

CANADA
Province of Quebec
District of Québec
Division No.: 01-Montréal
Court No.: 500-11-055629-188
Estate No.: 41-2449058

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

IN THE MATTER OF THE NOTICE OF
INTENTION TO MAKE A PROPOSAL OF:

**2964-3277 QUEBEC INC. (DBA CARPET ART
DECO)**

legal person duly incorporated under the laws of
Canada, having its registered office at 480 Lafleur,
Montreal QC H8R 3H9

Petitioner / Debtor

-and-

RICHTER ADVISORY GROUP INC.

Proposal Trustee

**SECOND REPORT OF THE TRUSTEE
ON THE STATE OF PETITIONER'S BUSINESS AND FINANCIAL AFFAIRS**

Richter Advisory Group Inc. ("**Richter**" or the "**Proposal Trustee**"), in its capacity as trustee with respect to the Notice of Intention to Make a Proposal ("**NOI**") filed by 2964-3277 Quebec Inc., doing business as Carpet Art Deco (the "**Debtor**" or the "**Company**"), an insolvent person, does hereby report to the Court the following:

INTRODUCTION

1. On November 29, 2018, the Debtor filed the NOI in accordance with Section 50.4(1) of the *Bankruptcy and Insolvency Act*, R.S. C. 1985, c. B.-3, as amended (the "**BIA**"), and Richter was appointed as Proposal Trustee under the NOI. A copy of the Certificate of Filing issued by the Superintendent of Bankruptcy is annexed as Exhibit "A" to the First Report of the Trustee dated December 12, 2018 ("**First Report**").
2. On December 5, 2018, documents were sent by regular mail to all creditors of the Debtor, as identified by it, which included a copy of the Debtor's NOI, which is annexed as Exhibit "B" to the First Report.

3. On December 6, 2018, the Debtor filed with the Official Receiver a Statement of Projected Cash Flow ("**Projections**") together with his report pursuant to Section 50.4(2)(c) of the Act, covering the period from November 29, 2018, to January 11, 2019, which included the major assumptions used in the preparation of the Projections. Concurrently therewith, the Proposal Trustee filed its Report on the reasonableness of the Projections in accordance with Section 50.4(2)(b) of the Act, all of which is annexed as Exhibit "C" to the First Report.
4. On December 10, 2018 the Debtor filed a motion entitled *Motion for the Issuance of an Order for an Administrative Charge, a Directors and Officers Charge, a Key Employee Incentive Program and Other Remedies* (the "**Charge and KEIP Motion**"). The Charge and KEIP Motion was granted on December 13, 2018.
5. On December 11, 2018, Oriental Weavers International SAE ("**OW**") filed a motion entitled *De Bene Esse Motion to Lift the Stay of Proceedings and for Additional Relief* (the "**OW Motion**"). The hearing for the OW Motion commenced on December 13, 2018. A judgment was issued on consent with respect to part of the relief sought in the OW Motion on December 13, 2018 ("**OW Judgment**"), however the debate on the merits was postponed to a further hearing on December 17, 2018.
6. On December 12, 2018, the Debtor filed a motion entitled *Motion for the Extension of the Delay to File a Proposal* (the "**Stay Extension Motion**"). The Stay Extension Motion was scheduled for hearing on December 13, 2018, however it has also been postponed to December 17, 2018.
7. In order to monitor the affairs and finances of the Debtor, the Proposal Trustee has been provided with access to the books, records and other important documents of the Debtor.

PURPOSE OF THIS REPORT

8. The purpose of this Second Report is to fulfill the Trustee's undertaking, as set forth in the OW Judgment, pursuant to which the Trustee is to:

*"...provide OW, no later than 21h00 on December 14, 2018, with a summary of the cost value of any of these goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1 that are currently located in the warehouses of the Debtor according to the books and records of the Debtor (**Remaining Inventory**) and to perform not less than ten (10) spot checks of the Remaining Inