 | PERSONAL PAYMENT | -\$ 1,000.00  | AMEX | Alex personal payment |
| 19-Sep-18 | PERSONAL PAYMENT | -\$ 8,769.24  | AMEX | Alex personal payment |
| 23-Oct-18 | PERSONAL PAYMENT | -\$ 7,540.42  | AMEX | Alex personal payment |
| 06-Nov-18 | PERSONAL PAYMENT | -\$ 5,010.00  | AMEX | Alex personal payment |
| 08-Nov-18 | PERSONAL PAYMENT | -\$ 6,828.00  | AMEX | Alex personal payment |
| 26-Nov-18 | PERSONAL PAYMENT | -\$ 8,856.00  | AMEX | Alex personal payment |
|           |                  | -\$ 59,691.63 |      |                       |

Total amount due to DistinctTech

\$ 237,786.89

# APPENDIX H

April 2, 2019

Joe Lanni  
9 Warwood Road  
Etobicoke, Ontario  
M9B 5B2

**Re: Receivership of Distinct Infrastructure Group Inc. ("DIG") and its subsidiaries listed in Appendix "A" (collectively, the "Debtors")**

Dear Mr. Lanni,

As you are aware, pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) dated March 11, 2019 (the "**Appointment Order**"), Deloitte Restructuring Inc. was appointed as the Receiver of the assets, property and undertaking of each of the Debtors (in such capacity, the "**Receiver**").

We are in receipt of your letter dated March 27, 2019 advising that company-owned items were returned by you on February 20, 2019. In addition you are seeking the return of certain items located at DIG's premises that you refer to as "personal property". With respect to your letter, the Receiver advises as follows:

- The Receiver understands that the returned computer equipment (including the Apple computer, iPads and iPhones) were "wiped" and contained no company files or other information. The Receiver hereby advises that, pursuant to paragraph 4 the Appointment Order, you are required to grant immediate and continued access to DIG's property and deliver same to the Receiver upon request. The Receiver hereby demands the return forthwith of any hard drives or other storage devices in your possession or control that contain any of the Debtors' information. In the alternative, provide an explanation for the "wiped" state of the computer devices returned to DIG; and
- Attached as Appendix "**B**" is a Proof of Property claim form for you to submit, complete with proof of purchase (made with personal funds) to evidence your ownership of such items. They will be returned to you if your claim form and attached proof of claim is accepted by the Receiver. The Receiver requests that any proof be provided to it by noon on Friday, April 5, 2019. The Receiver is also in receipt of a package that was delivered to 77 Belfield on April 1, 2019. From the packing slip it appears to contain two pairs of shoes and two matching belts. If you are able to provide the necessary proof by that time and the Receiver is of the view that such proof is acceptable, the personal items can be retrieved on April 8, 2019 between 9:30am and 12:00pm, subject to repayment of certain items described herein.

The Receiver is aware that, prior to its appointment, DIG issued to you a demand for repayment in the amount of \$94,558.88 in respect of personal expenditures incurred by you with DIG's funds or use of DIG's credit card. A schedule of these expenses is attached as Appendix "**C**".

DIG also requested that you satisfy the guarantee pursuant to indebtedness incurred by ABL Professional Management Ltd. ("**ABL**"), a company for which the Receiver understands you are a director and significant shareholder, as set out in Appendix "**D**". To date, the Receiver is not aware of this amount being paid to, or received by, DIG. A summary of indebtedness owed to DistinctTech is set out in Appendix "**E**" and a copy of the guarantee related to the ABL indebtedness is included as Appendix "**F**".

Pursuant to the paragraphs above, the Receiver hereby demands that you contact it to make arrangements for payment of these items. In order to comply with the request above, please contact the Receiver's representative, Todd Ambachtsheer (tambachtsheer@deloitte.ca or 416-607-0781).

Lastly, on March 22, 2019, DistinctTech Inc. became a bankrupt and the first meeting of creditors is scheduled for April 8, 2019 at 10:00am at DIG's offices. As a former officer and director of DistinctTech Inc. you are required, pursuant to the *Bankruptcy and Insolvency Act* (the "**BIA**") to attend this meeting as we have advised the Official Receiver (the "**OR**") of this meeting and the OR requires that you attend. It is an offence under the BIA not to comply with this duty and failure to attend the meeting is punishable by a fine of up to \$5,000 and imprisonment for not more than one year upon summary conviction or a fine of up to \$10,000 and not more than three years imprisonment on conviction by way of indictment.

Govern yourself accordingly.

Yours truly,

**Deloitte Restructuring Inc.**

Solely in its capacity as Court-appointed  
Receiver of Distinct Infrastructure Group Inc.  
and its subsidiaries listed in Appendix "A"  
and not in its personal capacity

Per:

Todd Ambachtsheer, CPA, CA, CRIP, LIT  
Vice-President

cc: Emily Beckerman, Senior Bankruptcy Analyst  
Office of the Superintendent of Bankruptcy

**Appendix "A"**  
**List of subsidiaries**

Distinct Infrastructure Group West Inc.

DistinctTech Inc.

iVAc Services Inc.

iVac Services West Inc.

Crown Utilities Ltd.

**Appendix “B”**  
**Proof of property claim**



FORM 74

Reclamation of Property  
(Subsection 81(4) of the Act)

*(All notices or correspondence regarding this claim are to be forwarded to the following address:*

\_\_\_\_\_ )

I, \_\_\_\_\_, of the \_\_\_\_\_ of \_\_\_\_\_ in  
the Province of \_\_\_\_\_,

DO HEREBY CERTIFY:

1. That I am the claimant, (*or* That I am) \_\_\_\_\_

\_\_\_\_\_  
*(State position or title)*

of \_\_\_\_\_  
*(Name of claimant)*

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That on the \_\_\_\_\_ day of \_\_\_\_\_, the debtor made an assignment (*or*  
a bankruptcy order was made against the debtor *or* the debtor filed a notice of intention or a proposal).

4. That, on that date, the property enumerated in the document(s) attached and marked "A" (*and* "B") was in the  
possession of the bankrupt, and still remains in the possession of the bankrupt and (*or*) the trustee.

5. That the claimant hereby claims that property, or interest or right in it, by virtue of the document(s) attached  
and marked "A" (*and* "B"), namely:

*(Set out the particulars of all documents serving as proof of the claim, giving*

*(I) the grounds on which the claim is based, and*

*(ii) sufficient particulars to enable the property to be identified; if the particulars do not appear on  
the face of the documents, attach an additional statement marked "B" setting them forth.)*

FORM 74 -- *Concluded*

6. That the claimant is entitled to demand from the trustee the return of the property enumerated in these document(s).

7. That I hereby demand that the trustee return to me (*or* to the claimant whom I represent) the property enumerated in the document(s) within the 15 days after the filing of this form, or within the 15 days after the first meeting of the creditors of the debtor, whichever is the later.

SWORN (*or* SOLEMNLY DECLARED)

before me at \_\_\_\_\_ (*city, town or village*)

in the Province of \_\_\_\_\_,

on this \_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
Commissioner of Oaths  
for the Province of \_\_\_\_\_.

\_\_\_\_\_  
Signature of Claimant

WARNING:

Subsection 201(1) of the Act prescribes severe penalties for making any false claim, declaration or statement of account.

**Appendix “C”**  
**Listing of personal expenses**

**JOE LANNI LIST OF EXPENSES**

**SEE PAGES 63-67**

**Appendix "D"**  
**ABL guarantee letter**

February 26, 2019

**VIA ELECTRONIC MAIL**

Joe Lanni  
9 Warwood Road  
Etobicoke, Ontario  
M9B 5B2

Dear Sir:

**Re: Indebtedness of ABL Professional Management Services Inc. (the “Borrower”) to  
DistinctTech Inc. (“Distinct”)**

We refer to the demand promissory note dated December 31, 2015, as updated on December 31, 2016, 2017 and 2018 (collectively, the “Note”), whereby ABL is currently indebted to Distinct in the aggregate amount of CAD \$1,641,577 (the “Indebtedness”) together with accruing interest and costs (including any applicable legal costs on a full indemnity basis).

We also refer to your unlimited guarantee of the Borrower’s indebtedness to Distinct dated December 31, 2015 (the “Guarantee”). Pursuant to the Guarantee, you guaranteed the principal amount of CAD \$910,894 of the Indebtedness plus and all other moneys owing under the Note as and when the same become due and payable according to the terms of the Note. Your obligations under the Guarantee are payable on demand.

We hereby demand payment from you of the same sum of CAD \$910,894, together with accruing interest thereon and all costs (including legal costs on a full indemnity basis). Please note that this amount will continue to accrue interest at the rate set out in Note, and costs will continue to be incurred by Distinct, for which you will be responsible, until payment of all the Indebtedness is received by Distinct pursuant to the following wire transfer instructions:

Royal Bank of Canada  
3300 Highway 7-Suite 100, 3300 Highway 7  
Concord, ON  
L4K 4M3

Bank# 003  
Transit# 00192  
Account# 1032143  
Swift# ROYCCAT2

If full payment, as set forth above, is not received by noon on March 4, 2019, Distinct will take whatever steps it deems appropriate to seek repayment of the Indebtedness.

Yours truly,

Per:  Jay Vieira  
Vice President, Corporate & Legal Affairs

**Appendix "E"**  
**Amounts owed to DistinctTech Inc.**

|  |               |
|--|---------------|
| Distincttech Inc - Accounts Receivable - ABL                             | 910,424.02    |
| Distinct Infrastructure Group (Alberta) Inc. - Accounts Receivable - ABL | -162,751.05   |
| iVac East - Accounts Receivable - ABL                                    | 2,180,490.63  |
| DESI - Accounts Receivable - ABL   | <u>795.00</u> |
| Total Accounts Receivable - ABL  | 2,928,958.60  |

Note: the \$162,751.05 payable to ABL is stayed pursuant to the Appointment Order and cannot be paid.



**Appendix “F”**  
**Guarantee of ABL indebtedness**

## **GUARANTEE**

FOR GOOD AND VALUABLE CONSIDERATION, the receipt and sufficiency of which are hereby acknowledged, **Joe Lanni** (the "Guarantor") hereby agrees and covenants with **DistinctTech Inc.** (the "Creditor") as follows:

### **Guarantee**

1. The Guarantor hereby unconditionally guarantees payment to the Creditor upon demand of all debts and liabilities, present or future, direct or indirect, absolute or contingent, matured or not, owing by **ABL Professional Management Services Inc.**, an Ontario corporation, or any of its subsidiaries, affiliates, successors, or assigns (any of them, the "Debtor") to the Creditor or remaining unpaid by the Debtor to the Creditor, under the Promissory Note dated December 31, 2015 (the "Promissory Note"), including, without limitation, the principal amount of \$910,894, as amended, and all other moneys owing under the Promissory Note as and when the same become due and payable according to the terms of the Promissory Note (such debts and liabilities being hereinafter called the "Obligations").

### **Guarantee Absolute**

2. The liability of the Guarantor hereunder shall be absolute and unconditional irrespective of, and shall not be released, discharged, limited or otherwise affected by, anything done, suffered or permitted by the Creditor in connection with the Debtor or the Obligations. Without limiting the generality of the foregoing, the obligations and liabilities of the Guarantor hereunder shall be absolute and unconditional and shall not be released, discharged, limited or otherwise affected by:
  - (a) any change in the name, objects, capital stock, constating documents or by-laws, ownership or control of the Debtor;
  - (b) any amalgamation, merger, consolidation or other reorganization of the Debtor or of its respective businesses or affairs;
  - (c) the dissolution, winding up, liquidation or other distribution of the assets of the Debtor, whether voluntary or otherwise;
  - (d) the Debtor becoming insolvent or bankrupt or subject to the provisions of the Bankruptcy Act (Canada) or any successor legislation;
  - (e) any right or alleged right of set-off, counterclaim, appropriation or application or any claim or demand that the Debtor or the Guarantor may have or may allege to have against the Creditor or any other person, which rights the Guarantor hereby waives to the fullest extent permitted by law;
  - (f) the death or loss or diminution of capacity of the Guarantor;
  - (g) any dealings described in section 3 hereof; or
  - (h) any other circumstances which might otherwise constitute a legal or equitable defence available to, or complete or partial discharge of, the Debtor in respect of the Obligations or of the Guarantor in respect of its guarantee hereunder.

### **Dealings with the Debtor and Others**

3. Without releasing, discharging, limiting or otherwise affecting in whole or in part the Guarantor's obligations and liabilities hereunder and without the consent of or notice to the Guarantor, the Creditor may:
  - (a) grant time, renewals, extensions, indulgences, releases and discharges to the Debtor;
  - (b) take or refrain from taking securities or collateral from the Debtor or from perfecting securities or collateral of the Debtor;
  - (c) release, discharge, compromise, realize, enforce or otherwise deal with or do any act or thing in respect of (with or without consideration) any and all security given by the Debtor or any third party with respect to the Obligations;
  - (d) accept compromises or arrangements from the Debtor;
  - (e) exercise any right or remedy which it may have against the Debtor or with respect to any security for the Obligations, including judicial and non-judicial foreclosure;
  - (f) otherwise deal with, or waive or modify its right to deal with, the Debtor and all other persons and securities as the Creditor may see fit;

and no loss of or in respect of any securities received by the Creditor from the Debtor or others, whether occasioned by the fault of the Creditor or otherwise, shall in any way limit or lessen the liability of the Guarantor under this Guarantee.

### **Recourse against Debtor**

4. The Creditor shall not be bound to exhaust its recourse against the Debtor or others or any securities it may at any time hold or take any other action or legal proceeding before being entitled to payment from the Guarantor under this Guarantee.
5. The Debtor shall have the option to satisfy its obligations hereunder and satisfy the Obligations by transferring his shares in the capital of ABL Professional Management Services Inc. to the creditor for an aggregate purchase price of \$1.

### **Continuing Guarantee**

6. This guarantee shall be a continuing guarantee and shall cover all of the Obligations, and it shall apply to and secure any ultimate balance due and remaining unpaid to the Creditor.

### **Revival of Indebtedness and Liability**

7. If at any time all or any part of any payment previously applied by the Creditor to any Obligations is or must be rescinded or returned by the Creditor for any reason whatsoever (including, without limitation, the insolvency, bankruptcy, or reorganization of the Debtor or the Guarantor), to the extent that such payment is or must be rescinded or returned such Obligations shall be deemed to have continued in existence notwithstanding such application by the Creditor, and this Guarantee shall continue to be effective or be reinstated, as the case may be, as to such Obligations, all as though such application by the Creditor had not been made.

## **Postponement and Subrogation**

8. All present and future indebtedness and liability of the Debtor to the Guarantor is hereby assigned to the Creditor and subordinated and postponed to the obligations of the Guarantor hereunder, and all monies received by the Guarantor in respect thereof shall be received in trust for and shall be paid over to the Creditor forthwith. If the Creditor shall have received from the Guarantor a payment or payments in full or on account of the liability of the Guarantor hereunder, the Guarantor shall not be entitled to claim repayment against the Debtor unless and until the Creditor's claims against the Debtor have been paid in full and the Creditor has no further obligations to make credit available to the Debtor. In the case of any liquidation, winding-up or bankruptcy of the Debtor (whether voluntary or involuntary) or in the event that the Debtor makes a bulk sale of any of its assets within the bulk transfer provisions of any applicable legislation or any composition with Banks or scheme of arrangement, the Creditor shall have the right to rank for its full claims and receive all dividends or other payments in respect thereof in priority to the Guarantor until its claims have been paid in full, and the Guarantor shall continue to be liable hereunder for any balance which may be owing to the Creditor by the Debtor. In the event of the valuation by the Creditor of any of its security or the retention thereof, such valuation or retention shall not be considered as a purchase of such security, or as payment or satisfaction or reduction of the obligations of the Guarantor hereunder or any part thereof. The foregoing provisions of this paragraph shall not in any way limit or lessen the liability of the Guarantor under any other paragraph of this guarantee.

## **Expenses**

9. The Guarantor shall from time to time forthwith upon demand pay to the Creditor all expenses (including legal fees on a solicitor and his own client basis) incurred by him in the preservation or enforcement of any of its rights hereunder.

## **Guarantee not in Substitution**

10. This Guarantee is in addition to and not in substitution for any other guarantee, by whomsoever given, at any time held by the Creditor, and any present or future obligation to the Creditor incurred or arising otherwise than under a guarantee of the Guarantor or of any other obligant, whether bound with or apart from the Debtor.

## **Account Settled or Stated**

11. The Guarantor shall be bound by any account settled between the Creditor and the Debtor, and if no such account has been so settled immediately before demand of payment under this Guarantee, any account stated by the Creditor shall be accepted by the Guarantor as conclusive evidence of the amount which at the date of the account so stated is due by the Debtor to the Creditor or remains unpaid by the Debtor to the Creditor.

## **Indemnity**

12. Any amount which is not enforceable hereunder on the footing of a guarantee shall be recoverable from the Guarantor as principal debtor in respect thereof and shall be paid to the Creditor after demand therefor as herein provided. Accordingly, the Guarantor shall not be discharged nor shall his liability be affected by any act, thing, omission or means whatsoever which would have discharged the Guarantor or affected his liability if he had not been able as principal debtor. In

addition, and as a separate and distinct obligation, the Guarantor hereby agrees to indemnify and save harmless the Creditor in respect of any loss or damage which the Creditor may suffer if for any reason this agreement is not enforceable as a guarantee.

### **No Condition Precedent**

13. The obligations of the Guarantor under this guarantee shall be complete and binding upon the execution of this guarantee by him and shall not be subject to any condition precedent. The Guarantor hereby expressly renounces any benefits of division or discussion.

### **Governing Law**

14. This guarantee and agreement shall be governed by and construed in accordance with the laws of the Province of Alberta and the laws of Canada applicable herein. Without prejudice to the right of the Creditor to commence any proceedings with respect to the guarantee in any other proper jurisdiction, the Guarantor hereby irrevocably attorns and submits to the jurisdiction of the courts of the Province of Alberta.

### **Notice**

15. Without prejudice to any other method of giving notice, any notice, demand, direction or other communication required or permitted to be given by the Creditor under this guarantee shall be deemed to have been effectually made upon the Guarantor if and when an envelope containing such demand, addressed to the Guarantor at the address of such Guarantor last known to the Creditor, is posted, postage pre-paid, in the post office, and in the event of the death of the Guarantor demand of payment addressed to any of Guarantor's heirs, executors, administrators or legal representatives at the address of the addressee last known to the Creditor and posted as aforesaid shall be deemed to have been effectually made upon all of them.

### **Successors and Assigns**

16. This guarantee and agreement shall extend and enure to the benefit of the Creditor and its successors and assigns and shall be binding upon the Guarantor and the heirs, executors, administrators, legal representatives, successors and assigns of the Guarantor; "successors" includes any corporation resulting from the amalgamation of a corporation with any other corporation.

### **Entire Agreement**

17. This instrument covers all agreements between the parties hereto relative to this guarantee and assignment and postponement, and none of the parties shall be bound by any representation or promise made by any person relative thereto which is not embodied herein.

### **Number and Gender**

18. This guarantee and agreement shall be read with all changes in number and gender as are required by the context.

### **Headings**

19. The headings contained in this guarantee and agreement are for convenience of reference only.

**Receipt of Copy of Guarantee**

20. The Guarantor hereby acknowledge receipt of a copy of this guarantee.

IN WITNESS WHEREOF, the Guarantor has hereunto set his hand and seal this 31<sup>st</sup> day of December, 2015.

\_\_\_\_\_  
Witness

  
\_\_\_\_\_  
Joe Lanni

GUARANTEES ACKNOWLEDGEMENT ACT

PROVINCE OF ONTARIO


CERTIFICATE OF NOTARY PUBLIC

I HEREBY CERTIFY THAT:

1. JOE LANNI, of the CITY OF ETOBICOKE, in the Province of Ontario, the Guarantor in the Guarantee dated the 31<sup>st</sup> day of December, 2015 made between JOE LANNI and DISTINCTTECH INC., appeared in person before me and acknowledged that he executed the Guarantee, and
2. I satisfied myself by examination of him that he is aware of the contents of the Guarantee and understands it.

GIVEN at the City of Toronto, in the Province of Ontario, this 31<sup>st</sup> day of December, 2015 under my hand and seal of office.

A NOTARY PUBLIC IN AND FOR THE  
PROVINCE OF ONTARIO



(seal)

**STATEMENT OF GUARANTOR**

I am the person named in this Certificate.



JOE LANNI

# APPENDIX I



April 2, 2019

Alex Agius  
2938 Coulson Court  
Mississauga, Ontario  
L5M 5S8

**Re: Receivership of Distinct Infrastructure Group Inc. ("DIG") and its subsidiaries listed in Appendix "A" (collectively, the "Debtors")**

Dear Mr. Agius,

As you are aware, pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) dated March 11, 2019 (the "**Appointment Order**"), Deloitte Restructuring Inc. was appointed as the Receiver of the assets, property and undertaking of each of the Debtors (in such capacity, the "**Receiver**").

We are in receipt of your letter dated March 27, 2019 advising that company-owned items were returned by you on February 20, 2019. In addition you are seeking the return of certain items located at DIG's premises that you refer to as "personal property". With respect to your letter, the Receiver advises as follows:

- The Receiver understands that the returned computer equipment (including the Apple computer, iPads and iPhones) were "wiped" and contained no company files or other information. The Receiver hereby advises that, pursuant to paragraph 4 the Appointment Order, you are required to grant immediate and continued access to DIG's property and deliver same to the Receiver upon request. The Receiver hereby demands the return forthwith of any hard drives or other storage devices in your possession or control that contain any of the Debtors' information. In the alternative, provide an explanation for the "wiped" state of the computer devices returned to DIG; and
- Attached as Appendix "**B**" is a Proof of Property claim form for you to submit, complete with proof of purchase (made with personal funds) to evidence your ownership of such items. They will be returned to you if your claim form and attached proof of claim is accepted by the Receiver. The Receiver requests that any proof be provided to it by noon on Friday, April 5, 2019. The Receiver is also in receipt of 5 tickets for a Cher concert on April 22, 2019. If you are able to provide the necessary proof by that time and the Receiver is of the view that such proof is acceptable, the personal items can be retrieved on April 8, 2019 between 9:30am and 12:00pm, subject to repayment of certain items described herein.

The Receiver is aware that, prior to its appointment, DIG issued to you a demand for repayment in the amount of \$237,786.89 in respect of personal expenditures incurred by you with DIG's funds or use of DIG's credit card. A schedule of these expenses is attached as Appendix "**C**".

DIG also requested that you satisfy the guarantee pursuant to indebtedness incurred by ABL Professional Management Ltd. ("**ABL**"), a company for which the Receiver understands you

are a director and significant shareholder, as set out in Appendix "D". To date, the Receiver is not aware of this amount being paid to, or received by, DIG. A summary of indebtedness owed to DistinctTech is set out in Appendix "E" and a copy of the guarantee related to the ABL indebtedness is included as Appendix "F".

Pursuant to the paragraphs above, the Receiver hereby demands that you contact it to make arrangements for payment of these items. In order to comply with the request above, please contact the Receiver's representative, Todd Ambachtsheer (tambachtsheer@deloitte.ca or 416-607-0781).

Lastly, on March 22, 2019, DistinctTech Inc. became a bankrupt and the first meeting of creditors is scheduled for April 8, 2019 at 10:00am at DIG's offices. As a former officer and director of DistinctTech Inc. you are required, pursuant to the *Bankruptcy and Insolvency Act* (the "BIA") to attend this meeting as we have advised the Official Receiver (the "OR") of this meeting and the OR requires that you attend. It is an offence under the BIA not to comply with this duty and failure to attend the meeting is punishable by a fine of up to \$5,000 and imprisonment for not more than one year upon summary conviction or a fine of up to \$10,000 and not more than three years imprisonment on conviction by way of indictment.

Govern yourself accordingly.

Yours truly,

**Deloitte Restructuring Inc.**

Solely in its capacity as Court-appointed  
Receiver of Distinct Infrastructure Group Inc.  
and its subsidiaries listed in Appendix "A"  
and not in its personal capacity

Per:

Todd Ambachtsheer, CPA, CA, CRIP, LIT  
Vice-President

cc: Emily Beckerman, Senior Bankruptcy Analyst  
Office of the Superintendent of Bankruptcy

**Appendix "A"**  
**List of subsidiaries**

Distinct Infrastructure Group West Inc.

DistinctTech Inc.

iVAc Services Inc.

iVac Services West Inc.

Crown Utilities Ltd.

**Appendix “B”**  
**Proof of property claim**

FORM 74

Reclamation of Property  
(Subsection 81(4) of the Act)

*(All notices or correspondence regarding this claim are to be forwarded to the following address:*

\_\_\_\_\_ )

I, \_\_\_\_\_, of the \_\_\_\_\_ of \_\_\_\_\_ in  
the Province of \_\_\_\_\_ ,

DO HEREBY CERTIFY:

1. That I am the claimant, (*or* That I am) \_\_\_\_\_

\_\_\_\_\_  
*(State position or title)*

of \_\_\_\_\_  
*(Name of claimant)*

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That on the \_\_\_\_\_ day of \_\_\_\_\_, the debtor made an assignment (*or*  
a bankruptcy order was made against the debtor *or* the debtor filed a notice of intention or a proposal).

4. That, on that date, the property enumerated in the document(s) attached and marked "A" (*and* "B") was in the  
possession of the bankrupt, and still remains in the possession of the bankrupt and (*or*) the trustee.

5. That the claimant hereby claims that property, or interest or right in it, by virtue of the document(s) attached  
and marked "A" (*and* "B"), namely:

*(Set out the particulars of all documents serving as proof of the claim, giving*

*(I) the grounds on which the claim is based, and*

*(ii) sufficient particulars to enable the property to be identified; if the particulars do not appear on  
the face of the documents, attach an additional statement marked "B" setting them forth.)*

FORM 74 -- *Concluded*

6. That the claimant is entitled to demand from the trustee the return of the property enumerated in these document(s).

7. That I hereby demand that the trustee return to me (*or* to the claimant whom I represent) the property enumerated in the document(s) within the 15 days after the filing of this form, or within the 15 days after the first meeting of the creditors of the debtor, whichever is the later.

SWORN (*or* SOLEMNLY DECLARED)

before me at \_\_\_\_\_ (*city, town or village*)

in the Province of \_\_\_\_\_,

on this \_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
Commissioner of Oaths  
for the Province of \_\_\_\_\_.

\_\_\_\_\_  
Signature of Claimant

WARNING:

Subsection 201(1) of the Act prescribes severe penalties for making any false claim, declaration or statement of account.

**Appendix “C”**  
**Listing of personal expenses**

**ALEX AGIUS LIST OF EXPENSES**

**SEE PAGES 69-79**



**Appendix "D"**  
**ABL guarantee letter**

February 26, 2019

**VIA ELECTRONIC MAIL**

Alex Agius  
2938 Coulson Court  
Mississauga, Ontario  
L5M 5S8

Dear Sir:

**Re: Indebtedness of ABL Professional Management Services Inc. (the “Borrower”) to DistinctTech Inc. (“Distinct”)**

We refer to the demand promissory note dated December 31, 2015, as updated on December 31, 2016, 2017 and 2018 (collectively, the “Note”), whereby ABL is currently indebted to Distinct in the aggregate amount of CAD \$1,641,577 (the “Indebtedness”) together with accruing interest and costs (including any applicable legal costs on a full indemnity basis).

We also refer to your unlimited guarantee of the Borrower’s indebtedness to Distinct dated December 31, 2015 (the “Guarantee”). Pursuant to the Guarantee, you guaranteed the principal amount of CAD \$910,894 of the Indebtedness plus and all other moneys owing under the Note as and when the same become due and payable according to the terms of the Note. Your obligations under the Guarantee are payable on demand.

We hereby demand payment from you of the same sum of CAD \$910,894, together with accruing interest thereon and all costs (including legal costs on a full indemnity basis). Please note that this amount will continue to accrue interest at the rate set out in Note, and costs will continue to be incurred by Distinct, for which you will be responsible, until payment of all the Indebtedness is received by Distinct pursuant to the following wire transfer instructions:

Royal Bank of Canada  
3300 Highway 7-Suite 100, 3300 Highway 7  
Concord, ON  
L4K 4M3

Bank# 003  
Transit# 00192  
Account# 1032143  
Swift# ROYCCAT2

If full payment, as set forth above, is not received by noon on March 4, 2019, Distinct will take whatever steps it deems appropriate to seek repayment of the Indebtedness.

Yours truly,

Per:  Jay Vieira  
Vice President, Corporate & Legal Affairs

**Appendix "E"**  
**Amounts owed to DistinctTech Inc.**

|  |               |
|--|---------------|
| Distincttech Inc - Accounts Receivable - ABL                             | 910,424.02    |
| Distinct Infrastructure Group (Alberta) Inc. - Accounts Receivable - ABL | -162,751.05   |
| iVac East - Accounts Receivable - ABL                                    | 2,180,490.63  |
| DESI - Accounts Receivable - ABL   | <u>795.00</u> |
| Total Accounts Receivable - ABL  | 2,928,958.60  |

Note: the \$162,751.05 payable to ABL is stayed pursuant to the Appointment Order and cannot be paid.

**Appendix “F”**  
**Guarantee of ABL indebtedness**

## **GUARANTEE**

FOR GOOD AND VALUABLE CONSIDERATION, the receipt and sufficiency of which are hereby acknowledged, **Alex Agius** (the "Guarantor") hereby agrees and covenants with **DistinctTech Inc.** (the "Creditor") as follows:

### **Guarantee**

1. The Guarantor hereby unconditionally guarantees payment to the Creditor upon demand of all debts and liabilities, present or future, direct or indirect, absolute or contingent, matured or not, owing by **ABL Professional Management Services Inc.**, an Ontario corporation, or any of its subsidiaries, affiliates, successors, or assigns (any of them, the "Debtor") to the Creditor or remaining unpaid by the Debtor to the Creditor, under the Promissory Note dated December 31, 2015 (the "Promissory Note"), including, without limitation, the principal amount of \$910,894, as amended, and all other moneys owing under the Promissory Note as and when the same become due and payable according to the terms of the Promissory Note (such debts and liabilities being hereinafter called the "Obligations").

### **Guarantee Absolute**

2. The liability of the Guarantor hereunder shall be absolute and unconditional irrespective of, and shall not be released, discharged, limited or otherwise affected by, anything done, suffered or permitted by the Creditor in connection with the Debtor or the Obligations. Without limiting the generality of the foregoing, the obligations and liabilities of the Guarantor hereunder shall be absolute and unconditional and shall not be released, discharged, limited or otherwise affected by:
  - (a) any change in the name, objects, capital stock, constating documents or by-laws, ownership or control of the Debtor;
  - (b) any amalgamation, merger, consolidation or other reorganization of the Debtor or of its respective businesses or affairs;
  - (c) the dissolution, winding up, liquidation or other distribution of the assets of the Debtor, whether voluntary or otherwise;
  - (d) the Debtor becoming insolvent or bankrupt or subject to the provisions of the Bankruptcy Act (Canada) or any successor legislation;
  - (e) any right or alleged right of set-off, counterclaim, appropriation or application or any claim or demand that the Debtor or the Guarantor may have or may allege to have against the Creditor or any other person, which rights the Guarantor hereby waives to the fullest extent permitted by law;
  - (f) the death or loss or diminution of capacity of the Guarantor;
  - (g) any dealings described in section 3 hereof; or
  - (h) any other circumstances which might otherwise constitute a legal or equitable defence available to, or complete or partial discharge of, the Debtor in respect of the Obligations or of the Guarantor in respect of its guarantee hereunder.

### **Dealings with the Debtor and Others**

3. Without releasing, discharging, limiting or otherwise affecting in whole or in part the Guarantor's obligations and liabilities hereunder and without the consent of or notice to the Guarantor, the Creditor may:
  - (a) grant time, renewals, extensions, indulgences, releases and discharges to the Debtor;
  - (b) take or refrain from taking securities or collateral from the Debtor or from perfecting securities or collateral of the Debtor;
  - (c) release, discharge, compromise, realize, enforce or otherwise deal with or do any act or thing in respect of (with or without consideration) any and all security given by the Debtor or any third party with respect to the Obligations;
  - (d) accept compromises or arrangements from the Debtor;
  - (e) exercise any right or remedy which it may have against the Debtor or with respect to any security for the Obligations, including judicial and non-judicial foreclosure;
  - (f) otherwise deal with, or waive or modify its right to deal with, the Debtor and all other persons and securities as the Creditor may see fit;

and no loss of or in respect of any securities received by the Creditor from the Debtor or others, whether occasioned by the fault of the Creditor or otherwise, shall in any way limit or lessen the liability of the Guarantor under this Guarantee.

### **Recourse against Debtor**

4. The Creditor shall not be bound to exhaust its recourse against the Debtor or others or any securities it may at any time hold or take any other action or legal proceeding before being entitled to payment from the Guarantor under this Guarantee.
5. The Debtor shall have the option to satisfy its obligations hereunder and satisfy the Obligations by transferring his shares in the capital of ABL Professional Management Services Inc. to the creditor for an aggregate purchase price of \$1.

### **Continuing Guarantee**

6. This guarantee shall be a continuing guarantee and shall cover all of the Obligations, and it shall apply to and secure any ultimate balance due and remaining unpaid to the Creditor.

### **Revival of Indebtedness and Liability**

7. If at any time all or any part of any payment previously applied by the Creditor to any Obligations is or must be rescinded or returned by the Creditor for any reason whatsoever (including, without limitation, the insolvency, bankruptcy, or reorganization of the Debtor or the Guarantor), to the extent that such payment is or must be rescinded or returned such Obligations shall be deemed to have continued in existence notwithstanding such application by the Creditor, and this Guarantee shall continue to be effective or be reinstated, as the case may be, as to such Obligations, all as though such application by the Creditor had not been made.

## **Postponement and Subrogation**

8. All present and future indebtedness and liability of the Debtor to the Guarantor is hereby assigned to the Creditor and subordinated and postponed to the obligations of the Guarantor hereunder, and all monies received by the Guarantor in respect thereof shall be received in trust for and shall be paid over to the Creditor forthwith. If the Creditor shall have received from the Guarantor a payment or payments in full or on account of the liability of the Guarantor hereunder, the Guarantor shall not be entitled to claim repayment against the Debtor unless and until the Creditor's claims against the Debtor have been paid in full and the Creditor has no further obligations to make credit available to the Debtor. In the case of any liquidation, winding-up or bankruptcy of the Debtor (whether voluntary or involuntary) or in the event that the Debtor makes a bulk sale of any of its assets within the bulk transfer provisions of any applicable legislation or any composition with Banks or scheme of arrangement, the Creditor shall have the right to rank for its full claims and receive all dividends or other payments in respect thereof in priority to the Guarantor until its claims have been paid in full, and the Guarantor shall continue to be liable hereunder for any balance which may be owing to the Creditor by the Debtor. In the event of the valuation by the Creditor of any of its security or the retention thereof, such valuation or retention shall not be considered as a purchase of such security, or as payment or satisfaction or reduction of the obligations of the Guarantor hereunder or any part thereof. The foregoing provisions of this paragraph shall not in any way limit or lessen the liability of the Guarantor under any other paragraph of this guarantee.

## **Expenses**

9. The Guarantor shall from time to time forthwith upon demand pay to the Creditor all expenses (including legal fees on a solicitor and his own client basis) incurred by him in the preservation or enforcement of any of its rights hereunder.

## **Guarantee not in Substitution**

10. This Guarantee is in addition to and not in substitution for any other guarantee, by whomsoever given, at any time held by the Creditor, and any present or future obligation to the Creditor incurred or arising otherwise than under a guarantee of the Guarantor or of any other obligant, whether bound with or apart from the Debtor.

## **Account Settled or Stated**

11. The Guarantor shall be bound by any account settled between the Creditor and the Debtor, and if no such account has been so settled immediately before demand of payment under this Guarantee, any account stated by the Creditor shall be accepted by the Guarantor as conclusive evidence of the amount which at the date of the account so stated is due by the Debtor to the Creditor or remains unpaid by the Debtor to the Creditor.

## **Indemnity**

12. Any amount which is not enforceable hereunder on the footing of a guarantee shall be recoverable from the Guarantor as principal debtor in respect thereof and shall be paid to the Creditor after demand therefor as herein provided. Accordingly, the Guarantor shall not be discharged nor shall his liability be affected by any act, thing, omission or means whatsoever which would have discharged the Guarantor or affected his liability if he had not been able as principal debtor. In



addition, and as a separate and distinct obligation, the Guarantor hereby agrees to indemnify and save harmless the Creditor in respect of any loss or damage which the Creditor may suffer if for any reason this agreement is not enforceable as a guarantee.

### **No Condition Precedent**

13. The obligations of the Guarantor under this guarantee shall be complete and binding upon the execution of this guarantee by him and shall not be subject to any condition precedent. The Guarantor hereby expressly renounces any benefits of division or discussion.

### **Governing Law**

14. This guarantee and agreement shall be governed by and construed in accordance with the laws of the Province of Alberta and the laws of Canada applicable herein. Without prejudice to the right of the Creditor to commence any proceedings with respect to the guarantee in any other proper jurisdiction, the Guarantor hereby irrevocably attorns and submits to the jurisdiction of the courts of the Province of Alberta.

### **Notice**

15. Without prejudice to any other method of giving notice, any notice, demand, direction or other communication required or permitted to be given by the Creditor under this guarantee shall be deemed to have been effectually made upon the Guarantor if and when an envelope containing such demand, addressed to the Guarantor at the address of such Guarantor last known to the Creditor, is posted, postage pre-paid, in the post office, and in the event of the death of the Guarantor demand of payment addressed to any of Guarantor's heirs, executors, administrators or legal representatives at the address of the addressee last known to the Creditor and posted as aforesaid shall be deemed to have been effectually made upon all of them.

### **Successors and Assigns**

16. This guarantee and agreement shall extend and enure to the benefit of the Creditor and its successors and assigns and shall be binding upon the Guarantor and the heirs, executors, administrators, legal representatives, successors and assigns of the Guarantor; "successors" includes any corporation resulting from the amalgamation of a corporation with any other corporation.

### **Entire Agreement**

17. This instrument covers all agreements between the parties hereto relative to this guarantee and assignment and postponement, and none of the parties shall be bound by any representation or promise made by any person relative thereto which is not embodied herein.

### **Number and Gender**

18. This guarantee and agreement shall be read with all changes in number and gender as are required by the context.

### **Headings**

19. The headings contained in this guarantee and agreement are for convenience of reference only.

### Receipt of Copy of Guarantee

20. The Guarantor hereby acknowledge receipt of a copy of this guarantee.

IN WITNESS WHEREOF, the Guarantor has hereunto set his hand and seal this 31<sup>st</sup> day of December, 2015.

  
\_\_\_\_\_  
Witness  
\_\_\_\_\_  
Alex Agius

GUARANTEES ACKNOWLEDGEMENT ACT

PROVINCE OF ONTARIO

CERTIFICATE OF NOTARY PUBLIC

I HEREBY CERTIFY THAT:

1. ALEX AGIUS, of the CITY OF MISSISSAUGA, in the Province of Ontario, the Guarantor in the Guarantee dated the 31<sup>st</sup> day of December, 2015 made between ALEX AGIUS and DISTINCTTECH INC., appeared in person before me and acknowledged that he executed the Guarantee, and
2. I satisfied myself by examination of him that he is aware of the contents of the Guarantee and understands it.

GIVEN at the City of Toronto, in the Province of Ontario, this 31<sup>st</sup> day of December, 2015 under my hand and seal of office.

A NOTARY PUBLIC IN AND FOR THE  
PROVINCE OF ONTARIO



(seal)

**STATEMENT OF GUARANTOR**

I am the person named in this Certificate.



ALEX AGIUS

# APPENDIX J

April 19, 2019

**Confidential**

Deloitte Restructuring Inc.  
Bay Adelaide East  
8 Adelaide Street West  
Suite 200  
Toronto, Ontario M5H 0A9

Dear Mr. Ambachtsheer:

**Re: Receivership of Distinct Infrastructure Group Inc. ("Distinct")**

This letter is written by Joe Lanni on behalf of myself and Alex Agius in response to the issues you raised in your letters to us on April 2, 2019. Specifically, you made the following demands:

- a) Return any property of Distinct in our possession or provide an explanation of the "wiped" state of the electronic devices (i.e. computers, tablets and phones) that were provided to us by Distinct for use during the course of our employment and returned to the company promptly upon request following my termination;
- b) Repay personal expenses incurred with Distinct's funds or use of a company credit card; and
- c) Satisfy the guarantee provided for the debt incurred to DistinctTech Inc. ("DistinctTech") by ABL Professional Management Ltd. ("ABL").

As stated in the letter we sent to you on March 27, 2019, we take our compliance with the Court order very seriously. We welcome open dialogue and will continue to cooperate with the Receiver. This letter addresses each of the demands above.

**A. Return of Property / Explanation of "Wiped" Devices**

As described in our March 27th letter, two days after we were terminated we met Jay Vieira (VP Corporate and Legal Affairs) at Distinct's offices and returned all Distinct property in our possession. As noted, Jay wanted to cancel the meeting because of a terrible ice storm, but I convinced him to keep the meeting time, so the property could be returned as soon as possible. From that time up to and including now, neither Alex or myself have any Distinct property in our possession.

Further to the explanation we shared in our email to you on April 7, 2019 regarding the computers that Distinct provided us, the same is true of all other Distinct devices we were given and have returned (including iPhones, iPads and the extra cell phone that Alex had).

## B. Repayment of Personal Expenses

Alex and I have both always been fully transparent about our personal expenses where company funds were used.

At the time of going public in August 2015, a shareholder loan account was created to account for any personal expenses that were put through Distinct while it was still a privately held business. Alex and I, were convinced by our CFO at the time and investment bankers that Distinct would be better off if we did not sell our shares upon going public in order to pay the shareholder loan. Our advisers told us that this would be viewed favourably in the markets as a “good will” gesture and reflect better on our belief that the company would be worth more at a later date. We believed this to be true, so we did not sell any of our shares. At the time there were also discussions that the Board would forgo the amount of the shareholder loan in lieu of a potential performance bonus. This was a clear offer from the Board, which we relied upon in connection with the shareholder loan account.

While this shareholder loan was in place, any expenses deemed personal and paid for using company funds would be accumulated and at some accounting point in time reconciled against the shareholder loan account. During this period our personal paycheque would have regular amounts deducted and applied towards this shareholder loan in an effort to pay it down over time. Through the course of our employment with Distinct we consistently and transparently reversed charges that were made to the company credit card for personal expenses to our own credit cards or repaid personal expenses through payroll deductions or otherwise.

The amounts under the shareholder loan were completely repaid by January 2018. We both believed that any expenses from before January 2018 that were personal expenses were repaid in accordance with the protocol described above. We do not have access to, nor were either of us ever given a reconciliation statement for our shareholder loan accounts with specific amounts for charges against or payments applied against it.

Neither of us have ever been given an opportunity to review, reconcile, explain, or investigate any of the expenses in question. We have not been made aware of any process being run by Distinct to determine which expenses were personal and which were for business. In fact, your April 2nd letter is the first time Alex was ever provided with the list of his alleged personal expenses. Instead of Distinct’s management discussing this with us to determine which were legitimate business expenses versus which were personal expenses, they fired us and sent us a demand. This is completely inappropriate given the historical record of CFO approved shareholder loans and repayment plans and the honest, transparent behaviour of Alex and I.

If Distinct would have taken the time to investigate the expenses, it would be clear that most of these expenses are legitimate business costs. For example, these expenses include flight passes that were only ever used to business travel, car services to and from meetings, and meal and entertainment expenses with potential acquisition targets or acquirers, existing and potential customers, financing partners, shareholders, and investment bankers. In some cases there are expenses that appear as personal expenses where board members and the most recent CFO were attendees. In other cases, where the expenses were actually personal expenses, it was because I had asked my executive assistant at the time to make certain

purchases on my personal card and she would (unknown to me) use the company card instead. It is clear that there was a gross disregard to make any fair and reasonable determination as to which expenses were legitimate business expenses compared with personal expenses.

To the extent there are unpaid personal expenses that Alex and I agree are personal, we would both like to pay these amounts; however, we are not in a position to afford to make these payments. As you know, our shares in the company are worthless. Neither of us ever sold a single share and have never received a bonus from the company of any kind. After several failed attempts at new employment, we both continue to be unemployed. We are having incredible difficulty meeting our basic living expenses and servicing our personal debts. I have maxed out my lines of credit and borrowed money from family and I can barely get by. Alex on the other hand has borrowed money from family and maxed out his credit cards to survive this very difficult time.

### C. Satisfying the ABL Guarantee

As you may be aware, ABL was created in 2009 as a stand-alone company providing design, engineering, survey, and project management services to communication companies. Originally ABL was created with the intention that it would service customers that required the above functions be completed by companies that did not also provide construction services, as this would be viewed as a potential conflict.

Distinct financed the growth of ABL from its inception as it would ultimately be a large financial benefit to be able to provide these services allowing Distinct to be able to provide a full turnkey solution to its clients. This became increasingly important as customers started to give preferential treatment to contractors that could provide all the services under one umbrella thereby minimizing the number of vendors, they would have to deal with. Although ABL was being run as a separate corporate entity the primary goal was always to allow Distinct to be able to acquire profitable construction work with ABL's services as a loss leader.

In 2015 while Distinct was finalizing its go public efforts through a reverse takeover, the company determined after receiving advice from several parties including investors, members of the Board, executive officers including but not limited to the CFO, investment bankers handling the reverse takeover as well as other so called capital markets experts, that it would be beneficial to leave the ABL debt on the balance sheet in an effort to maximize the value of the shares at the time the company would start trading publicly. It was pitched that ABL would be given several years to pay back the original amount and that the opportunity to do so would increase as Distinct's footprint and opportunities increased as it grew. It was also convincingly suggested that if Alex and I were to personally guarantee the outstanding amount owed to Distinct by ABL, investors would feel confident and comfortable that both businesses were being run to maximize profits and that Alex and I had even more of a vested interest in ensuring the success of both companies.

The widely accepted concept at the time the personal guarantees were put in place was that Alex and I were only symbolically guaranteeing the amount and that we would never be required to take "cash out of our pocket" in order to settle the debt. These personal guarantees were

“form” not “substance” guarantees and would eventually be cancelled with no risk to Alex and myself.

There were a number of approaches that the Board, the investment bankers and the CFO, among other capital markets experts, had in mind to allow the ABL debt to be settled at no risk to Alex or I as Distinct’s share value increased along with its revenue and profitability. One specific example is the option provided to Alex and I under each of our guarantees that allows us to sell our shares in ABL to DistinctTech in satisfaction of our obligations and the Obligations (as defined in the guarantees) for an aggregate purchase price of \$1 for each of my shares and Alex’s shares (\$2 in total). We both exercised this unilateral option upon being terminated.

In any event, it is our opinion that Distinct should not have the right to call the personal guarantees. Distinct exercised substantial control over the operations of ABL for years. After we were dismissed, Distinct terminated all ABL employees without our consent or knowledge. This made it impossible to make ABL a viable company. Distinct management’s actions caused irreparable harm to ABL and our reputations in the industry as employees and customers felt like we abandoned them personally.

It is disappointing and concerning that these guarantees would be held out as legitimate obligations by the company or the Trustee. It feels barbaric that an allegation is being made that we owe these amounts when we have already lost most of our life savings as a result of Distinct failing. As the Receiver is aware Alex and I are both unemployed. We continue to borrow money to pay for our daily living expenses which we cannot afford.

These baseless demands are a further showing that the former Board, new management, investors and creditors are out to get us. If matters were not already bad enough, Deloitte’s release of its report to the public in conjunction with the comments made to our employees by Distinct’s interim CEO has completely ruined our reputations in the industry that we have spent our entire careers. This has made it seemingly impossible for us to continue within the only industry we have known for our adult lives. As a result of the irreparably harmful public comments made, we are not only prejudiced within our industry but now any potential employer can do a search, see the Deloitte report and will most definitely avoid us. We have become chronically unemployed as a result of Deloitte’s report and the company’s actions, including its public comment about us, malicious handling of our expenses and complete destruction of value in ABL.

Sincerely,



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**Joe Lanni**



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**Alex Agius**



# APPENDIX K

**Joe Lanni Expenses**

| Row Labels                     | Sum of Amount    |
|--------------------------------|------------------|
| Leisure                        | 25,781.26        |
| Chop Restaurant                | 21,294.44        |
| Travel - family                | 13,310.94        |
| Food and beverage - meals      | 12,318.91        |
| Personal storage               | 9,238.80         |
| Sporting events                | 6,643.45         |
| Car service                    | 4,262.23         |
| Miscellaneous                  | 1,149.25         |
| Food and beverage - incidental | 295.09           |
| Telecommunications             | 248.54           |
| Vehicles                       | 16.00            |
| <b>Grand Total</b>             | <b>94,558.91</b> |

**Joe Lanni Expenses****Leisure Detail**

| <b>Date</b>  | <b>Vendor</b>                           | <b>Amount</b>    | <b>Category</b> |
|--------------|---|------------------|-----------------|
| Jan-19       | PIE COLLINGWOOD COLLINGWOOD ON          | 142.80           | Leisure         |
| 10/12/2018   | HEMINGWAYS CIGAR                        | 543.53           | Leisure         |
| 02/12/2018   | LCBO                                    | 599.85           | Leisure         |
| Dec-18       | THE TREMONT CAFE COLLINGWOOD ON         | 563.92           | Leisure         |
| Dec-18       | BEAVER VALLEY BAMBORA MARKDALE ON       | 3,334.07         | Leisure         |
| Dec-18       | BEAVER VALLEY BAMBORA MARKDALE ON       | 2,815.00         | Leisure         |
| 21/11/2018   | DOLLARAMA #1047                         | 6.22             | Leisure         |
| Nov-18       | BEAVER VALLEY SKI CLUB 519-986-2520 ON  | 64.41            | Leisure         |
| Nov-18       | BEAVER VALLEY SKI CLUB 519-986-2520 ON  | 3,334.07         | Leisure         |
| Sep-18       | ROYALE CLUBE SMOKE & GIFTMISSISSAUGA ON | 326.57           | Leisure         |
| Sep-18       | LOWES #03096* TORONTO ON                | 121.36           | Leisure         |
| 09/08/2018   | THE HOME DEPOT #7003 OAKVILLE           | 436.99           | Leisure         |
| 03/08/2018   | CDN TIRE STORE 00394 COLLINGWOOD        | 262.14           | Leisure         |
| 03/08/2018   | THE HOME DEPOT #7011 ETOBICOKE          | 263.05           | Leisure         |
| Aug-18       | CDN TIRE STORE #00108 COLLINGWOOD ON    | 20.33            | Leisure         |
| 21/07/2018   | TRILLIUM HOSPITAL-MI NORTH YORK         | 15.00            | Leisure         |
| 19/07/2018   | TRILLIUM HOSPITAL-MI NORTH YORK         | 15.00            | Leisure         |
| 19/07/2018   | TRILLIUM HOSPITAL-MI NORTH YORK         | 3.00             | Leisure         |
| 17/07/2018   | HEMINGWAYS CIGAR & F ETOBICOKE          | 398.88           | Leisure         |
| Jul-18       | MORTIMER LANDSCAPING ETOBICOKE ON       | 2,773.69         | Leisure         |
| Jul-18       | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON  | 70.00            | Leisure         |
| Jul-18       | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON  | 70.00            | Leisure         |
| Jul-18       | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON  | 9.00             | Leisure         |
| Jul-18       | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON  | 6.00             | Leisure         |
| Jul-18       | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON  | 15.00            | Leisure         |
| Jul-18       | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON  | 6.00             | Leisure         |
| Jul-18       | TRILLIUM HOSPITAL-MISSISSNORTH YORK ON  | 15.00            | Leisure         |
| 27/06/2018   | CDN TIRE STORE 00394 ETOBICOKE          | 632.77           | Leisure         |
| 27/06/2018   | CDN TIRE STORE 00394 ETOBICOKE          | 25.97            | Leisure         |
| 02/06/2018   | LOWE'S OF ETOBICOKE, TORONTO            | 389.91           | Leisure         |
| Jun-18       | HEMINGWAYS CIGAR & FINE GETOBICOKE ON   | 249.73           | Leisure         |
| Jun-18       | EUGENIA GENERAL STORE EUGENIA ON        | 57.99            | Leisure         |
| Jan-18       | NESPRESSO SHERWAY BIM TORONTO ON        | 52.50            | Leisure         |
| Jan-18       | BEAVER VALLEY SKI CLUB 519-986-2520 ON  | 2,330.05         | Leisure         |
| Jan-18       | CDN TIRE STORE #00070 ETOBICOKE ON      | 106.57           | Leisure         |
| 27/05/2018   | THE HOME DEPOT #7003 OAKVILLE           | 263.46           | Leisure         |
| May-18       | CARISMA FLORISTS MISSISSAUGA ON         | 81.36            | Leisure         |
| May-18       | CARISMA FLORISTS MISSISSAUGA ON         | 296.06           | Leisure         |
| 21/01/2018   | THE TREMONT CAFE 209 COLLINGWOOD        | 405.17           | Leisure         |
| Apr-18       | CDN TIRE STORE #00070 ETOBICOKE ON      | 50.25            | Leisure         |
| 28/01/2018   | THE TUMI STORE #8008 ETOBICOKE          | 1,322.10         | Leisure         |
| Apr-18       | BLUE MOUNTAIN PEST CONTROMEAFORD ON     | 662.75           | Leisure         |
| Feb-18       | CDN TIRE STORE #00070 ETOBICOKE ON      | 59.79            | Leisure         |
| Feb-18       | CARISMA FLORISTS MISSISSAUGA ON         | 246.34           | Leisure         |
| Feb-18       | BEAVER VALLEY SKI CLUB 519-986-2520 ON  | 97.27            | Leisure         |
| Apr-18       | BEAVER VALLEY SKI CLUB 519-986-2520 ON  | 1,304.76         | Leisure         |
| 24/03/2018   | KINGSWAY CARWASH 202 TORONTO            | 39.50            | Leisure         |
| 15/03/2018   | CDN TIRE STORE 00394 COLLINGWOOD        | 414.80           | Leisure         |
| Mar-18       | BEAVER VALLEY SKI CLUB 519-986-2520 ON  | 461.28           | Leisure         |
| <b>Total</b> |   | <b>25,781.26</b> |                 |

**Joe Lanni Expenses**  
**Travel Detail**

| <b>Date</b>  | <b>Vendor</b>                        | <b>Amount</b>    | <b>Category</b> |
|--------------|--------------------------------------|------------------|-----------------|
| Nov-18       | MT98067139-851488488 902-421-7538 NS | 11,401.24        | Travel - family |
| 30/07/2018   | CAMERON AIR TORONTO                  | 943.55           | Travel - family |
| 24/07/2018   | CAMERON AIR TORONTO                  | 966.15           | Travel - family |
| <b>Total</b> |                                      | <b>13,310.94</b> |                 |

**Joe Lanni Expenses****Meals Detail**

| <b>Date</b> | <b>Vendor</b>                       | <b>Amount</b> | <b>Category</b>           |
|-------------|-------------------------------------|---------------|---------------------------|
| 19/01/2019  | THE MILL CAFE . 2087 THORNBURY      | 322.39        | Food and beverage - meals |
| 05/01/2019  | MCDONALD'S #8837 ORANGEVILLE        | 17.25         | Food and beverage - meals |
| Jan-19      | CHIPOTLE #2815 OAKVILLE ON          | 35.37         | Food and beverage - meals |
| 14/12/2018  | ST. JAMES GATE                      | 120.67        | Food and beverage - meals |
| Dec-18      | MR. GREEK MEDITERRANEA ETOBICOKE ON | 80.63         | Food and beverage - meals |
| Dec-18      | UNION CHICKEN 647-965-3666 ON       | 57.46         | Food and beverage - meals |
| Dec-18      | CREPE CULTURE Oshawa ON             | 40.68         | Food and beverage - meals |
| Dec-18      | UNION CHICKEN 647-965-3666 ON       | 83.51         | Food and beverage - meals |
| 29/11/2018  | JACK ASTOR'S 403/DUN MISSISSAUGA    | 46.61         | Food and beverage - meals |
| 10/11/2018  | CELLAR DOOR                         | 176.28        | Food and beverage - meals |
| 08/11/2018  | CHIPOTLE #2815                      | 17.68         | Food and beverage - meals |
| 03/11/2018  | BUFFALO WILD WINGS 0 OAKVILLE       | 180.56        | Food and beverage - meals |
| Nov-18      | BURGER KING #10100 OAKVILLE ON      | 16.36         | Food and beverage - meals |
| Nov-18      | MCDONALD'S #1320 QPS ETOBICOKE ON   | 62.65         | Food and beverage - meals |
| Nov-18      | CHIPOTLE #2815 OAKVILLE ON          | 17.68         | Food and beverage - meals |
| Nov-18      | CHIPOTLE #2815 OAKVILLE ON          | 17.68         | Food and beverage - meals |
| Nov-18      | BUFFALO WILD WINGS 0441 OAKVILLE ON | 30.34         | Food and beverage - meals |
| 29/10/2018  | UBER EATS DXFXD                     | 119.77        | Food and beverage - meals |
| 23/10/2018  | UBER EATS 7MR7O                     | 50.32         | Food and beverage - meals |
| 23/10/2018  | UBER EATS 7MR7O                     | 6.00          | Food and beverage - meals |
| 21/10/2018  | UBER EATS 4FYS5                     | 2.00          | Food and beverage - meals |
| 19/10/2018  | PULCINELLA RESTORANT ETOBICOKE      | 262.55        | Food and beverage - meals |
| 19/10/2018  | UBER EATS TH7BS                     | 2.00          | Food and beverage - meals |
| 14/10/2018  | CULINARIA RESTAURANT MISSISSAUGA    | 49.34         | Food and beverage - meals |
| Dec-17      | PIZZA NOVA 007 ETOBICOKE ON         | 92.20         | Food and beverage - meals |
| Dec-17      | SUSHI 2 GO DUNDAS ETOBICOKE ON      | 125.86        | Food and beverage - meals |
| Dec-17      | TIM HORTONS #1883 ORANGEVILLE ON    | 6.30          | Food and beverage - meals |
| Dec-17      | WENDY'S Q1R ORANGEVILLE ON          | 36.57         | Food and beverage - meals |
| Dec-17      | BRUCE WINE BAR THORNBURY ON         | 385.78        | Food and beverage - meals |
| Jan-18      | MILANO'S PIZZA ETOBICOKE ON         | 102.25        | Food and beverage - meals |
| 07/10/2018  | UBER EATS ZIIKE                     | 2.00          | Food and beverage - meals |
| Jan-18      | CHINA CHINA PALACE MISSISSAUGA ON   | 147.92        | Food and beverage - meals |
| 03/10/2018  | UBER EATS SLQJJ                     | 4.00          | Food and beverage - meals |
| Oct-18      | BUFFALO WILD WINGS 0441 OAKVILLE ON | 43.04         | Food and beverage - meals |
| Oct-18      | CHIPOTLE #2815 OAKVILLE ON          | 17.68         | Food and beverage - meals |
| Jan-18      | MILANO'S PIZZA ETOBICOKE ON         | 84.25         | Food and beverage - meals |
| Jan-18      | MILANO'S PIZZA ETOBICOKE ON         | 103.50        | Food and beverage - meals |
| 14/01/2018  | ST. LOUIS BAR & GRIL ORANGEVILLE    | 200.48        | Food and beverage - meals |
| Oct-18      | MILANO'S PIZZA ETOBICOKE ON         | 76.48         | Food and beverage - meals |
| 27/01/2018  | BUFFALO WILD WINGS 0 HAMILTON       | 177.28        | Food and beverage - meals |
| Oct-18      | BURGER KING INNISFIL ON             | 13.10         | Food and beverage - meals |
| Oct-18      | WENDY'S OAKVILLE ON                 | 17.27         | Food and beverage - meals |
| Oct-18      | CHIPOTLE #2815 OAKVILLE ON          | 17.68         | Food and beverage - meals |
| Oct-18      | TIM HORTONS 4662 QTH DUNDALK ON     | 28.65         | Food and beverage - meals |
| Oct-18      | WENDY'S Q1R ORANGEVILLE ON          | 53.83         | Food and beverage - meals |
| Oct-18      | CHIPOTLE #2815 OAKVILLE ON          | 17.68         | Food and beverage - meals |
| Feb-18      | SWISS CHALET 1936E 416-236-3158 ON  | 93.90         | Food and beverage - meals |
| 29/09/2018  | OVEST 208984742                     | 356.10        | Food and beverage - meals |
| 29/09/2018  | UBER EATS 4DYS7                     | 4.00          | Food and beverage - meals |

**Joe Lanni Expenses****Meals Detail**

| <b>Date</b> | <b>Vendor</b>                       | <b>Amount</b> | <b>Category</b>           |
|-------------|-------------------------------------|---------------|---------------------------|
| Feb-18      | MILANO'S PIZZA ETOBICOKE ON         | 66.70         | Food and beverage - meals |
| 18/02/2018  | BRUNELLO AT 27 ON FO COLLINGWOOD    | 552.02        | Food and beverage - meals |
| 26/09/2018  | PINNACLE CATERERS LT TORONTO        | 587.12        | Food and beverage - meals |
| 21/09/2018  | CARMEN 00-0803203202TORONTO         | 437.28        | Food and beverage - meals |
| Mar-18      | MILANO'S PIZZA ETOBICOKE ON         | 122.50        | Food and beverage - meals |
| Mar-18      | TIM HORTONS #5909 COLLINGWOOD ON    | 8.77          | Food and beverage - meals |
| 19/09/2018  | UBER EATS DRWMO                     | 4.00          | Food and beverage - meals |
| 02/03/2018  | REAL SPORTS BAR AND TORONTO         | 89.58         | Food and beverage - meals |
| 18/09/2018  | UBER EATS TUGVM                     | 4.00          | Food and beverage - meals |
| 12/09/2018  | UBER EATS TUGVM                     | 92.74         | Food and beverage - meals |
| 12/09/2018  | UBER EATS 5CWJW                     | 4.00          | Food and beverage - meals |
| 03/09/2018  | UBER EATS LCNKH                     | 4.00          | Food and beverage - meals |
| 16/03/2018  | THE MILL CAFE . 2087 THORNBURY      | 326.82        | Food and beverage - meals |
| 20/03/2018  | WINGPORIUM SPORTS BA TORONTO        | 99.27         | Food and beverage - meals |
| 02/09/2018  | STATE & MAIN                        | 151.68        | Food and beverage - meals |
| Sep-18      | OVEST TORONTO ON                    | 356.10        | Food and beverage - meals |
| Sep-18      | CHIPOTLE #2815 OAKVILLE ON          | 17.68         | Food and beverage - meals |
| Sep-18      | SWISS CHALET 1936E 416-236-3158 ON  | 89.39         | Food and beverage - meals |
| Sep-18      | CHIPOTLE #2815 OAKVILLE ON          | 17.68         | Food and beverage - meals |
| 07/04/2018  | JACK ASTOR'S SHERWAY ETOBICOKE      | 198.70        | Food and beverage - meals |
| 28/08/2018  | UBER EATS LCNKH                     | 142.37        | Food and beverage - meals |
| 23/08/2018  | UBER EATS ZQX6U                     | 70.32         | Food and beverage - meals |
| 21/04/2018  | PIZZA NOVA 007                      | 89.11         | Food and beverage - meals |
| 22/04/2018  | CAFE DEMETRE2018844 TORONTO         | 117.34        | Food and beverage - meals |
| 23/08/2018  | UBER EATS ZQX6U                     | 6.00          | Food and beverage - meals |
| May-18      | PIZZA NOVA 007 ETOBICOKE ON         | 89.63         | Food and beverage - meals |
| May-18      | SUSHI-YA JAPAN ETOBICOKE ON         | 298.68        | Food and beverage - meals |
| 20/08/2018  | P.B. SHERWAYRESTAURANTS             | 137.15        | Food and beverage - meals |
| 09/08/2018  | UBER EATS COAJZ                     | 4.00          | Food and beverage - meals |
| May-18      | SWISS CHALET 1936 TORONTO ON        | 89.96         | Food and beverage - meals |
| 14/05/2018  | EUROPE BAR AND RESTA NORTH YORK     | 156.54        | Food and beverage - meals |
| 08/08/2018  | UBER EATS COAJZ                     | 99.74         | Food and beverage - meals |
| 07/08/2018  | UBER EATS 7KX2U                     | 6.00          | Food and beverage - meals |
| Jun-18      | CHINA CHINA PALACE MISSISSAUGA ON   | 162.56        | Food and beverage - meals |
| 07/08/2018  | TIM HORTONS #1476                   | 12.30         | Food and beverage - meals |
| 02/08/2018  | THE BURGER'S PRIESTRESTAURANTS      | 56.53         | Food and beverage - meals |
| Jun-18      | CHIPOTLE #2815 OAKVILLE ON          | 17.68         | Food and beverage - meals |
| Jun-18      | WINEONLINEM 8777149463 ON           | 476.26        | Food and beverage - meals |
| Aug-18      | BUFFALO WILD WINGS 0441 OAKVILLE ON | 35.98         | Food and beverage - meals |
| Aug-18      | BUFFALO WILD WINGS 0441 OAKVILLE ON | 34.36         | Food and beverage - meals |
| 17/06/2018  | VIBO RESTAURANT                     | 917.94        | Food and beverage - meals |
| 24/06/2018  | SWISS CHALET 1936                   | 75.85         | Food and beverage - meals |
| Aug-18      | PIZZA NOVA 007 ETOBICOKE ON         | 72.60         | Food and beverage - meals |
| Aug-18      | SUSHI 2 GO DUNDAS ETOBICOKE ON      | 275.64        | Food and beverage - meals |
| Jul-18      | MONTANAS COOKHOUSE 308 ETOBICOKE ON | 75.00         | Food and beverage - meals |
| 31/07/2018  | UBER EATS PYC7T                     | 46.27         | Food and beverage - meals |
| 28/07/2018  | FBI PIZZA & WINGSRESTAURANTS        | 92.75         | Food and beverage - meals |
| 28/07/2018  | MONTANAS COOKHOUSE 3 ETOBICOKE      | 137.41        | Food and beverage - meals |
| 23/07/2018  | UBER EATS L7A7XHELP.UBER.COM        | 122.60        | Food and beverage - meals |

**Joe Lanni Expenses****Meals Detail**

| <b>Date</b>  | <b>Vendor</b>                    | <b>Amount</b>    | <b>Category</b>           |
|--------------|----------------------------------|------------------|---------------------------|
| 23/07/2018   | UBER EATS L7A7XHELP.UBER.COM     | 2.00             | Food and beverage - meals |
| 21/07/2018   | UBER EATS D524A HELP.UBER.COM    | 213.56           | Food and beverage - meals |
| 19/07/2018   | WINEONLINE MARKETING TORONTO     | 253.20           | Food and beverage - meals |
| Jul-18       | TIM HORTONS #1999 MISSISSAUGA ON | 19.03            | Food and beverage - meals |
| Jul-18       | TIM HORTONS #1476 MISSISSAUGA ON | 8.54             | Food and beverage - meals |
| 17/07/2018   | WINEONLINE MARKETING TORONTO     | 650.40           | Food and beverage - meals |
| <b>Total</b> |                                  | <b>12,318.91</b> |                           |

**Joe Lanni Expenses**  
**Storage Detail**

| <b>Date</b>  | <b>Vendor</b>                       | <b>Amount</b>   | <b>Category</b>  |
|--------------|-------------------------------------|-----------------|------------------|
| 31/12/2015   | ACCESS STORAGE                      | 304.90          | Personal storage |
| 13/07/2018   | ACCESS STORAGE                      | 340.15          | Personal storage |
| 27/01/2016   | ACCESS STORAGE                      | 315.25          | Personal storage |
| 24/02/2016   | ACCESS STORAGE                      | 315.25          | Personal storage |
| 23/03/2016   | ACCESS STORAGE                      | 315.25          | Personal storage |
| 20/04/2016   | ACCESS STORAGE                      | 315.25          | Personal storage |
| 17/05/2016   | ACCESS STORAGE                      | 340.15          | Personal storage |
| 15/06/2016   | ACCESS STORAGE                      | 340.15          | Personal storage |
| 10/08/2016   | ACCESS STORAGE                      | 340.15          | Personal storage |
| 07/09/2016   | ACCESS STORAGE                      | 340.15          | Personal storage |
| 09/10/2016   | ACCESS STORAGE                      | 340.15          | Personal storage |
| 02/11/2016   | ACCESS STORAGE                      | 340.15          | Personal storage |
| 30/11/2016   | ACCESS STORAGE                      | 340.15          | Personal storage |
| 29/12/2016   | ACCESS STORAGE                      | 340.15          | Personal storage |
| 25/01/2017   | ACCESS STORAGE                      | 340.15          | Personal storage |
| 22/02/2017   | ACCESS STORAGE                      | 367.25          | Personal storage |
| 19/04/2017   | ACCESS STORAGE                      | 367.25          | Personal storage |
| 18/05/2017   | ACCESS STORAGE                      | 367.25          | Personal storage |
| 13/06/2017   | ACCESS STORAGE                      | 367.25          | Personal storage |
| 12/07/2017   | ACCESS STORAGE                      | 367.25          | Personal storage |
| 09/08/2017   | ACCESS STORAGE                      | 367.25          | Personal storage |
| 06/09/2017   | ACCESS STORAGE                      | 367.25          | Personal storage |
| 04/10/2017   | ACCESS STORAGE                      | 367.25          | Personal storage |
| 01/11/2017   | ACCESS STORAGE                      | 367.25          | Personal storage |
| Mar-18       | LEGENDARY MOTOR CAR HALTON HILLS ON | 322.05          | Personal storage |
| Feb-18       | LEGENDARY MOTOR CAR HALTON HILLS ON | 322.05          | Personal storage |
| Jan-18       | LEGENDARY MOTOR CAR HALTON HILLS ON | 322.05          | Personal storage |
| <b>Total</b> |                                     | <b>9,238.80</b> |                  |



Joe Lanni Expenses

| Date   | Vendor                           | Amount   | Category        | Noets                        |
|--------|----------------------------------|----------|-----------------|------------------------------|
| Feb-18 | TM -MAPLE LEAF SPORTS TORONTO ON | 4,524.00 | Sporting events | Justin Timberlake<br>Concert |
| Feb-18 | TM -MAPLE LEAF SPORTS TORONTO ON | 168.00   | Sporting events |                              |
| Jul-18 | TICKETSTORONTO BLUE J            | 1,951.45 | Sporting events |                              |
|        | TICKETSCENTERDE                  |          |                 |                              |
| Total  |                                  | 6,643.45 |                 |                              |

**Joe Lanni Expenses****Car Service**

| <b>Date</b>  | <b>Vendor</b>         | <b>Amount</b>   | <b>Category</b> | <b>Notes</b>  |
|--------------|-----------------------|-----------------|-----------------|---|
| 12/Mar/18    | PRESTIGE TAXI SERVICE | 471.79          | Car service     | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 12/Mar/18    | PRESTIGE TAXI SERVICE | 681.38          | Car service     | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 15/Mar/18    | PRESTIGE TAXI SERVICE | 201.25          | Car service     | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 8/Apr/18     | PRESTIGE TAXI PP      | 78.00           | Car service     |   |
| 5/Jul/18     | PRESTIGE TAXI SERVICE | 378.59          | Car service     | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 19/Jul/18    | PRESTIGE TAXI SERVICE | 559.19          | Car service     | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 16/Sep/18    | PRESTIGE TAXI SERVICE | 294.26          | Car service     | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 16/Oct/18    | PRESTIGE TAXI SERVICE | 520.09          | Car service     | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 21/Nov/18    | PRESTIGE TAXI SERVICE | 797.08          | Car service     | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 16/Dec/18    | PRESTIGE TAXI SERVICE | 280.60          | Car service     | Based on 50% personal divided equally (25%) between Alex and Joe. |
| <b>Total</b> |                       | <b>4,262.23</b> |                 |   |

**Joe Lanni Expenses**  
**Miscellaneous**

| <b>Date</b>  | <b>Vendor</b>                     | <b>Amount</b>   | <b>Category</b> |
|--------------|-----------------------------------|-----------------|-----------------|
| Feb-18       | ACADEMY NATURAL HEALTH TORONTO ON | 61.00           | Miscellaneous   |
| 15/May/18    | CITY OF MISSISSAUGA NORTH YORK    | 6.00            | Miscellaneous   |
| 2/Jun/18     | 1 800 GOT JUNK 1 800 TORONTO      | 1,014.74        | Miscellaneous   |
| Dec-18       | TRIBUTE COMMUNITIES CE OSHAWA ON  | 67.51           | Miscellaneous   |
| <b>Total</b> |                                   | <b>1,149.25</b> |                 |

**Joe Lanni Expenses****Food and Beverage - Incidental**

| <b>Date</b>  | <b>Vendor</b>                         | <b>Amount</b> | <b>Category</b>                |
|--------------|---------------------------------------|---------------|--------------------------------|
| Mar-18       | STARBUCKS CARD RELOAD 800-782-7282 ON | 50.00         | Food and beverage - incidental |
| Apr-18       | STARBUCKS CARD RELOAD 800-782-7282 ON | 50.00         | Food and beverage - incidental |
| 8/Apr/18     | MASSEY HALL AND ROY TORONTO           | 8.34          | Food and beverage - incidental |
| May-18       | STARBUCKS CARD RELOAD 800-782-7282 ON | 50.00         | Food and beverage - incidental |
| Jul-18       | ARAMARK ENTERTAINMENT TORONTO ON      | 36.75         | Food and beverage - incidental |
| Sep-18       | STARBUCKS CARD RELOAD 800-782-7282 ON | 50.00         | Food and beverage - incidental |
| Dec-18       | STARBUCKS CARD RELOAD 800-782-7282 ON | 50.00         | Food and beverage - incidental |
| <b>Total</b> |                                       | <b>295.09</b> |                                |

**Joe Lanni Expenses**  
**Telecommunications**

| <b>Date</b>  | <b>Vendor</b>                  | <b>Amount</b> | <b>Category</b>    |
|--------------|--------------------------------|---------------|--------------------|
| Oct-18       | APPLE STORE #R208 ETOBICOKE ON | 56.44         | Telecommunications |
| 28/Oct/18    | CELLICON 209774100 ETOBICOKE   | 192.10        | Telecommunications |
| <b>Total</b> |                                | <b>248.54</b> |                    |

**Joe Lanni Expenses**  
**Vehicle detail**

| Date      | Vendor    | Amount | Category | Notes                       |
|-----------|-----------|--------|----------|-----------------------------|
| 21/Jan/16 | BLUE WAVE | 16.00  | Vehicles | Car wash for Joe's Maserati |

### Summary of Agius Credit Card Charges

| Row Labels                     | Sum of Amount     |
|--------------------------------|-------------------|
| Travel - family                | 194,246           |
| Sporting events                | 23,943            |
| Chop                           | 21,294            |
| Food and beverage - meals      | 15,124            |
| Vehicle repair                 | 10,778            |
| Personal storage               | 8,273             |
| Leisure                        | 7,943             |
| Food and beverage - incidental | 6,395             |
| Miscellaneous                  | 5,283             |
| Telecommunications             | 2,202             |
| Car service                    | 1,354             |
| Unknown                        | 631               |
| Parking                        | 12                |
| Payments                       | (59,692)          |
| <b>Grand Total</b>             | <b>237,786.92</b> |

# Alex Agius Expenses

## Travel Detail

| Date       | Vendor                                   | Amount    | Category        | Notes   |
|------------|--|-----------|-----------------|---|
| 15/01/2019 | THE FAIRMONT HOTELS WAILEA, HI           | - 308.80  | Travel - family | Hotel Services - Credit   |
| 13/01/2019 | THE FAIRMONT HOTELS WAILEA, HI           | 2,988.21  | Travel - family | Arrival 01/05/19 Departure 01/12/19                               |
| 13/01/2019 | THE FAIRMONT HOTELS WAILEA, HI           | 336.37    | Travel - family | Hotel Services  |
| 05/01/2019 | PRIDE OF AMERICA                         | 1,904.68  | Travel - family | Arrival 12/29/18 Departure 01/05/19                               |
| 27/12/2018 | NCL RESERVATIONS                         | 4,185.80  | Travel - family |   |
| 24/12/2018 | LA CASTILE                               | 1,094.90  | Travel - family |   |
| 17/12/2018 | Viator/TripAdvisor Surry Hills, Sydne    | 1,834.47  | Travel - family |   |
| 17/12/2018 | SHORETRIPS SHOREEXCU 414-964-2100        | 2,323.29  | Travel - family |   |
| 17/12/2018 | SHORETRIPS SHOREEXCU 414-964-2100        | 2,194.07  | Travel - family |   |
| 17/12/2018 | SHORETRIPS SHOREEXCU 414-964-2100        | 1,979.61  | Travel - family |   |
| 16/12/2018 | PRESTIGE TAXI SERVICE                    | 280.60    | Travel - family | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 16/12/2018 | SHORETRIPS SHOREEXCU 414-964-2100        | 1,817.81  | Travel - family |   |
| 13/12/2018 | ROBERTS HI TOURS-GRO HONOLULU            | 2,749.83  | Travel - family |   |
| 06/12/2018 | TRVL INS / ASSUR VOY TORONTO             | 2,473.20  | Travel - family |   |
| 06/12/2018 | TRVL INS / ASSUR VOY TORONTO             | 1,492.56  | Travel - family |   |
| 06/12/2018 | TRVL INS / ASSUR VOY TORONTO             | 989.28    | Travel - family |   |
| 06/12/2018 | TRVL INS / ASSUR VOY TORONTO             | 918.00    | Travel - family |   |
| 06/12/2018 | TRVL INS / ASSUR VOY TORONTO             | 901.80    | Travel - family |   |
| 06/12/2018 | TRVL INS / ASSUR VOY TORONTO             | 756.00    | Travel - family |   |
| 21/11/2018 | PRESTIGE TAXI SERVICE                    | 797.08    | Travel - family | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 21/11/2018 | FLIGHT CENTRE 719900 CALGARY             | 32,665.00 | Travel - family |   |
| 21/11/2018 | FLIGHT CENTRE 719900 CALGARY             | 8,856.00  | Travel - family |   |
| 08/11/2018 | FLIGHT CENTRE 719900 CALGARY             | 8,286.00  | Travel - family |   |
| 08/11/2018 | FLIGHT CENTRE 719900 CALGARY             | 6,628.00  | Travel - family |   |
| 08/11/2018 | FLIGHT CENTRE 719900 CALGARY             | 4,910.00  | Travel - family |   |
| Nov-18     | GLOBAL ALLIANCE WORLDWIDETORONTO ON      | 425.73    | Travel - family | Car Service in NYC for Victoria's appointment                     |
| Nov-18     | GLOBAL ALLIANCE WORLDWIDETORONTO ON      | 319.20    | Travel - family | Car Service in NYC for Victoria's appointment                     |
| Nov-18     | MT98067681-RTY EY 5 902-421-7538 NS      | 36.16     | Travel - family | Agency fee for Thomas' ticket to NYC                              |
| Nov-18     | MT98067677-102739437 902-421-7538 NS     | 36.16     | Travel - family | Agency fee for Victoria's ticket to NYC                           |
| 16/10/2018 | PRESTIGE TAXI SERVICE                    | 520.09    | Travel - family | Based on 50% personal divided equally (25%) between Alex and Joe. |
| Oct-18     | AIR CAN* 0142102740847AIRCANADA.COMMB    | 111.37    | Travel - family | Fare difference for Thomas' ticket to NYC                         |
| Oct-18     | AIR CAN* 0142102741010AIRCANADA.COMMB    | 63.00     | Travel - family | Name change on credit for Thomas' airfare to NYC                  |
| Oct-18     | AIR CAN* 0142102741010AIRCANADA.COMMB    | 47.25     | Travel - family | Seat selection for Thomas Jasielski for trip to NYC               |
| Oct-18     | AIR CAN* 0142102740847AIRCANADA.COMMB    | 52.50     | Travel - family | Change fee for Thomas Jasielski for trip to NYC with Victoria     |
| Oct-18     | AIR CAN* 0142102739437AIRCANADA.COMMB    | 687.97    | Travel - family | Airfare for Victoria to NYC                                       |
| Oct-18     | MT98067248-851488491 902-421-7538 NS     | 11,372.32 | Travel - family | Alex's flight pass which is non-transferrable. 8 credits remain.  |
| Oct-18     | GOGOINFLIGHT* 877-350-0038 BC            | 74.52     | Travel - family |   |
| 29/12/2017 | AIR CANADA                               | 268.00    | Travel - family | NO RECEIPT  |
| 29/12/2017 | AIR CANADA                               | 268.00    | Travel - family | TICKET #0142186585004 - GABRIELLA AGIUS                           |
| 29/12/2017 | AIR CANADA                               | 649.00    | Travel - family | TICKET #0142186585001 MATHEW AGIUS                                |
| 29/12/2017 | AIR CANADA                               | 649.00    | Travel - family | TICKET #0142186585002 VICTORIA AGIUS                              |
| 21/09/2018 | PEARSON PARKING T1                       | 40.00     | Travel - family |   |
| 16/09/2018 | PRESTIGE TAXI SERVICE                    | 294.26    | Travel - family | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 12/09/2018 | STE ANNE'S SPA 29376 GRAFTON             | 1,000.00  | Travel - family | Arrival 11/09/18 Departure 12/09/18                               |
| 03/09/2018 | KITCHEN76 TWO SISTER NIAGARA ON THE LAKE | 280.69    | Travel - family |   |
| 03/09/2018 | TWO SISTERS VINEYARD NIAGARA FALLS       | 2,538.00  | Travel - family |   |
| Sep-18     | GLOBAL ALLIANCE WORLDWIDETORONTO ON      | 392.35    | Travel - family | Car Service in NYC for Victoria's appointment                     |
| Sep-18     | EATALY RESTAURANTS NEW YORK NY           | 172.93    | Travel - family |   |
| Sep-18     | MT98066802-941866132 902-421-7538 NS     | 36.16     | Travel - family | Agency fee for Victoria's flight to NYC                           |
| Sep-18     | MT98066803-941866133 902-421-7538 NS     | 36.16     | Travel - family | Agency fee for Alex's flight to NYC                               |
| Sep-18     | MT98066804-100807378 902-421-7538 NS     | 36.16     | Travel - family | Agency fee for Gabriella's flight to NYC                          |
| Sep-18     | AIR CAN* 0142941866133AIRCANADA.COMMB    | 1,324.66  | Travel - family | Airfare for Alex to NYC   |
| Sep-18     | AIR CAN* 0142941866132AIRCANADA.COMMB    | 1,324.66  | Travel - family | Airfare for Victoria to NYC                                       |
| Sep-18     | AIR CAN* 0142100807378AIRCANADA.COMMB    | 1,340.85  | Travel - family | Airfare for Gabriella to NYC for Victoria's appointment           |
| Sep-18     | AIR CAN* 0142100807378AIRCANADA.COMMB    | 210.00    | Travel - family | Change fee for Gabriella to NYC for Victoria's appointment        |
| Sep-18     | GLOBAL ALLIANCE WORLDWIDETORONTO ON      | 218.12    | Travel - family | Car Service in NYC for Victoria's appointment                     |
| 31/08/2018 | AIR CANADA - personal                    | 1,506.69  | Travel - family | Ticket Number: 0142199851381 - Agius, Victoria                    |
| 31/08/2018 | AIR CANADA - personal                    | 1,506.69  | Travel - family | Ticket Number: 0142199851380 - Agius, Alexander                   |
| 31/08/2018 | PEARSON PARKING T1                       | 40.00     | Travel - family | Parking at Pearson for trip to NY for Victoria's appointment      |
| 30/08/2018 | RUTH'S CHRIS STEAHOUSE ETOBICOKE         | 296.98    | Travel - family |   |
| 30/08/2018 | NCL RESERVATIONS                         | 17,540.42 | Travel - family | Family Travel   |
| 30/08/2018 | NCL RESERVATIONS                         | 8,769.24  | Travel - family | Family Travel   |
| 30/08/2018 | NCL RESERVATIONS                         | 7,675.31  | Travel - family | Family Travel   |
| 30/08/2018 | NCL RESERVATIONS                         | 5,886.41  | Travel - family | Family Travel   |
| 02/08/2018 | PEARSON PARKING T1                       | 40.00     | Travel - family | Parking at Pearson for trip to NY for Victoria's appointment      |
| Aug-18     | HUMBER PARKING - DAILY ETOBICOKE ON      | 4.00      | Travel - family |   |
| Aug-18     | HUMBER PARKING - MONTHLY ETOBICOKE ON    | 418.00    | Travel - family | Parking for son Matthew at Humber College                         |
| Aug-18     | GLOBAL ALLIANCE WORLDWIDETORONTO ON      | 232.75    | Travel - family | Car Service in NYC for Victoria's appointment                     |
| Aug-18     | UBER TRIP SQ5BI HELP.UBER.COMCA          | 13.44     | Travel - family | Uber in NYC   |
| Aug-18     | UBER TRIP 2D06S HELP.UBER.COMCA          | 92.71     | Travel - family | Uber in NYC   |
| Aug-18     | UBER TRIP SQ5BI HELP.UBER.COMCA          | 6.86      | Travel - family | Uber in NYC   |



# Alex Agius Expenses

## Travel Detail

| Date         | Vendor                                   | Amount            | Category        | Notes  |
|--------------|--|-------------------|-----------------|--|
| 30/07/2018   | CAMERON AIR TORONTO 416-995-4967         | 943.55            | Travel - family | Flight Lake of Bays to Toronto City Centre (Joe and Alex)<br>Total \$1887.10 |
| 24/07/2018   | CAMERON AIR TORONTO 416-995-4967         | 966.15            | Travel - family | Flight Toronto City Centre to Lake of Bays (Joe and Alex)<br>Total \$1932.30 |
| 23/07/2018   | AIR CANADA - personal (YYZ-LGA)          | 210.00            | Travel - family | Ticket Number: 0142198032783 - Agius, Victoria                               |
| 23/07/2018   | AIR CANADA - personal (YYZ-LGA)          | 210.00            | Travel - family | Ticket Number: 0142198032782 - Agius, Alexander                              |
| 23/07/2018   | AIR CANADA - personal (YYZ-LGA)          | 131.25            | Travel - family | Ticket Number: 0142198032783 - Agius, Victoria                               |
| 23/07/2018   | AIR CANADA - personal (YYZ-LGA)          | 131.25            | Travel - family | Ticket Number: 0142198032782 - Agius, Alexander                              |
| 05/02/2018   | WESTIN TRILLIUM HOUS BLUE MOUNTAINS      | 1,014.98          | Travel - family | Victoria Agius (Christmas present to her parents - spa weekend)              |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 12.40             | Travel - family | Ticket Number: 17315000796321 - Tomaino, Stephanie                           |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 12.94             | Travel - family | Ticket Number: 17315000796310 - Tomaino, Franca                              |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 12.94             | Travel - family | Ticket Number: 17315000796306 - Tomaino, Teresa                              |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 12.94             | Travel - family | Ticket Number: 17315000796295 - Tomaino, Giovanni                            |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 116.49            | Travel - family | Ticket Number: 17321664468652 - Tomaino, Teresa                              |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 116.49            | Travel - family | Ticket Number: 17321664468641 - Tomaino, Giovanni                            |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 116.49            | Travel - family | Ticket Number: 17321664468674 - Tomaino, Stephanie                           |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 116.49            | Travel - family | Ticket Number: 17321664468663 - Tomaino, Franca                              |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 181.19            | Travel - family | Ticket Number: 17321664448750 - Jasielski, Thomas                            |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 181.19            | Travel - family | Ticket Number: 17321664448746 - Agius, Victoria                              |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 181.19            | Travel - family | Ticket Number: 17321664448735 - Agius, Mathew                                |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 181.19            | Travel - family | Ticket Number: 17321664448724 - Agius, Gabriella                             |
| 13/02/2018   | HAWAIIAN AIRLINES                        | 181.19            | Travel - family | Ticket Number: 17321664448713 - Agius, Alexander                             |
| 19/07/2018   | PRESTIGE TAXI SERVICE                    | 559.19            | Travel - family | Based on 50% personal divided equally<br>(25%) between Alex and Joe.         |
| 05/07/2018   | PRESTIGE TAXI SERVICE                    | 378.59            | Travel - family | Based on 50% personal divided equally<br>(25%) between Alex and Joe.         |
| 28/06/2018   | AIR CANADA - personal (YYZ-LGA)          | 765.68            | Travel - family | Ticket Number: 0142196848738 - Agius, Victoria                               |
| 28/06/2018   | AIR CANADA - personal (YYZ-LGA)          | 765.68            | Travel - family | Ticket Number: 0142196848737 - Agius, Gabriella                              |
| 28/06/2018   | AIR CANADA - personal (YYZ-LGA)          | 765.68            | Travel - family | Ticket Number: 0142196848736 - Agius, Alexander                              |
| 08/06/2018   | AIR CANADA - personal (YYZ-LGA)          | 1,496.24          | Travel - family | Ticket Number: 0142195891076 - Agius, Victoria                               |
| 08/06/2018   | AIR CANADA - personal (YYZ-LGA)          | 1,496.24          | Travel - family | Ticket Number: 0142195891075 - Agius, Alexander                              |
| 08/06/2018   | PEARSON PARKING T1                       | 40.00             | Travel - family |  |
| Jun-18       | GLOBAL ALLIANCE WORLDWIDETORONTO ON      | 1,003.75          | Travel - family | Car Service in NYC for Victoria's appointment                                |
| Jun-18       | MT98065220-196562334 902-421-7538 NS     | 45.20             | Travel - family | Agency fee for Victoria's ticket to NYC                                      |
| Jun-18       | AIR CAN* 0142196562334AIRCANADA.COMMB    | 194.92            | Travel - family | Fare difference for Victoria's ticket to NYC                                 |
| Jun-18       | AIR CAN* 0142196562334AIRCANADA.COMMB    | 105.00            | Travel - family | Change fee for Victoria's ticket to NYC                                      |
| Jun-18       | AIR CAN* 0142188464528AIRCANADA.COMMB -  | 25.00             | Travel - family |  |
| Jun-18       | MT98065070-196174657 902-421-7538 NS     | 45.20             | Travel - family | Agency fee for Victoria's ticket to NYC                                      |
| Jun-18       | MT98065069-196173696 902-421-7538 NS     | 45.20             | Travel - family | Agency fee for Alex's ticket to NYC  |
| Jun-18       | AIR CAN* 0142196173696AIRCANADA.COMMB    | 116.97            | Travel - family | Fare difference trip to NYC for Victoria's appointment                       |
| Jun-18       | AIR CAN* 0142196173696AIRCANADA.COMMB    | 52.50             | Travel - family | Change fee for trip to NYC for Victoria's appointment                        |
| Jun-18       | AIR CAN* 0142196174657AIRCANADA.COMMB    | 749.30            | Travel - family | Airfare for Victoria to NYC  |
| Jun-18       | GLOBAL ALLIANCE WORLDWIDETORONTO ON      | 218.12            | Travel - family | Ground transportation in NYC for Victoria's appointment                      |
| Jun-18       | AIR CAN* 0142195912027AIRCANADA.COMMB    | 69.30             | Travel - family | Fare difference trip to NYC for Victoria's appointment                       |
| Jun-18       | AIR CAN* 0142195912026AIRCANADA.COMMB    | 69.30             | Travel - family | Fare difference trip to NYC for Victoria's appointment                       |
| Jun-18       | AIR CAN* 0142195912027AIRCANADA.COMMB    | 105.00            | Travel - family | Change fee for trip to NYC for Victoria's appointment                        |
| Jun-18       | AIR CAN* 0142195912026AIRCANADA.COMMB    | 105.00            | Travel - family | Change fee for trip to NYC for Victoria's appointment                        |
| Jun-18       | EATALY RESTAURANTS NEW YORK NY           | 176.67            | Travel - family | Victoria's appointment in NYC  |
| Jun-18       | UBER TRIP 215NU HELP.UBER.COMCA          | 163.45            | Travel - family | Taxi in NYC  |
| Jun-18       | UBER TRIP 4Y400 HELP.UBER.COMCA          | 33.77             | Travel - family | Taxi in NYC  |
| 05/05/2018   | PEARSON PARKING T1                       | 315.00            | Travel - family |  |
| 05/05/2018   | TRUMP INTERNATIONAL NEW YORK             | 560.82            | Travel - family | Arrival 03/05/2018 Departure 05/05/2018                                      |
| May-18       | THE LIGHTS FEST HTTPSTHELIGHTTUT         | 644.00            | Travel - family | Lights Festival July 14, 2018  |
| May-18       | TICKET GUARDIAN - CAD 8448494827 CA      | 66.88             | Travel - family | Insurance - Lights Festival July 14, 2018                                    |
| May-18       | GLOBAL ALLIANCE WORLDWIDETORONTO ON      | 454.86            | Travel - family | Car service in NYC for Victoria's appointment                                |
| 20/03/2018   | AC ALTITUDE BY PTS                       | 2,258.87          | Travel - family |  |
| May-18       | GLOBAL ALLIANCE WORLDWIDETORONTO ON      | 375.06            | Travel - family | Car service in NYC for Victoria's appointment                                |
| May-18       | EATALY RESTAURANTS NEW YORK NY           | 229.19            | Travel - family |  |
| 23/03/2018   | TPX*RBC TRAVEL VOYAG 877-636-2870        | 1,465.30          | Travel - family |  |
| 14/04/2018   | FLIGHT CENTRE 719900 CALGARY             | 450.00            | Travel - family |  |
| 24/03/2018   | AIR CANADA - personal                    | 50.00             | Travel - family | Ticket Number: 0142192274872 - Tomaino, Giovanni                             |
| 24/03/2018   | AIR CANADA - personal                    | 50.00             | Travel - family | Ticket Number: 0142192274873 - Tomaino, Teresa                               |
| 24/03/2018   | AIR CANADA - personal                    | 50.00             | Travel - family | Ticket Number: 0142192275431 - Tomaino, Franca                               |
| 24/03/2018   | AIR CANADA - personal                    | 50.00             | Travel - family | Ticket Number: 0142192275432 - Tomaino, Stephanie                            |
| 24/03/2018   | AIR CANADA - personal                    | 59.00             | Travel - family | Ticket Number: 0142192275431 - Tomaino, Franca                               |
| 24/03/2018   | AIR CANADA - personal                    | 60.00             | Travel - family | Ticket Number: 0142192275432 - Tomaino, Teresa                               |
| 24/03/2018   | AIR CANADA - personal                    | 61.00             | Travel - family | Ticket Number: 0142192274872 - Tomaino, Giovanni                             |
| 24/03/2018   | AIR CANADA - personal                    | 61.00             | Travel - family | Ticket Number: 0142192274873 - Tomaino, Teresa                               |
| 24/03/2018   | AIR CANADA - personal                    | 860.85            | Travel - family | Ticket Number: 0142192274872 - Tomaino, Giovanni                             |
| 24/03/2018   | AIR CANADA - personal                    | 860.85            | Travel - family | Ticket Number: 0142192274873 - Tomaino, Teresa                               |
| 24/03/2018   | AIR CANADA - personal                    | 860.85            | Travel - family | Ticket Number: 0142192275431 - Tomaino, Franca                               |
| 24/03/2018   | AIR CANADA - personal                    | 860.85            | Travel - family | Ticket Number: 0142192275432 - Tomaino, Stephanie                            |
| 11/04/2018   | CORP TRAVEL 728700 C OAKVILLE - Personal | 1,923.10          | Travel - family | Airfare for Alex to NYC  |
| 10/04/2018   | CORP TRAVEL 728700 C OAKVILLE - Personal | 514.02            | Travel - family | Airfare for Victoria to NYC  |
| Apr-18       | TRUMP INTERNATIONAL HOTE NEW YORK NY     | 4,574.34          | Travel - family | Personal trip to NYC for Victoria's appointment                              |
| <b>Total</b> |  | <b>194,245.63</b> |                 |  |

**Alex Agius Expenses**  
**Sporting Events Detail**

| <b>Date</b>  | <b>Vendor</b>                      | <b>Amount</b>    | <b>Category</b> | <b>Notes</b>                                   |
|--------------|------------------------------------|------------------|-----------------|--|
| Dec-18       | TM -MAPLE LEAF SPORTS TORONTO ON   | 6,604.00         | Sporting events |  |
| Dec-18       | TM -MAPLE LEAF SPORTS TORONTO ON   | 352.00           | Sporting events |  |
| Oct-18       | PINNACLE CATERERS LTD TORONTO ON   | 5,835.24         | Sporting events | Justin Timberlake<br>Concert Suite<br>Catering |
| Jul-18       | MAROON 5 TORONTO ON                | 1,582.00         | Sporting events |  |
| May-18       | TM -MAPLE LEAF SPORTS TORONTO ON   | 1,043.00         | Sporting events | Tickets for Drake<br>Concert                   |
| Apr-18       | TM -MAPLE LEAF SPORTS TORONTO ON   | 448.00           | Sporting events |  |
| Mar-18       | TM -MAPLE LEAF SPORTS TORONTO ON   | 52.00            | Sporting events |  |
| Feb-18       | BRUNO MARS TORONTO ON              | 900.00           | Sporting events |  |
| Feb-18       | TM -MAPLE LEAF SPORTS TORONTO ON   | 560.00           | Sporting events | Additional Tickets                             |
| Feb-18       | TM -MAPLE LEAF SPORTS TORONTO ON   | 689.00           | Sporting events | Additional Tickets                             |
| Feb-18       | TM -MAPLE LEAF SPORTS TORONTO ON   | 4,524.00         | Sporting events | Justin Timberlake<br>Concert Tickets           |
| Feb-18       | JETS GEAR - MTS CENTRE WINNIPEG MB | 82.01            | Sporting events |  |
| Dec-17       | TM -MAPLE LEAF SPORTS TORONTO ON   | 760.00           | Sporting events |  |
| Dec-17       | TM -MAPLE LEAF SPORTS TORONTO ON   | 512.00           | Sporting events |  |
| <b>Total</b> |                                    | <b>23,943.25</b> |                 |  |

**Alex Agius Expenses**  
**Meal Detail**

| <b>Date</b> | <b>Vendor</b>                           | <b>Amount</b> | <b>Category</b>           | <b>Notes</b>              |
|-------------|---|---------------|---------------------------|---------------------------|
| Dec-18      | J.P.'S PIZZERIA MISSISSAUGA ON          | 56.51         | Food and beverage - meals |                           |
| Dec-18      | BLUEBLOOD STEAKHOUSE TORONTO ON         | 1,149.21      | Food and beverage - meals |                           |
| 27/11/2018  | JACK ASTOR'S AIRPORT TORONTO            | 159.84        | Food and beverage - meals |                           |
| 03/11/2018  | BLUEBLOOD STEAKHOUSE TORONTO            | 1,821.79      | Food and beverage - meals |                           |
| Nov-18      | J.P.'S PIZZERIA MISSISSAUGA ON          | 87.77         | Food and beverage - meals |                           |
| Nov-18      | WHAT'S GOOD OAKVILLE ON                 | 145.09        | Food and beverage - meals |                           |
| Nov-18      | BRASAS CHURRASQUEIRA MISSISSAUGA ON     | 64.97         | Food and beverage - meals |                           |
| 30/10/2018  | FOX & FIDDLE                            | 68.63         | Food and beverage - meals |                           |
| Oct-18      | WHAT'S GOOD OAKVILLE ON                 | 105.77        | Food and beverage - meals |                           |
| Oct-18      | CACTUS CLUB SHERWAY GA TORONTO ON       | 130.01        | Food and beverage - meals |                           |
| Oct-18      | TERRA MILTON ON                         | 385.70        | Food and beverage - meals |                           |
| 27/09/2018  | E11EVEN                                 | 860.21        | Food and beverage - meals |                           |
| 22/09/2018  | ORETTA                                  | 227.13        | Food and beverage - meals |                           |
| Sep-18      | THE APRICOT TREE MISSISSAUGA ON         | 51.98         | Food and beverage - meals |                           |
| Sep-18      | THE APRICOT TREE MISSISSAUGA ON         | 21.06         | Food and beverage - meals |                           |
| Sep-18      | CELLAR DOOR ETOBICOKE ON                | 98.99         | Food and beverage - meals |                           |
| 24/08/2018  | CIBO WHINE BAR TORONTO                  | 196.62        | Food and beverage - meals |                           |
| 11/08/2018  | CIBO WHINE BAR TORONTO                  | 543.08        | Food and beverage - meals |                           |
| 10/08/2018  | ENOTECA 7                               | 532.51        | Food and beverage - meals |                           |
| 03/08/2018  | RUTH'S CHRIS STEAHOUSE ETOBICOKE        | 403.75        | Food and beverage - meals |                           |
| Aug-18      | FIORI OAKVILLE OAKVILLE ON              | 231.65        | Food and beverage - meals |                           |
| Aug-18      | ENOTECA 7 OAKVILLE ON                   | 237.30        | Food and beverage - meals |                           |
| 27/07/2018  | ENOTECA 7                               | 264.42        | Food and beverage - meals |                           |
| 07/07/2018  | ORETTA                                  | 357.36        | Food and beverage - meals |                           |
| Jul-18      | FIORI OAKVILLE OAKVILLE ON              | 328.83        | Food and beverage - meals |                           |
| Jul-18      | BAR 120 4232 - T1 MISSISSAUGA ON        | 48.60         | Food and beverage - meals |                           |
| Jul-18      | FIORI OAKVILLE OAKVILLE ON              | 146.90        | Food and beverage - meals |                           |
| 28/06/2018  | SOLSTICE RESTAURANT MISSISSAUGA         | 159.53        | Food and beverage - meals |                           |
| 22/06/2018  | ENOTECA 7                               | 211.88        | Food and beverage - meals |                           |
| Dec-17      | SHERWAY KEG ETOBICOKE ON                | 200.00        | Food and beverage - meals |                           |
| 15/06/2018  | MOTORINO ENOTECA 209 WOODBRIDGE         | 426.66        | Food and beverage - meals |                           |
| 14/06/2018  | ENOTECA 7                               | 223.74        | Food and beverage - meals |                           |
| Jun-18      | THE APRICOT TREE MISSISSAUGA ON         | 41.36         | Food and beverage - meals |                           |
| Jun-18      | THE ERIN MILLS PUMP & PATMISSISSAUGA ON | 36.85         | Food and beverage - meals |                           |
| Jun-18      | TERRA MILTON ON                         | 214.07        | Food and beverage - meals |                           |
| Jun-18      | SWISS/HARVEYS #1957 ETOBICOKE ON        | 40.62         | Food and beverage - meals |                           |
| 19/05/2018  | SOLSTICE RESTAURANT MISSISSAUGA         | 157.57        | Food and beverage - meals |                           |
| May-18      | ORGANIQUE JUICE BAR MISSISSAUGA ON      | 43.19         | Food and beverage - meals |                           |
| May-18      | SORELLE AND CO INC MAPLE ON             | 96.72         | Food and beverage - meals |                           |
| May-18      | J.P.'S PIZZERIA MISSISSAUGA ON          | 94.39         | Food and beverage - meals |                           |
| May-18      | ORGANIQUE JUICE BAR MISSISSAUGA ON      | 43.55         | Food and beverage - meals |                           |
| May-18      | TARGET PARK GROUP INC, TORONTO ON       | 4.00          | Food and beverage - meals | Parking<br>for<br>Enoteca |
| May-18      | ENOTECA 7 OAKVILLE ON                   | 363.41        | Food and beverage - meals |                           |
| 27/04/2018  | SOLSTICE RESTAURANT MISSISSAUGA         | 115.13        | Food and beverage - meals |                           |
| Apr-18      | ORGANIQUE JUICE BAR MISSISSAUGA ON      | 315.24        | Food and beverage - meals |                           |
| Apr-18      | SAN FRECESCO FOODS MISSISSAUGA ON       | 28.74         | Food and beverage - meals |                           |
| Apr-18      | ORGANIQUE JUICE BAR MISSISSAUGA ON      | 70.22         | Food and beverage - meals |                           |
| 27/03/2018  | SOLSTICE RESTAURANT MISSISSAUGA         | 222.59        | Food and beverage - meals |                           |
| 11/01/2018  | REDS SQUARE ONE                         | 121.43        | Food and beverage - meals |                           |
| 23/03/2018  | SOLSTICE RESTAURANT MISSISSAUGA         | 232.38        | Food and beverage - meals |                           |
| 24/01/2018  | REDS SQUARE ONE                         | 91.06         | Food and beverage - meals |                           |
| 20/03/2018  | REDS SQUARE ONE                         | 176.00        | Food and beverage - meals |                           |
| 16/03/2018  | OCA NERA FINE ITALIA WOODBRIDGE         | 260.69        | Food and beverage - meals |                           |

**Alex Agius Expenses****Meal Detail**

| <b>Date</b>  | <b>Vendor</b>                      | <b>Amount</b>    | <b>Category</b>           | <b>Notes</b> |
|--------------|------------------------------------|------------------|---------------------------|--------------|
| Feb-18       | THOLOS RESTAURANT BLUE MOUNTAIN ON | 66.50            | Food and beverage - meals |              |
| 06/03/2018   | SOLSTICE RESTAURANT MISSISSAUGA    | 135.04           | Food and beverage - meals |              |
| Feb-18       | J.P.'S PIZZERIA MISSISSAUGA ON     | 68.99            | Food and beverage - meals |              |
| Mar-18       | SAN FRECESCO FOODS MISSISSAUGA ON  | 22.80            | Food and beverage - meals |              |
| Mar-18       | SORELLE AND CO INC MAPLE ON        | 102.84           | Food and beverage - meals |              |
| Feb-18       | MOXIE'S -050 ETOBICOKE ON          | 150.12           | Food and beverage - meals |              |
| Mar-18       | ORGANIQUE JUICE BAR MISSISSAUGA ON | 46.83            | Food and beverage - meals |              |
| Mar-18       | ORGANIQUE JUICE BAR MISSISSAUGA ON | 66.08            | Food and beverage - meals |              |
| Mar-18       | ORGANIQUE JUICE BAR MISSISSAUGA ON | 122.15           | Food and beverage - meals |              |
| Mar-18       | ORGANIQUE JUICE BAR MISSISSAUGA ON | 36.79            | Food and beverage - meals |              |
| Mar-18       | ORGANIQUE JUICE BAR MISSISSAUGA ON | 88.22            | Food and beverage - meals |              |
| Mar-18       | ZAFFERANO RISTORANTE WOODBRIDGE ON | 426.14           | Food and beverage - meals |              |
| 22/02/2018   | ERIN MILLS PUMP AND MISSISSAUGA    | 85.80            | Food and beverage - meals |              |
| Feb-18       | POSTA ITAL BAR INC MISSISSAUGA ON  | 447.48           | Food and beverage - meals |              |
| 17/02/2018   | SOLSTICE RESTAURANT MISSISSAUGA    | 541.18           | Food and beverage - meals |              |
| <b>Total</b> |                                    | <b>15,123.66</b> |                           |              |

**Alex Agius Expenses**  
**Vehicle Repair Detail**

| <b>Date</b>  | <b>Vendor</b>  | <b>Amount</b>    | <b>Category</b> | <b>Notes</b>              |
|--------------|----------------|------------------|-----------------|---------------------------|
| 08/11/2018   | BODYLINES AUTO | 932.48           | Vehicle repair  | Repairs to Alex's BMW     |
| 16/11/2017   | BODYLINES PLUS | 3,805.20         | Vehicle repair  | Repairs to Alex's vehicle |
| 23/08/2017   | Maranello BMW  | 1,881.96         | Vehicle repair  | Repairs to Alex's BMW     |
| 19/04/2017   | PFAFF          | 4,158.48         | Vehicle repair  | Repairs to Alex's Audi R8 |
| <b>Total</b> |                | <b>10,778.12</b> |                 |                           |

**Alex Agius Expenses**  
**Personal Storage detail**

| <b>Date</b>  | <b>Vendor</b>  | <b>Amount</b>   | <b>Category</b>  | <b>Notes</b>                                      |
|--------------|----------------|-----------------|------------------|---|
| 31/Dec/15    | ACCESS STORAGE | 304.90          | Personal storage | Storage unit<br>(\$609.80 total for Alex and Joe) |
| 27/Jan/16    | ACCESS STORAGE | 315.25          | Personal storage | Storage unit<br>(\$630.50 total for Alex and Joe) |
| 24/Feb/16    | ACCESS STORAGE | 315.25          | Personal storage | Storage unit<br>(\$630.50 total for Alex and Joe) |
| 23/Mar/16    | ACCESS STORAGE | 315.25          | Personal storage | Storage unit<br>(\$630.50 total for Alex and Joe) |
| 20/Apr/16    | ACCESS STORAGE | 315.25          | Personal storage | Storage unit<br>(\$630.50 total for Alex and Joe) |
| 17/May/16    | ACCESS STORAGE | 340.15          | Personal storage | Storage unit<br>(\$680.30 total for Alex and Joe) |
| 15/Jun/16    | ACCESS STORAGE | 340.15          | Personal storage | Storage unit<br>(\$680.30 total for Alex and Joe) |
| 10/Aug/16    | ACCESS STORAGE | 340.15          | Personal storage | Storage unit<br>(\$680.30 total for Alex and Joe) |
| 7/Sep/16     | ACCESS STORAGE | 340.15          | Personal storage | Storage unit<br>(\$680.30 total for Alex and Joe) |
| 9/Oct/16     | ACCESS STORAGE | 340.15          | Personal storage | Storage unit<br>(\$680.30 total for Alex and Joe) |
| 2/Nov/16     | ACCESS STORAGE | 340.15          | Personal storage | Storage unit<br>(\$680.30 total for Alex and Joe) |
| 30/Nov/16    | ACCESS STORAGE | 340.15          | Personal storage | Storage unit<br>(\$680.30 total for Alex and Joe) |
| 29/Dec/16    | ACCESS STORAGE | 340.15          | Personal storage | Storage unit<br>(\$680.30 total for Alex and Joe) |
| 25/Jan/17    | ACCESS STORAGE | 340.15          | Personal storage | Storage unit<br>(\$680.30 total for Alex and Joe) |
| 22/Feb/17    | ACCESS STORAGE | 367.25          | Personal storage | Storage unit<br>(\$734.50 total for Alex and Joe) |
| 19/Apr/17    | ACCESS STORAGE | 367.25          | Personal storage | Storage unit<br>(\$734.50 total for Alex and Joe) |
| 18/May/17    | ACCESS STORAGE | 367.25          | Personal storage | Storage unit<br>(\$734.50 total for Alex and Joe) |
| 13/Jun/17    | ACCESS STORAGE | 367.25          | Personal storage | Storage unit<br>(\$734.50 total for Alex and Joe) |
| 12/Jul/17    | ACCESS STORAGE | 367.25          | Personal storage | Storage unit<br>(\$734.50 total for Alex and Joe) |
| 9/Aug/17     | ACCESS STORAGE | 367.25          | Personal storage | Storage unit<br>(\$734.50 total for Alex and Joe) |
| 6/Sep/17     | ACCESS STORAGE | 367.25          | Personal storage | Storage unit<br>(\$734.50 total for Alex and Joe) |
| 4/Oct/17     | ACCESS STORAGE | 367.25          | Personal storage | Storage unit<br>(\$734.50 total for Alex and Joe) |
| 1/Nov/17     | ACCESS STORAGE | 367.25          | Personal storage | Storage unit<br>(\$734.50 total for Alex and Joe) |
| 13/Jul/18    | ACCESS STORAGE | 340.15          | Personal storage | Storage unit<br>(\$680.30 total for Alex and Joe) |
| <b>Total</b> |                | <b>8,272.65</b> |                  |   |

**Alex Agius Expenses****Leisure Details**

| <b>Date</b>  | <b>Vendor</b>                          | <b>Amount</b>   | <b>Category</b> | <b>Notes</b>                                     |
|--------------|--|-----------------|-----------------|--|
| Feb-18       | BLUE MTN VBL RENTALS BLUE MOUNTAINON   | 310.75          | Leisure         |  |
| Feb-18       | BLUE MOUNTAIN BEACH BLUE MOUNTAINON    | 11.30           | Leisure         |  |
| Feb-18       | CARISMA FLORISTS MISSISSAUGA ON        | 293.80          | Leisure         | Flowers for Gabriella<br>(Valentine's Day)       |
| 1/Feb/18     | SPORTING LIFE                          | 2,119.00        | Leisure         | SKI JACKETS AND PANTS                            |
| 3/Feb/18     | THE TREMONT CAFE COLLINGWOOD ON        | 390.00          | Leisure         |  |
| 16/Feb/18    | BRAVI RISTORANTE TORONTO               | 278.90          | Leisure         | Valentine's Day dinner<br>Alex and his wife      |
| 9/Mar/18     | LCBO/RAO #0619 MISSI MISSISSAUGA       | 98.70           | Leisure         |  |
| Apr-18       | CDN TIRE STORE #00169 MISSISSAUGA ON   | 61.00           | Leisure         |  |
| May-18       | CARISMA FLORISTS MISSISSAUGA ON        | 429.40          | Leisure         | Flowers for Gabriella<br>for Mother's Day        |
| Jun-18       | THE HOME DEPOT #7130 MISSISSAUGA ON    | 45.62           | Leisure         |  |
| Jun-18       | CARISMA FLORISTS MISSISSAUGA ON        | 214.70          | Leisure         |  |
| Jul-18       | CARISMA FLORISTS MISSISSAUGA ON        | 275.16          | Leisure         | Flowers for Gabriella<br>for wedding anniversary |
| 30/Jul/18    | RONA #55010                            | 1,200.04        | Leisure         |  |
| 4/Aug/18     | THE HOME DEPOT #7112 MISSISSAUGA       | 404.34          | Leisure         |  |
| Sep-18       | RONA MISSISSAUGA #55120 MISSISSAUGA ON | 89.82           | Leisure         |  |
| Sep-18       | CARISMA FLORISTS MISSISSAUGA ON        | 223.74          | Leisure         |  |
| Sep-18       | THE HOME DEPOT #7132 MISSISSAUGA ON    | 70.79           | Leisure         |  |
| Oct-18       | CARISMA FLORISTS MISSISSAUGA ON        | 141.25          | Leisure         |  |
| 12/Oct/18    | RONA # 55090ETOBICOKE                  | 1,285.12        | Leisure         |  |
| <b>Total</b> |  | <b>7,943.43</b> |                 |  |

**Alex Agius Expenses**  
**Food and Beverage - Incidental**

| <b>Date</b> | <b>Vendor</b>                              | <b>Amount</b> | <b>Category</b>                |
|-------------|--|---------------|--------------------------------|
| Dec-17      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 10.00         | Food and beverage - incidental |
| Dec-17      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 75.00         | Food and beverage - incidental |
| Dec-17      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 50.00         | Food and beverage - incidental |
| Dec-17      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 75.00         | Food and beverage - incidental |
| Dec-17      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 25.00         | Food and beverage - incidental |
| 28/Dec/17   | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 50.00         | Food and beverage - incidental |
| Jan-18      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 40.00         | Food and beverage - incidental |
| Jan-18      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 75.00         | Food and beverage - incidental |
| Jan-18      | WWW COSTCO CA<br>888-426-7826 ON           | 677.98        | Food and beverage - incidental |
| Jan-18      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 50.00         | Food and beverage - incidental |
| 18/Jan/18   | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 75.00         | Food and beverage - incidental |
| Feb-18      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 50.00         | Food and beverage - incidental |
| Feb-18      | PUSATERI'S OAKVILLE<br>LI TORONTO ON       | 32.11         | Food and beverage - incidental |
| Feb-18      | PUSATERI'S OAKVILLE<br>LI TORONTO ON       | 1.49          | Food and beverage - incidental |
| Feb-18      | PUSATERI'S OAKVILLE<br>LI TORONTO ON -     | 4.99          | Food and beverage - incidental |
| Feb-18      | WATERSIDE EXECUTIVE<br>CENTRMISSISSAUGA ON | 9.00          | Food and beverage - incidental |
| Feb-18      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 10.00         | Food and beverage - incidental |
| Feb-18      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 50.00         | Food and beverage - incidental |
| Feb-18      | ST PHILIPS FINE BAKERIES<br>WOODBIDGE ON   | 21.25         | Food and beverage - incidental |
| 1/Feb/18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 75.00         | Food and beverage - incidental |
| 5/Feb/18    | STARBUCKS CARD RELOAD                      | 50.00         | Food and beverage - incidental |
| 16/Feb/18   | STARBUCKS CARD RELOAD                      | 75.00         | Food and beverage - incidental |
| 23/Feb/18   | STARBUCKS CARD RELOAD                      | 75.00         | Food and beverage - incidental |
| Mar-18      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 10.00         | Food and beverage - incidental |
| Mar-18      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 20.00         | Food and beverage - incidental |
| Mar-18      | STARBUCKS CARD RELOAD<br>800-782-7282 ON   | 50.00         | Food and beverage - incidental |



|           |  |       |                                |
|-----------|--|-------|--------------------------------|
| Mar-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| Mar-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00 | Food and beverage - incidental |
| Mar-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00 | Food and beverage - incidental |
| Mar-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 10.00 | Food and beverage - incidental |
| Mar-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| 10/Mar/18 | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| 24/Mar/18 | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| Apr-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00 | Food and beverage - incidental |
| Apr-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 25.00 | Food and beverage - incidental |
| Apr-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00 | Food and beverage - incidental |
| Apr-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 25.00 | Food and beverage - incidental |
| Apr-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| Apr-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00 | Food and beverage - incidental |
| 7/Apr/18  | STARBUCKS CARD RE-LOAD                   | 75.00 | Food and beverage - incidental |
| May-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| May-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| May-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 25.00 | Food and beverage - incidental |
| May-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 25.00 | Food and beverage - incidental |
| 1/May/18  | STARBUCKS CARD RE-LOAD                   | 75.00 | Food and beverage - incidental |
| 8/May/18  | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| 18/May/18 | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| 25/May/18 | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| Jun-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| Jun-18    | SWISS/HARVEYS #1957<br>ETOBICOKE ON      | 31.02 | Food and beverage - incidental |
| Jun-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| Jun-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| 1/Jun/18  | STARBUCKS CARD RELOAD<br>800-782-7283    | 75.00 | Food and beverage - incidental |

|           |  |       |                                |
|-----------|--|-------|--------------------------------|
| 8/Jun/18  | STARBUCKS CARD RELOAD<br>800-782-7284    | 75.00 | Food and beverage - incidental |
| 14/Jun/18 | STARBUCKS CARD RELOAD<br>800-782-7284    | 75.00 | Food and beverage - incidental |
| 22/Jun/18 | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00 | Food and beverage - incidental |
| 28/Jun/18 | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00 | Food and beverage - incidental |
| Jul-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| Jul-18    | SAN FRECESCO FOODS<br>MISSISSAUGA ON     | 24.03 | Food and beverage - incidental |
| Jul-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| Jul-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| 11/Jul/18 | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00 | Food and beverage - incidental |
| 19/Jul/18 | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00 | Food and beverage - incidental |
| 25/Jul/18 | STARBUCKS CARD RELOAD<br>800-782-7282    | 50.00 | Food and beverage - incidental |
| 27/Jul/18 | MR. CASE SUPERMARKET                     | 91.08 | Food and beverage - incidental |
| Aug-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| 7/Aug/18  | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00 | Food and beverage - incidental |
| 14/Aug/18 | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00 | Food and beverage - incidental |
| 23/Aug/18 | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00 | Food and beverage - incidental |
| Sep-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 25.00 | Food and beverage - incidental |
| Sep-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 25.00 | Food and beverage - incidental |
| Sep-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| Sep-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00 | Food and beverage - incidental |
| Sep-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |
| 1/Sep/18  | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00 | Food and beverage - incidental |
| 5/Sep/18  | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00 | Food and beverage - incidental |
| 9/Sep/18  | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00 | Food and beverage - incidental |
| 22/Sep/18 | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00 | Food and beverage - incidental |
| 28/Sep/18 | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00 | Food and beverage - incidental |
| Oct-18    | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00 | Food and beverage - incidental |

|              |  |                 |                                |
|--------------|--|-----------------|--------------------------------|
| Oct-18       | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00           | Food and beverage - incidental |
| Oct-18       | SAMS SHAWARMA<br>ETOBICOKE ON            | 22.58           | Food and beverage - incidental |
| Oct-18       | SAMS SHAWARMA<br>ETOBICOKE ON            | 9.02            | Food and beverage - incidental |
| 5/Oct/18     | STARBUCKS CARD RELOAD<br>800-782-7283    | 85.00           | Food and beverage - incidental |
| 8/Oct/18     | STARBUCKS CARD RELOAD<br>800-782-7284    | 85.00           | Food and beverage - incidental |
| 18/Oct/18    | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00           | Food and beverage - incidental |
| Nov-18       | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00           | Food and beverage - incidental |
| Nov-18       | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00           | Food and beverage - incidental |
| Nov-18       | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00           | Food and beverage - incidental |
| 3/Nov/18     | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00           | Food and beverage - incidental |
| 23/Nov/18    | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00           | Food and beverage - incidental |
| Dec-18       | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00           | Food and beverage - incidental |
| Dec-18       | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00           | Food and beverage - incidental |
| Dec-18       | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00           | Food and beverage - incidental |
| Dec-18       | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00           | Food and beverage - incidental |
| Dec-18       | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00           | Food and beverage - incidental |
| Dec-18       | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 25.00           | Food and beverage - incidental |
| Dec-18       | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 50.00           | Food and beverage - incidental |
| Dec-18       | STARBUCKS CARD RELOAD<br>800-782-7282 ON | 75.00           | Food and beverage - incidental |
| 14/Dec/18    | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00           | Food and beverage - incidental |
| 27/Dec/18    | STARBUCKS CARD RELOAD<br>800-782-7282    | 75.00           | Food and beverage - incidental |
| <b>Total</b> |  | <b>6,394.55</b> |                                |

**Alex Agius Expenses****Miscellaneous Detail**

| <b>Date</b>  | <b>Vendor</b>                              | <b>Amount</b>   | <b>Category</b> | <b>Notes</b>  |
|--------------|--|-----------------|-----------------|---|
| Jan-18       | WAL-MART SUPERCENTER<br>#3054MEADOWVALE ON | 85.79           | Miscellaneous   |   |
| 19/Feb/18    | EPSON CANADA STORE                         | 232.73          | Miscellaneous   |   |
| 1/May/18     | 407 ETR                                    | 137.45          | Miscellaneous   | Outstanding bill for<br>Alfa Romeo Demo<br>Car          |
| Jun-18       | THE GLOBE AND MAIL<br>TORONTO ON           | 27.07           | Miscellaneous   |   |
| Jun-18       | MISSISSAUGA.CA-PAYMENT<br>MISSISSAUGA ON   | 41.50           | Miscellaneous   |   |
| 6/Jun/18     | 407 ETR                                    | 132.94          | Miscellaneous   | Outstanding bill for<br>demo unit used by<br>Alex Agius |
| 23/Jun/18    | 407ETR-PRE AUTH 407E<br>WOODBIDGE          | 473.49          | Miscellaneous   |   |
| 30/Jun/18    | CWSL HEALTH AND LOVE<br>ALCOBENDAS         | 25.81           | Miscellaneous   |   |
| Jul-18       | HEART & STROKE -<br>LOTTERY TORONTO ON     | 200.00          | Miscellaneous   |   |
| 14/Jul/18    | 407ETR-PRE AUTH<br>407E WOODBRIDGE         | 103.00          | Miscellaneous   |   |
| 17/Jul/18    | SP * 5 PAIRS OF COMP<br>MISSISSAUGA        | 180.69          | Miscellaneous   |   |
| 22/Jul/18    | 407ETR-PRE AUTH 407E<br>WOODBIDGE          | 501.94          | Miscellaneous   |   |
| 22/Aug/18    | QUAD LOCK                                  | 141.08          | Miscellaneous   |   |
| 22/Aug/18    | 407ETR-PRE AUTH 407E<br>WOODBIDGE          | 460.87          | Miscellaneous   |   |
| Sep-18       | TOWN OF NIAGARA-ON-THE-LA<br>VIRGIL ON     | 3.70            | Miscellaneous   |   |
| Sep-18       | TOWN OF NIAGARA-ON-THE-LA<br>VIRGIL ON     | 3.65            | Miscellaneous   |   |
| Sep-18       | FALLS PARKING<br>NIAGARA FALLS ON          | 30.00           | Miscellaneous   |   |
| 22/Sep/18    | UBER BV                                    | 6.20            | Miscellaneous   |   |
| 22/Sep/18    | UBER BV                                    | 31.00           | Miscellaneous   |   |
| 23/Sep/18    | 407ETR-PRE AUTH 407E<br>WOODBIDGE          | 528.52          | Miscellaneous   |   |
| 22/Oct/18    | 407ETR-PRE AUTH 407E<br>WOODBIDGE          | 749.24          | Miscellaneous   |   |
| 22/Nov/18    | 407ETR-PRE AUTH 407E<br>WOODBIDGE          | 548.49          | Miscellaneous   |   |
| Dec-18       | IMPARK00090486U<br>TORONTO ON              | 6.00            | Miscellaneous   |   |
| 11/Dec/18    | 407ETR-PRE AUTH 407E<br>WOODBIDGE          | 1.14            | Miscellaneous   |   |
| 22/Dec/18    | 407ETR-PRE AUTH 407E<br>WOODBIDGE          | 626.46          | Miscellaneous   |   |
| 11/Jan/19    | 407 ETR - PRE AUTH                         | 4.46            | Miscellaneous   |   |
| <b>Total</b> |  | <b>5,283.22</b> |                 |   |

**Alex Agius Expenses**  
**Telecommunications Detail**

| <b>Date</b>  | <b>Vendor</b>                          | <b>Amount</b>   | <b>Category</b>    |
|--------------|--|-----------------|--------------------|
| Dec-17       | BELL SQUARE ONE 2 MISSISSAUGA ON       | 39.55           | Telecommunications |
| Dec-17       | RING.COM RING MONTHLY HTTPSRING.COMCA  | 3.87            | Telecommunications |
| Jan-18       | RING.COM RING MONTHLY HTTPSRING.COMCA  | 3.80            | Telecommunications |
| Feb-18       | RING.COM RING MONTHLY HTTPSRING.COMCA  | 3.95            | Telecommunications |
| Mar-18       | RING.COM RING MONTHLY HTTPSRING.COMCA  | 3.97            | Telecommunications |
| Apr-18       | RING.COM RING MONTHLY HTTPSRING.COMCA  | 3.96            | Telecommunications |
| May-18       | RING.COM RING MONTHLY HTTPSRING.COMCA  | 4.00            | Telecommunications |
| Jun-18       | RING.COM RING MONTHLY HTTPSRING.COMCA  | 4.08            | Telecommunications |
| 14/Jun/18    | HONKMOBILE 00-080316TORONTO            | 6.25            | Telecommunications |
| 23/Jun/18    | HONKMOBILE 00-080316TORONTO            | 6.25            | Telecommunications |
| 28/Jun/18    | HONKMOBILE 00-080316TORONTO            | 20.35           | Telecommunications |
| 30/Jun/18    | HONKMOBILE 00-080316TORONTO            | 2.25            | Telecommunications |
| Jul-18       | RING.COM RING MONTHLY HTTPSRING.COMCA  | 4.03            | Telecommunications |
| 6/Jul/18     | HONKMOBILE 00-080316TORONTO            | 12.35           | Telecommunications |
| 27/Jul/18    | HONKMOBILE 00-080316TORONTO            | 1.25            | Telecommunications |
| 27/Jul/18    | HONKMOBILE 00-080316TORONTO            | 6.25            | Telecommunications |
| Aug-18       | RING.COM RING MONTHLY HTTPSRING.COMCA  | 4.03            | Telecommunications |
| 24/Aug/18    | HONKMOBILE 00-080316TORONTO            | 6.25            | Telecommunications |
| 25/Aug/18    | HONKMOBILE 00-080316TORONTO            | 2.25            | Telecommunications |
| Sep-18       | RING.COM RING MONTHLY HTTPSRING.COMCA  | 4.02            | Telecommunications |
| 1/Sep/18     | HONKMOBILE 00-080316TORONTO            | 2.25            | Telecommunications |
| Oct-18       | RING.COM RING YEARLY P HTTPSRING.COMCA | 4.05            | Telecommunications |
| 21/Oct/18    | ITUNES.COM/BILL                        | 1.46            | Telecommunications |
| 23/Oct/18    | ITUNES.COM/BILL                        | 1.46            | Telecommunications |
| 24/Oct/18    | ITUNES.COM/BILL                        | 9.99            | Telecommunications |
| Nov-18       | RING.COM RING YEARLY P HTTPSRING.COMCA | 4.10            | Telecommunications |
| 16/Nov/18    | ITUNES.COM/BILL                        | 14.11           | Telecommunications |
| 21/Nov/18    | ITUNES.COM/BILL                        | 1.46            | Telecommunications |
| 23/Nov/18    | ITUNES.COM/BILL                        | 1.46            | Telecommunications |
| 24/Nov/18    | ITUNES.COM/BILL                        | 9.99            | Telecommunications |
| Dec-18       | APPLE STORE #R208 ETOBICOKE ON         | 956.76          | Telecommunications |
| Dec-18       | APPLE STORE #R208 ETOBICOKE ON         | 576.69          | Telecommunications |
| Dec-18       | RING.COM RING MONTHLY HTTPSRING.COMCA  | 4.20            | Telecommunications |
| 7/Dec/18     | ITUNES.COM/BILL                        | 5.99            | Telecommunications |
| 16/Dec/18    | ITUNES.COM/BILL                        | 14.11           | Telecommunications |
| 21/Dec/18    | ITUNES.COM/BILL                        | 1.46            | Telecommunications |
| 23/Dec/18    | ITUNES.COM/BILL                        | 1.46            | Telecommunications |
| 24/Dec/18    | ITUNES.COM/BILL                        | 9.99            | Telecommunications |
| 16/Jan/19    | ITUNES.COM/BILL                        | 6.77            | Telecommunications |
| 16/Jan/19    | ITUNES.COM/BILL                        | 14.11           | Telecommunications |
| 19/Jan/19    | ITUNES.COM/BILL                        | 5.64            | Telecommunications |
| 20/Jan/19    | ITUNES.COM/BILL                        | 17.51           | Telecommunications |
| 24/Jan/19    | 407 ETR - PRE AUTH                     | 394.45          | Telecommunications |
| <b>Total</b> |  | <b>2,202.18</b> |                    |

**Alex Agius Expenses****Car Service Detail**

| <b>Date</b>  | <b>Vendor</b>         | <b>Amount</b>         | <b>Category</b> | <b>Notes</b>  |
|--------------|-----------------------|-----------------------|-----------------|---|
| 12/Mar/18    | PRESTIGE TAXI SERVICE | 471.79                | Car service     | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 12/Mar/18    | PRESTIGE TAXI SERVICE | 681.38                | Car service     | Based on 50% personal divided equally (25%) between Alex and Joe. |
| 15/Mar/18    | PRESTIGE TAXI SERVICE | 201.25                | Car service     | Based on 50% personal divided equally (25%) between Alex and Joe. |
| <b>Total</b> |                       | <hr/> <b>1,354.42</b> |                 |   |

**Alex Agius Expenses**  
**Unknown Detail**

| <b>Date</b> | <b>Vendor</b>                 | <b>Amount</b> | <b>Category</b> | <b>Notes</b> |
|-------------|-------------------------------|---------------|-----------------|--------------|
| 1/Jan/18    | #168 MARK'S 00889800 OAKVILLE | 631.00        | Unknown         | NO RECEIPT   |

**Alex Agius Expenses**  
**Parking Detail**

| <b>Date</b> | <b>Vendor</b>                     | <b>Amount</b> | <b>Category</b> |
|-------------|-----------------------------------|---------------|-----------------|
| Feb-18      | TARGET PARK GROUP INC, TORONTO ON | 12.00         | Parking         |



# APPENDIX L

Court File No.

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

ROYAL BANK OF CANADA

Plaintiff

and

GIUSEPPE LANNI also known as JOE LANNI and ALEXANDER AGIUS also  
known as ALEX AGIUS

Defendants

**STATEMENT OF CLAIM**

TO THE DEFENDANTS

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the plaintiff.  
The claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS PROCEEDING, you or an Ontario lawyer acting for you must prepare a statement of defence in Form 18A prescribed by the Rules of Civil Procedure, serve it on the plaintiff's lawyer or, where the plaintiff does not have a lawyer, serve it on the plaintiff, and file it, with proof of service in this court office, **WITHIN TWENTY DAYS** after this statement of claim is served on you, if you are served in Ontario.

If you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your statement of defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

Instead of serving and filing a statement of defence, you may serve and file a notice of intent to defend in Form 18B prescribed by the Rules of Civil Procedure. This will entitle you to ten more days within which to serve and file your statement of defence.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

TAKE NOTICE: THIS ACTION WILL AUTOMATICALLY BE DISMISSED if it has not been set down for trial or terminated by any means within five years after the action was commenced unless otherwise ordered by the court.

Date \_\_\_\_\_ Issued by \_\_\_\_\_  
Local Registrar

Address of 393 University Avenue, 10th Floor  
court office: Toronto ON M5G 1E6

TO: Joe Lanni  
9 Warwood Road  
Toronto, Ontario  
M9B 5B2

AND TO: Alex Agius  
2938 Coulson Court,  
Mississauga, Ontario  
L5M 5S8

## CLAIM

1. The plaintiff, Royal Bank of Canada (the “**Bank**”), claims as against the defendant, Joe Lanni:
  - (a) damages in the principal amount of \$519,765.28;
  - (b) pre- and post-judgment interest in accordance with the *Courts of Justice Act*, R.S.O. 1990, c. C.43;
  - (c) the costs of this action on a full indemnity basis, plus harmonized sales tax; and
  - (d) such further and other relief as this Honourable Court deems just.
2. The plaintiff claims as against the defendant, Alex Agius:
  - (a) damages in the principal amount of \$519,765.28;
  - (b) pre- and post-judgment interest in accordance with the *Courts of Justice Act*, R.S.O. 1990, c. C.43;
  - (c) the costs of this action on a full indemnity basis, plus harmonized sales tax; and
  - (d) such further and other relief as this Honourable Court deems just.

## The Parties

3. The Bank is a chartered bank pursuant to the provisions of the *Bank Act*, S.C. 1991, c. 46 as amended, and has an office located at 20 King Street West, Toronto, Ontario.
4. The Bank is a secured creditor of Distinct Infrastructure Group Inc. (“**DIG**”), and holds a security interest over all property, assets and undertakings of DIG.

5. DIG is a corporation registered in the Province of Alberta. It is the parent company of a group of companies which provided design, engineering construction and maintenance services to telecommunication firms, utilities and government bodies across Canada.
6. DIG and its subsidiaries are currently subject to a receivership Order of Mr. Justice Hainey of the Ontario Superior Court of Justice (Commercial List) dated March 11, 2019, whereby Deloitte Restructuring Inc. was appointed as receiver and manager of DIG and its various subsidiaries (the “**Receivership Order**”).
7. The defendant, Joe Lanni, was a Director of DIG. He also held the position of co-CEO of DIG prior to his termination on February 18, 2019.
8. The defendant, Alex Agius, was a Director of DIG. He also held the position of co-CEO of DIG prior to his termination on February 18, 2019.

### **The Credit Facilities**

9. Pursuant to a credit agreement most recently dated March 23, 2017 (as amended, the “**Credit Agreement**”), the Bank made available certain credit facilities to DIG (the “**Credit Facilities**”) under which DIG became indebted to the Bank. All present and future indebtedness, obligations and liabilities of DIG to the Bank are referred to as the “**Bank Debt**”.
10. As of the close of business on February 21, 2019, DIG was indebted to the Bank in the amount of CAD\$53,373,111.88 and USD\$8,099.16, together with accruing interest, costs and fees.

### **The Subordinated Promissory Notes**

11. On or around August 3, 2018, Lanni and Agius each advanced the principal sum of \$500,000 to DIG.
12. DIG issued a promissory note dated August 3, 2018 to Lanni in the aggregate principal sum of \$500,000. DIG also issued a promissory note dated August 3, 2018 to Agius in the aggregate principal sum of \$500,000 (together, the “**Subordinated Promissory Notes**”).
13. Aside from the name of the holder of each of the Subordinated Promissory Notes and related information (such as address and email address), the Subordinated Promissory Notes are identical.
14. In order to advance \$500,000 to DIG, Lanni and Agius each obtained a loan from Windsor Private Capital (“**Windsor PC**”), a private merchant banking firm headquartered in Toronto, Ontario, in the amount of \$500,000 each.
15. The Subordinated Promissory Notes accumulate interest at the rate of 12% per annum.
16. The Subordinated Promissory Notes have a maturity date of November 3, 2018.
17. The Subordinated Promissory Notes can be pre-paid prior to the maturity date only with the written approval of the Bank.
18. The Subordinated Promissory Notes are governed by the laws of the Province of Ontario.
19. The Subordinated Promissory Note can be repaid early on the occurrence of an equity or debt offering for minimum gross proceeds of \$10 million **expressly subject to** the prior written approval of the Bank.

20. All amounts owed to Lanni and Agius by DIG under the Subordinated Promissory Note are referred to as the “**Promissory Note Debts**”.

### **The Postponement Agreement**

21. Lanni, DIG and the Bank entered into a postponement agreement dated September 12, 2018. Agius, DIG and the Bank also entered into a postponement agreement dated September 12, 2018 (together, the “**Postponement Agreements**”).
22. Lanni and Agius are referred to in the Postponement Agreements as the “**Holder**”.
23. Aside from the identity of the Holder under each agreement, the Postponement Agreements are identical.
24. Under the Postponement Agreements, the repayment of the Promissory Note Debts was specifically postponed and subordinated to the repayment of the Bank Debt.
25. It is a term of the Postponement Agreement that:

*The Promissory Note Debt is hereby and shall hereafter be postponed and subordinated, on the terms set forth herein, to the prior payment in full of, and shall rank junior and subordinate in all respects to, the Bank Debt.*

26. It is a further term of the Postponement Agreement that:

*Unless previously consented to in writing by the Bank or as otherwise permitted in this Section 2, no payments (whether on account of principal, interest, premium, indemnification, fees, expenses or otherwise) in respect of the Promissory Note may directly or indirectly be paid by [DIG] or any other Person to the Holder or another Person on the Holder's behalf, or received or retained by the Holder in cash or other property or by set-off or any other manner prior to the payment in full of all Bank Debt.*

27. It is a further term of the Postponement Agreement that:

*Should any payment be received by the Holder or any other Person on the Holder's behalf upon or with respect to the Promissory Note prior to the payment in full of the Bank Debt... then the Holder shall forthwith deliver the same to the Bank in the form received by the Holder or such Person... and until so delivered the same shall be held in trust by the Holder as the property of the Bank.*

28. The Postponement Agreements are governed by the laws of the Province of Ontario.

**DIG makes Repayments in Breach of the Postponement Agreements**

29. Between October 30, 2018 and November 19, 2018, GDNK Business Solutions Inc. (“**GDNK**”), a company controlled by George Parselias, paid Windsor PC the amount of \$1,034,520.55. This had the effect of repaying in full Lanni's and Agius' loans from Windsor PC.
30. Parselias was an officer of DIG, and a Director of several of DIG's subsidiaries.
31. Parselias sought repayment from DIG of the amount GDNK paid to Windsor PC.
32. Between October 29, 2018 and November 16, 2018, Lanni and Agius, in their capacity as officers of DIG, authorized several payments by DIG to GDNK in the total amount of \$1,039,530.55 (the “**Repayments**”), being the full amount that GDNK would pay to Windsor PC plus a \$5,010 fee.
33. The payments from DIG to GDNK were payments in respect of the Promissory Notes by DIG to a person on behalf of Lanni and Agius. The payments by GDNK to Windsor PC and DIG to GDNK were also indirect payments by DIG to Lanni and Agius.



34. The Bank was not asked to consent to the Repayments, did not consent to the Repayments and the Repayments were not otherwise permitted under the Postponement Agreements. The Bank only learned of the Repayments in February of 2019.
35. In authorizing the Repayment and receiving the benefit of the Repayment, Lanni and Agius breached their obligations under the Postponement Agreements.
36. The Bank has suffered losses as a result of Lanni's breach of the Postponement Agreements in the amount of \$519,765.28, being the amount that DIG ought to have repaid to the Bank on account of the Bank Debt, in priority to any payment being made to Lanni on account of the Promissory Note Debt.
37. The Bank has suffered losses as a result of Agius' breach of the Postponement Agreements in the amount of \$519,765.28, being the amount that DIG ought to have repaid to the Bank on account of the Bank Debt, in priority to any payment being made to Agius on account of the Promissory Note Debt.

The Bank proposes that this action be tried in Toronto, Ontario on the Commercial List and be heard by Mr. Justice Hainey, who is the supervising Judge of the Commercial List overseeing the receivership proceeding of DIG in court file no. CV-19-00615270-00CL.

November \_\_\_\_\_, 2019

**THORNTON GROUT FINNIGAN LLP**

100 Wellington Street West  
Suite 3200, TD West Tower  
Toronto ON M5K 1K7

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Fax: (416) 304-1313

Lawyers for the Plaintiff, Royal Bank of Canada

ROYAL BANK OF CANADA

and

GIUSEPPE LANNI also known as JOE LANNI et al.

Plaintiff

Defendants

Court File No.

***ONTARIO***  
**SUPERIOR COURT OF JUSTICE**

Proceeding commenced at **Toronto**

**STATEMENT OF CLAIM**

**THORNTON GROUT FINNIGAN LLP**  
100 Wellington Street West  
Suite 3200, TD West Tower  
Toronto ON M5K 1K7

**D.J. Miller (LSO# 34393P)**  
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Lawyers for the Plaintiff, Royal Bank of Canada

# APPENDIX M

June 18, 2019

**VIA COURIER**

Joe Lanni  
9 Warwood Road  
Etobicoke, ON  
M9B 5B2

Dear Mr. Lanni:

**Re: Direct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., IVAC Services Inc., IVAC Services West Inc. and Crown Utilities Ltd. (together, "DIG")**

We represent Deloitte Restructuring Inc. ("**Deloitte**") in its capacity as the Court appointed Receiver of the above-noted group of companies. We write in connection with your role as a Director of DIG.

On behalf of Deloitte we hereby demand damages from you in the amount of \$55 million plus interest and costs in connection with the misstatements and negligence described in the enclosed Schedule "A".

We have also written to DIG's Directors' and Officers' liability insurers, Chubb Specialty Insurance and Berkley Canada, in connection with the damages described herein.

Please give this letter to your lawyer and ask them to identify themselves to us.

Yours truly,

**Thornton Grout Finnigan LLP**



on behalf of John L. Finnigan

JLF/JH  
Encl.

## **Schedule “A” – Description of Direct Infrastructure Group Inc.’s Claim**

### **Introduction**

Direct Infrastructure Group Inc., along with its subsidiaries, Distinct Infrastructure Group West Inc., DistinctTech Inc., IVAC Services Inc., IVAC Services West Inc. and Crown Utilities Ltd. (together, “**DIG**”) are a group of companies that provided engineering and construction services to telecom companies, utility providers and government entities in Ontario, Manitoba and Alberta.

DIG’s financial position, including primarily its accounts receivable and work in progress amounts, were materially misstated over a number of years due to the misstatements and negligence of DIG’s directors, officers and employees. More recently, the prepaid and inventory accounts were also materially misstated. The misstatements resulted in DIG borrowing tens of millions of dollars more than it could repay, and ultimately led to the destruction of DIG’s business and the liquidation of its assets.

Based on investigations to date, the directors, officers and employees of DIG were involved in two separate ways.

First, internal directors, officers and employees were involved in misstating the value of DIG’s assets. Such directors, officers and employees include Joe Lanni, Alex Agius, William Nurnberger, George Parselias, Royston Rachpaul, Jay Vieira, Manny Bettencourt, Michael Mifsud and Iain Ogilvie. Together, they are referred to as the “**Inside Directors and Officers**”. Certain Inside Directors and Officers were not involved in making these misstatements, but negligently failed to prevent, detect and correct the fact that misleading statements regarding DIG’s accounts were being made.

Second, the outside directors of DIG failed to properly exercise their oversight function and negligently failed to prevent, detect and correct these financial misstatements, in circumstances where they knew or ought to have known that DIG’s true financial position was misstated. These directors are Michael Newman, Garry Wetsch, Doug Horner and Rob Normandeau. Together, they are referred to as the “**Outside Directors**”.

### **Background**

#### *The Royal Bank of Canada Loan*

The Royal Bank of Canada (the “**Bank**”) began its banking relationship with DIG in 2010. On May 17, 2010, it granted to Distinct Technical Services & Construction Ltd. (the predecessor of DistinctTech Inc.) a revolving demand facility in the amount of \$400,000 and a business visa in the amount of \$50,000 (together, the “**2010 Credit Agreement**”). In November 2010, the revolving demand facility was increased to \$600,000. The revolving demand facility was cancelled in March 2011.

On May 12, 2011, the Bank granted to DIG a revolving demand facility in the amount of \$35,000. DIG retained its business VISA in the amount of \$50,000 (together, the “**2011 Credit Agreement**”).

On May 1, 2014, the 2011 Credit Agreement was amended and restated by a further credit agreement (the “**2014 Credit Agreement**”). The 2014 Credit Agreement granted DIG a \$7.5 million revolving demand facility, a \$1 million revolving lease line of credit and a business VISA in the amount of \$50,000.

On November 20, 2015, the 2014 Credit Agreement was amended to increase the revolving demand facility to \$8.5 million, to decrease to \$7.5 million on December 31, 2015.

On August 17, 2016, the 2014 Credit Agreement was amended and restated to increase the revolving demand facility to \$8.5 million, to decrease to \$7.5 million on December 31, 2016.

On November 18, 2016, the 2014 Credit Agreement was amended and restated to increase the revolving demand facility to \$9 million, to decrease to \$7.5 million on December 31, 2016.

By credit agreement dated March 23, 2017 (the “**2017 Credit Agreement**”), the Bank granted to DIG a non-revolving secured term loan in the amount of \$12 million (the “**Term Loan**”), and a committed senior secured revolving credit facility (the “**Revolving Facility**”) in the amount of \$23 million for total permitted borrowings of \$35 million.

The 2017 Credit Agreement was subsequently amended to increase the amount of the Term Loan to \$20 million, and to increase the amount of the Revolving Facility to \$35 million for total permitted borrowings of \$55 million, subject to the borrowing base limits as reported by DIG to the Bank.

As of February 21, 2019, DIG was indebted to the Bank in the total amount of approximately \$53 million, together with accruing interest, costs and fees.

### *The Private Placement*

On September 12, 2018, DIG announced the closing of a \$10 million private placement offering of unsecured convertible debenture units (the “**Debentures**”).

Each unit consisted of unsecured subordinated convertible debt in the principal amount of \$1,000 and 225 common share purchase warrants, which were to mature on September 12, 2020. If DIG had not redeemed a debenture on or before March 12, 2019, DIG was to issue an additional 50 warrants for each \$1,000 of principal amount outstanding under the Debentures.

### *The Receivership*

In November 2018, the Bank became concerned with DIG's financial performance. On November 29, 2018, Deloitte Restructuring Inc. ("**Deloitte**") was appointed as a consultant to the Bank to review DIG's operations. On January 14, 2019, John Nashmi was hired as Chief Financial Officer ("**CFO**") of DIG to replace the interim CFO, William Nurnberger.

Deloitte and Mr. Nashmi began to notice material irregularities in DIG's accounts receivable, invoices, and work in progress amounts, which were used to calculate the borrowing base for the Revolving Facility. Investigations by both Mr. Nashmi and Deloitte uncovered further irregularities, and following the issuance of Deloitte's report to the Bank on January 31, 2019, the Bank concluded that there was a significant shortfall in DIG's borrowing base.

On February 13, 2019, a DIG news release announced that its prior audited and unaudited financial statements for the year ending December 31, 2017, and for the first three quarters of 2018, should no longer be relied upon. DIG further announced that it had defaulted on the Debentures.

The Bank demanded repayment from DIG on February 23, 2019. By Court Order dated March 11, 2019, Deloitte was appointed as receiver of DIG on application by the Bank. In a news release, DIG announced that lenders subordinated to the Bank were not expected to see any recovery.

On February 26, 2019, DIG provided a borrowing base calculation to the Bank as at January 31, 2019 showing a borrowing base of approximately \$3.8 million against borrowings under the Revolving Facility of \$34.5 million, a borrowing base shortfall of \$30.65 million. Just three months earlier, the November 30, 2018 borrowing base certified on behalf of DIG by George Parselias (VP Finance) and provided to the Bank showed a borrowing base of \$36.6 million against borrowings under the Revolving Facility of \$33.8 million.

### **The Misconduct and Negligence of the Inside Directors and Officers**

Investigations conducted by Mr. Nashmi in his capacity as Chief Financial Officer and Deloitte in its capacity as consultant and receiver have revealed significant financial misconduct and negligence on the part of the Inside Directors and Officers.

Certain Inside Directors and Officers engaged in practices that had the effect of misrepresenting to the Bank the true state of DIG's financial situation. They misstated the value of DIG's accounts receivable and work in progress, which had the effect of increasing DIG's borrowing base. This caused the Bank to advance a greater amount under the Revolving Facility than DIG could support based on its borrowing base. The further amounts that the Bank was induced to advance by virtue of the misstatements were more than DIG could ever afford to repay.

Many of these misstatements were made in borrowing base reports, submitted to the Bank on a monthly basis and certified on behalf of DIG by George Parselias, a Chartered Professional



Accountant who was DIG's VP Finance. RBC relied upon these borrowing base reports in determining the amount it would advance under the Revolving Facility.

Certain Inside Directors and Officers also misstated DIG's financial situation to the public and potential investors, by allowing DIG's audited and unaudited accounts to be released to the public. These misstatements caused certain individuals to sign up for the Debentures. The amounts that DIG received on account of the Debentures were more than DIG could ever afford to repay.

Some Inside Directors and Officers may not have been directly involved in making these misstatements. However, they negligently failed to detect those misstatements, and did so when they knew, ought to have known or ought to have discovered, that other Inside Directors and Officers were misstating DIG's true financial position to the Bank and the public.

The misstatement of the financial position of DIG included the following.

#### *Revisions to Financial Records*

Certain Inside Directors and Officers misstated the true financial position of DIG by revising records of DIG's financial position without apparent justification.

These Inside Directors and Officers downloaded DIG's financial data from its accounting system (Great Plains, or "GP") into an Excel spreadsheet, and then revised the figures in that spreadsheet. Such revisions increased items such as accounts receivable and had the effect of creating a more favourable image of DIG's financial position.

For example, in DIG's consolidated balance sheet as at September 30, 2018, DIG revised the data downloaded from the GP system to remove \$7,459,618 from work in progress, and add the same amount to accounts receivable, without apparent justification. A journal entry for this same amount was posted to GP on September 30, 2018, but the entry is not supported by any explanation or justification. This entry had the effect of improving the borrowing base availability as accounts receivable were margined at a greater rate than work in progress.

Similar revisions were made elsewhere in the September 30, 2018 and other financial statements. As a further example, the prepaid expenses and inventory balance sheet accounts were increased on September 30, 2018 with unsupported journal entries that were subsequently reversed on October 1, 2018. This had the effect of improving DIG's reported financial position at month end for public reporting purposes.

DIG provided these misstated financial records to RBC, and RBC relied on these records to increase the amount advanced under DIG's Revolving Facility.

### *Inflation of Accounts Receivable*

Since at least 2015, certain Inside Directors and Officers have misstated DIG's accounts receivable in a manner that increased its borrowing base, which had the effect of increasing the amount that the Bank would loan to DIG. Investigations by Deloitte revealed that DIG misstated its accounts receivable as follows.

#### 1. Duplicate Invoices

Inside Directors and Officers recorded certain invoice amounts multiple times in DIG's accounts. As a result, DIG regularly had multiple outstanding invoices with identical invoice amounts. For example, in October 2018, DIG had 31 invoices listed in its accounts receivable subledger each for \$144,615.84. Of these identical invoice amounts, 24 (with a combined value of \$3.4 million) were reported as outstanding as of October 31, 2018. Additional identical invoice amounts were also included in the accounts receivable subledgers.

The effect of this duplication was to overstate DIG's revenue, work in progress and accounts receivable, and thereby overstate its borrowing base.

#### 2. Incorrectly Aging Invoices

Invoices were regularly shown as having been outstanding for less than 120 days, when in fact the invoice had been outstanding for more than 120 days. This miscategorization of invoices impacted DIG's marginable accounts receivable and therefore increased DIG's borrowing base, given that aged receivables were excluded from the borrowing base calculation submitted to RBC.

#### 3. Re-categorizing Invoices

Invoices were re-categorized in such a way that increased DIG's accounts receivable. From time to time, outstanding work in progress amounts would be invoiced and moved to accounts receivable. As the invoice remained unpaid and aged (and approached the point where it would no longer be factored into DIG's borrowing base), the invoice would be credited from the GP system. Further work in progress amounts would then be invoiced to replace the credited invoices.

This had the effect of increasing DIG's borrowing base, and that impact was increased by the misstatement of the work in progress amounts described below.

### *Misstatement of Work in Progress Amounts*

Since at least 2015, the Inside Directors and Officers have substantially overstated the value of DIG's work in progress.

Investigations conducted have failed to find support for much of DIG's apparent work in progress. For example, as at December 31, 2017, DIG's reported work in progress of \$46.7 million included

\$13.2 million of invoices that were posted into DIG's GP system that had no supporting work or documentation whatsoever.

DIG reported that it had work in progress as at September 30, 2018 of \$35.5 million. However, Deloitte and Mr. Nashmi's subsequent investigations discovered that, as at December 31, 2018, DIG's actual work in progress amount was \$1.5 million, a \$34 million write-down.

#### *Misstatement of Prepaid Expenses and Inventory Amounts*

On September 30, 2018, the value of the Prepaid Expenses and Inventory accounts were misstated by \$2.25 million and \$2.1 million, respectively. These entries were posted on September 30, 2018 and overstated the balance sheet value of these assets, while also understating costs. This had the effect of improving reported profit. These entries were subsequently reversed on October 1, 2018. However, the publicly reported amounts remained the same.

#### *The Negligence of the Inside Directors and Officers*

The Inside Directors and Officers negligently failed to detect the misstatements described above. In particular, certain Inside Directors and Officers:

- Failed to put in place appropriate policies, procedures and processes to ensure accurate financial reporting.
- Failed to put in place adequate systems to allow them to monitor the financial position of DIG and detect misstatements, and as a result failed to notice DIG's financial misstatements.
- Failed to allocate sufficient resources to monitoring DIG's officers, including those DIG officers responsible for the preparation of financial statements.
- Did not discharge their duties with the competence and skill expected of a reasonably qualified individual in the position they occupied.
- Did not have the appropriate qualifications for the position they occupied. For example, William Nurnberger spent approximately a year as Interim Chief Financial Officer despite his complete lack of relevant experience and qualifications for the position.
- Failed to report the financial misstatements to senior officers or the Board of Directors when they knew, ought to have known or ought to have discovered that such misstatements had occurred.
- Failed to act to remedy the financial misstatements in circumstances where they knew that misstatements had occurred, where they ought to have known that misstatements had

occurred, or where they would have discovered the misstatements had they exercised the due diligence and skill expected of an individual in their position.

### **The Negligence of the Outside Directors**

The Outside Directors were negligent in their failure to properly exercise their oversight function. They failed to properly monitor the conduct of other DIG directors, officers and employees, and in particular the Inside Directors and Officers. The Outside Directors failed to detect and correct the financial misstatements made to the Bank. In particular, the Outside Directors:

- Failed to ensure that appropriate policies, procedures and processes were in place to ensure accurate financial reporting.
- Failed to put in place adequate systems to allow them to monitor the financial position of DIG and detect misstatements, and as a result failed to notice DIG's financial misstatements.
- Failed to hire competent individuals in key roles, particularly roles related to finance. For example, DIG dismissed Manny Bettencourt as Chief Financial Officer at the end of 2017, due to Mr. Bettencourt's job performance. His replacement, William Nurnberger was hired as interim Chief Financial Officer for all of 2018, despite his complete lack of relevant experience and qualifications for the position.
- Failed to ensure that accurate borrowing base reports were submitted to the Bank, and failed to put in place adequate systems to ensure the borrowing base reports were accurate.
- Failed to act to remedy the financial misstatements in circumstances where they knew that misstatements were being made, where they ought to have known that misstatements were being made, or where they would have discovered the misstatements had they exercised the due diligence and skill expected of an individual in their position.

Members of the Audit Committee failed to act in accordance with their responsibilities under the Audit Committee Charter, and therefore failed to exercise their specific oversight function. In particular, members of the Audit Committee:

- Failed to reasonably oversee DIG's accounting and financial reporting processes.
- Failed to reasonably review the integrity of DIG's financial statements.
- Failed to reasonably oversee the work of DIG's independent auditor.

- Failed to properly resolve disagreements between the independent auditor and DIG management.
- Failed to ensure DIG's internal controls were adequate or effective to identify deficiencies or misstatements in DIG's financial statements.
- Failed to commence appropriate investigations into the matters described herein.

## **Damages**

As the investigations are ongoing, the full extent of the damage caused by the negligent acts and omissions of the Outside Directors, and the misstatements, negligence and omissions of the Inside Directors and Officers is not yet clear. However, DIG's damages include the following.

### *Amounts owed to the Bank*

As described above, as of February 21, 2019, DIG was indebted to the Bank in the total amount of approximately \$53 million, together with accruing interest, costs and fees. The Bank is estimated to recover \$9.0 to \$9.5 million (net of realization costs) as a result of asset realizations achieved during the receivership.

The Bank continued to lend to DIG, and increased the amount it lent to DIG, on the strength of the misstatements of the Inside Directors and Officers, which the Outside Directors failed to detect and prevent.

At present, it is estimated that DIG took on an extra \$40 million to \$45 million of debt from the Bank that it could not afford to repay as a result of the negligence of the Outside Directors and Inside Directors and Officers.

### *Amounts owed to holders of the Debentures*

As described above, DIG is indebted to the holders of the Debentures in the amount of at least \$10 million. The holders of the Debentures will not recover anything from DIG's assets.

The holders of the Debentures purchased the Debentures on the strength of the representations of the Inside Directors and Officers, which the Outside Directors failed to detect and prevent.

DIG took on \$10 million extra in liabilities to the holders of the Debentures that it could not afford to repay as a result of the negligence of the Outside Directors and Inside Directors and Officers.

### *Total Damage*

The total damage to DIG caused by the negligence of the Outside Directors and Inside Directors and Officers is between \$50 million and \$55 million.

ROYAL BANK OF CANADA

- and -

DISTINCT INFRASTRUCTURE GROUP INC. et al.

Applicant

Respondents

Court File No. CV-19-00615270-00CL

|  |  |   |
|--|--|---|
|  |  | <p><b>ONTARIO</b></p> <p><b>SUPERIOR COURT OF JUSTICE</b></p> <p><b>(COMMERCIAL LIST)</b></p> <p>Proceedings commenced at Toronto</p>   |
|  |  | <p><b>SPECIAL REPORT OF THE RECEIVER</b></p> <p><b>(Action Against Former Executives)</b></p>   |
|  |  | <p><b>Thornton Grout Finnigan LLP</b></p> <p>TD West Tower, Toronto-Dominion Centre</p> <p>100 Wellington Street West, Suite 3200</p> <p>Toronto, ON M5K 1K7</p> <p>Fax:(416) 304-1313</p> <p><b>D.J. Miller (LSO# 34393P)</b></p> <p>Email:<a href="mailto:djmillier@tgf.ca">djmillier@tgf.ca</a></p> <p>Tel:(416) 304-0559</p> <p><b>Rachel Bengino (LSO# 68348V)</b></p> <p>Email: <a href="mailto:rbengino@tgf.ca">rbengino@tgf.ca</a></p> <p>Tel:(416) 304-1153</p> <p>Lawyers for the Receiver, Deloitte Restructuring Inc.</p> |

# TAB 4

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

**BETWEEN:**

**ROYAL BANK OF CANADA**

Applicant

**- and -**

**DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE  
GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES  
WEST INC., and CROWN UTILITIES LTD.**

Respondents

**FIRST SUPPLEMENT TO THE SPECIAL REPORT OF THE RECEIVER  
(Response to Motion to Convert to Action)**

July 3, 2020

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100 Wellington Street West  
Suite 3200, TD West Tower  
Toronto ON M5K 1K7

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Lawyers for the Receiver,  
Deloitte Restructuring Inc.



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## **APPENDICES**

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| Appendix “A” | Consulting Agreement between the Company and 2460485 Ontario Ltd. |
| Appendix “B” | Consulting Agreement between the Company and 2460481 Ontario Ltd. |

## INTRODUCTION AND PURPOSE OF THIS SPECIAL REPORT

1. On March 11, 2019, Deloitte Restructuring Inc. (“**Deloitte**”) was appointed by the Court as Receiver (in such capacity, the “**Receiver**”), without security, of all of the assets, undertakings and properties of Distinct Infrastructure Group Inc. (the “**Company**”) and its subsidiaries pursuant to an order (the “**Appointment Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”). The application for the appointment of the Receiver was brought by Royal Bank of Canada (the “**Bank**”) in respect of secured indebtedness owing by DIG of approximately CDN\$53 million plus US\$8,000 as at that time.
2. On November 28, 2019 the Receiver issued the Special Report of the Receiver (the “**Special Report**”), to (among other things) provide the Court with an update on its investigations and to support a motion brought by the Receiver seeking an order of the Court requiring Joe Lanni and Alex Agius (the “**Former CEOs**”) to repay amounts incurred by them using DIG corporate credit cards for their personal benefit.
3. Capitalized terms not defined in this report should be given the same meaning ascribed to them in the Special Report.
4. The Appointment Order, the Special Report and other orders, reports and information filed in connection with the receivership proceedings can be accessed on the Receiver’s case website at [www.insolvencies.deloitte.ca/en-ca/dig](http://www.insolvencies.deloitte.ca/en-ca/dig).
5. Also on November 28, 2019, the Receiver brought a motion seeking an order of the Court requiring Joe Lanni and Alex Agius to repay amounts incurred by them using DIG corporate credit cards for their personal benefit (the “**Expenses Motion**”).
6. Joe Lanni and Alex Agius have subsequently brought a motion to have the Expenses Motion converted into an action.

7. The purpose of this supplement to the Special Report is to provide information that may be helpful to the Court and in response to the materials filed by Mr. Lanni and Mr. Agius in their motion record seeking to convert the Expenses Motion into an action.

## TERMS OF REFERENCE

8. In preparing this Special Report, Deloitte has been provided with, and has relied upon unaudited, draft and/or internal financial information, DIG's books and records, previous discussions with management of DIG ("**Management**"), and information from third-party sources (collectively, the "**Information**"). Except as described in this Special Report:
  - a. Deloitte has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, Deloitte has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards ("**CAS**") pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information;
  - b. As noted in prior reports of the Receiver, the Company has issued press releases and guidance to the financial markets advising that its financial statements are misstated and should not be relied upon. DIG has made material write downs to its accounts receivable, work in progress, and inventory balances, and accordingly, Deloitte cautions that the financial information reported herein is subject to further verification and may require material revision; and

- c. Deloitte has prepared this Special Report in its capacity as Receiver solely for the purposes noted herein. Parties using the Special Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.
9. Unless otherwise stated, all dollar amounts contained in this Special Report are expressed in Canadian dollars.

## **BACKGROUND**

10. A full description of the background of the insolvency of DIG, the appointment of the Receiver, the investigations which gave rise to the Expenses Motion and the factual basis for the Expenses Motion is contained in the Special Report. This supplementary report ought to be read in conjunction with the Special Report.

## **POWERS OF THE RECEIVER**

11. The Former CEOs' motion record suggests that either the Receiver lacks the power to bring the Expenses Motion or that it is not appropriate for the Receiver to do so.
12. In the Investigative Powers Order dated May 3, 2019, Justice Hainey specifically empowered the Receiver to exercise the investigative and other rights and remedies of a trustee in bankruptcy.
13. The Receiver's motion is brought as a result of investigations conducted by the Receiver, and under the Receiver's power to bring such legal proceedings on behalf of the Company as it sees fit.

## **DOCUMENTATION IN THE POSSESSION OF THE RECEIVER**

14. The Former CEOs' motion record alleges that the Receiver is in possession of unspecified documents and records which the Former CEOs claim may be exculpatory, and therefore the Former

CEOs require the full discovery rights provided by the trial process in order to advance their defence.

The Receiver does not believe this position to be reasonable for the following reasons.

7. First, after its appointment, the Receiver collected various documents and records from the Company. In total, it is storing 1,452 boxes of documents from the Company's offices.
8. To review the entirety of the Company's records would be prohibitively expensive, and out of proportion to the amounts sought in the Expenses Motion (\$69,623 and \$172,064 against Mr. Lanni and Mr. Agius respectively).
9. Second, the Former CEOs have failed to provide any specificity regarding the additional information or documents it requires, and have failed to either ask written questions of the Receiver or to make specific document requests in writing.
10. Counsel to the Receiver has repeatedly offered to counsel to the Former CEOs that, if the Former CEOs ask specific questions or make specific document requests, it will respond in accordance with its obligations as an officer of the court. To date, and despite the significant time they have had to do so, the Former CEOs have provided no written questions and have made no specific document requests.
11. Third, the Former CEOs' claim that certain documents are not in their possession lacks credibility. Documents relating to the Former CEOs shareholder loan accounts and payroll deductions would have been provided to the Former CEOs in their personal capacity, and there is no reason why the Former CEOs would not be able to access those records.
12. After their termination, the Former CEOs returned DIG's computer equipment which was in their possession. Every device had been wiped. It is not clear what the Former CEOs did with the documents they deleted from DIG's computer equipment. The Receiver sought an explanation from

the Former CEOs as to why the devices had been wiped by letter dated April 2, 2019.<sup>1</sup> To date, no explanation has been provided.

13. Fourth, the claims of the Former CEOs that the contents of the Company's records will assist their defence lack credibility. It was representatives and board members of the Company that first determined that the expenses claimed had no legitimate corporate purpose.
14. The Former CEOs do not dispute that the expenses the Receiver is claiming for were in fact incurred by the Former CEOs. The Former CEOs only claim that the expenses were for a legitimate corporate purpose, particularly, to entertain clients. However, they do not name a specific client or name any individuals employed by those clients who they entertained. They do not specify the manner in which such expenses advanced the interests of the Company. Such information is within the knowledge of the Former CEOs and not the Receiver.
15. In addition, each of the Former CEOs claims that amounts incurred for the storage of their personal vehicles were both "part of [their] compensation" and "applied against [their] Shareholder Loan Account."
16. It does not make sense for such amounts to be both an entitlement of the Former CEOs **and** to be applied against the Former CEOs shareholder loan accounts.
17. In any event, amounts for storage of personal vehicles were not included in the Former CEOs compensation. Attached as **Appendix A** is a copy of a consulting agreement between the Company and 2460485 Ontario, Ltd., a company through which Mr. Agius provided his services to the Company. Attached as **Appendix B** is a copy of a consulting agreement between the Company and 2460481 Ontario Ltd., a company through which Mr. Lanni provided his services to the Company.

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<sup>1</sup> The letter to Mr. Lanni is Appendix H to the Special Report. The letter to Mr. Agius is Appendix I to the Special Report.

Each consulting agreement shows that the Former CEOs' compensation only includes out of pocket expenses incurred in relation to a company vehicle, and not their personal vehicles.

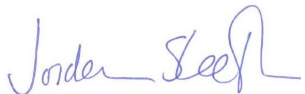
18. The consulting agreements do not entitle the Former CEOs to be reimbursed for any of the expenses for which the Receiver seeks repayment.

## **RECOMMENDATION**

19. If there is a legitimate purpose for the corporate expenses – which the Former CEOs do not dispute they incurred – the Former CEOs have had the opportunity to put forward such an explanation.
20. Their failure to do so appears to be because many of the expenses defy explanation. There can be no proper corporate purpose for spending thousands of dollars of public company funds on a family holiday to Hawaii, ski clothing or flowers for family members.
21. For the reasons set out above, the Receiver respectfully requests that the Court allow the Expenses Motion to proceed as a motion, and that the Former CEOs' motion to convert the motion to an action be rejected. In the Receiver's view, such steps appear to be an attempt to require the Receiver to incur considerable expenses and/or become frustrated in its efforts to obtain reimbursement of these amounts from the Former CEOs, in the hope that the Receiver will simply abandon its efforts.

All of which is respectfully submitted at Toronto, Ontario this 3<sup>rd</sup> day of July, 2020.

**DELOITTE RESTRUCTURING INC.,**  
solely in its capacity as the Court-appointed  
receiver of Distinct Infrastructure Group Inc.  
and its subsidiaries set out in Appendix "A"  
hereto, and without personal or corporate  
liability



Per: For :  
Paul Casey, CPA, CA, FCIRP, LIT  
Senior Vice-President

# APPENDIX “A”



**CONSULTING AGREEMENT**  
made as of the 1<sup>st</sup> day of October, 2015

B E T W E E N :

**DISTINCT INFRASTRUCTURE GROUP INC.**  
a company incorporated under the laws of  
the Province of Alberta  
  
(the "Company")

OF THE FIRST PART

**2460485 ONTARIO LTD.**  
a company incorporated under the laws of  
the Province of Ontario  
  
(the "Consultant")

OF THE SECOND PART.

WHEREAS the Company is desirous of retaining the Consultant to provide services in connection with the business of the Company;

AND WHEREAS the Consultant is desirous of providing such services to the Company, on the terms and subject to the conditions herein set out;

NOW THEREFORE THIS AGREEMENT WITNESSES that in consideration of the respective covenants and agreements of the parties contained herein, the sum of one dollar paid by each party hereto to each of the other parties hereto and other good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged by each of the parties hereto) it is agreed as follows:

**ARTICLE ONE**  
**CONSULTING SERVICES**

- 1.1 **Retainer.** The Company hereby agrees to retain the Consultant to provide the Company with consulting services (the "Services") and the Company hereby agrees that Alex (Alexander) Agius ("Agius"), the president of the Consultant, shall serve in the capacity of Co-Chief Executive Officer and Senior Vice-President Sales and Marketing, of the Company and to serve in such capacity as the Company's needs may from time to time require and as are made known to him by the Company or its authorized representatives.
- 1.2 **Term of Agreement.** Subject to the automatic extension provided for below, the terms of this Agreement shall be for five (5) years commencing on October 1, 2015 (the "Initial Term"). At the expiration of the Initial Term, this Agreement shall automatically be extended by an additional year unless, not less than 90 days prior to the expiration of the Initial Term, the Company shall have given written notice to the Consultant that it does not wish to further extend this Agreement (the "Non-Renewal Notice"). Notwithstanding the expiration of this Agreement, the obligations of the Company shall survive such expiration if there is a change in control prior to the expiration of this Agreement.

- 1.3 **Provision of Services.** The Services to be provided hereunder to the Company by the Consultant shall be provided by Agius. Agius shall devote a minimum of forty (40) hours per week in the provision of the Services to the Company. It is agreed and acknowledged that the Consultant and Agius may from time to time provide services to other persons, firms and corporations, provided that the Consultant and Agius shall at no time while this Agreement remains in force provide ongoing services to any competitor of the Company that is not an affiliate (for the purposes of this Agreement "affiliate" shall mean any person, firm or corporation that is affiliated with the Company within the meaning of the *Business Corporations Act* (Ontario)).
- 1.4 **Board Policy and Instructions.** The Consultant and Agius covenants with the Company that they will act in accordance with any policy of and carry out all reasonable instructions of the board of directors of the Company. The Consultant and Agius acknowledge that such policies and instructions may limit, restrict or remove any power or discretion that might otherwise have been exercised by the Consultant and Agius.
- 1.5 **Remuneration.** In consideration for the services rendered by the Consultant and Agius hereunder, the Company shall pay to the Consultant an annual fee of \$365,000 or a bi-weekly fee of \$15,208.33 exclusive of bonuses, benefits and other compensation. The monthly fee payable to the Consultant pursuant to the provisions of this section 1.5 shall be payable in arrears on a bi-weekly basis or in such other manner as may be mutually agreed upon, less, in any case, any deductions or withholdings required by law.
- 1.6 **Expenses.** The Consultant and Agius shall be reimbursed for all out of pocket expenses, including travel costs, actually and properly incurred by the Consultant and Agius in connection with providing the Services hereunder. The Consultant and Agius shall furnish statements and vouchers to the Company for all such expenses. Such reimbursement shall be paid within fifteen (15) days of submission of the invoice. In any event, the Consultant and Agius shall obtain written approval from the Chairman of the Board of Directors for all expenses over \$25,000.
- 1.8 **Bonus.** The Consultant shall be entitled to an annual performance bonus, the amount to be agreed to in consultation with the board of directors. No performance bonus shall apply in the first year of this agreement. The board, in consultation with Agius, shall determine an appropriate bonus structure for the remaining years of the agreement.
- 1.9 **Options.** In addition to any other compensation and/or bonus provided hereunder, the Consultant shall be entitled to receive options pursuant to the terms and conditions of the Company's stock option plan as and when granted by the board of directors.
- 1.10 **Vacation.** Agius shall be entitled to the greater of six (6) weeks paid vacation or such minimum number of weeks as may be otherwise required by law, per fiscal year of the Company at a time approved in advance by the Chairman of the Board of Directors of the Company, which approval shall not be unreasonably withheld but shall take into account the staffing requirements of the Company and the need for the timely performance of Agius' responsibilities. In the event that Agius decides not to take all the vacation to which he is entitled in any fiscal year, Agius shall be entitled to take up to a maximum of two (2) week of such vacation in the next following fiscal year at a time approved in advance by the Chairman of the Board of Directors of the Company.

- 1.11 **Benefits.** The Company shall provide to Agius the option to purchase, at his own expense, a benefits package comparable to those provided by the Company from time to time to senior employees of the Company and shall permit Agius to participate in any share option plan, share purchase plan, retirement plan or similar plan offered by the Company from time to time to its senior employees in the manner and to the extent authorized by the board of directors of the Company.
- 1.12 **Company Vehicle.** The Company shall provide the Consultant with a company owned vehicle and shall reimburse the Consultant for all reasonable out of pocket expenses incurred in relation thereto.

## ARTICLE TWO COVENANTS

- 2.1 **No Delegation of Services.** The Consultant and Agius covenant and agree with the Company that they shall not delegate performance of the Services to anyone without the prior written consent of the Company.
- 2.2 **Provision of Amenities.** The Company covenants and agrees with the Consultant and Agius to provide, for the use of the Consultant, a reasonably furnished office, and administrative and reception services at the offices of the Company.

## ARTICLE THREE CONFIDENTIALITY AND NON-SOLICITATION AND NON-COMPETITION

- 3.1 **Confidential Information.** The Consultant and Agius acknowledge that they are in a position of trust and in the course of carrying out, performing and fulfilling their duties under this Agreement they will have access to and will be entrusted with confidential information concerning the business of the Company, including but not limited to assay results, technology, trade secrets, customers, products, systems, client lists and all other information of every kind or nature pertaining to the business of the Company ("Confidential Information"). The Consultant and Agius covenants and agrees that they shall not disclose to anyone the Confidential Information with respect to the business or affairs of the Company except as may be necessary or desirable to further the business interests of the Company. This obligation shall survive the expiry or termination of this Agreement.
- 3.2 **Return of Property.** All letters, notes, data, photographs, sketches, drawings, lists of customers, or users, publications, manuals, books, tools, instruments, equipment, supplies, keys and any other property pertaining to the business of the Company, its operations and processes are, and shall remain, the sole and exclusive property of the Company. Upon expiry or termination of this Agreement the Consultant and Agius shall return to the Company all such property which may be under their control or in their possession if requested at any time during the term hereof or upon termination of this Agreement for any reason whatsoever.
- 3.3 **Promotion of Company's Interests.** The Consultant and Agius shall and will faithfully serve and use their best efforts to promote the interests of the Company, shall not use any information they may acquire with respect to the business and affairs of the Company or its affiliates for their own purposes or for any purposes other than those of the Company or its affiliates.

- 3.4 **Non-Competition.** The Consultant and Agius covenant and agree that they will not, during the term of this Agreement, or at any time within a period of two (2) years following the date of termination of this Agreement with the geographical region of Southern Ontario, without the prior written consent of the Company, either individually or in partnership or jointly or in conjunction with any other person or persons, firm, partnership, company, or other legal entity, whether as principal, agent, shareholder or in any other capacity whatsoever, carry on, be engaged in, employed by, or have any interest in any business similar to the business now or at any time during the retention of the Consultant hereunder was carried on by the Company.
- 3.5 **Non-Solicitation.** The Consultant and Agius covenant and agree that they will not, during the term of this Agreement, or at any time within a period of two (2) years following the date of termination of this Agreement, without the prior written consent of the Company, either individually or in partnership or jointly or in conjunction with any other person, firm, partnership, company or other legal entity, whether as principal, agent, shareholder or in any other capacity whatsoever:
- (a) attempt to solicit any customers from the Company; or
  - (b) offer employment to or endeavour in any way to entice away from the Company any person who is employed by the Company, or interfere in any way with employer/employee relations between such employee and the Company; or
  - (c) otherwise take any action that may impair the relations between the Company and its respective suppliers, customers, employees or others or that may otherwise be detrimental to the business of the Company.

#### ARTICLE FOUR TERMINATION

- 4.1 For the purpose of this section, the following terms shall have the following meanings, respectively:
- (a) “Control Change” shall mean the occurrence, without the consent of the Consultant and Agius, at any date hereafter of any of the following events:
    - (i) a bona fide offer by, or the actual acquisition or continuing ownership of, securities (“Convertible Securities”) convertible into, exchangeable for or representing the right to acquire shares of the Company and/or shares of the Company as a result of which a person, group of persons or persons acting jointly or in concert, or persons associated or affiliated within the meaning of the *Business Corporations Act* (Ontario) with any such person, group of persons or any of such persons acting jointly or in concert (collectively, “Acquirors”), may or do beneficially own shares of the Company and/or Convertible Securities such that, assuming only the conversion, exchange or exercise of Convertible Securities beneficially owned by the Acquirors, the Acquirors would beneficially own shares that would entitle the holders thereof to cast more than 20% of the votes attaching to all shares in the capital of the Company that may be cast to elect directors of the Company; or

- (ii) the exercise of the voting power of all or any such shares so as to cause or result in the election of a number of directors greater than 50% of the total number of directors of the Company who were not incumbent directors; or
  - (iii) the shareholders of the Company approving a resolution authorizing the Company to enter into a transaction involving, directly or indirectly, (a) the merger, amalgamation or other combination of the Company or its principal business with one or more other entities; or (b) the sale of all or substantially all the assets of the Company; or
  - (iv) any transaction or series of transactions, the effect of which would cause the Employee and/or the directors of the Company, or any Company, partnership, limited partnership, or any other legal entity of which they exercise control, to own less than ten percent (10%) of the issued and outstanding voting shares of the Company.
- (b) “Disability” shall mean Agius’ failure to substantially perform his duties on a full-time basis for a period of six (6) months out of any 12-month period, where such inability is a result of physical or mental illness.
- (c) “Fair Market Value” shall be the average closing price of the Company’s common shares for the previous 30 days as reported by the TSX, TSX Venture Exchange or by any other recognized stock exchange. In the event that the Company’s common shares are not listed on any recognized stock exchange, the fair market value shall be determined within 90 days of the delivery of such notice at the Company’s expense by a valuator satisfactory to both the Company and the Employee and such determination shall be final and binding]
- (d) “Good Reason” shall include, without limitation, the occurrence of any of the following without the Consultant’s and Agius’ written consent (except in connection with the termination of the employment of the Consultant and Agius for Just Cause or Disability):
  - (i) a change (other than those that are clearly consistent with a promotion) in the Consultant’s and Agius’ position or duties (including any position or duties as a director of the Company), responsibilities (including, without limitation, to whom Agius reports and who reports to Agius), title or office in effect immediately prior to a Control Change, which includes any removal of the Employee from or any failure to reelect or reappoint Agius to any such positions or offices;
  - (ii) a reduction by the Company of the Consultant’s compensation, benefits or any other form of remuneration or any change in the basis upon which the Compensation’s compensation, benefits or any other form of remuneration payable by the Company is determined or any failure by the Company to increase the Consultant’s compensation, benefits or any other forms of remuneration payable by the Company in a manner consistent (both as to frequency and percentage increase) with practices in effect immediately prior to the Control Change or with practices implemented subsequent to the Control Change with respect to the senior employees of the Company, whichever is more favourable to the Consultant; or



- (iii) any failure by the Company to continue in effect any benefit, bonus, profit sharing, incentive, remuneration or compensation plan, stock ownership or purchase plan, pension plan or retirement plan in which the Consultant is participating or entitled to participate immediately prior to the Control Change, or the Company taking any action or failing to take any action that would adversely affect the Consultant's participation in or reduce its rights or benefits under or pursuant to any such plan, or the Company failing to increase or improve such rights or benefits on a basis consistent with practices in effect immediately prior to the Control Change or with practices implemented subsequent to the Control Change with respect to the senior employees of the Company, whichever is more favourable to the Consultant; or
  - (iv) the Company relocating Agius to any place other than the location at which he reported for work on a regular basis immediately prior to the Control Change or a place within 50 kilometers of that location; or
  - (v) any failure by the Company to provide Agius with the number of paid vacation days to which he was entitled immediately prior to the Control Change or the Company failing to increase such paid vacation on a basis consistent with practices in effect immediately prior to the Control Change or with practices implemented subsequent to the Control Change with respect to the senior employees of the Company, whichever is more favourable to Agius; or
  - (vi) the Company taking any action to deprive the Consultant and Agius of any material fringe benefit not hereinbefore mentioned and enjoyed by them immediately prior to the Control Change, or the Company failing to increase or improve such material fringe benefits on a basis consistent with practices in effect immediately prior to the Control Change or with practices implemented subsequent to the Control Change with respect to the senior employees of the Company, whichever is more favourable to the Consultant and Agius; or
  - (vii) any breach by the Company of any provision of this Agreement: or
  - (viii) the good faith determination by the Consultant and Agius that, as a result of the Control Change or any action or event thereafter, the Consultant's and Agius' status or responsibility in the Company have been diminished or Agius is being effectively prevented from carrying out his duties responsibilities as they existed immediately prior to the Control Change; or
  - (ix) the failure by the Company to obtain, in a form satisfactory to the Consultant and Agius, an effective assumption of its obligations hereunder by any successor to the Company, including a successor to a material portion of its business.
- (e) "Just Cause" shall mean:
- (i) the continued failure by the Consultant and Agius to substantially perform their duties according to the terms of this Agreement (other than those: (1) that follow a change (other than those clearly consistent with a promotion) in his position or duties; or (2) resulting from Agius' Disability) after the Company has given the

Consultant and Agius reasonable notice of such failure and a reasonable opportunity to correct it;

- (ii) the engaging by the Consultant and Agius in any act that is materially injurious to the Company, momentarily or otherwise, but not including, following a Control Change, the expression of opinions contrary to those of directors and/of officers of the Company who are not incumbent directors and/or officers or those of the new shareholders of the Company subsequent to the Control Change; or
  - (iii) the engaging by the Consultant and Agius in any criminal acts of dishonesty resulting or intended to result directly or indirectly in personal gain of the Consultant and Agius at the Company's expense.
- (f) "Retirement" shall mean the retirement of Agius as prescribed by any applicable legislation or when Agius turns 75 years of age, whichever date occurs first.

4.2 The Company shall have the following obligations in the event that the Consultant and Agius' retainer is terminated:

- (a) *Death.* If Agius' retainer is terminated by reason of Agius' death, Agius' family shall be entitled to receive benefits in a manner consistent with and at least equal in amount to those provided by the Company to surviving families of the senior employees of the Company under such plans, programs and policies relating to family death benefits, if any, as are in effect at the date of Agius' death. In the event that no such plans, programs and policies are in effect at the date of Agius' death, Agius' family shall be entitled to receive an amount equal to one (1) times the annual compensation for the remaining years under the Agreement and any such extensions and an amount equal to one (1) times the average annual bonus paid to the Consultant in the previous two (2) years.
- (b) *Disability.* Unless otherwise determined by the Chairman of the Board of Directors of the Company, the retainer of Agius shall automatically terminate in the event of disability. If Agius' retainer is terminated by reason of disability, Agius and/or Agius' family shall be entitled thereafter to receive reasonable termination and severance payments and allowances and disability and other benefits in a manner consistent with and at least equal in amount to those provided by the Company to disabled senior employees of the Company and/or their families in accordance with such plans, programs and policies relating to disability, if any, as are in effect at the date of termination. In the event that no such plans, programs and policies are in effect at the date of Agius' disability, Agius and/or Agius' family shall be entitled to receive an amount equal to one (1) times the annual compensation at the time of Agius' Disability and an amount equal to one (1) times the average annual bonus paid to the Consultant in the previous two (2) years.
- (c) *Retirement.* If Agius' retainer is terminated by reason of Retirement, Agius shall be entitled thereafter to receive reasonable retirement benefits at least equal to those provided by the Company to senior employees in accordance with such plans, programs and policies relating to retirement, if any, as are in effect at the date of termination. In the event that no such plans, programs and policies are in effect at the date of Agius' Retirement, Agius shall be entitled to receive an amount equal to one (1) times the annual salary at the time of

Retirement and an amount equal to one (1) times the average annual bonus paid to the Consultant in the previous two (2) years.

- (d) *Termination by the Company for Just Cause and Termination by the Consultant Other Than for Good Reason.* If the Consultant's retainer is terminated by the Company for Just Cause, or is terminated by the Consultant other than for Good Reason, the Company shall pay to the Consultant, if not theretofore paid, the fraction of the annual salary earned by or payable to the Consultant by the Company during the then current fiscal year of the Company for the period to and including the date of termination, and the Company shall have no further obligations to the Consultant under this Agreement.
- (e) *Termination by the Company Other Than for Just Cause, Disability or Death and Termination by the Consultant for Good Reason.* If the Consultant's retainer is terminated by the Company other than for Just Cause, Disability or death or is terminated by the Consultant for Good Reason:
  - (i) the Company shall pay to or to the order of the Consultant by no more than two (2) lump sum payments in cash or certified cheque within 45 days after the date of termination, the aggregate of the following amounts (less any deductions required by law):
    - (A) if not theretofore paid, the Consultant's annual compensation for the then current fiscal year of the Company for the period to and including the date of termination; and
    - (B) an amount equal to the lesser of: (i) two (2) times the annual compensation; and (ii) an amount equal to the result obtained when the annual compensation is multiplied by a fraction, the numerator of which is the number of days between the date of termination and Agius' retirement date and the denominator of which is 365;
  - (ii) if the Consultant holds any options, rights, warrants or other entitlements for the purchase or acquisition of shares in the capital of the Company or any affiliate thereof (collectively, the "Rights"), regardless of whether such Rights may then be exercised or if Rights would have been issued to the Consultant had its retainer not been terminated until the earlier of Agius' retirement date and three (3) years following the date of termination, and had the Consultant been granted such Rights on a basis consistent with those extended to other senior employees of the Company, all such Rights shall then be deemed to be granted to the Consultant and available for exercise and, if the Consultant so elects by notice in writing to the Company, such Rights shall be deemed to have been exercised at the price provided for in such Rights and the Consultant shall be deemed to have immediately sold the securities arising from such exercise to the Company for the Fair Market Value. The Company shall pay to the Consultant, in the manner and at the time contemplated by clause 4.2(e)(i), the difference between the aggregate exercise price for such securities and the deemed acquisition price to the Company;



- (iii) the Company shall pay, in the manner and at the time contemplated by clause 4.1(e)(i) above, an amount equal to the present value (as determined at the Company's expense by an actuary acceptable to the Company and the Consultant, which determination shall be final and binding) of all pension benefits as they existed at the date of the Control Change or the date of termination, whichever is more favorable to the Consultant, and any pension benefits to which the Consultant and Agius would have been entitled had the retainer continued until the earlier of Agius' retirement date and three (3) years following the date of termination and had Agius' pension benefits been increased in a manner consistent with that for senior employees of the Company generally;
  - (iv) the Company shall not seek in any way to amend the terms of any loans from the Company to the Consultant and Agius;
  - (v) the Company shall provide Agius with the job relocation counseling services of a firm chosen from time to time, at a cost to the Company not to exceed \$16,000; and
  - (vi) the Company shall pay to the Consultant and Agius all outstanding and accrued regular and special vacation pay to the date of termination.
- (f) *Non-Renewal of Agreement.* If the Company delivers to the Consultant the Non-Renewal Notice, the Company shall pay to the Consultant, as partial compensation for the Consultant's loss of revenue, an amount equal to the sum of: (i) two (2) times the annual compensation; and (ii) an amount equal to the average annual bonus paid to the Consultant in the previous two (2) years.
- 4.3 The benefits payable under this Article 4 shall not be reduced in any respect in the event that the Consultant shall secure or shall not reasonably pursue alternative retainer following the termination of the Consultant's retainer.

## ARTICLE FIVE CAPACITY

- 5.1 ***Capacity of Consultant.*** It is acknowledged by the parties hereto that the Company is retaining the Consultant in the capacity of independent contractor and not as an employee of the Company. The Consultant and the Company acknowledge and agree that this Agreement does not create a partnership or joint venture between them.
- 5.2 ***Responsibilities of Consultant.*** The Consultant hereby acknowledges that it will be responsible for remitting any provincial, state or federal tax payable, on account of income or otherwise, and any contribution, premium or assessment owing under any applicable taxation, unemployment insurance, pension, social security or workers' compensation legislation or any other similar legislation as a result of payments under this Agreement. The Consultant agrees to indemnify the Company in respect of any failure by it to withhold any such provincial, state or federal tax, contribution, premium or assessment which may be found to be required to be withheld by the Company under any applicable taxation, unemployment insurance, pension, social security or workers' compensation legislation or any other similar legislation and such indemnity extends to any interest or penalties that may be payable by the Company as a result of such failure to withhold.

## ARTICLE SIX GENERAL CONTRACT PROVISIONS

- 6.1 **Notices.** All notices, requests, demands or other communications (collectively, Notices”) by the terms hereof required or permitted to be given by one party to any other party, or to any other person shall be given in writing by personal delivery or by registered mail, postage prepaid, or by facsimile transmission to such other party as follows:

(a) to the Company at:

77 Belfield Road, Unit 102  
Toronto, Ontario M9W 1G6

(b) to the Consultant at:

2938 Coulson Court  
Mississauga, Ontario L5M 5S8

or at such other address as may be given by such person to the other parties hereto in writing from time to time.

All such Notices shall be deemed to have been received when delivered or transmitted, or, if mailed, 48 hours after 12:01 a.m. on the day following the day of the mailing thereof. If any Notice shall have been mailed and if regular mail service shall be interrupted by strikes or other irregularities, such Notice shall be deemed to have been received 48 hours after 12:01 a.m. on the day following the resumption of normal mail service, provided that during the period that regular mail service shall be interrupted all Notices shall be given by personal delivery or by facsimile transmission.

- 6.2 **Additional Conditions.** The parties shall sign such further and other documents, cause such meetings to be held, resolutions passed and by-laws enacted, exercise their vote and influence, do and perform and cause to be done and performed such further and other acts and things as may be necessary or desirable in order to give full effect to this Agreement and every part thereof.
- 6.3 **Counterparts.** This Agreement may be executed in several counter parts, each of which so executed shall be deemed to be an original and such counterparts together shall be but one and the same instrument.
- 6.4 **Time of the Essence.** Time shall be of the essence of this Agreement and of every part hereof and no extension or variation of this Agreement shall operate as a waiver of this provision.
- 6.5 **Entire Agreement.** This Agreement constitutes the entire Agreement between the parties with respect to all of the matters herein and its execution has not been induced by, nor do any of the parties rely upon or regard as material, any representations or writings whatever not incorporated herein and made a part hereof and may not be amended or modified in any respect except by written instrument signed by the parties hereto. Any schedules referred to herein are incorporated herein by reference and form part of the Agreement.

- 6.6 **Enurement.** This Agreement shall enure to the benefit of and be binding upon the parties and their respective legal personal representatives, heirs, executors, administrators or successors.
- 6.7 **Assignment.** This Agreement is personal to the Consultant and may not be assigned by the Consultant.
- 6.8 **Currency.** Unless otherwise provided for herein, all monetary amounts referred to herein shall refer to the lawful money of Canada.
- 6.9 **Headings for Convenience Only.** The division of this Agreement into articles and sections is for convenience of reference only and shall not affect the interpretation or construction of this Agreement.
- 6.10 **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein and each of the parties hereto agrees irrevocably to conform to the nonexclusive jurisdiction of the Courts of such Province.
- 6.11 **Gender.** In this Agreement, words importing the singular number shall include the plural and vice versa, and words importing the use of any gender shall include the masculine, feminine and neuter genders and the word “person” shall include an individual, a trust, a partnership, a body corporate, an association or other incorporated or unincorporated organization or entity.
- 6.12 **Calculation of time.** When calculating the period of time within which or following which any act is to be done or step taken pursuant to this Agreement, the date which is the reference date in calculating such period shall be excluded. If the last day of such period is not a Business Day, then the time period in question shall end on the first business day following such non-business day.
- 6.13 **Legislation References.** Any references in this Agreement to any law, by-law, rule, regulation, order or act of any government, governmental body or other regulatory body shall be construed as a reference thereto as amended or re-enacted from time to time or as a reference to any successor thereto.
- 6.14 **Severability.** If any Article, Section or any portion of any Section of this Agreement is determined to be unenforceable or invalid for any reason whatsoever that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Agreement and such unenforceable or invalid Article, Section or portion thereof shall be severed from the remainder of this Agreement.

IN WITNESS WHEREOF the parties hereto as of the date first above written have executed this agreement.

SIGNED, SEALED & DELIVERED  
in the presence of:

**Distinct Infrastructure Group Inc.**

)  
)  
)  
) per:

  
Name: David O'Brien

Title: Chairman of the Board

(I have the authority to bind the company)

)  
)  
)  
) per:

  
Name: Garry Wetsch

Title: Chairman of the Compensation and Corporate  
Governance Committee

(I have the authority to bind the company)

**2460485 ONTARIO LTD.**

)  
)  
)  
) per:

  
Name: Alex Agius

Title: President

(I have the authority to bind the company)

## **Schedule "A"** **Description of Services**

### **Co-Chief Executive Officer**

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#### **Reports To**

Chairman Board of Directors of Distinct Infrastructure Group Inc.

#### **Summary**

As a visionary, the Co-Chief Executive Officer ("CEO") is directly responsible for the health and performance of the organization, the success of its operations, and strategic planning. Internally, the CEO will focus on the ongoing improvement of the organizations business model to ensure maximum productivity and revenue. Externally, the CEO will establish key long-term relationships with business partners that enhance the organizations profitability and market position. This individual will also provide financial leadership by managing budgets and monitoring long-term strategic fiscal plans.

#### **Core Competencies**

- Customer Focus
- Communication
- Energy & Stress
- Team Work
- Quality Orientation
- Time Management
- Adaptability/ Flexibility
- Creative and Innovative Thinking
- Decision Making and Judgement
- Planning and Organizing
- Problem Solving
- Result Focus
- Accountability and Dependability
- Ethics and Integrity
- Mediating and Negotiating
- Providing Consultation
- Leadership
- Coaching and Mentoring
- Staff Management
- Enforcing Laws, Rules and Regulations
- Mathematical Reasoning
- Development and Continual Learning

#### **Job Duties**

- Develop and implement both short and long-term tactical and strategic plans in accordance with business goals and objectives.
- Collaborate with the executive team to develop strategic plans for all aspects of the organization.
- Provide leadership for strategic business development and key corporate planning issues on major business decisions.

- Assist the Chief Financial Officer in managing project budgets, forecasts, and long-term financial plans; ensure corporate adherence to annual budgets.
- Regularly report to the Board of Directors on the company's status against, and ability to meet, its strategic and operational objectives.
- Communicate and collaborate with departmental leaders to control spending, budgeting, reporting, and operational excellence.
- Develop and maintain effective relationships with municipal, state/provincial, and federal government agencies, as well as professional organizations such as consultancy firms and auditors.
- Facilitate and oversee any auditing conducted by third parties to ensure effective resolution and swift closure of auditing activities.
- Establish and maintain key relationships with strategic business partners, such as suppliers, wholesalers, retailers, and so on.
- Help determine resource allocation among business units and/or departments.
- Ensure proper reporting structure within and between all business units and/or departments.
- Keep the Board of Directors informed about business activities, potential threats, opportunities, and recommended actions.
- Monitor departmental performance against goals to ensure that progress is being made, and that corrective action is taken if necessary.
- Monitor legislation, regulations, policies, and procedures applicable to company operations.
- Meet regularly with department heads/business unit leaders; facilitate resolution of issues/problems between business units and/or departments.

## Senior Vice President Sales and Marketing

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### Reports To

Co-Chief Executive Officer and Board of Directors

### Summary

The SVP of Sales and Marketing is directly responsible for driving divisional, regional, and international sales and marketing, as well as overseeing all functions of the sales and marketing operations. This individual achieves quarterly/annual sales goals, developing distribution channels, building strategic business relationships, and providing vision for all sales and marketing strategies and their execution. The SVP of Sales and Marketing is also responsible for containing the costs of selling in order to achieve predetermined profit yields. She/he supervises all marketing efforts made by the marketing department to promote all Distinct Tech products, services, image and mission statements. This individual will serve as the subject matter expert in all marketing and sales related activities through various channels with the objective of motivating, driving and assisting in the attainment of sales. The SVP of Sales and Marketing also launches and manages new products, services, and associated brands to meet profitability goals through effective marketing programs. She/he will be responsible for providing executive leadership and management of the company's marketing organization and in-bound and out-bound marketing activities worldwide, which include: corporate marketing, partner/channel marketing, product marketing, and product management. The SVP- Sales and Marketing will drive the company's efforts to position itself as a visionary leader in its emerging market and to achieve its revenue goals.

### Core Competencies

- Customer Focus
- Communication
- Energy and Stress
- Team Work
- Quality Orientation
- Time Management
- Adaptability/ Flexibility
- Creative and Innovative Thinking
- Decision Making and Judgement
- Planning and Organizing
- Problem Solving
- Result Focus
- Accountability and Dependability
- Ethics and Integrity
- Mediating and Negotiating
- Providing Consultation
- Leadership
- Coaching and Mentoring
- Staff Management
- Enforcing Laws, Rules and Regulations
- Mathematical Reasoning



- Development and Continual Learning

### **Job Duties**

- Develop, administer and maintain a comprehensive sales and marketing program that ensures continued growth and industry leadership.
- Provide vision and leadership that encourages growth and viability of the company.
- Demonstrate and encourage teamwork and cooperation with all members of the BIN group and with other divisions within Distinct Tech.
- Uphold the Statement of Values as established by the Board.
- Work with senior management and accounting staff to establish annual sales and expense budgets.
- Provide written and verbal reports on sales and marketing activities in all locations on an ongoing basis and other written reports as requested from time to time.
- Establish, with the assistance of the President, certain performance goals such as sales, profit margins and expense ratios.
- Be a role model for the company culture.
- Implement strategic planning including corporate positioning market and competitive analysis, customer segment selection and penetration plans, and related product positioning.
- Oversee marketing communications including branding, public relations, advertising, white papers, trade shows, seminars and events collateral materials, analyst and market research management, and website design and content either directly or on an outsourced basis.
- Define and direct marketing programs for demand creation, lead generation.
- Oversee product management including market and customer research for market and product requirements, interface with engineering for product development, product pricing and product lifecycle management.
- Oversee product marketing including product launch management, sales training, presentations, sales tools, competitive analysis and general sales support.
- Work with the CEO and the other executive team members to identify and develop strategic alliances, raise venture/public financing, communicate with members, and close/grow major customer accounts.
- Develop and manage the company's marketing and sales budget.
- Develop and track metrics and success criteria for all marketing programs and activities.
- Act as spokesperson for the company with press and analysts and at industry events.
- Devise and deploy all sales goals and objectives across the organization, including the preparation of sales quotas and budgets.
- Integrate and align sales strategies with available talent, processes, IT systems, and other areas to increase sales force capability and success.
- Develop and implement quarterly and/or annual sales plans, policies, and programs for all sales managers.
- Manage the activities and performance of all sales and marketing units, including regional managers, account managers, and staff.
- Create training and development plans for sales and marketing managers.
- Conduct analysis to manage sales and marketing performance against corporate objectives and market developments.
- Develop and implement distribution strategies, reselling agreements, and other growth opportunities.



- Create product segmentation strategies where needed to maximize business opportunities across various sales channels.
- Develop, manage, and nurture new business accounts and partnerships to accomplish profit and volume goals.
- Maximize relationships with key retail and wholesale partners.
- Communicate brand identity internally to pertinent business units, key business partners, and the customer base.
- Conduct regular analysis on pricing effectiveness and recurring trends; create actionable item lists based on findings.
- Other duties as required.

# APPENDIX “B”

**CONSULTING AGREEMENT**  
made as of the 1<sup>st</sup> day of October, 2015

B E T W E E N :

**DISTINCT INFRASTRUCTURE GROUP INC.**  
a company incorporated under the laws of  
the Province of Alberta  
  
(the "Company")

OF THE FIRST PART

**2460481 ONTARIO LTD.**  
a company incorporated under the laws of  
the Province of Ontario  
  
(the "Consultant")

OF THE SECOND PART.

WHEREAS the Company is desirous of retaining the Consultant to provide services in connection with the business of the Company;

AND WHEREAS the Consultant is desirous of providing such services to the Company, on the terms and subject to the conditions herein set out;

NOW THEREFORE THIS AGREEMENT WITNESSES that in consideration of the respective covenants and agreements of the parties contained herein, the sum of one dollar paid by each party hereto to each of the other parties hereto and other good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged by each of the parties hereto) it is agreed as follows:

**ARTICLE ONE**  
**CONSULTING SERVICES**

- 1.1 **Retainer.** The Company hereby agrees to retain the Consultant to provide the Company with consulting services (the "Services") and the Company hereby agrees that Joe (Giuseppe) Lanni ("Lanni"), the president of the Consultant, shall serve in the capacity of Co-Chief Executive Officer of the Company and to serve in such capacity as the Company's needs may from time to time require and as are made known to him by the Company or its authorized representatives.
- 1.2 **Term of Agreement.** Subject to the automatic extension provided for below, the terms of this Agreement shall be for five (5) years commencing on October 1, 2015 (the "Initial Term"). At the expiration of the Initial Term, this Agreement shall automatically be extended by an additional year unless, not less than 90 days prior to the expiration of the Initial Term, the Company shall have given written notice to the Consultant that it does not wish to further extend this Agreement (the "Non-Renewal Notice"). Notwithstanding the expiration of this Agreement, the obligations of the Company shall survive such expiration if there is a change in control prior to the expiration of this Agreement.

- 1.3 **Provision of Services.** The Services to be provided hereunder to the Company by the Consultant shall be provided by Lanni. Lanni shall devote a minimum of forty (40) hours per week in the provision of the Services to the Company. It is agreed and acknowledged that the Consultant and Lanni may from time to time provide services to other persons, firms and corporations, provided that the Consultant and Lanni shall at no time while this Agreement remains in force provide ongoing services to any competitor of the Company that is not an affiliate (for the purposes of this Agreement “affiliate” shall mean any person, firm or corporation that is affiliated with the Company within the meaning of the *Business Corporations Act* (Ontario)).
- 1.4 **Board Policy and Instructions.** The Consultant and Lanni covenants with the Company that they will act in accordance with any policy of and carry out all reasonable instructions of the board of directors of the Company. The Consultant and Lanni acknowledge that such policies and instructions may limit, restrict or remove any power or discretion that might otherwise have been exercised by the Consultant and Lanni.
- 1.5 **Remuneration.** In consideration for the services rendered by the Consultant and Lanni hereunder, the Company shall pay to the Consultant an annual fee of \$365,000 or a bi-weekly fee of \$15,208.33 exclusive of bonuses, benefits and other compensation. The monthly fee payable to the Consultant pursuant to the provisions of this section 1.5 shall be payable in arrears on a bi-weekly basis or in such other manner as may be mutually agreed upon, less, in any case, any deductions or withholdings required by law.
- 1.6 **Expenses.** The Consultant and Lanni shall be reimbursed for all out of pocket expenses, including travel costs, actually and properly incurred by the Consultant and Lanni in connection with providing the Services hereunder. The Consultant and Lanni shall furnish statements and vouchers to the Company for all such expenses. Such reimbursement shall be paid within fifteen (15) days of submission of the invoice. In any event, the Consultant and Lanni shall obtain written approval from the Chairman of the Board of Directors for all expenses over \$25,000.
- 1.8 **Bonus.** The Consultant shall be entitled to an annual performance bonus, the amount to be agreed to in consultation with the board of directors. No performance bonus shall apply in the first year of this agreement. The board, in consultation with Lanni, shall determine an appropriate bonus structure for the remaining years of the agreement.
- 1.9 **Options.** In addition to any other compensation and/or bonus provided hereunder, the Consultant shall be entitled to receive options pursuant to the terms and conditions of the Company’s stock option plan as and when granted by the board of directors.
- 1.10 **Vacation.** Lanni shall be entitled to the greater of six (6) weeks paid vacation or such minimum number of weeks as may be otherwise required by law, per fiscal year of the Company at a time approved in advance by the Chairman of the Board of Directors of the Company, which approval shall not be unreasonably withheld but shall take into account the staffing requirements of the Company and the need for the timely performance of Lanni’s responsibilities. In the event that Lanni decides not to take all the vacation to which he is entitled in any fiscal year, Lanni shall be entitled to take up to a maximum of two (2) week of such vacation in the next following fiscal year at a time approved in advance by the Chairman of the Board of Directors of the Company.

- 1.11 **Benefits.** The Company shall provide to Lanni the option to purchase, at his own expense, a benefits package comparable to those provided by the Company from time to time to senior employees of the Company and shall permit Lanni to participate in any share option plan, share purchase plan, retirement plan or similar plan offered by the Company from time to time to its senior employees in the manner and to the extent authorized by the board of directors of the Company.
- 1.12 **Company Vehicle.** The Company shall provide the Consultant with a company owned vehicle and shall reimburse the Consultant for all reasonable out of pocket expenses incurred in relation thereto.

## ARTICLE TWO COVENANTS

- 2.1 **No Delegation of Services.** The Consultant and Lanni covenant and agree with the Company that they shall not delegate performance of the Services to anyone without the prior written consent of the Company.
- 2.2 **Provision of Amenities.** The Company covenants and agrees with the Consultant and Lanni to provide, for the use of the Consultant, a reasonably furnished office, and administrative and reception services at the offices of the Company.

## ARTICLE THREE CONFIDENTIALITY AND NON-SOLICITATION AND NON-COMPETITION

- 3.1 **Confidential Information.** The Consultant and Lanni acknowledge that they are in a position of trust and in the course of carrying out, performing and fulfilling their duties under this Agreement they will have access to and will be entrusted with confidential information concerning the business of the Company, including but not limited to assay results, technology, trade secrets, customers, products, systems, client lists and all other information of every kind or nature pertaining to the business of the Company ("Confidential Information"). The Consultant and Lanni covenants and agrees that they shall not disclose to anyone the Confidential Information with respect to the business or affairs of the Company except as may be necessary or desirable to further the business interests of the Company. This obligation shall survive the expiry or termination of this Agreement.
- 3.2 **Return of Property.** All letters, notes, data, photographs, sketches, drawings, lists of customers, or users, publications, manuals, books, tools, instruments, equipment, supplies, keys and any other property pertaining to the business of the Company, its operations and processes are, and shall remain, the sole and exclusive property of the Company. Upon expiry or termination of this Agreement the Consultant and Lanni shall return to the Company all such property which may be under their control or in their possession if requested at any time during the term hereof or upon termination of this Agreement for any reason whatsoever.
- 3.3 **Promotion of Company's Interests.** The Consultant and Lanni shall and will faithfully serve and use their best efforts to promote the interests of the Company, shall not use any information they may acquire with respect to the business and affairs of the Company or its affiliates for their own purposes or for any purposes other than those of the Company or its affiliates.

- 3.4 **Non-Competition.** The Consultant and Lanni covenant and agree that they will not, during the term of this Agreement, or at any time within a period of two (2) years following the date of termination of this Agreement with the geographical region of Southern Ontario, without the prior written consent of the Company, either individually or in partnership or jointly or in conjunction with any other person or persons, firm, partnership, company, or other legal entity, whether as principal, agent, shareholder or in any other capacity whatsoever, carry on, be engaged in, employed by, or have any interest in any business similar to the business now or at any time during the retention of the Consultant hereunder was carried on by the Company.
- 3.5 **Non-Solicitation.** The Consultant and Lanni covenant and agree that they will not, during the term of this Agreement, or at any time within a period of two (2) years following the date of termination of this Agreement, without the prior written consent of the Company, either individually or in partnership or jointly or in conjunction with any other person, firm, partnership, company or other legal entity, whether as principal, agent, shareholder or in any other capacity whatsoever:
- (a) attempt to solicit any customers from the Company; or
  - (b) offer employment to or endeavour in any way to entice away from the Company any person who is employed by the Company, or interfere in any way with employer/employee relations between such employee and the Company; or
  - (c) otherwise take any action that may impair the relations between the Company and its respective suppliers, customers, employees or others or that may otherwise be detrimental to the business of the Company.

#### **ARTICLE FOUR TERMINATION**

- 4.1 For the purpose of this section, the following terms shall have the following meanings, respectively:
- (a) “Control Change” shall mean the occurrence, without the consent of the Consultant and Lanni, at any date hereafter of any of the following events:
    - (i) a bona fide offer by, or the actual acquisition or continuing ownership of, securities (“Convertible Securities”) convertible into, exchangeable for or representing the right to acquire shares of the Company and/or shares of the Company as a result of which a person, group of persons or persons acting jointly or in concert, or persons associated or affiliated within the meaning of the *Business Corporations Act* (Ontario) with any such person, group of persons or any of such persons acting jointly or in concert (collectively, “Acquirors”), may or do beneficially own shares of the Company and/or Convertible Securities such that, assuming only the conversion, exchange or exercise of Convertible Securities beneficially owned by the Acquirors, the Acquirors would beneficially own shares that would entitle the holders thereof to cast more than 20% of the votes attaching to all shares in the capital of the Company that may be cast to elect directors of the Company; or

- (ii) the exercise of the voting power of all or any such shares so as to cause or result in the election of a number of directors greater than 50% of the total number of directors of the Company who were not incumbent directors; or
  - (iii) the shareholders of the Company approving a resolution authorizing the Company to enter into a transaction involving, directly or indirectly, (a) the merger, amalgamation or other combination of the Company or its principal business with one or more other entities; or (b) the sale of all or substantially all the assets of the Company; or
  - (iv) any transaction or series of transactions, the effect of which would cause the Employee and/or the directors of the Company, or any Company, partnership, limited partnership, or any other legal entity of which they exercise control, to own less than ten percent (10%) of the issued and outstanding voting shares of the Company.
- (b) “Disability” shall mean Lanni’s failure to substantially perform his duties on a full-time basis for a period of six (6) months out of any 12-month period, where such inability is a result of physical or mental illness.
- (c) “Fair Market Value” shall be the average closing price of the Company’s common shares for the previous 30 days as reported by the TSX, TSX Venture Exchange or by any other recognized stock exchange. In the event that the Company’s common shares are not listed on any recognized stock exchange, the fair market value shall be determined within 90 days of the delivery of such notice at the Company’s expense by a valuator satisfactory to both the Company and the Employee and such determination shall be final and binding]
- (d) “Good Reason” shall include, without limitation, the occurrence of any of the following without the Consultant’s and Lanni’s written consent (except in connection with the termination of the employment of the Consultant and Lanni for Just Cause or Disability):
  - (i) a change (other than those that are clearly consistent with a promotion) in the Consultant’s and Lanni’s position or duties (including any position or duties as a director of the Company), responsibilities (including, without limitation, to whom Lanni reports and who reports to Lanni), title or office in effect immediately prior to a Control Change, which includes any removal of the Employee from or any failure to reelect or reappoint Lanni to any such positions or offices;
  - (ii) a reduction by the Company of the Consultant’s compensation, benefits or any other form of remuneration or any change in the basis upon which the Compensation’s compensation, benefits or any other form of remuneration payable by the Company is determined or any failure by the Company to increase the Consultant’s compensation, benefits or any other forms of remuneration payable by the Company in a manner consistent (both as to frequency and percentage increase) with practices in effect immediately prior to the Control Change or with practices implemented subsequent to the Control Change with respect to the senior employees of the Company, whichever is more favourable to the Consultant; or

- (iii) any failure by the Company to continue in effect any benefit, bonus, profit sharing, incentive, remuneration or compensation plan, stock ownership or purchase plan, pension plan or retirement plan in which the Consultant is participating or entitled to participate immediately prior to the Control Change, or the Company taking any action or failing to take any action that would adversely affect the Consultant's participation in or reduce its rights or benefits under or pursuant to any such plan, or the Company failing to increase or improve such rights or benefits on a basis consistent with practices in effect immediately prior to the Control Change or with practices implemented subsequent to the Control Change with respect to the senior employees of the Company, whichever is more favourable to the Consultant; or
  - (iv) the Company relocating Lanni to any place other than the location at which he reported for work on a regular basis immediately prior to the Control Change or a place within 50 kilometers of that location; or
  - (v) any failure by the Company to provide Lanni with the number of paid vacation days to which he was entitled immediately prior to the Control Change or the Company failing to increase such paid vacation on a basis consistent with practices in effect immediately prior to the Control Change or with practices implemented subsequent to the Control Change with respect to the senior employees of the Company, whichever is more favourable to Lanni; or
  - (vi) the Company taking any action to deprive the Consultant and Lanni of any material fringe benefit not hereinbefore mentioned and enjoyed by them immediately prior to the Control Change, or the Company failing to increase or improve such material fringe benefits on a basis consistent with practices in effect immediately prior to the Control Change or with practices implemented subsequent to the Control Change with respect to the senior employees of the Company, whichever is more favourable to the Consultant and Lanni; or
  - (vii) any breach by the Company of any provision of this Agreement: or
  - (viii) the good faith determination by the Consultant and Lanni that, as a result of the Control Change or any action or event thereafter, the Consultant's and Lanni's status or responsibility in the Company have been diminished or Lanni is being effectively prevented from carrying out his duties responsibilities as they existed immediately prior to the Control Change; or
  - (ix) the failure by the Company to obtain, in a form satisfactory to the Consultant and Lanni, an effective assumption of its obligations hereunder by any successor to the Company, including a successor to a material portion of its business.
- (e) "Just Cause" shall mean:
- (i) the continued failure by the Consultant and Lanni to substantially perform their duties according to the terms of this Agreement (other than those: (1) that follow a change (other than those clearly consistent with a promotion) in his position or duties; or (2) resulting from Lanni's Disability) after the Company has given the



Consultant and Lanni reasonable notice of such failure and a reasonable opportunity to correct it;

- (ii) the engaging by the Consultant and Lanni in any act that is materially injurious to the Company, momentarily or otherwise, but not including, following a Control Change, the expression of opinions contrary to those of directors and/of officers of the Company who are not incumbent directors and/or officers or those of the new shareholders of the Company subsequent to the Control Change; or
  - (iii) the engaging by the Consultant and Lanni in any criminal acts of dishonesty resulting or intended to result directly or indirectly in personal gain of the Consultant and Lanni at the Company's expense.
- (f) "Retirement" shall mean the retirement of Lanni as prescribed by any applicable legislation or when Lanni turns 75 years of age, whichever date occurs first.

4.2 The Company shall have the following obligations in the event that the Consultant and Lanni's retainer is terminated:

- (a) *Death.* If Lanni's retainer is terminated by reason of Lanni's death, Lanni's family shall be entitled to receive benefits in a manner consistent with and at least equal in amount to those provided by the Company to surviving families of the senior employees of the Company under such plans, programs and policies relating to family death benefits, if any, as are in effect at the date of Lanni's death. In the event that no such plans, programs and policies are in effect at the date of Lanni's death, Lanni's family shall be entitled to receive an amount equal to one (1) times the annual compensation for the remaining years under the Agreement and any such extensions and an amount equal to one (1) times the average annual bonus paid to the Consultant in the previous two (2) years.
- (b) *Disability.* Unless otherwise determined by the Chairman of the Board of Directors of the Company, the retainer of Lanni shall automatically terminate in the event of disability. If Lanni's retainer is terminated by reason of disability, Lanni and/or Lanni's family shall be entitled thereafter to receive reasonable termination and severance payments and allowances and disability and other benefits in a manner consistent with and at least equal in amount to those provided by the Company to disabled senior employees of the Company and/or their families in accordance with such plans, programs and policies relating to disability, if any, as are in effect at the date of termination. In the event that no such plans, programs and policies are in effect at the date of Lanni's disability, Lanni and/or Lanni's family shall be entitled to receive an amount equal to one (1) times the annual compensation at the time of Lanni's Disability and an amount equal to one (1) times the average annual bonus paid to the Consultant in the previous two (2) years.
- (c) *Retirement.* If Lanni's retainer is terminated by reason of Retirement, Lanni shall be entitled thereafter to receive reasonable retirement benefits at least equal to those provided by the Company to senior employees in accordance with such plans, programs and policies relating to retirement, if any, as are in effect at the date of termination. In the event that no such plans, programs and policies are in effect at the date of Lanni's Retirement, Lanni shall be entitled to receive an amount equal to one (1) times the annual salary at the time

of Retirement and an amount equal to one (1) times the average annual bonus paid to the Consultant in the previous two (2) years.

- (d) *Termination by the Company for Just Cause and Termination by the Consultant Other Than for Good Reason.* If the Consultant's retainer is terminated by the Company for Just Cause, or is terminated by the Consultant other than for Good Reason, the Company shall pay to the Consultant, if not theretofore paid, the fraction of the annual salary earned by or payable to the Consultant by the Company during the then current fiscal year of the Company for the period to and including the date of termination, and the Company shall have no further obligations to the Consultant under this Agreement.
- (e) *Termination by the Company Other Than for Just Cause, Disability or Death and Termination by the Consultant for Good Reason.* If the Consultant's retainer is terminated by the Company other than for Just Cause, Disability or death or is terminated by the Consultant for Good Reason:
  - (i) the Company shall pay to or to the order of the Consultant by no more than two (2) lump sum payments in cash or certified cheque within 45 days after the date of termination, the aggregate of the following amounts (less any deductions required by law):
    - (A) if not theretofore paid, the Consultant's annual compensation for the then current fiscal year of the Company for the period to and including the date of termination; and
    - (B) an amount equal to the lesser of: (i) two (2) times the annual compensation; and (ii) an amount equal to the result obtained when the annual compensation is multiplied by a fraction, the numerator of which is the number of days between the date of termination and Lanni's retirement date and the denominator of which is 365;
  - (ii) if the Consultant holds any options, rights, warrants or other entitlements for the purchase or acquisition of shares in the capital of the Company or any affiliate thereof (collectively, the "Rights"), regardless of whether such Rights may then be exercised or if Rights would have been issued to the Consultant had its retainer not been terminated until the earlier of Lanni's retirement date and three (3) years following the date of termination, and had the Consultant been granted such Rights on a basis consistent with those extended to other senior employees of the Company, all such Rights shall then be deemed to be granted to the Consultant and available for exercise and, if the Consultant so elects by notice in writing to the Company, such Rights shall be deemed to have been exercised at the price provided for in such Rights and the Consultant shall be deemed to have immediately sold the securities arising from such exercise to the Company for the Fair Market Value. The Company shall pay to the Consultant, in the manner and at the time contemplated by clause 4.2(e)(i), the difference between the aggregate exercise price for such securities and the deemed acquisition price to the Company;

- (iii) the Company shall pay, in the manner and at the time contemplated by clause 4.1(e)(i) above, an amount equal to the present value (as determined at the Company's expense by an actuary acceptable to the Company and the Consultant, which determination shall be final and binding) of all pension benefits as they existed at the date of the Control Change or the date of termination, whichever is more favorable to the Consultant, and any pension benefits to which the Consultant and Lanni would have been entitled had the retainer continued until the earlier of Lanni's retirement date and three (3) years following the date of termination and had Lanni's pension benefits been increased in a manner consistent with that for senior employees of the Company generally;
  - (iv) the Company shall not seek in any way to amend the terms of any loans from the Company to the Consultant and Lanni;
  - (v) the Company shall provide Lanni with the job relocation counseling services of a firm chosen from time to time, at a cost to the Company not to exceed \$16,000; and
  - (vi) the Company shall pay to the Consultant and Lanni all outstanding and accrued regular and special vacation pay to the date of termination.
- (f) *Non-Renewal of Agreement.* If the Company delivers to the Consultant the Non-Renewal Notice, the Company shall pay to the Consultant, as partial compensation for the Consultant's loss of revenue, an amount equal to the sum of: (i) two (2) times the annual compensation; and (ii) an amount equal to the average annual bonus paid to the Consultant in the previous two (2) years.
- 4.3 The benefits payable under this Article 4 shall not be reduced in any respect in the event that the Consultant shall secure or shall not reasonably pursue alternative retainer following the termination of the Consultant's retainer.

## **ARTICLE FIVE CAPACITY**

- 5.1 *Capacity of Consultant.* It is acknowledged by the parties hereto that the Company is retaining the Consultant in the capacity of independent contractor and not as an employee of the Company. The Consultant and the Company acknowledge and agree that this Agreement does not create a partnership or joint venture between them.
- 5.2 *Responsibilities of Consultant.* The Consultant hereby acknowledges that it will be responsible for remitting any provincial, state or federal tax payable, on account of income or otherwise, and any contribution, premium or assessment owing under any applicable taxation, unemployment insurance, pension, social security or workers' compensation legislation or any other similar legislation as a result of payments under this Agreement. The Consultant agrees to indemnify the Company in respect of any failure by it to withhold any such provincial, state or federal tax, contribution, premium or assessment which may be found to be required to be withheld by the Company under any applicable taxation, unemployment insurance, pension, social security or workers' compensation legislation or any other similar legislation and such indemnity extends to any interest or penalties that may be payable by the Company as a result of such failure to withhold.

## ARTICLE SIX GENERAL CONTRACT PROVISIONS

6.1 **Notices.** All notices, requests, demands or other communications (collectively, Notices”) by the terms hereof required or permitted to be given by one party to any other party, or to any other person shall be given in writing by personal delivery or by registered mail, postage prepaid, or by facsimile transmission to such other party as follows:

(a) to the Company at:

77 Belfield Road, Unit 102  
Toronto, Ontario M9W 1G6

(b) to the Consultant at:

9 Warwood Road  
Etobicoke, Ontario M9B 5B2

or at such other address as may be given by such person to the other parties hereto in writing from time to time.

All such Notices shall be deemed to have been received when delivered or transmitted, or, if mailed, 48 hours after 12:01 a.m. on the day following the day of the mailing thereof. If any Notice shall have been mailed and if regular mail service shall be interrupted by strikes or other irregularities, such Notice shall be deemed to have been received 48 hours after 12:01 a.m. on the day following the resumption of normal mail service, provided that during the period that regular mail service shall be interrupted all Notices shall be given by personal delivery or by facsimile transmission.

6.2 **Additional Conditions.** The parties shall sign such further and other documents, cause such meetings to be held, resolutions passed and by-laws enacted, exercise their vote and influence, do and perform and cause to be done and performed such further and other acts and things as may be necessary or desirable in order to give full effect to this Agreement and every part thereof.

6.3 **Counterparts.** This Agreement may be executed in several counter parts, each of which so executed shall be deemed to be an original and such counterparts together shall be but one and the same instrument.

6.4 **Time of the Essence.** Time shall be of the essence of this Agreement and of every part hereof and no extension or variation of this Agreement shall operate as a waiver of this provision.

6.5 **Entire Agreement.** This Agreement constitutes the entire Agreement between the parties with respect to all of the matters herein and its execution has not been induced by, nor do any of the parties rely upon or regard as material, any representations or writings whatever not incorporated herein and made a part hereof and may not be amended or modified in any respect except by written instrument signed by the parties hereto. Any schedules referred to herein are incorporated herein by reference and form part of the Agreement.

- 6.6 **Enurement.** This Agreement shall enure to the benefit of and be binding upon the parties and their respective legal personal representatives, heirs, executors, administrators or successors.
- 6.7 **Assignment.** This Agreement is personal to the Consultant and may not be assigned by the Consultant.
- 6.8 **Currency.** Unless otherwise provided for herein, all monetary amounts referred to herein shall refer to the lawful money of Canada.
- 6.9 **Headings for Convenience Only.** The division of this Agreement into articles and sections is for convenience of reference only and shall not affect the interpretation or construction of this Agreement.
- 6.10 **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein and each of the parties hereto agrees irrevocably to conform to the nonexclusive jurisdiction of the Courts of such Province.
- 6.11 **Gender.** In this Agreement, words importing the singular number shall include the plural and vice versa, and words importing the use of any gender shall include the masculine, feminine and neuter genders and the word “person” shall include an individual, a trust, a partnership, a body corporate, an association or other incorporated or unincorporated organization or entity.
- 6.12 **Calculation of time.** When calculating the period of time within which or following which any act is to be done or step taken pursuant to this Agreement, the date which is the reference date in calculating such period shall be excluded. If the last day of such period is not a Business Day, then the time period in question shall end on the first business day following such non-business day.
- 6.13 **Legislation References.** Any references in this Agreement to any law, by-law, rule, regulation, order or act of any government, governmental body or other regulatory body shall be construed as a reference thereto as amended or re-enacted from time to time or as a reference to any successor thereto.
- 6.14 **Severability.** If any Article, Section or any portion of any Section of this Agreement is determined to be unenforceable or invalid for any reason whatsoever that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Agreement and such unenforceable or invalid Article, Section or portion thereof shall be severed from the remainder of this Agreement.

IN WITNESS WHEREOF the parties hereto as of the date first above written have executed this agreement.

SIGNED, SEALED & DELIVERED  
in the presence of:

) **Distinct Infrastructure Group Inc.**

)

)

) per: \_\_\_\_\_

)

Name: David O'Brien

)

Title: Chairman of the Board

)

*(I have the authority to bind the company)*

)

)

)

) per: \_\_\_\_\_

)

Name: Garry Wetsch

)

Title: Chairman of the Compensation and Corporate  
Governance Committee

)

*(I have the authority to bind the company)*

)

)

)

)

)

) per: \_\_\_\_\_

)

Name: Joe Lanni

)

Title: President

)

*(I have the authority to bind the company)*

## **Schedule “A” Description of Services**

### **Co-Chief Executive Officer**

---

#### **Reports To**

Chairman Board of Directors of Distinct Infrastructure Group Inc.

#### **Summary**

As a visionary, the Co-Chief Executive Officer (“CEO”) is directly responsible for the health and performance of the organization, the success of its operations, and strategic planning. Internally, the CEO will focus on the ongoing improvement of the organizations business model to ensure maximum productivity and revenue. Externally, the CEO will establish key long-term relationships with business partners that enhance the organizations profitability and market position. This individual will also provide financial leadership by managing budgets and monitoring long-term strategic fiscal plans.

#### **Core Competencies**

- Customer Focus
- Communication
- Energy & Stress
- Team Work
- Quality Orientation
- Time Management
- Adaptability/ Flexibility
- Creative and Innovative Thinking
- Decision Making and Judgement
- Planning and Organizing
- Problem Solving
- Result Focus
- Accountability and Dependability
- Ethics and Integrity
- Mediating and Negotiating
- Providing Consultation
- Leadership
- Coaching and Mentoring
- Staff Management
- Enforcing Laws, Rules and Regulations
- Mathematical Reasoning
- Development and Continual Learning

#### **Job Duties**

- Develop and implement both short and long-term tactical and strategic plans in accordance with business goals and objectives.
- Collaborate with the executive team to develop strategic plans for all aspects of the organization.
- Provide leadership for strategic business development and key corporate planning issues on major business decisions.

- Assist the Chief Financial Officer in managing project budgets, forecasts, and long-term financial plans; ensure corporate adherence to annual budgets.
- Regularly report to the Board of Directors on the company's status against, and ability to meet, its strategic and operational objectives.
- Communicate and collaborate with departmental leaders to control spending, budgeting, reporting, and operational excellence.
- Develop and maintain effective relationships with municipal, state/provincial, and federal government agencies, as well as professional organizations such as consultancy firms and auditors.
- Facilitate and oversee any auditing conducted by third parties to ensure effective resolution and swift closure of auditing activities.
- Establish and maintain key relationships with strategic business partners, such as suppliers, wholesalers, retailers, and so on.
- Help determine resource allocation among business units and/or departments.
- Ensure proper reporting structure within and between all business units and/or departments.
- Keep the Board of Directors informed about business activities, potential threats, opportunities, and recommended actions.
- Monitor departmental performance against goals to ensure that progress is being made, and that corrective action is taken if necessary.
- Monitor legislation, regulations, policies, and procedures applicable to company operations.
- Meet regularly with department heads/business unit leaders; facilitate resolution of issues/problems between business units and/or departments.



**ROYAL BANK OF CANADA**

and

**DISTINCT INFRASTRUCTURE GROUP INC. et al.**

Applicant

Respondents

Court File No. CV-19-00615270-00CL

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

Proceedings commenced at Toronto

**FIRST SUPPLEMENT TO THE SPECIAL REPORT OF  
THE RECEIVER**

**THORNTON GROUT FINNIGAN LLP**

100 Wellington Street West  
Suite 3200, TD West Tower  
Toronto ON M5K 1K7

**D.J. Miller (LSO# 34393P)**

Email: [djmiller@tgf.ca](mailto:djmiller@tgf.ca)

Tel: (416) 304-0559

**Rachel Bengino (LSO# 68348V)**

Email: [rbengino@tgf.ca](mailto:rbengino@tgf.ca)

Tel: (416) 304-1153

**James P. E. Hardy (LSO# 73856R)**

Email: [jhardy@tgf.ca](mailto:jhardy@tgf.ca)

Tel: (416) 304-7976

Fax: (416) 304-1313

Lawyers for the Receiver,  
Deloitte Restructuring Inc

# TAB 5



# SPEIGEL NICHOLS FOX LLP

• BARRISTERS & SOLICITORS •

direct extension 229  
kim@ontlaw.com

July 15, 2020

Via Email and Fax to: 416-304-1313

Mr. James Hardy and  
Ms. D.J. Miller  
Thornton Grout Finnigan LLP  
Barristers and Solicitors  
Canadian Pacific Tower  
100 Wellington Street West, Suite 3200  
P.O. Box 329, TD Centre  
Toronto, ON M5K 1K7

Dear Counsel:

Re: Lanni et al. and Royal Bank of Canada  
Our File No. 19-371

---

I write to provide you with the written questions for Deloitte Restructuring Inc., in its capacity as court appointed receiver (the “**Receiver**”) of, among others, Distinct Infrastructure Group Inc. The questions arise from the Receiver’s Special Report, dated November 28, 2019, and the Supplemental Receiver’s Report, dated July 3, 2020.

Please have the Receiver provide its answers to my questions, or advise me of any refusals, by July 24, 2020. My clients’ factum is due July 29<sup>th</sup>.

## A. Special Report

1. Confirmation that the Former CEOs were not named parties to the underlying receivership application.
2. Confirmation the Receiver has not verified the accuracy or completeness of the Information (as defined in the Report) in accordance with the Canadian Auditing Standards (“**CAS**”) and the *Chartered Professional Accountants Canada Handbook*.
3. Confirmation the Receiver cannot express an opinion or provide assurance regarding the Information as contemplated by the Canadian Auditing Standards.
4. The names of the Management that spoke with the Receiver.

5. The name of the New CFO.
6. The length of time the New CFO has been involved with the Company.
7. The date when the Special Committee was formed.
8. The names of the parties on the Special Committee and their previous roles with the Company.
9. Confirmation the Receiver is relying on the information disclosed by the Management, the New CFO, and the Special Committee.
10. Confirmation the Receiver has tendered no affidavits from the Management, the New CFO, or any member of the Special Committee.
11. In regards to paragraphs 14 and 15:
  - a) the name or names of the individual(s) from the Company who conducted the investigation into the expense accounts; and
  - b) which of these individuals identified the “*substantial number of transactions that did not appear to be for the benefit of DIG*”?
12. The name of the individual from the Company who prepared Appendix “F” and Appendix “G”?
13. The process the Company used to create Appendix “F” and Appendix “G”.
14. The documentation used to create Appendix “F” and Appendix “G”.
15. The name of the individual from the Company who provided the comments that appear at Appendix “F” and Appendix “G”?
16. In regards to paragraph 21:
  - a) the names of the members of the Board; and
  - b) the year each member joined the Board:
17. In regards to paragraph 21 (b) the total amount of expenses that the Receiver seeks repayment that were incurred by the Former CEOs prior to January 2018?
18. In regards to paragraph 21 (c):

- a) confirmation the Receiver has not tendered the expense reports submitted by Lanni and Agius in regards to the Corporate Expenses; and
  - b) confirmation the Receiver has not tendered any of the minutes from the board of director meetings (in any year) where the expense reports were discussed and approved.
19. In regards to paragraph 22, confirmation the Receiver has not commenced an originating process for the payment of the Expense Reimbursement Demands.
20. In regards to the charts at page 11 and 12 of the Special Report, please provide the names of the individuals from the Company who advised the Receiver in regards to each of the items listed in the charts. For example, Meals – Chop it states “*The Receiver has been advised by numerous Company personnel ...*”
21. In regards to the chart that mentions Agius, confirmation that Agius has repaid \$59,692.
22. In regards to paragraph 27, please confirm the Receiver has identified the various assets and property of the Former CEOs for the purpose of having these assets and property used to satisfy the Order or Judgment the Receiver is seeking on its motion.
23. In regards to paragraph 39, the Receiver is seeking the Court approve its request and do so without a trial.
24. With regards to Appendix “D” and “E”, the February 18, 2019, DIG letter to Lanni and Agius, confirmation that the DIG required Lanni and Agius to repay all funds they misappropriated through their alleged misuse of the company credit card.
25. With regards to Appendix “F” and “G” confirmation the Access Storage costs were incurred in the months before December 2017.
26. With regards to Appendix “G” confirmation the Bodylines Plus amount was incurred in November of 2017.
27. Identify the section of the *Bankruptcy and Insolvency Act* that authorizes the Receiver to seek repayment of the Expense Reimbursement Demands without commencing an originating process.

**B. The Supplemental Report**

1. In regards to paragraph 5, the section of the *BIA* or the Rule under the *Rules of Civil Procedure* that the Receiver relies on to bring its motion for repayment of the Expense Reimbursement Demands.
2. Confirmation the Receiver has not verified the accuracy or completeness of the Information in accordance with the Canadian Auditing Standards (“CAS”) and the *Chartered Professional Accountants Canada Handbook*.
3. Confirmation the Receiver cannot express an opinion or provide assurance regarding the Information as contemplated by the Canadian Auditing Standards.
4. In regards to paragraph 11, the particular section(s) of the Former CEOs’ motion record that states the Receiver lacks the power to bring the Expense Motion or states that it is not appropriate for the Receiver to do so?
5. In regards to paragraph 12, the particular paragraph in the Investigative Powers Order that permits the Receiver to seek the repayment of the Expense Reimbursement Demands without commencing an originating process against the Former CEOs.
6. In regards to paragraph 13:
  - a) please identify the power or authority that allows the Receiver to bring such legal proceedings on behalf of the Company as it sees fit; and
  - b) identify the types of legal proceedings that the Receiver is permitted to commence on behalf of the Company.
7. In regards to paragraph 7, confirmation that the 1,452 boxes include:
  - a) the expense reports attributable to the Former CEOs;
  - b) the minutes of any board of director meetings where the expense reports are discussed and approved; and
  - c) the receipts and documentation filed in support of the expense reports.
8. Confirmation that the Receiver has not attached to the Special Report or Supplemental Report the documents identified in question 7 above.

9. In regards to paragraphs 9 and 10, confirmation that if the Expense Motion is converted into an action, then the Receiver will comply with its discovery obligations as provided by the *Rules of Civil Procedure*.
10. In regards to paragraph 11, the basis for the Receiver's conclusions.
11. In regards to paragraph 13:
  - a) the names of the representatives;
  - b) the names of the board members;
  - c) the date these parties became board members; and
  - d) the date when the representatives and board members determined the expenses claimed had no legitimate corporate purpose.
12. In regards to paragraph 14, confirmation the Receiver has or has not reviewed the expense reports submitted by the Former CEOs.
13. In regards to Appendix A and Appendix B:
  - a) Confirmation that paragraph 1.5 Remuneration, provides the Former CEOs were entitled to receive bonuses, benefits, and other compensation;
  - b) Confirmation that "other compensation" referenced in paragraph 1.5 is not defined in Appendix A and B;
  - c) Confirmation that paragraph 1.6 Expenses, provides that the Former CEOs shall be reimbursed for all out of pocket expenses, including travel costs, actually and properly incurred by the Former CEOs in connection with providing Services;
  - d) Confirmation that Services in paragraph 1.6 is defined in the agreement to simply be consulting services;
  - e) Confirmation that consulting services are not defined in Appendix A and B; and
  - f) Confirmation that paragraph 4.2(e)(iv) of Appendix A and B contemplates and confirms the Company had outstanding loans to the Former CEOs.

Yours very truly,  
SPEIGEL NICHOLS FOX LLP

A handwritten signature in black ink, appearing to be 'Kim G. Ferreira', with a long horizontal line extending to the right.

per: Kim G. Ferreira  
KGF:yo  
Encl.



# TAB 6

July 27, 2020

**BY EMAIL**

Kim Ferreira ([kim@ontlaw.com](mailto:kim@ontlaw.com))  
**Speigel Nichols Fox LLP**  
1 Robert Speck Parkway, Suite 200  
Mississauga, ON  
L4Z 3M3

Dear Mr. Ferreira:

**Re: In the Matter of Royal Bank of Canada v. Distinct Infrastructure Group Inc. (“DIG”)  
et. al.  
Court File No.: CV-19-00615270-00CL**

We write as counsel to Deloitte Restructuring Inc. in its capacity as Receiver (the “**Receiver**”) in connection with the above-noted matter, and in response to your letter of July 15, 2020. Below please find answers to your questions regarding the First Supplemental Report of the Receiver dated July 3, 2020 (the “**First Supplemental Report**”).

We recognise that you requested that we answer *all* of your questions – including your questions arising from the Special Report of the Receiver dated November 28, 2019 (the “**Special Report**”) – by July 24, 2020. However, it has not been possible to answer the 27 questions you asked regarding the Special Report within nine days of your letter. We note that you received the Special Report on November 28, 2019 and have had since then to ask your questions. Our letter of February 24, 2020 confirmed that the Receiver would answer proper questions put to it in writing. We did not receive any questions until July 15, 2020 and are responding to same as quickly as possible.

The Receiver will endeavour to answer your questions arising from the Special Report as soon as it is able.

Questions arising from the First Supplemental Report

Question 1: In regards to paragraph 5, the section of the BIA or the Rule under the *Rules of Civil Procedure* that the Receiver relies on to bring its motion for repayment of the Expense Reimbursement Demands.

Answer: Pursuant to paragraph 3(f) of the Order dated March 11, 2019 appointing the Receiver (the “**Receivership Order**”), the Receiver was specifically authorized “to receive and collect all

monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies...” By paragraph 32 of the Receivership Order, the Receiver was “authorized and empowered to apply to any court...for assistance in carrying out the terms of this Order”.

Rule 11 of the *BIA* Rules under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “*BIA*”) provides that every application to the court “must be made by motion unless the Court orders otherwise.”

Question 2: Confirmation the Receiver has not verified the accuracy or completeness of the Information in accordance with the Canadian Auditing Standards (“CAS”) and the Chartered Professional Accountants Canada Handbook.

Answer: Paragraph 8a) of the Supplemental Report confirms as such. Such verification is not necessary.

Question 3: Confirmation the Receiver cannot express an opinion or provide assurance regarding the Information as contemplated by the Canadian Auditing Standards.

Answer: Paragraph 8a) of the Supplemental Report confirms as such. Such assurance is not necessary.

Question 4: In regards to paragraph 11, the particular section(s) of the Former CEOs’ motion record that states the Receiver lacks the power to bring the Expense Motion or states that it is not appropriate for the Receiver to do so?

Answer: Paragraphs 8 to 10 of the Notice of Motion of Giuseppe Lanni and Alexander Agius dated February 14, 2020, paragraph 8 of the affidavit of Giuseppe Lanni dated February 13, 2020 and paragraph 8 of the affidavit of Alexander Agius dated February 14, 2020.

Question 5: In regards to paragraph 12, the particular paragraph in the Investigative Powers Order that permits the Receiver to seek the repayment of the Expense Reimbursement Demands without commencing an originating process against the Former CEOs.

Answer: See answer to Question 1 above, including Rule 11 of the *BIA* Rules. See also paragraph 11 of Justice Hainey’s Interim Distribution, Expansion of Powers and Fee Approval Order dated May 3, 2019 and section 30(1)(d) of the *BIA*.

Question 6: In regards to paragraph 13: a) please identify the power or authority that allows the Receiver to bring such legal proceedings on behalf of the Company as it sees fit; and b) identify

the types of legal proceedings that the Receiver is permitted to commence on behalf of the Company.

Answer: See paragraph 3(f) of the Receivership Order. See also paragraph 11 of Justice Hainey's Interim Distribution, Expansion of Powers and Fee Approval Order dated May 3, 2019, whereby the Receiver was authorized to exercise the powers of a trustee in bankruptcy. This includes the power to bring proceedings under Section 30(1)(d) of the *BIA*. The powers conferred by Section 30(1)(d) of the *BIA* allow the Receiver to bring any legal proceeding relating to the property of the bankrupt.

Question 7: In regards to paragraph 7, confirmation that the 1,452 boxes include: a) the expense reports attributable to the Former CEOs; b) the minutes of any board of director meetings where the expense reports are discussed and approved; and c) the receipts and documentation filed in support of the expense reports.

Answer: The Receiver has not reviewed the contents of the boxes recovered from DIG's offices as it would be prohibitively expensive for it to do so. The Receiver cannot confirm whether the documents identified in this question (to the extent that they exist) are contained in the boxes. The Receiver will make a reasonable review of the type of documents contained in the boxes and advise if anything is relevant to the subject matter of the motion. The Receiver's understanding is that there is no issue that the expenses were *incurred* – the issue for the motion is whether such expenses were *properly* incurred and chargeable to the Company rather than as personal expenses.

Question 8: Confirmation that the Receiver has not attached to the Special Report or Supplemental Report the documents identified in question 7 above.

Answer: The attachments to the Special Report and the Supplemental Report do not include any original expense reports, minutes of board of director meetings, or receipts or documentation filed by the co-CEOs. However, information contained in the Special Report and the Supplemental Report (and particularly in Appendix F and G to the Special Report) was obtained by employees of DIG by reference to credit card statements, expense reports and supporting documents of Mr. Lanni and Mr. Agius.

The Receiver understands that the Former CEOs' position is that the Board approved the expense amounts when it voted to approve the quarterly financial statements. However, the quarterly financial statements do not itemise the expenses of the Former CEOs (nor any other employee of DIG), and the minutes of the Audit Committee and Board meetings that the Receiver has reviewed show that neither the Audit Committee nor the Board ever considered or discussed the Former CEOs' expenses

The determination by DIG that it did **not** approve of the expenses claimed is evidenced in Appendices D and E (Mr. Lanni and Mr. Agius were terminated for "Misuse of company funds

for personal gain”) and in Appendix F and the similar email sent to Mr. Agius (see paragraph 17 of the Special Report) by DIG demanding repayment of the expenses.

Question 9: In regards to paragraphs 9 and 10, confirmation that if the Expense Motion is converted into an action, then the Receiver will comply with its discovery obligations as provided by the *Rules of Civil Procedure*.

Answer: The Receiver does not believe that it is appropriate, cost-effective or consistent with the BIA Rules or the prior Orders issued in this proceeding for the within motion to be converted to an action. However, the Receiver is an officer of the court and will comply with all of its obligations at law including any directions that may specifically be made by the Court in that regard.

Question 10: In regards to paragraph 11, the basis for the Receiver’s conclusions.

Answer: The basis for the Receiver’s conclusion is as stated in the relevant paragraph.

Question 11: In regards to paragraph 13: a) the names of the representatives; b) the names of the board members; c) the date these parties became board members; and d) the date when the representatives and board members determined the expenses claimed had no legitimate corporate purpose.

Answer: This determination was made by a Special Committee of the Board of Directors formed to (amongst other things) investigate the Company’s financial affairs. Its members were John Nashmi, Robert Normandeau, Doug Horner and Garry Wetsch.

These individuals became board members on:

John Nashmi: January 10, 2019

Robert Normandeau: November 21, 2017

Doug Horner: May 1, 2017

Garry Wetsch: August 12, 2015

The determination that the expenses claimed had no legitimate corporate purpose was made between the date of the creation of the Special Committee (February 5, 2019) and the date of termination of the Former CEOs for misuse of company funds (February 18, 2019).

Question 12: In regards to paragraph 14, confirmation the Receiver has or has not reviewed the expense reports submitted by the Former CEOs.

Answer: The Receiver has not done so directly, and the Receiver’s understanding is that the fact that such expenses were incurred and paid is not in dispute. The issue is whether such expenses were properly incurred and chargeable to the Company. Under the direction of John Nashmi, Christina Leighton obtained information about the expenses from credit card statements, expense

reports and supporting documents provided by Mr. Lanni and Mr. Agius and summarised same in the documents produced as Appendices F and G to the Special Report. The information was presented to the Special Committee of the Board, which determined that the expenses were not incurred for the benefit of the Company. The Receiver has reviewed the information provided to the Special Committee, has reviewed the Special Committee's determination, and agrees with its assessment.

Question 13: In regards to Appendix A and Appendix B: a) Confirmation that paragraph 1.5 Remuneration, provides the Former CEOs were entitled to receive bonuses, benefits, and other compensation; b) Confirmation that "other compensation" referenced in paragraph 1.5 is not defined in Appendix A and B; c) Confirmation that paragraph 1.6 Expenses, provides that the Former CEOs shall be reimbursed for all out of pocket expenses, including travel costs, actually and properly incurred by the Former CEOs in connection with providing Services; d) Confirmation that Services in paragraph 1.6 is defined in the agreement to simply be consulting services; e) Confirmation that consulting services are not defined in Appendix A and B; and f) Confirmation that paragraph 4.2(e)(iv) of Appendix A and B contemplates and confirms the Company had outstanding loans to the Former CEOs.

Answer:

- a) Section 1.5 does not provide that the Former CEOs are entitled to receive a bonus, benefits or other compensation.
- b) Other Compensation is not defined.
- c) Section 1.6 entitles Mr. Lanni and Mr. Agius to be reimbursed only for expenses that are properly incurred – not for expenses incurred for personal reasons, such as family travel to New York City or Hawaii.
- d) Services is defined as the consulting services provided to DIG by the Former CEOs.
- e) There is no specific definition of consulting services.
- f) Section 4.2(e)(iv) reads that "the Company shall not seek in any way to amend the terms of any loans from the Company to the Consultant and [the former CEOs]." It does not state that such any such loans from the Company are outstanding.

Yours truly,

**Thornton Grout Finnigan LLP**



James P. E. Hardy  
JPEH

# TAB 7

# **RBC v Distinct Infrastructure Group Inc., et al.**

Alexander Agius  
on Wednesday, July 15, 2020



77 King Street West, Suite 2020  
Toronto, Ontario M5K 1A1

[neesonsreporting.com](http://neesonsreporting.com) | 416.413.7755



COURT FILE NO. CV-19-00615270-00CL

ONTARIO

SUPERIOR COURT OF JUSTICE

(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the Courts of  
Justice Act, R.S.O. 1990 c.C.43, as amended, and in  
the matter of Section 243(1) of the Bankruptcy and  
Insolvency Act, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT  
INFRASTRUCTURE, GROUP WEST INC., DISTINCTTECH INC.,  
IVAC SERVICES INC., IVAC SERVICES, WEST INC., AND  
CROWN UTILITIES LTD.

Respondent

-----

--- This is the Cross-Examination of ALEXANDER AGIUS,  
taken via Neesons, a Veritext Company's virtual platform, on  
the 15th day of July, 2020.

-----

REPORTED BY:

Emily Wittet, CVR

A P P E A R A N C E S:

(All via virtual platform)

James Hardy, Esq.,                      for the Receiver,  
Deloitte Restructuring Inc.

Kim Ferreira, Esq.,                      for the Respondents,  
Giuseppe Lanni and  
Alexander Agius

I N D E X

WITNESS: Alexander Agius

ALEXANDER AGIUS: AFFIRMED.....4

CROSS-EXAMINATION BY MR. HARDY.....4

RE-EXAMINATION BY MR. FERREIRA.....35

The following list of undertakings, advisements and refusals is meant as a guide only for the assistance of counsel and no other purpose.

INDEX OF UNDERTAKINGS

The questions/requests undertaken are noted by U/T and appear on the following page/line: NONE.

INDEX OF ADVISEMENTS

The questions/requests taken under advisement are noted by U/A and appear on the following page/line: NONE.

INDEX OF REFUSALS

The questions/requests refused are noted by R/F and appear on the following page/line: NONE.

1 ---Upon commencing at 10:52 a.m.

2 ALEXANDER AGIUS: AFFIRMED.

3 CROSS-EXAMINATION BY MR. HARDY:

4 1 Q. All right. Good morning,  
5 Mr. Agius. Could you state your name for the  
6 record, please?

7 A. Alex Agius.

8 2 Q. And can I just check that you've  
9 been affirmed today?

10 A. Yes, I have been.

11 3 Q. And as we're proceeding  
12 virtually, can you just confirm there's no one  
13 else in the room with you at the moment?

14 A. Yep. Just me, myself, and I.

15 4 Q. And you don't have any documents  
16 in front of you?

17 A. No, I don't.

18 5 Q. Thank you. I'm going to put on  
19 the screen a document now and I'll do this  
20 throughout the examination. If you can't see  
21 the text well enough, you can just ask me and  
22 I'll zoom in on it for you.

23 A. Okay.

24 6 Q. So let me just get that. So this  
25 is a document titled "Affidavit of Alexander

1 Agius." Do you recognize this document?

2 A. Yes, I do.

3 7 Q. And on the last page, there's a  
4 signature. Can I just confirm that's your  
5 signature?

6 A. Yes, it is.

7 8 Q. And was this affidavit true when  
8 you swore it?

9 A. Yes, it was.

10 9 Q. And do you have any corrections  
11 you want to make?

12 A. No, I don't.

13 10 Q. So I'm going to start by looking  
14 at the list of expenses that's at issue here.  
15 So I'm opening up the Special Report of the  
16 Receiver now.

17 A. Okay.

18 11 Q. And I'm going to Appendix G.  
19 Actually, sorry. Just give me a second. I'm  
20 going to stop the share a second. Sorry. I've  
21 resumed the share. We've got Appendix G here,  
22 which is a spreadsheet of expenses. Can you  
23 tell me if you've seen this spreadsheet of  
24 expenses before?

25 A. Yes. That was provided.

1           12                   Q.    Do you recall being sent this by  
2                               Jay Vieira?

3                               A.    Yes.

4           13                   Q.    And that was when Jay demanded  
5                               that you repay these expenses, correct?

6                               A.    That's correct.

7           14                   Q.    And you said that the company  
8                               approved all of these expenses, correct?

9                               A.    That's correct.

10          15                   Q.    So do you accept then that all of  
11                               these expenses were actually incurred on this  
12                               credit card?

13                               A.    Well, according to that expense  
14                               report, what it's showing, then I would have to  
15                               agree with it.   Yes.

16          16                   Q.    And I'm looking at the comment  
17                               box here.   Some of these have comments.   So for  
18                               example, I'm just highlighting one now.   This  
19                               says repairs to Alex's Audi R8.   Do you know who  
20                               wrote that comment?

21                               A.    No, I do not.

22          17                   Q.    Do you know how somebody would  
23                               have gotten the information as to what this  
24                               amount was for?

25                               A.    I would only imagine that records

1           were being kept on what was being done.

2       18                   Q.    Did you provide information that  
3           would have made up this comment?

4                   A.    No.   I mean, some of the repairs,  
5           if that says Angelo Ristagno, he was the fleet  
6           manager.   So he would have kept records.

7       19                   Q.    I'm looking, for example, at some  
8           of these ticket numbers here for some of the  
9           entries.   And do you recall providing this  
10          information to anybody?

11                   A.    A lot of these -- so a lot of the  
12          expenses were managed by my EA.   And according  
13          to the reports that were provided, she would  
14          actually fill in all the information.   I mean, I  
15          was horrible at collecting receipts and that  
16          sort of information, so whenever it came to the  
17          expenses, she would collect information and then  
18          make sure that it would get listed on the  
19          expense report.

20       20                   Q.    So you provide your receipts to  
21          your EA?

22                   A.    Yeah.   Yeah.

23       21                   Q.    And your EA would then --

24                   A.    Yeah.   Or she would use the  
25          statements to go through them.

1           22                   Q.    Right.  The credit card  
2                               statements?

3                               A.    Correct.

4           23                   Q.    So do you accept that these  
5                               comments in this spreadsheet are accurate?

6                               A.    I mean, I would have to go by  
7                               memory because I don't have the actual expense  
8                               reports in place.  Some of them may be accurate,  
9                               but for example, that concert may be correct,  
10                              but it doesn't necessarily mean that I was there  
11                              or I was only there.  There's no additional  
12                              information as to who the clients were, who the  
13                              tickets were -- flowers for Gabriella, yeah.  
14                              Potentially.  But I'm not sure if she deducted  
15                              that and took it off my personal expenses  
16                              because it doesn't give that information at all.

17          24                   Q.    The information in this, would it  
18                               have been taken from the expense reports  
19                               potentially?

20                              A.    I mean, I would have to assume.  
21                              I couldn't tell you for sure.  I didn't create  
22                              this report.

23                              MR. FERREIRA:  Just be clear,  
24                              Mr. Agius, don't assume.  If you don't know,  
25                              just say you don't know.



1 THE WITNESS: Okay. Then I don't  
2 know.

3 BY MR. HARDY:

4 25 Q. And you recall just a little  
5 earlier you mentioned that this was sent to you  
6 and it was demanded that you repay expenses.  
7 That demand came from DIG, correct?

8 A. That's correct.

9 26 Q. And it came from a Jay Vieira,  
10 correct?

11 A. Yes. That's correct.

12 27 Q. He was in charge of the legal  
13 affairs of the company?

14 A. That's correct.

15 28 Q. So it was originally  
16 representatives of DIG who determined that they  
17 would demand that you repay these expenses,  
18 correct?

19 A. I know that Jay sent it over to  
20 us, so I'm not sure who did the work in the  
21 background.

22 29 Q. And part of the reason for your  
23 termination was the misuse of company funds; is  
24 that correct?

25 A. That's correct. That's what was

1 told.

2 30 Q. You said in your affidavit that  
3 these expenses had a legitimate business  
4 purpose. It seems that there are some on this  
5 list that relate to members of your family. I'm  
6 looking at, for example, there's some Air Canada  
7 tickets I'm highlighting now for people with  
8 your surname. There's some expenses for  
9 Hawaiian Airlines for, again, people with your  
10 surname and there's other flights similarly  
11 throughout. Those are personal expenses,  
12 correct?

13 A. That would look to be what they  
14 are. And those would have been also accounted  
15 for on the payments that I was managing through  
16 the accounting team paying for personal  
17 expenses.

18 31 Q. Okay. So I understand that a  
19 significant majority of DIG's business came from  
20 Bell and Rogers; is that right?

21 A. We also had other small clients  
22 as well. So, yes. 70 percent of the business  
23 did come from the two largest telecoms in the  
24 country, but we did have clients across into  
25 Edmonton, Alberta. Calgary.

1                   We had clients that we did work for  
2                   throughout the country in different spots and as  
3                   well as some of the clients we had here in  
4                   Ontario. TELUS was another one. Toronto Hydro  
5                   was another. You know, there's a whole list of  
6                   other clients that we did do the work for.  
7                   Correct.

8       32                   Q.     There's an amount at the end of  
9                   the spreadsheet -- and I'm just scrolling  
10                  down -- for Chop restaurant. The Receiver said  
11                  in its report that there were around 200  
12                  receipts in the ten months from January the 1st  
13                  to October 31st, 2018; does that sound about  
14                  right to you?

15                  A.     I couldn't tell you the number.  
16                  I know that I went there quite a few times and  
17                  so did management as well as the board for many,  
18                  many different meetings.

19       33                   Q.     How many times a month?

20                  A.     It could have been -- my best  
21                  guess would be two to three times a week.

22       34                   Q.     And that was for, you just said,  
23                  the management board and other meetings?

24                  A.     Correct. So we were either  
25                  meeting with investors, potential employees,

1 potential clients. We also would meet with  
2 existing clients. You know, we've had a lot of  
3 different meetings at that location where  
4 clients would show up and then we would take  
5 them out after their meeting for either lunch or  
6 after work.

7 We had board members flying in and  
8 after -- whether it was a board meeting or just  
9 an individual meeting regarding an acquisition  
10 or whatever it might have been, we would go to  
11 that location. We were in an area where there  
12 wasn't a lot of establishments to choose from  
13 and we actually picked that place because it was  
14 an easy spot to get to and we were able to get a  
15 booth which gave us some privacy to have some  
16 serious discussions with whoever it was we were  
17 meeting with. So that's why Chop was a  
18 favourite place to stop.

19 35 Q. June 2018. The members of the  
20 board lived outside of Toronto, didn't they?

21 A. All but one.

22 36 Q. How often were they flying in?

23 A. I couldn't tell you off the top  
24 of my head, but definitely for quarterly  
25 meetings. We had -- it really depended. I

1           couldn't answer that specifically, but they were  
2           flying in on a regular basis.

3       37                   Q.    And I looked under the leisure --  
4           I'll just pull up your affidavit.  There's a  
5           leisure category.  You said that there may be a  
6           small amount that is of a personal nature  
7           relating to the leisure category.

8                       The question I had is I'm looking at  
9           one of these entries here in February, so going  
10          back to the spreadsheet of expenses here.  We've  
11          got Sporting Life, \$2,119, ski jackets and  
12          pants.  Is that one of the small amounts you say  
13          might have been personal?

14                    A.    Again, I'd have to look at the  
15          expense report and see what that's for.  I mean,  
16          we were constantly providing gifts for clients  
17          too for different functions, so that may have  
18          been a donation to a function of some sort.  And  
19          we had functions that we were constantly,  
20          whether it was a charity -- I know that in  
21          February, we were supporting Sick Kids.  We did  
22          a lot of Sick Kids functions in February.  
23          Really, I'd have to look at a calendar and look  
24          at the actual report to understand what that is.  
25          I don't recall.

1 38 Q. Do you still have your calendar?

2 A. No. I've lost access to all my  
3 emails, calendars, and I don't have copies of  
4 any of my expense reports.

5 39 Q. There are some concerts that you  
6 mentioned in your affidavit. I'll just put that  
7 up as well. Pinnacles, sorry, I think is  
8 catering at the concert; is that correct?

9 A. I'm sorry. I didn't hear you.

10 MR. FERREIRA: James, it's hard to  
11 hear you.

12 THE WITNESS: I didn't hear you.

13 BY MR. HARDY:

14 40 Q. Sorry. Of course. You mentioned  
15 that you had some expenses at Pinnacles, which I  
16 understood is catering at concerts.

17 A. That's correct. So there was a  
18 lot of activity done by management, different  
19 roles within the company that were actually  
20 using the box for business, taking clients.

21 We've also run into situations where  
22 there were last minute cancellations and we  
23 would call clients up and then they would use  
24 the box and then that would all be run through  
25 my credit card.

1 41 Q. So would you be present if you  
2 had put it on your credit card?

3 A. Sorry?

4 42 Q. Would you be present at the event  
5 if you put it on your credit card?

6 A. Not necessarily. No.

7 43 Q. But you were at some of them?

8 A. I've been at corporate events.  
9 Absolutely.

10 44 Q. And there's an entry on this  
11 spreadsheet, which I'll just come back to now,  
12 in late '18 -- and you can just see I'm  
13 highlighting it now -- for an amount of 11,370  
14 odd dollars for a Flight Pass.

15 A. Yep.

16 45 Q. Were there credits remaining on  
17 your Flight Pass at the end of 2018?

18 A. I don't know. They're all  
19 through the company. So those would have been  
20 Flight Passes we were using because I was  
21 travelling to Winnipeg quite a bit as well as to  
22 Alberta. Those Flight Passes would have been  
23 through the travel agency and they're  
24 nontransferable, so they were run through the  
25 company. So I don't have access to those at

1 all, so I couldn't even tell you if there's any  
2 credits remaining.

3 46 Q. And then your affidavit again,  
4 I'm looking paragraph 37-D talking about storage  
5 of your personal vehicle. You say:

6 "Payment for this storage was  
7 part of my compensation."

8 And you also say:

9 "It was applied against my  
10 shareholder loan."

11 I don't really understand. If it's  
12 part of your compensation, why is it being  
13 applied against your loan?

14 A. So initially, before the company  
15 went public, that was being used against my --  
16 sorry. That was part of my initial  
17 compensation. And then when we went public, we  
18 pulled out anything that was going to be used  
19 post-public date was to be considered against my  
20 shareholders loan because we had done that after  
21 the fact because it was still being charged  
22 against me and then it was deemed as personal  
23 and then we pulled it out and put it against my  
24 shareholders loan.

25 47 Q. Why'd you make the change when



1           you went public?

2                   A.     Just a discussion I had with the  
3           CFO. We agreed that, you know, we were going to  
4           put this as part of the personal loan and I was  
5           in agreement with it. Before we went public, we  
6           were running a lot of our expenses through the  
7           business.

8    48               Q.     And then that changed when you  
9           went public?

10                   A.     That's correct. Anything  
11           personal would be deemed as personal and that's  
12           where the shareholder loan began. And then it  
13           was either a deduction through the shareholder  
14           loan or we would pay for it directly.

15   49               Q.     Why did you make the change when  
16           you went public?

17                   A.     Just by direction of the CFO.

18   50               Q.     Do you recall the CFO telling you  
19           why you would do that?

20                   A.     Just anything personal needed to  
21           be separate from the business. That's the way  
22           he explained it.

23   51               Q.     I've got some questions about the  
24           process by which the expenses were approved.  
25           Can you describe how it would work for you to

1 get approval of an expense?

2 A. Well, the expense report would be  
3 submitted to the CFO and the accounting team.  
4 They would vet it and then from there it was  
5 provided to the board. Specifically, from what  
6 I understand it to be, the chairman of the audit  
7 committee and the board chair would review them.  
8 These were attributed to our quarterly expenses  
9 too, so they had to be done in a timely manner  
10 and submitted as they were part of the corporate  
11 numbers.

12 52 Q. So you said there was an expense  
13 report submitted to the CFO. Who prepares that  
14 report?

15 A. The majority -- before we went  
16 public in the beginning of 2015, we had the EAs  
17 starting to do our expense reports.

18 53 Q. And then after you went public?

19 A. Same. It continued. Yeah.

20 54 Q. Did you review these before they  
21 were submitted?

22 A. Yes. Yeah. We would review  
23 them, sign off on them, and submit them.

24 55 Q. And what information was provided  
25 to the board?

1                   A.    You would have to ask the CFO  
2                   that question.  As far as I know, our expense  
3                   reports were provided.

4    56               Q.   And you were on the board,  
5                   correct?

6                   A.    That's correct.

7    57               Q.   And you attended board meetings?

8                   A.    That's correct.

9    58               Q.   So you'd be present when these  
10                  were presented to the board, correct?

11                  A.    No.  Not necessarily.

12   59               Q.   When did they approve them then?

13                  A.    Again, I would have to defer to  
14                  the CFO on that one.

15   60               Q.   You were at these meetings,  
16                  right?  You were at the board meetings?

17                  A.    Yep.  But they were not reviewed  
18                  specifically through the expenses at the board  
19                  meeting.  Like I said to you, they were provided  
20                  to the chairman and the audit chair directly  
21                  from the CFO.

22   61               Q.   And not to the other members of  
23                  the board?

24                  A.    Not to the other members of the  
25                  board.  No.

1           62                   Q.    So how did the board approve  
2                               them?

3                               A.    It would be the chairman that  
4                               would approve them and the audit committee.  
5                               That's from what I recall.

6           63                   Q.    And how would they approve them?  
7                               Would they sign them?  Would they put a vote to  
8                               the board?  How did you know that they approved  
9                               it?

10                              A.    The fact that they were added to  
11                              the quarterly financials is the only  
12                              understanding I had that they were actually  
13                              approved.  I never had anything ever come back  
14                              to us saying this is not approved or there was a  
15                              question with this expense.

16           64                   Q.    There was no formal chairman  
17                              process?  You didn't put it to a vote to the  
18                              board?

19                              A.    Not that I'm aware of.  No.  No.  
20                              There was never any of that ever brought up in  
21                              any of our board meetings.

22           65                   Q.    You said the expense report was  
23                              submitted to the CFO.  Did the CFO report to  
24                              you?

25                              A.    Technically, no.  He actually

1 reported to the board. So his operational  
2 duties would be towards the company. However,  
3 he was actually reporting in to the chairman.

4 66 Q. You supervised his work though?

5 A. That's correct.

6 67 Q. And did you ever see the expenses  
7 being specifically recorded in the minutes as  
8 being approved?

9 A. No. So the only thing in the  
10 minutes was the personal loans were identified  
11 in the minutes and the amounts outstanding were  
12 there on a quarterly basis. They were in there  
13 fully disclosed as to what the outstanding  
14 amounts were, what we owed personally. That  
15 was --

16 68 Q. Did -- sorry. I missed the end  
17 of that answer.

18 A. That was the only item that I  
19 remember being in the minutes.

20 69 Q. Okay.

21 A. And in the documentation. Sorry.

22 70 Q. And how often did these approval  
23 meetings take place?

24 A. We had quarterly meetings.

25 71 Q. Do you know what detail of the

1 expenses, how granular the information was that  
2 was provided to the board?

3 A. Again, I only know what was  
4 provided to the chair and the audit chair and  
5 that would have been the copy of the expenses as  
6 far as I know.

7 72 Q. Yes, but when you say a copy of  
8 the expenses, are you talking about the actual  
9 reports went to the accounting team?

10 A. Again, I don't know that.

11 73 Q. Okay. Sorry. I'm just stopping  
12 screen sharing for a moment. You said in your  
13 witness statement -- why don't I put that back  
14 up? You said here at paragraph 13 that:

15 "The Financial Statements  
16 included corporate expenses which were  
17 reported accurately to DIG's  
18 shareholders."

19 How did the Financial Statements  
20 report your expenses?

21 A. It'd be within all those  
22 corporate expenses.

23 74 Q. Okay. So there's a big sum for  
24 corporate expenses and out of that, some of that  
25 is some things that --

1                   A.    The corporate expenses would be  
2                   divided into the different categories, but yes.  
3                   All the corporate expenses would be consolidated  
4                   with all other management.

5       75               Q.    But there wouldn't be details of  
6                   what expenses were incurred and for what purpose  
7                   in those shareholder reports, correct?

8                   A.    The shareholder reports are  
9                   public and I don't believe that specific detail  
10                  was added to that.  No.  It would be a general.

11       76               Q.    You also say here that the  
12                  corporate expenses were reported to RBC.  Can  
13                  you explain what information was provided to  
14                  RBC?

15                  A.    So I know the accounting team was  
16                  providing detailed reporting to RBC regarding  
17                  expenses.  So it would be more specific to  
18                  whatever information they would require on all  
19                  the details around our expenses, including the  
20                  monthly cash flow reports and so forth.

21                  And then you can see I also state in  
22                  there -- and I'm just reading it -- everything  
23                  was audited and all of the reporting and  
24                  information relating to our expenses were  
25                  provided.  And I'm not sure to the detail what

1 was actually sent to RBC, but there was a lot of  
2 information shared on a regular basis.

3 77 Q. I'm just going down to  
4 paragraph 25 of your affidavit. You say that  
5 you don't have the documents in your possession  
6 that you require to support your defence,  
7 correct?

8 A. That's correct.

9 78 Q. And you say that you had to  
10 return your computer, laptop, phone and files to  
11 DIG when you were terminated?

12 A. That's correct.

13 79 Q. Why did you wipe those devices  
14 before returning them to DIG?

15 A. So when we started the business,  
16 I was actually using my personal computer to  
17 start the business. And that computer I had  
18 been using prior to having the business through  
19 other jobs that I had and all my personal and  
20 previous dealings and information and tax  
21 information, house information, mortgage, all  
22 our life was in that computer. And then a few  
23 years ago, we had replaced that computer with a  
24 newer one, you know, and that information was  
25 still there.



1                   Before we went public, we had put in a  
2                   server system with the company and all the  
3                   information relating to the business and the  
4                   company was left on the server because a lot of  
5                   the work that we did was related to drawings and  
6                   construction material and that sort of  
7                   information and it was just too large to  
8                   maintain all that information on my computer,  
9                   including the emails. I had thousands of emails  
10                  that I had saved and had on the network, but it  
11                  was just too much for the computer.

12                  So when we switched computers, we made  
13                  sure that everything related to the business was  
14                  on the server and that anything I was using the  
15                  computer for was also on the server. So for the  
16                  majority -- there was a lot of more personal  
17                  information. But, you know, when we were told  
18                  to bring back in all the devices, we were given  
19                  48 hours. I just didn't have the time to go  
20                  through file by file and look for pictures or  
21                  information that was in there. It had been  
22                  years and years of material information for me  
23                  personally and passwords were linked and  
24                  automatic connections. I wanted to make sure  
25                  the security and safety of my personal

1 information was not accessible by anyone.

2 And when I had discussed this with  
3 Jay, he had absolutely no objection to it. And  
4 I told him, I said everything when I worked was  
5 either done through VPN or was on the servers.  
6 And really, when it came to board meetings or  
7 any client information or any documentation they  
8 would provide, it was all in our emails, which  
9 all sat in the server. So when we went through  
10 it, we had that discussion and he agreed to it  
11 and it was a simpler and quicker way for me to  
12 submit that device back in.

13 80 Q. So a few things coming out of  
14 that. First, you said that Jay had no  
15 objection. That's Jay Vieira, correct?

16 A. I'm sorry.

17 81 Q. You say Jay had no objection.  
18 That's Jay Vieira, correct?

19 A. Vieira. That's correct.

20 82 Q. Do you have records of Jay  
21 telling you that he had no objection?

22 A. No. I had that discussion with  
23 him directly.

24 83 Q. And when were you told you that  
25 you had to return things within 48 hours?

1                   A.    We had the letter -- email to us  
2                   telling us that we needed to supply it all back.  
3                   And again, I don't have that email anymore  
4                   because it was done through the business.

5    84               Q.    And you mentioned as well that  
6                   you switched computers at some point, so there  
7                   were two computers, one that you returned wiped  
8                   and one that you --

9                   A.    It was about five or six years  
10                  ago that we had -- my personal computer was  
11                  replaced. It was getting old. And I replaced  
12                  it with the Apple computer that I had with the  
13                  company.

14   85               Q.    And you don't still have your old  
15                  computer?

16                  A.    No. No.

17   86               Q.    So when you got rid of all the  
18                  files on your work device, did you retain any  
19                  files?

20                  A.    I'm sorry?

21   87               Q.    Did you keep any files when you  
22                  got rid of your work computer?

23                  A.    Yeah. I kept only personal files  
24                  that I could see and then we wiped everything  
25                  else out.

1 88 Q. Can you tell me --

2 A. We were asked to -- I'm sorry.

3 89 Q. Sorry. Please carry on.

4 A. And then we were asked to verify  
5 that and I went through to make sure that I had  
6 no company documentation. Again, like I said, a  
7 lot of that information was kept on the server  
8 and I verified that I didn't have anything on my  
9 computer.

10 90 Q. Can you tell me what you mean  
11 when you say personal files?

12 A. Pictures; information; mortgage  
13 information; my Nexus information; passports;  
14 driver's license; family photos; family videos.  
15 All that sort of thing.

16 91 Q. Would that include personal  
17 financial records?

18 A. Correct.

19 92 Q. Would that include records  
20 relating to the business of your company, which  
21 I think is 2460485 Ontario Limited?

22 A. That would be correct.

23 93 Q. So do you keep records of direct  
24 payments that you made to credit card companies?

25 A. No. No. That was all being

1 managed by the accounting department. And it  
2 was all done through -- you can see the  
3 statements. They had access to all of that.

4 94 Q. At paragraph 30 of your  
5 affidavit, you say that you sometimes paid the  
6 credit card company directly for any personal  
7 charges.

8 A. That's correct.

9 95 Q. If you paid the credit card  
10 directly, would you do that with your own  
11 personal credit card or money?

12 A. Well, it was either done through  
13 credit card or it would have been done through  
14 online banking.

15 96 Q. Okay. So you'd have records of  
16 personal payments that you made to credit card  
17 companies, correct?

18 A. Yeah. I'd have to go through my  
19 bank statements to look for those. Yes.

20 97 Q. And do you have copies of your  
21 own tax returns?

22 A. My own -- sorry?

23 98 Q. Your own tax returns.

24 MR. FERREIRA: Tax returns.

25 THE WITNESS: I'm sorry. I can't hear

1           you guys.

2                       MR. FERREIRA: Tax returns.

3                       THE WITNESS: Oh, yes. Yes. Sorry.

4                       BY MR. HARDY:

5    99                Q. And you've also talked about  
6           shareholder loans. You provided the shareholder  
7           loans to DIG in your personal capacity, right?

8                       A. I didn't -- the accounting  
9           department would manage the shareholder loans.

10   100               Q. Right. But, sorry, as I  
11           understand these shareholder loans, and correct  
12           me if I'm wrong, the company loaned you money  
13           but it loaned you as Alex Agius or it loaned you  
14           as 246 Ontario Limited the money, right?

15                      A. Correct.

16   101               Q. Did you keep records of your own  
17           personal shareholder loan?

18                      A. The information that they gave  
19           me, yes.

20   102               Q. And just while I'm on shareholder  
21           loans, I'm pulling up the Special Report again.  
22           I'm just going to stop the share a moment. So  
23           I'm now looking at Appendix J of the Special  
24           Report of the Receiver.

25                      This is a letter to Deloitte

1 Restructuring dated April 19th, 2019. I'm going  
2 to ask you if you recognize this letter, but  
3 take a look. And I can show you the last page  
4 as well or any page you want to look at.

5 A. Yep. I recognize the letter.

6 103 Q. Sorry. Did you say you do  
7 recognize this letter?

8 A. Yes.

9 104 Q. And that's your signature at the  
10 bottom?

11 A. Correct.

12 105 Q. And I'm looking on the second  
13 page of the letter. In the fourth paragraph  
14 here, you say the amounts under the shareholder  
15 loan were completely repaid by January 2018.  
16 Does that mean at the end of January 2018, you'd  
17 reconciled the shareholder loan? It was done?

18 A. So that's what we believe. We  
19 don't know. As it says in there, I don't have  
20 access to the Reconciliation Report to verify  
21 that. But that's what I believe. We had paid  
22 the expenses off in 2018.

23 106 Q. I thought you just told me that  
24 you do have records relating to shareholder  
25 loans provided to you personally.

1 MR. FERREIRA: I don't think he said  
2 that he has records. I think he said --

3 THE WITNESS: I didn't. Yeah. I had  
4 been shown records and given -- but I don't have  
5 any of those records. I don't have any records  
6 whatsoever.

7 BY MR. HARDY:

8 107 Q. So when you say that you kept  
9 personal files when you wiped your device, these  
10 weren't one of the personal files that you kept?

11 A. None of that personal information  
12 was on those files. No.

13 108 Q. Do you keep copies of records  
14 relating to the business of 2460485 Ontario  
15 Limited?

16 A. The records there are just  
17 basically the invoicing payments made, any  
18 expenses that I paid separate from whatever I  
19 was charging DIG at the time. That's usually  
20 what I do keep. That's correct.

21 109 Q. Do you still have the invoices  
22 and records of payment for that company?

23 A. Yes.

24 MR. FERREIRA: Can we go off the  
25 record?



1 --- DISCUSSION OFF THE RECORD ---

2 BY MR. HARDY:

3 110 Q. So just before that short break,  
4 we were talking about documents provided that  
5 you have personally. Do any of your personal  
6 records show payroll deductions?

7 A. I'd have to look and see. I  
8 don't know about that. The invoices provided  
9 for those payroll deductions would have been  
10 provided to DIG and they would have been on  
11 there.

12 111 Q. And would your personal records  
13 show the balance of your shareholder loan?

14 A. I don't recall keeping a running  
15 balance. No.

16 112 Q. Could you explain just sort of at  
17 a high level how this shareholder loan and  
18 repayment sort of worked?

19 A. Well, the accounting department  
20 came up with the initial list as to what was  
21 personal. We reviewed it with the CFO. And  
22 then if there was anything along the way that  
23 was deemed as personal, we would add it to the  
24 shareholder loan and that would be tracked by  
25 the accounting department and we would continue

1 to pay that down and we'd get a flat fee every  
2 month on the repayment.

3 So it was just a deduction of that  
4 and, you know, I had to rely on the accounting  
5 department to tell me the balance because it was  
6 getting reported. They were tracking it to the  
7 outstanding amount. So if it fluctuated,  
8 whether it went up or down any time, it was  
9 reported on the minutes. So I'd rely on their  
10 information being accurate as far as what the  
11 shareholders loan amounts outstanding were.

12 113 Q. Okay. So the accounting  
13 department would look at your expenses. They'd  
14 work out what was personal, and they'd deduct  
15 that from your pay?

16 A. Well, they wouldn't deduct it.  
17 They would add it to the shareholder loan and  
18 they would reduce that or increase it by that  
19 amount.

20 114 Q. Okay. And you relied on the  
21 accounting team to make that determination?

22 A. That's correct.

23 115 Q. Mr. Ferreira, I think that's it  
24 for this witness, but I'm just going to, if you  
25 don't mind, just take two minutes just to look

1 through my notes just to make sure that's  
2 correct.

3 --RECESS TAKEN AT 11:31 A.M.

4 --UPON RESUMING AT 11:32 A.M.

5 MR. HARDY: So thank you, Mr. Agius.  
6 Unless there's anything arising out of those  
7 questions or anything from Mr. Ferreira, those  
8 are my questions.

9 RE-EXAMINATION BY MR. FERREIRA:

10 116 Q. Just three quick questions.  
11 Mr. Hardy, can you pull up Appendix G to the  
12 first Special Report?

13 MR. HARDY: Okay, counsel.

14 BY MR. FERREIRA:

15 117 Q. Mr. Agius, you'll recall that  
16 Mr. Hardy asked you some questions about the  
17 storage costs.

18 A. Yes.

19 118 Q. And then I think you named the  
20 name Angelo Ristagno?

21 A. Ristagno.

22 119 Q. R-I-S-T-A-G-N-O.

23 A. That's correct.

24 120 Q. And then it says Visa.

25 A. Yes.

1       121               Q.    Do you know if that means  
2               Mr. Ristagno used a Visa, or do you know how  
3               that arises there?

4               A.    I'm not sure, but when I'm  
5               looking at this, it looks like it's his Visa.

6       122               Q.    Okay. And then also can you just  
7               clarify for me that the period for the storage  
8               costs and whatnot, you'll agree with me that it  
9               was between the period of November 2017 and  
10              December 2015?

11              A.    That's correct.

12       123               Q.    And do you know when the Receiver  
13              brought its motion against you in respect of the  
14              corporate expenses? You'll agree with me it was  
15              sometime in December 2019?

16              A.    That's correct.

17       124               Q.    Okay. And then you said you  
18              don't have access to your calendar or day  
19              planner or anything like that. Do you remember  
20              saying that to Mr. Hardy?

21              A.    Yes, I did. That's correct.

22       125               Q.    Do you know who has access to  
23              those documents?

24              A.    All of that would be on the  
25              server. Once the computer was returned, I have

1 no access to that server. Everything was --

2 126 Q. And who has that server? Sorry.

3 A. As far as I know, the Receiver  
4 has it.

5 127 Q. Those are my questions,  
6 Mr. Hardy.

7 MR. HARDY: Thank you. I've got  
8 nothing arising from that.

9 ---Whereupon the examination was  
10 adjourned at 11:35 a.m.

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REPORTER'S CERTIFICATE

I, Emily Wittet, CVR, Certified  
Verbatim Reporter, certify;  
That the foregoing proceedings were  
taken before me at the time and place  
therein set forth at which time the  
witness was put under oath by me;  
That the testimony of the witness and  
all objections made at the time of the  
examination were recorded  
stenographically by me and were  
thereafter transcribed;  
That the foregoing is a true and  
accurate transcript of my shorthand  
notes so taken. Dated this 17th day  
of July, 2020.



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PER: EMILY WITTET

CERTIFIED VERBATIM REPORTER

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# TAB 8

# **RBC v Distinct Infrastructure Group Inc., et al.**

Giuseppe Lanni  
on Wednesday, July 15, 2020



77 King Street West, Suite 2020  
Toronto, Ontario M5K 1A1

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COURT FILE NO. CV-19-00615270-00CL

ONTARIO

SUPERIOR COURT OF JUSTICE

(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the Courts of  
Justice Act, R.S.O. 1990 c.C.43, as amended, and in  
the matter of Section 243(1) of the Bankruptcy and  
Insolvency Act, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT  
INFRASTRUCTURE, GROUP WEST INC., DISTINCTTECH INC.,  
IVAC SERVICES INC., IVAC SERVICES, WEST INC., AND  
CROWN UTILITIES LTD.

Respondent

-----

--- This is the Cross-Examination of GIUSEPPE LANNI,  
taken via Neesons, a Veritext Company's virtual platform, on  
the 15th day of July, 2020.

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REPORTED BY:

Emily Wittet, CVR

A P P E A R A N C E S:

(All via virtual platform)

James Hardy, Esq., for the Receiver,  
Deloitte Restructuring Inc.

Kim Ferreira, Esq., for the Respondents,  
Giuseppe Lanni and  
Alexander Agius

REPORTED BY:

Emily Wittet, CVR



I N D E X

WITNESS: Giuseppe Lanni

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The following list of undertakings, advisements and refusals is meant as a guide only for the assistance of counsel and no other purpose.

INDEX OF UNDERTAKINGS

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INDEX OF ADVISEMENTS

The questions/requests taken under advisement are noted by U/A and appear on the following page/line: 44/11.

INDEX OF REFUSALS

The questions/requests refused are noted by R/F and appear on the following page/line: 49/3.

1 ---Upon commencing at 9:30 a.m.

2 GIUSEPPE LANNI: AFFIRMED.

3 EXAMINATION BY MR. HARDY:

4 1 Q. Good morning, Mr. Lanni. Could I  
5 ask you to state your name for the record,  
6 please?

7 A. Giuseppe Lanni. Also Joe Lanni.

8 2 Q. And can I just confirm you've  
9 been affirmed today?

10 A. Pardon me?

11 3 Q. Can I confirm that you've been  
12 affirmed today?

13 A. Yes.

14 4 Q. And you understand that you're  
15 here to be examined on an affidavit that you  
16 swore on February 14th, 2020, correct?

17 A. Correct.

18 5 Q. And can I just confirm you're  
19 alone in the room that you're currently in?

20 A. Correct. Yeah.

21 6 Q. And you don't have any documents  
22 in front of you?

23 A. I have nothing in front of me.

24 No.

25 7 Q. Excellent. Thank you. I'm just

1 going to share my screen a moment. I'm going to  
2 put the affidavit, your affidavit dated February  
3 14th on the screen; can you see that?

4 A. Yes, I can.

5 8 Q. If you need me to zoom in on any  
6 of this, just let me know.

7 A. Okay.

8 9 Q. Do you recognize this affidavit?

9 A. Yes, I do.

10 10 Q. And is this the affidavit that  
11 you swore?

12 A. Yes.

13 MR. FERREIRA: Go to the last page.

14 THE WITNESS: Yeah. If you go to the  
15 last page, I can attest to that. Yes.

16 BY MR. HARDY:

17 11 Q. Was it true when you swore it?

18 A. Yes.

19 12 Q. And do you have any corrections  
20 to make?

21 A. No.

22 13 Q. Okay. So I'm just pulling up a  
23 different document. Just a moment. So on the  
24 screen now, I'm sharing the Special Report to  
25 the Receiver dated November 28th, 2019. This is

1 Appendix F. And here at Appendix F is an email  
2 sent from Jay Vieira to you. Do you recall  
3 receiving this email?

4 A. Yes.

5 14 Q. And attached to this email -- I'm  
6 just scrolling down to the attachments -- was a  
7 list of expenses.

8 A. Yes.

9 15 Q. And have you seen this list of  
10 expenses before?

11 A. I'm assuming this is the same  
12 one. Yes. Yeah. That looks all the same.

13 16 Q. I'll take you to the end of it.

14 A. Yes.

15 17 Q. And you said in your affidavit  
16 that these expenses were approved by DIG,  
17 correct?

18 A. Correct.

19 18 Q. And so do you accept then that  
20 all of these expenses were actually incurred and  
21 claimed by you?

22 MR. FERREIRA: Say that again,  
23 Mr. Hardy?

24 BY MR. HARDY:

25 19 Q. Yes. Of course. You accept that

1 all these expenses on this list were actually  
2 incurred by you?

3 A. All these -- well, incurred by me  
4 or incurred on my credit card, not necessarily  
5 by me.

6 20 Q. Okay. But you accept that they  
7 were incurred on your credit card?

8 A. Yes.

9 21 Q. And I'm going to scroll back to  
10 the top of this table. I'm looking at the  
11 far-right column here headed "Comments."

12 A. Yes.

13 22 Q. And you'll see that some of these  
14 items, there's a description. Do you know who  
15 wrote that comment?

16 A. I have no idea.

17 23 Q. And do you know how the person  
18 who wrote that comment would have got this  
19 information?

20 A. I have no idea.

21 24 Q. This information, I'll look at  
22 some of it, it seems to have come from you. I  
23 mean, I'll take you to some of it.

24 A. No. None of those comments are  
25 from me.

1       25                   Q.    I mean the information came from  
2                   you.   Sorry.

3                   A.    When you say the information came  
4                   from me, how do you mean?

5       26                   Q.    I mean, somebody would have had  
6                   to fill in this amount here.   So let's look at  
7                   this line item here.   On January 18, there's a  
8                   charge for \$322 and there's a comment that says  
9                   "Car storage for Maserati."

10                   A.    Correct.

11       27                   Q.    The person who filled that in,  
12                   that information, they'd have to have got it  
13                   somehow, right?

14                   A.    Yeah.   I'm not sure where they  
15                   would have got that from.

16       28                   Q.    Okay.

17                   MR. FERREIRA:   Yes.   One of the  
18                   questions we're delivering to the Receiver today  
19                   is where that information came from as well,  
20                   because we're not privy to it.   We thought that  
21                   came from DIG.

22                   THE WITNESS:   That's my understanding  
23                   as well.

24                   BY MR. HARDY:

25       29                   Q.    Do you know if this information

1 comes from expense reports?

2 A. Possibly. Not all of it, though.

3 There's a lot of inaccuracies, a lot of errors.

4 30 Q. So you submitted the expense  
5 reports, though, correct?

6 A. I submitted my expense reports.

7 Correct. I did not necessarily prepare the  
8 expense reports, though.

9 31 Q. Okay. Well, we'll come to that.  
10 Is there any information in the expense reports  
11 that you believe is not in this table?

12 MR. FERREIRA: Well, we don't have the  
13 expense reports with us, so it's hard to --  
14 you're asking my client to opine on something  
15 that he doesn't have.

16 MR. HARDY: Well, but he did just say  
17 that he's submitted them.

18 MR. FERREIRA: Yes, but some of these  
19 are going back to 2015, James.

20 MR. HARDY: Well, I mean, he can  
21 answer it to the best of his recollection. If  
22 he doesn't remember, he can say he doesn't  
23 remember. So I'll ask --

24 THE WITNESS: So typically -- sorry.

25 BY MR. HARDY:

32 Q. I'll ask the question again. To  
the best of your recollection, is there any  
information in the expense reports that isn't in  
this table?

MR. FERREIRA: Again, he doesn't have  
the expense reports. I think the question might  
be is what's stated on this Appendix F accurate  
to the best of his knowledge?

MR. HARDY: Well, he has said that  
he's submitted those expense reports.

MR. FERREIRA: Correct.

MR. HARDY: So he must have seen them.

MR. FERREIRA: James, in all fairness,  
you're asking him to give evidence on something  
that, A, he doesn't have in front of him. We've  
already advised that we would like copies of the  
expense reports. But he doesn't know what's on  
the expense report right now given three years  
ago. I'm not trying to be difficult, but the  
question is a bit unfair.

MR. HARDY: He can say he doesn't  
remember. That's fine.

THE WITNESS: If you'll accept that as  
an answer, I can't remember.

BY MR. HARDY:



33 Q. That's fine. The email on the first page of this appendix, this is a demand for the expenses to be repaid. This demand comes from DIG itself, correct?

A. Jay Vieira was employed by DIG. Correct.

34 Q. He was DIG's counsel, right?

A. VP of corporate and legal affairs, if I remember the title correctly.

35 Q. And so it was representatives of DIG who demanded the repayment of these expenses?

A. Correct. I believe he was acting on behalf of the special committee formed by the board of directors.

36 Q. And is it correct that part of the reason for your termination was the misuse of company funds?

A. I believe that's one of the comments that they made in my termination. Yes.

37 Q. You said in your affidavit that the expenses we've looked at had a legitimate business purpose, correct?

A. Correct.

38 Q. As I understand, a significant

1 majority of DIG's business came from either Bell  
2 or Rogers; is that right?

3 A. Correct.

4 39 Q. Those were your two main clients?

5 A. Correct. The majority of our  
6 revenue did come from Bell as well as Rogers.

7 40 Q. Sorry. Could you repeat that?

8 A. The majority of our revenue did  
9 come from Bell and from Rogers.

10 41 Q. Bell and Rogers combined or the  
11 majority from Bell and then some from Rogers?

12 A. Well, proportionately, I can't  
13 speak to the numbers based on recollection, but  
14 the majority of our revenue was Bell based.  
15 Rogers was second to Bell.

16 But we were in the process of  
17 increasing our Rogers business. We had several  
18 meetings with top executives at Rogers,  
19 including the CFO, the CEO, the CTO and the  
20 corporate development teams to look at getting a  
21 large PO from Rogers in exchange for equity  
22 investment. And in exchange for those two  
23 things, we would displace Bell as our top  
24 customer and replace them with Rogers.

25 42 Q. Okay. So it's representatives of

1 Bell and Rogers who you're primarily  
2 entertaining?

3 A. Not necessarily. No.

4 MR. FERREIRA: James, can I just ask,  
5 the purpose of our motion is to convert. Are  
6 you looking to examine Mr. Lanni on the entirety  
7 of his affidavit to the point that you would  
8 then waive any right for examination or  
9 discovery at a later date?

10 MR. HARDY: Well, I'm obviously not  
11 waiving rights, Mr. Ferreira. I'm going to put  
12 evidence before the court on this motion. I'm  
13 going to examine on that evidence.

14 MR. FERREIRA: Right. But the purpose  
15 of the motion is to convert your motion  
16 application into an action.

17 MR. HARDY: I mean, if your position  
18 is that this information isn't relevant, it's in  
19 your motion record.

20 MR. FERREIRA: Right. We can just go  
21 off the record for a second.

22 --- DISCUSSION OFF THE RECORD ---

23 BY MR. HARDY:

24 43 Q. So we were talking about the  
25 clients, your two main clients, Bell and Rogers.

1 Was it Bell and Rogers you primarily took to the  
2 Chop restaurant?

3 A. No.

4 44 Q. Who was that?

5 A. Who was -- sorry. What's the  
6 question?

7 45 Q. Who was it that you primarily  
8 took to the Chop restaurant?

9 A. A variety of people. As you  
10 know, we were a public company, so we dealt with  
11 investment bankers, analysts, investors, brokers  
12 that represented investors, private equity  
13 firms, large family office heads, presidents, et  
14 cetera. Yes, customers as well. Various  
15 customers. Not just Bell and Rogers but other  
16 customers as well as vendors, potential  
17 partners, venture partners or project partners  
18 as well as, you know, potential stakeholders.

19 46 Q. And the Receiver said that there  
20 are about 200 receipts in the 10 months from  
21 January 1st to October 31st, 2018; does that  
22 sound about right?

23 A. Those aren't all mine. They're  
24 not all --

25 47 Q. Does that sound right?

1 A. I'm sorry?

2 48 Q. Does it sound about right that  
3 that's how many were charged to your card?

4 A. I have no idea. I know that not  
5 200 were charged my credit card.

6 49 Q. Were you regularly present at  
7 meals at Chop?

8 A. I'm sorry?

9 50 Q. Were you regularly present at  
10 those meals?

11 A. Quite possibly, yes. Not all of  
12 them. And in several cases, we have two or  
13 three different tables going at the same time  
14 with different people from the company sitting  
15 with different people from various positions,  
16 whether they were customers or, like I mentioned  
17 before, other stakeholders. So to say that I  
18 was present at all 200 that you suggest, that's  
19 not -- I don't think that's possible.

20 51 Q. You say that you incurred some  
21 expenses at Beaver Valley Ski Club.

22 A. Correct.

23 52 Q. And that they were legitimate  
24 corporate expenses. Can you tell me what you  
25 spent \$13,000 on then?

1                   A.     \$13,000 over what period of time?

2     53               Q.     Well, the period covered by the  
3                   receipts.

4                   A.     I -- there's no way I spent  
5                   \$13,000 in one season.

6                   MR. FERREIRA:   Again, I think the  
7                   issue is the receipts haven't been produced,  
8                   Mr. Hardy.   You're just summarizing everything.  
9                   One of the issues we're taking is that you  
10                  should have produced the documentation that  
11                  you're saying accounts for the total amounts.

12                  BY MR. HARDY:

13     54               Q.     Counsel, I understand.   We don't  
14                  need to argue on the record.

15                  There's a Flight Pass on the list of  
16                  expenses that notes that there were still eight  
17                  credits remaining.   Do you still have eight  
18                  credits on the Flight Pass?

19                  A.     So 100 percent, that Flight Pass  
20                  was for business expenses.   Any trips that were  
21                  taken on that Flight Pass were related to the  
22                  company.   It would have either been me going to  
23                  Edmonton or to Winnipeg, which is where we had  
24                  our branch offices.   The other eight passes when  
25                  I contacted the travel agent to look at getting

1 a credit or to be able to use those passes, they  
2 rejected me and roadblocked me, told me that  
3 based on the legal issues that they wouldn't  
4 feel comfortable giving me access to them.

5 So those eight passes have expired and  
6 never been used as far as I understand. When I  
7 called Air Canada and the travel agent, I've  
8 been roadblocked because I don't have the  
9 information to give to Air Canada to get the  
10 back-up on those passes. And for the ones that  
11 weren't used, I just -- I don't know what's  
12 happened to them. Nobody's given me any  
13 information.

14 55 Q. You listed --

15 A. I can guarantee you the Flight  
16 Passes that I've ever bought on my credit card  
17 for the company have only been used for business  
18 expenses. And to that point, the Flight Passes  
19 would have been bought by my EA, who handled all  
20 our travel arrangements. She would have used my  
21 credit card. I didn't necessarily deal with the  
22 travel agent directly.

23 56 Q. I'm reading here. You say that  
24 the storage of your vehicle, your personal  
25 vehicle was part of your compensation, correct?

1 MR. FERREIRA: Mr. Hardy, what  
2 paragraph? Are we done with the Flight Passes?

3 MR. HARDY: Sorry. My question is  
4 about the vehicle storage.

5 MR. FERREIRA: So what paragraph are  
6 you looking at?

7 MR. HARDY: It's 37-C. Sorry. It's  
8 37-D.

9 MR. FERREIRA: In fairness, could you  
10 pull that up so that Mr. Lanni can have an  
11 opportunity to read it?

12 BY MR. HARDY:

13 57 Q. Yes.

14 A. Okay. I've read the paragraph  
15 related to the personal storage of the vehicle.

16 58 Q. So you say that this was part of  
17 your compensation, correct?

18 A. And then I also go on to say that  
19 any costs incurred for the vehicle storage that  
20 were not part of the compensation were applied  
21 against the shareholder loan account. So in  
22 discussions with the CFO at the time, I can't  
23 quite recall what those conversations -- how  
24 they went about, but basically, there was  
25 several -- those expenses were applied to my



1 shareholder loan account.

2 59 Q. Can you tell me when the company  
3 agreed to pay for storage of your personal car?

4 A. No, I can't. It was early on in  
5 probably 2014. It happened several years ago  
6 before we had gone public at that cusp of when  
7 we -- before we were public and then we went  
8 public.

9 60 Q. Was it part of the consulting  
10 agreement you provided your services under?

11 A. I don't believe so. But again,  
12 as I mentioned earlier, whatever wasn't deemed  
13 to be part of my compensation was applied to my  
14 shareholder loan account. The problem is I  
15 don't have a ledger of my shareholder loan  
16 accounts. I can't tell you what I've already  
17 paid for, which of those storage expenses has  
18 been applied to the shareholder loan account.

19 61 Q. This shareholder loan account;  
20 can you just explain to me generally how it  
21 worked?

22 A. So, as you may know, when we  
23 started the company, we didn't start it with the  
24 intention of going public. We ran it like it  
25 was our business. It was like our life. It

1           wasn't until 2014 that we decided to take the  
2           company public, you know, after seven years of  
3           building it to the point where we thought it had  
4           some real potential to continue growing. And to  
5           do so, to continue growing, we looked at various  
6           ways to raise capital and we determined at that  
7           time through different consultations with  
8           experts and so on that going public was in the  
9           interests of the growth of the company.

10                       However, up to that point, the  
11           business and our personal lives were so  
12           intertwined, there was a lot of personal  
13           expenses that were paid through the business,  
14           much like any other private business would do,  
15           and we had to sever that when we went public.  
16           To do that, it was determined after several  
17           discussions with our CFO, investment bankers,  
18           various experts that we had discussions with  
19           that the best way to do it would be rather than  
20           selling our stock upon going public or doing a  
21           secondary offering to raise capital for Alex and  
22           myself personally that it would be better to do  
23           a shareholder loan account that we could pay  
24           down through the years rather than going and  
25           selling stock in the market, which could be

1 viewed negatively.

2 And obviously, we didn't have the cash  
3 at the time because we didn't raise any cash for  
4 ourselves other than what we were getting paid  
5 as a salary. So that shareholder loan account  
6 became kind of a de facto way of us being able  
7 to reconcile any personal expenses from the  
8 corporate expenses rather than us having to cut  
9 a cheque or come up with a certain method of  
10 payment at the time, we could accumulate it in  
11 the shareholder loan account.

12 At that time, it was our understanding  
13 that down the road as the company did well and  
14 the stock performed, we would either, you know,  
15 get paid bonuses or we'd have an opportunity to  
16 sell shares down the road or raise financial  
17 compensation another way that we could use to  
18 pay back that shareholder loan account. In that  
19 time that we weren't able to do that, though, we  
20 regularly took money away from our salaries. So  
21 it was deducted from our biweekly salary  
22 payments and we would pay back the shareholder  
23 loan that way. In some cases, we might have  
24 made a balloon payment whenever we were  
25 financially able to do so personally.

1                   So again, sorry for the long-winded  
2                   answer, but the point is that that shareholder  
3                   loan account was to accumulate and account for  
4                   any personal expenses that might have been  
5                   incurred through the corporation that weren't  
6                   deemed to be corporate expenses.

7       62               Q.    So to make sure I understand, you  
8                   incurred a personal expense. Essentially, the  
9                   company loaned you the money. It would increase  
10                  the balance of your shareholder loan account and  
11                  you'd pay that back either through payroll  
12                  deductions or balloon payments; is that correct?

13                  A.    Correct. Yeah. That's it in a  
14                  quick summary.

15       63               Q.    I'm going to pull up another  
16                   document. This is Appendix J of the Special  
17                   Reports. And this is a letter dated April 19th,  
18                   2019 sent to the Receiver that I believe you  
19                   wrote; is that correct?

20                  A.    Again, if you don't mind going  
21                   down to the signature page. Yeah. So I wrote  
22                   it in conjunction with Alex Agius.

23       64               Q.    As I understood the first line,  
24                   you said it's written by Joe Lanni "On behalf of  
25                   myself and Alex Agius." And you wrote this and

1 Alex agreed with it; is that correct?

2 A. Right. Yes.

3 65 Q. I'm just looking at the repayment  
4 of personal expenses. I'm looking at the second  
5 page of the letter in paragraph 4. The first  
6 sentence of this letter is:

7 "The amounts under the  
8 shareholder loan were completely  
9 repaid by January 2018."

10 And you say in this letter that all  
11 expenses from before then were repaid in  
12 accordance with that protocol.

13 A. Okay.

14 66 Q. The question that I have is is  
15 that also true of expenses incurred after  
16 January 2018?

17 A. Sorry. Your question is was  
18 there personal expenses after January 2018?

19 67 Q. No. Not quite. From my  
20 understanding of this letter, you say that you  
21 used the shareholder loan process, but you had  
22 completely repaid everything in January 2018.  
23 But all these personal expenses were incurred  
24 after January 2018 and this letter doesn't  
25 address that and I want to understand why.

1                   A.    Well, I'm not sure that this --  
2                   what I believe I'm trying to say in this  
3                   paragraph is that any personal expenses that  
4                   would have been incurred prior to January 2018  
5                   was paid for. That's not to say that any  
6                   personal expenses after January 2018 weren't  
7                   dealt with in a different way. Either they  
8                   would have been applied to the shareholder loan  
9                   or I would have paid it back through payroll  
10                  deductions or again through payments, balloon  
11                  payments.

12   68               Q.    Okay.

13                   A.    Again, you know, if I had access  
14                   to the statements, I would be able to answer  
15                   that with better clarity.

16   69               Q.    I'd like to ask some questions  
17                   about -- we discussed how these expenses were  
18                   approved. Can you describe the process by which  
19                   DIG approved your expenses?

20                   A.    Certainly. So an expense report  
21                   was generated that I would review -- sometimes  
22                   quickly, sometimes not at all -- and give it to  
23                   my CFO. At that time, me and the CFO would sit  
24                   down and discuss any irregularities in the  
25                   expense report, i.e. if there was something he

1           felt that was more a personal expense than a  
2           business expense, we would adjust it at that  
3           time. He would make note and allow the  
4           accounting department to remove anything that  
5           was deemed personal into our shareholder  
6           account.

7                       Whatever was left over was signed off  
8           as a business expense by the CFO, who then at  
9           one point or another would give that information  
10          to the board of directors, most likely through  
11          the audit committee, which was also made up of  
12          the board of directors and they would approve  
13          the expenses. And just to note to that, never  
14          in the history of our board of directors up  
15          until our termination was there ever a question  
16          about our personal expenses. Never had that  
17          discussion with the board in any way.

18       70                       Q.    That's fine. Can you tell me who  
19          prepared the expense reports?

20                       A.    Say that again? Sorry.

21                       MR. FERREIRA: Can you repeat your  
22          question?

23                       BY MR. HARDY:

24       71                       Q.    Yes. Could you tell me who  
25          prepared the expense reports?

1                   A.    So it was either someone from the  
2                   accounting team or our executive assistant at  
3                   the time.

4       72           Q.    And what information did they  
5                   prepare them based on?

6                   A.    They had full access to our  
7                   credit cards, our receipts, our calendars. So,  
8                   you know, if there was a meal expense that went  
9                   on our expense report, they were able to tell  
10                  you who we had that meal with.

11       73           Q.    So the people who prepared these  
12                  reports got the information from the credit card  
13                  statements and your calendar?

14                  A.    Credit card statements, physical  
15                  receipts that we would have collected, the  
16                  occasional discussion. There was a lot of  
17                  activity happening with our credit cards. Our  
18                  credit cards were not just used for expenses  
19                  that we incurred. Our credit cards were used by  
20                  other employees to acquire things for the  
21                  business.

22       74           Q.    You gave your credit cards to  
23                   other employees?

24                  A.    Yes. Absolutely.

25       75           Q.    Did you monitor their spending on



1 the credit card when you gave it to them?

2 A. Our accounting department would  
3 have done that. It would have been at the  
4 request of our accounting department, i.e. if a  
5 purchase had to be made and the vendor only  
6 accepted cash on delivery, COD, obviously we  
7 weren't going to give them cash. Cheques  
8 weren't always accepted, so they would use our  
9 credit cards.

10 76 Q. And you said these were signed  
11 off on by the CFO. The CFO reported to you; is  
12 that correct?

13 A. The CFO reported directly to the  
14 board. The CFO works for the board of  
15 directors.

16 77 Q. And then can you tell me what  
17 records were generated by this approval process?  
18 You said information was given to the audit  
19 committee and then it was approved. So what  
20 information was given to the audit committee?

21 A. You'd have to discuss that with  
22 the CFO. I'm not sure exactly how that process  
23 went about.

24 78 Q. Were you present in the meetings  
25 when these were approved?

1                   A.    So the reality is the board  
2                   approved the financials that included our  
3                   personal expenses.  So whenever the board  
4                   approved the financials of the business, they  
5                   were in essence approving all the expenses that  
6                   were reported as part of the financials.

7       79               Q.    Okay.  So they didn't --

8                   A.    Had there been any issues, it  
9                   would have been brought up prior to them  
10                  accepting the financials.

11      80               Q.    So the extent of the information  
12                  they received on your expenses were included in  
13                  the Financial Statements?

14                  A.    Any of the documents used to  
15                  prepare the financial documents -- the  
16                  statements, sorry.  So any of the back-up -- and  
17                  again, this is between the CFO and the audit  
18                  committee and the board of directors where we  
19                  weren't necessarily involved, but you know,  
20                  before the financials could be accepted by the  
21                  board and the auditor, it had to be approved by  
22                  the board.

23      81               Q.    Would they receive any sort of  
24                  granularity, any kind of detail?

25                  A.    Absolutely.  There was regular

1 reporting on a quarterly basis for certain and  
2 from time to time on a monthly basis. You know,  
3 if we were in the process of going to the market  
4 to raise capital, we were looking at a  
5 transaction of acquiring a business, as an  
6 example, they would look at the interims. For  
7 the last year, I could almost be certain that  
8 they were getting regular reporting from our CFO  
9 on a monthly basis.

10 82 Q. The Financial Statements  
11 themselves, you've not included those in your  
12 affidavit, correct?

13 A. I don't have access to them.

14 83 Q. They're publicly available  
15 documents.

16 A. Pardon me?

17 84 Q. They're publicly available  
18 documents.

19 A. Okay. You're right. Probably  
20 they are or they were until the company went  
21 into receivership. I haven't attempted to look  
22 for the financials.

23 MR. FERREIRA: We haven't attached  
24 them.

25 BY MR. HARDY:

1           85                   Q.    Can you tell me how often these  
2                               meetings took place?

3                               A.    Which meetings?

4           86                   Q.    So you mentioned meetings at  
5                               which these expenses were approved. Can you  
6                               tell me how often these meeting took place?

7                               A.    Well, for certain on a quarterly  
8                               basis.

9                               MR. FERREIRA: Between Mr. Lanni and  
10                              the CFO or the CFO and the audit committee?

11                              BY MR. HARDY:

12           87                   Q.    The audit committee meetings for  
13                              approval.

14                              A.    So the audit committee would have  
15                              to approve the financials prior to releasing on  
16                              a quarterly basis as we were required to do by  
17                              the Ontario Securities Commission. So the audit  
18                              committee had to approve the quarterly  
19                              financials. So at the very least, they were  
20                              getting it every quarter. As I mentioned in  
21                              2018 and even prior to that, they would have  
22                              gotten more updated, up-to-date or interim  
23                              financials if we were looking at a transaction  
24                              of some sort.

25           88                   Q.    How did they approve these

1 expenses?

2 A. Again, that would have to be  
3 between the CFO and the audit committee. Not  
4 necessarily present during those conversations.

5 89 Q. You say not necessarily. Were  
6 you ever present for an audit committee meeting  
7 where quarterly financials were approved?

8 A. You know, there was a lot of  
9 times that the audit committee would do an  
10 in-camera session where they would ask Alex and  
11 I to leave. So prior to that, we would have a  
12 general discussion and go over key points of the  
13 financials, but once we left, I can't tell you  
14 what they spoke about or if there was any  
15 conversations related to our expenses.

16 90 Q. Do you know what details of the  
17 expenses were given to the board? Would they  
18 have seen a breakdown like the one we looked at  
19 earlier?

20 A. I'm fairly sure they would have  
21 seen the actual expense reports. Now, how much  
22 time they spent reviewing it, I don't know.  
23 Again, that was done not in our presence.

24 91 Q. You also say in your affidavit  
25 that the expenses were reported to RBC. Can you

1 tell me what information was provided to RBC?

2 A. Again, I can give you an idea of  
3 what was presented, but especially as we were  
4 renegotiating our facility, they were getting  
5 regular updates. Our VP of finance was in  
6 discussions with members of RBC on a daily  
7 basis. There was modelling being done. There  
8 was forecasting be done. There was review of  
9 the Financial Statements being done on a regular  
10 basis.

11 It was quite extensive. It was very  
12 granular. I remember looking at spreadsheets  
13 that broke it down. And not only the sales and  
14 administration costs, but operational costs,  
15 leasing costs, financing costs. It was very  
16 detailed.

17 92 Q. They would get information above  
18 and beyond the quarterly Financial Statements?

19 A. Yes. Absolutely. They actually  
20 helped with the modelling, especially in 2017  
21 and 2018. In 2017, as you may know, we  
22 refinanced with RBC during an acquisition of a  
23 company in Winnipeg. And that was very granular  
24 discussions, very detailed. It was about  
25 changing the facility with RBC, raising some

1 private equity as well as doing the acquisition  
2 itself. And RBC was heavily involved in that  
3 aspect of it.

4 And then later on after that  
5 acquisition was completed, the intent was to  
6 have a larger facility put in place by RBC where  
7 they would syndicate the loan. And to do that,  
8 there was a huge presentation that was put  
9 together spearheaded by RBC to present to the  
10 other banks. So RBC basically held our hand  
11 through that process.

12 Obviously, it was in their best  
13 interest because if they could syndicate the  
14 loan successfully, it would be beneficial to  
15 them. So they were heavily involved in that  
16 modelling and in that presentation, which meant  
17 reviewing all our financials.

18 93 Q. Do you know what details of your  
19 expenses were reported to RBC?

20 A. I don't know specifically. No.  
21 All I can tell you is that I know everything was  
22 looked at a very -- right down to the granular  
23 level.

24 MR. FERREIRA: James, can we go off  
25 the record?

1 --- DISCUSSION OFF THE RECORD ---

2 BY MR. HARDY:

3 94 Q. Mr. Lanni, in your affidavit --  
4 and I can put it up if you want me to -- you say  
5 that you don't have the documents that you need  
6 to support your defence; is that correct?

7 A. Correct.

8 95 Q. Now, I understand that when you  
9 were terminated from DIG, you had to and did  
10 return your computer, your laptop, your phone,  
11 and all your DIG-related files; is that correct?

12 A. Right.

13 96 Q. Can you tell me why those devices  
14 were returned wiped?

15 A. Yeah. So after discussions with  
16 Jay Vieira, as we mentioned earlier, the VP of  
17 corporate and legal affairs for the company that  
18 was handling that transition, we explained to  
19 him that we had large amounts of personal files  
20 on our computers. Like I mentioned earlier,  
21 those computers were with us prior to us going  
22 public, and in doing so, those were not only our  
23 business computers; they were also our personal  
24 computers. So on those computers, we had all  
25 kinds of personal files. For me specifically, I



1 had all my banking information; any legal  
2 documents related to my family, for example,  
3 like a will; I had documents for my children,  
4 their immunization records, birth certificates.  
5 All that stuff was on the computers, including  
6 family pictures and movies and so on.

7 So because everything was so  
8 intertwined, we explained to Jay that it would  
9 be very difficult for us go through it and  
10 selectively select those personal documents and  
11 files and remove them from the computer. So we  
12 agreed the easiest way to do it would be to just  
13 wipe the device completely, understanding that  
14 anything that was related to the business was  
15 automatically backed up on to the server.

16 So any of our corporate emails, any of  
17 our corporate documents, anything that would  
18 have been shared that was related to the  
19 business was always backed up on to the server.  
20 So in doing so, by wiping those devices, it  
21 wouldn't create a concern as to the access to  
22 those corporate files because they would be  
23 available on the server.

24 Now, if we had a little bit more time,  
25 what we might have been able to do is reinstate

1           those files on to the devices, but we were  
2           trying to do it in a timely manner. As you  
3           know, we were terminated on the Monday, and I  
4           think by the Wednesday, everything was returned.

5   97           Q.    When did you have this  
6           conversation with Mr. Vieira?

7           A.    It would have been shortly before  
8           our actual meeting to hand over the devices.

9   98           Q.    Do you have any records of that  
10          conversation?

11          A.    It would have been verbal. There  
12          might be an email. I'm not quite sure.

13   99           Q.    You said that all business  
14          records from your laptop were backed up. What  
15          if you just saved a file locally on your laptop?  
16          How would that back up?

17          A.    Well, any file that would be on  
18          my computer would have come to me from the  
19          server or by email.

20   100          Q.    If you draft a letter on your  
21          laptop, saved it as a Word --

22          A.    A letter, I would have sent by  
23          corporate email.

24   101          Q.    Okay. So all that back up relied  
25          on it having been sent out or received?

1                   A.    Yeah.  Or it was saved on to the  
2                   general folder, the server file.

3    102            Q.    And when you deleted all the  
4                   files on this computer, did you retain your  
5                   personal files?

6                   A.    Yes, I did.

7    103            Q.    Personal photos, tax records?

8                   A.    Yes.

9    104            Q.    Did you retain --

10                  A.    I did not get everything though,  
11                  just to be clear.  And I've discovered that in  
12                  the last year or so as I've gone back to look  
13                  for my financial records, some legal documents.  
14                  So I've deleted personal stuff along with the  
15                  corporate stuff.

16   105            Q.    You did retain some personal  
17                   documentation?

18                  A.    Yes, I did.  Yes.

19   106            Q.    Did you retain any documentation  
20                   relating to your company, which I think is  
21                   2460481 Ontario?

22                  A.    Yeah.  I tried to get all the  
23                   important stuff like the Articles of  
24                   Incorporation, any tax forms, remittances and  
25                   that type of thing.  But because, again, I was

1 pressed for time, I was trying to do the most  
2 critical things.

3 So I started with any legal documents  
4 that were related to my family and my children.  
5 Then I kind of went through it systematically  
6 and I tried to do it by level of importance.  
7 Any of the family videos and pictures, I moved  
8 that. And then anything that I knew was  
9 pertinent to us personally was kind of my key  
10 objective. Anything other than that, I took the  
11 chance that maybe I would not get everything.

12 107 Q. Do you keep hard copies of your  
13 own personal financial records?

14 MR. FERREIRA: I don't see how that's  
15 relevant for the motion to convert or the  
16 expense motion, nor your expense application.

17 MR. HARDY: So the whole line of  
18 questioning generally, or that question  
19 specifically?

20 MR. FERREIRA: This line of  
21 questioning. He's answered what he did with  
22 respect to the items he identified in the  
23 affidavit. Your question about hard copy of  
24 financials, I'm not quite sure how that's  
25 relevant to either of the proceedings.

1 MR. HARDY: Well, he's given evidence  
2 that he doesn't have any documents that can  
3 support his defence. If his hard copy financial  
4 records support his defence, then that evidence  
5 isn't accurate.

6 MR. FERREIRA: You were asking about  
7 financials with respect to 243, were you not?

8 MR. HARDY: I did also ask about that.  
9 Yes. But the personal financials as well.

10 MR. FERREIRA: Are you asking if he  
11 has copies of his tax returns?

12 MR. HARDY: So I certainly will be  
13 asking that question. Yes.

14 MR. FERREIRA: And how is that  
15 relevant again to the motion to convert?

16 MR. HARDY: Because if you say that  
17 you have no records relating to the approval of  
18 these accounts and somehow these payroll  
19 deductions, you've just got no records of, it's  
20 not credible.

21 MR. FERREIRA: Well, I think the  
22 credibility issue is one of the reasons we were  
23 talking about this motion to convert. It should  
24 be a matter decided by a third party at trial.

25 MR. HARDY: You're welcome to make

1           that argument. The point is that I'm entitled  
2           to examine him on the evidence he's given on  
3           this motion.

4                   MR. FERREIRA: Can you repeat your  
5           question again?

6                   BY MR. HARDY:

7   108           Q. Yes. Absolutely. Do you keep  
8           hard copies of your own personal financial  
9           records?

10                  A. I did. Not all of them were  
11           returned to me as they were being stored in the  
12           office of Distinct.

13   109           Q. Did you keep some of them at  
14           home?

15                  MR. FERREIRA: Could you also be a  
16           little bit more particular in regards to what  
17           personal -- what exact documentation you're  
18           seeking or what are you referring to?

19                  BY MR. HARDY:

20   110           Q. I mean, I'm going to. I just  
21           asked a broad question and I'll take it to a  
22           couple specific areas.

23                  So, sorry, did you have some of that  
24           documentation at your house or outside the  
25           office?

1                   A.    What documentation are you  
2                   referring to, just to be clear?

3    111            Q.    Yeah.  I'm talking about hard  
4                   copies of your personal financial records.

5                   MR. FERREIRA:  Personal could be  
6                   anything, James.  What exactly are you talking  
7                   about?

8                   BY MR. HARDY:

9    112            Q.    All right.  Fine.  Why don't we  
10                  start with do you keep records of direct  
11                  payments that you made personally to credit card  
12                  companies?

13                  MR. FERREIRA:  Again, his credit cards  
14                  are -- like, a little more specific, please.

15                  MR. HARDY:  I'm sorry.  That question  
16                  is extremely specific.

17                  MR. FERREIRA:  But reimbursement of  
18                  DIG credit cards or his credit cards or what  
19                  credit cards?

20                  MR. HARDY:  Personal credit cards.

21                  MR. FERREIRA:  Why would that be  
22                  relevant to this motion?

23                  MR. HARDY:  Well, okay.  Because he  
24                  said in his affidavit that he would pay directly  
25                  and personally to the credit card companies for

1 the expenses.

2 MR. FERREIRA: Right. The DIG one.

3 But you asked him for his.

4 MR. HARDY: But he said he paid them  
5 personally.

6 MR. FERREIRA: What paragraph are you  
7 looking at?

8 MR. HARDY: You're going to have to  
9 give me a moment to look. So I'm looking at  
10 paragraph 30. Why don't I pull this up on the  
11 screen? So paragraph 30 of Mr. Lanni's  
12 affidavit:

13 "I sometimes paid the credit card  
14 company directly for any personal  
15 charges on those credit cards."

16 MR. FERREIRA: So again, maybe we're  
17 missing each other. Your question is with  
18 respect to him paying the credit card company  
19 for the DIG credit cards?

20 MR. HARDY: That's what he said in  
21 this paragraph.

22 MR. FERREIRA: Right. I thought you  
23 were asking about his personal credit cards  
24 aside from the DIG ones.

25 MR. HARDY: No. I'm asking about



1 direct payments made by him personally to credit  
2 card companies.

3 MR. FERREIRA: And your question is  
4 does he have copies of those payments?

5 MR. HARDY: Does he have records of  
6 those. Yes.

7 THE WITNESS: I may have copies.

8 U/T MR. FERREIRA: We'll give you an  
9 undertaking to look to the best of Mr. Lanni's  
10 abilities. Again, I think this is more a  
11 question for the purposes of your application or  
12 your motion with respect to the money, but we'll  
13 give a best efforts.

14 THE WITNESS: I mean, you're asking me  
15 to go back --

16 MR. FERREIRA: It's okay, Joe.

17 THE WITNESS: Okay.

18 BY MR. HARDY:

19 113 Q. Do you have copies of your own  
20 tax returns?

21 MR. FERREIRA: How is that relevant?

22 MR. HARDY: He said that no payroll  
23 deductions were made. If he was earning a  
24 different amount each month, that's recorded in  
25 the tax returns and that would show that.

1 MR. FERREIRA: Well, wouldn't he still  
2 generate those amounts -- salary would still be  
3 generated. It would just be the use of that  
4 money would be offset by personal expenses. So  
5 I suspect the taxes or the T4 would still show a  
6 lump sum for salary. The use of that money  
7 would be a different component.

8 MR. HARDY: Counsel, I don't need you  
9 to speculate about what it might contain. I'm  
10 just asking the question.

11 U/A MR. FERREIRA: Sorry, James. It just  
12 cut out. I'll take that one under advisement.  
13 You have my position, but I'll take that and  
14 I'll consider it. In what period of time?

15 MR. HARDY: Sorry. What was that?

16 MR. FERREIRA: What period of time for  
17 the tax records?

18 MR. HARDY: The period of time the  
19 expenses reference. I think the first one is in  
20 2015 and then the last one is in January 2019.

21 MR. FERREIRA: Okay. Again, it's an  
22 under advisement.

23 BY MR. HARDY:

24 114 Q. Yes. Understood. Mr. Lanni, you  
25 mentioned that you provided the company with

1 shareholder loans. Did you provide those in  
2 your personal capacity?

3 A. I'm not sure I quite understand  
4 the question.

5 115 Q. Sure. You were loaned money by  
6 the company to you as Joe Lanni, correct?

7 A. To be honest with you, I was  
8 never one for details. I kind of just relied on  
9 our accounting department to set it up and  
10 manage it. Whether it was to me personally or  
11 to my numbered company, I honestly -- I would  
12 have to speak with my accountant.

13 116 Q. And you say that you were  
14 provided with shareholder loan reconciliation  
15 statements at some point, correct?

16 A. I believe I was.

17 117 Q. They were provided to you? They  
18 were your documents once they were provided to  
19 you?

20 A. Did I take possession of them?  
21 Yeah. I might have reviewed them on the company  
22 computer. I can't recollect exactly.

23 118 Q. Did you give them to your  
24 accountant?

25 A. Possibly I would have emailed

1           them, forwarded them to my accountant.

2           Possibly. I can't recollect if I ever did. I  
3           was really bad with paperwork and documentation.  
4           It was kind of a running joke within the  
5           company. That and passwords.

6                       So, you know, I've always been more  
7           focused on the business itself than on my  
8           personal stuff and because of that my personal  
9           stuff has suffered, including not reporting  
10          personal expenses properly, not dealing with my  
11          taxes properly. Like, I'm not much of a --

12                      MR. FERREIRA: James, are you looking  
13          for production of something?

14                      BY MR. HARDY:

15   119                Q.    No. Have you searched for the  
16          loan reconciliation statements and emails to  
17          your accountant?

18                      A.    Well, I don't have access to  
19          those emails because they would have been done  
20          from the corporate emails. So I would have  
21          got -- I'm assuming if I did get them, it would  
22          have been forwarded to me on my Distinct email  
23          and then I would have forwarded it from my  
24          Distinct email to my accountant.

25   120                Q.    Have you asked your accountant to

1 look?

2 A. No.

3 121 Q. Do you keep records relating to  
4 the business of 2460481 Ontario Limited?

5 A. Yes.

6 122 Q. Do you keep copies of agreements  
7 that are entered into?

8 A. Sorry. What was the question?

9 123 Q. Do you keep copies of agreements  
10 it enters into?

11 MR. FERREIRA: How is that relevant  
12 for the purposes of either motion?

13 MR. HARDY: Its relevance is that he's  
14 given evidence at paragraph 37-D about the  
15 nature of his compensation and the compensation  
16 agreement with that company.

17 MR. FERREIRA: The compensation  
18 agreement that you guys attached to your  
19 supplemental Special Report?

20 MR. HARDY: Well, that's certainly the  
21 one that we believe to be the relevant one.

22 MR. FERREIRA: So how is the numbered  
23 company -- where is the numbered company  
24 referenced in the affidavit?

25 MR. HARDY: Well, the evidence given

1 here at paragraph 37-D is that certain things  
2 were covered by the compensation that Mr. Lanni  
3 was paid and Mr. Lanni was paid through that  
4 company, so that compensation is to that  
5 company.

6 MR. FERREIRA: Okay. So you want to  
7 look at the Special Report and pull up the  
8 compensation agreement?

9 MR. HARDY: I mean, I can. All I'm  
10 asking really is if he's keeping copies of these  
11 documents. If he wants to look at it, I'm happy  
12 to put it up, but I don't see how it helps  
13 answer the question.

14 MR. FERREIRA: What documents in  
15 particular are you looking for?

16 MR. HARDY: Well, at the moment, I'm  
17 asking about agreements that 2460481 enters  
18 into.

19 MR. FERREIRA: And what agreement  
20 specifically?

21 MR. HARDY: The question's a general  
22 one.

23 MR. FERREIRA: Again, I don't see how  
24 that's relevant to the motion to convert or your  
25 motion for personal expenses or alleged personal

1 expenses.

2 MR. HARDY: Then refuse the question.

3 R/F MR. FERREIRA: Refused.

4 BY MR. HARDY:

5 124 Q. Do you keep copies of or records  
6 relating to payments that 2460481 Ontario  
7 Limited receives?

8 A. Some. Probably not all.

9 125 Q. Which kind do you keep and which  
10 kind do you not keep?

11 A. That's a good question. It's not  
12 selective. It's kind of random. It's really  
13 just, you know, where am I when I receive it?  
14 If I'm on the road, I might review it on my  
15 handheld, my phone, and then I might put it in a  
16 file or I might print it off.

17 MR. FERREIRA: James, not to jump in  
18 again, but given the limited nature for the  
19 cross-examination and the fact that we have one  
20 hour to argue the motion to convert, it might be  
21 helpful if you can just pinpoint exactly the  
22 documents you're asking about so we can move  
23 this process along.

24 MR. HARDY: Okay. Why don't we step  
25 off the record for a second?

1 --- DISCUSSION OFF THE RECORD ---

2 BY MR. HARDY:

3 126 Q. All right. So Mr. Lanni, is it  
4 your general practice to keep records of  
5 received by 2460481 Ontario Limited?

6 A. Is it my general practice? What  
7 I can tell you is that if I get a digital copy,  
8 I keep it -- it's in my emails. If I have a  
9 physical copy, I tend to keep it in a file. Not  
10 all my digital receipts are printed off and put  
11 into files. I don't have a process. It's  
12 probably -- it's random.

13 127 Q. Did you keep records of payments  
14 that 246 Ontario received on account of your  
15 consulting services provided to DIG?

16 A. Well, there wasn't really  
17 records. It was basically just deposits in my  
18 account and then a T -- I think it's a T1 at the  
19 end of the year.

20 128 Q. Do you have those deposits into  
21 the -- presumably, it's a 246 account?

22 A. Yes. I would be able to get  
23 those by logging into my corporate bank account  
24 and producing and printing off or downloading  
25 those files. I wait till the end of the year,



1           probably like everybody else that does taxes. I  
2           go hunting for all my receipts and all my  
3           statements. I put it together in a shoebox and  
4           I hand it over to my accountant, or if they're  
5           digital, I email them to my accountant.

6       129                   Q.    And would those documents show  
7           any deductions to your pay?

8           A.    Well, it would just show the net  
9           amount, so no. It wouldn't show the deductions.  
10          It would show the dollar value minus any  
11          deductions.

12                   MR. FERREIRA: You mean taxes?

13                   THE WITNESS: Well, because it was  
14          paid as a consulting fee, no taxes were  
15          deducted. As far as I understand it, the taxes  
16          were paid at the end of the year when they're  
17          filed.

18                   But, you know, any shareholder  
19          payments, shareholder loan payments would have  
20          been deducted from the compensation at that  
21          time. So you'll see if you look at my payments,  
22          consulting fees, that it varies payment to  
23          payment.

24                   BY MR. HARDY:

25       130                   Q.    The last few questions may be

1 rendered out of date quite shortly, Kim, so if  
2 you wish to clarify, please feel free to do so.  
3 But as of the time of this examination, you  
4 haven't asked the Receiver any specific  
5 questions about these expenses, correct?

6 A. I think I have.

7 MR. FERREIRA: I have them ready to  
8 go. The Receiver will receive the questions.  
9 There was never a requirement for me to ask  
10 those questions until the cross-examination.

11 MR. HARDY: No. I understand that. I  
12 understand that.

13 MR. FERREIRA: Your question, no, I  
14 have not asked, but they will be asked today.

15 MR. HARDY: That's understood. And  
16 you know, obviously, I'm not going to be  
17 difficult if you do then ask those questions. I  
18 just wanted to get that it hasn't been asked yet  
19 on the record, right?

20 MR. FERREIRA: I think your  
21 supplemental report already pointed that out,  
22 but I don't see how that's improper.

23 MR. HARDY: No. No. No. I'm not  
24 suggesting it's improper.

25 MR. FERREIRA: Yeah. Given the

1 pandemic and everything and the fact that we  
2 only scheduled the motion on June 1st, I reserve  
3 my rights.

4 MR. HARDY: And you've also not  
5 requested that the Receiver produce any specific  
6 documents about these expenses?

7 MR. FERREIRA: Again, I will in my  
8 questions. The Receiver has an onus to prove  
9 its case, which would require it to deliver its  
10 own documentation in order to further those  
11 allegations made and that is set out in our  
12 Notice of Motion and in our motion to convert.

13 MR. HARDY: But the answer as of today  
14 is no, correct?

15 MR. FERREIRA: As of today, no.

16 MR. HARDY: Okay. Thank you. Can I  
17 just take five minutes? I think that's probably  
18 all I have, but I'd just like to check before we  
19 wrap up.

20 MR. FERREIRA: Sure. I have a little  
21 bit of re-exam.

22 MR. HARDY: That's fine. Why don't I  
23 just check and then we can do that.

24 --- DISCUSSION OFF THE RECORD ---

25 MR. HARDY: Thank you, Mr. Lanni.

1 Subject to issues arising out of undertakings,  
2 under advisements, and refusals, those are my  
3 questions.

4 RE-EXAMINATION BY MR. FERREIRA:

5 131 Q. Mr. Lanni, I just have a little  
6 bit of reply questions for you and Mr. Hardy  
7 will object if there's any issue. Earlier,  
8 Mr. Hardy talked to you about some 200 receipts  
9 with respect to the Chop House.

10 A. Yes. Correct.

11 132 Q. And has the Receiver provided you  
12 with any of those copies?

13 A. No.

14 133 Q. Okay. And who has those receipts  
15 to the best of your information?

16 A. Somebody at Distinct. The  
17 accounting department.

18 134 Q. Okay. And then if we can go to  
19 the Special Report. I think Mr. Hardy took you  
20 to Appendix F.

21 MR. HARDY: Do you want me to put it  
22 on the screen, Kim?

23 BY MR. FERREIRA:

24 135 Q. Yes. If you don't mind, James.  
25 If you could just go to the spreadsheet,

1 Mr. Hardy. So my question, Mr. Lanni, is the  
2 first batch there, those are storage costs; is  
3 that correct?

4 A. That's what they appear to be.  
5 Correct.

6 136 Q. And can you tell me the period in  
7 time when they were incurred?

8 A. From 2015 through to, on this  
9 page, 2017 November.

10 137 Q. Okay.

11 A. Sorry. January 2018. There's  
12 one more at the bottom there.

13 138 Q. The majority of them were  
14 incurred in what period?

15 A. '16. 2016.

16 139 Q. And do you know when the Receiver  
17 launched its motion against you with respect to  
18 the corporate expenses?

19 A. February 2018?

20 140 Q. No. No. The one that's at  
21 issue. You'd agree with me it was in and around  
22 December of 2019?

23 A. Sorry. The action against me?  
24 Yes. That's right.

25 141 Q. Right. And with respect to the

1 appendix, we see your name there under Joe  
2 Lanni. Have you ever been provided with any of  
3 the receipts with respect to this document?

4 A. No.

5 142 Q. Have you been provided with the  
6 expense report in support of this document?

7 A. No.

8 143 Q. And who would have that?

9 A. Again, it would be the accounting  
10 staff at Distinct. There's no way I would have  
11 approved some of these. The dates on them are  
12 just completely false. I've never had my car  
13 stored during the summer months.

14 144 Q. Right. Mr. Hardy, if you can put  
15 up the supplemental to the Special Report. And  
16 if we can go to the consulting agreement. Now  
17 if we can go to item 4.2(E)(4). And there, it  
18 says:

19 "The company shall not seek in  
20 any way to amend the terms of any  
21 loans from the company to the  
22 consultant and Lanni." [As read.]  
23 Are these the personal loans you've  
24 been talking to Mr. Hardy about today?

25 MR. HARDY: Before he answers that,

1 I'm going to let him answer, but my objection  
2 is --

3 MR. FERREIRA: I hear you. It's not  
4 proper reply.

5 MR. HARDY: I'm not going to stop him  
6 from answering, but I just wanted to raise my  
7 objection.

8 BY MR. FERREIRA:

9 145 Q. Is this referencing the personal  
10 loans you've been speaking with Mr. Hardy about  
11 today?

12 A. Yes, I believe so.

13 146 Q. And then earlier, Mr. Hardy was  
14 talking with you about the process for the  
15 approval of the expenses and you went through  
16 the CFO and then the audit committee. And then  
17 Mr. Hardy asked if you ever sat in any meetings  
18 and you said that there were in-camera meetings;  
19 do you remember that?

20 A. Yes. Correct.

21 147 Q. Do you know if minutes of those  
22 meetings were taken?

23 A. Yes. Minutes of those meetings  
24 were taken.

25 148 Q. And --

1                   A.     Were they taken for the in-camera  
2     session?   I'm not certain.

3     149           Q.     Okay.   Those are my reply  
4     questions, Mr. Hardy, if you have anything  
5     further.

6                   MR. HARDY:   No.   Nothing arising.

7                   MR. FERREIRA:   Okay.   We can go off  
8     the record.

9                   ---Whereupon the examination was  
10    concluded at 10:40 a.m.



REPORTER'S CERTIFICATE

I, Emily Wittet, CVR, Certified  
Verbatim Reporter, certify;  
That the foregoing proceedings were  
taken before me at the time and place  
therein set forth at which time the  
witness was put under oath by me;  
That the testimony of the witness and  
all objections made at the time of the  
examination were recorded  
stenographically by me and were  
thereafter transcribed;  
That the foregoing is a true and  
accurate transcript of my shorthand  
notes so taken. Dated this 17th day  
of July, 2020.



PER: EMILY WITTET

CERTIFIED VERBATIM REPORTER

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**IN THE MATTER OF** Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

**ROYAL BANK OF CANADA**

and

**DISTINCT INFRASTRUCTURE GROUP INC. et al.**

Applicant

Respondents

Court File No. CV-19-00615270-00CL

*ONTARIO*  
**SUPERIOR COURT OF JUSTICE**  
**(COMMERCIAL LIST)**  
Proceedings commenced at Toronto

**RESPONDING MOTION RECORD OF THE RECEIVER**  
**(Motion to Convert to Action, returnable August 12, 2020)**

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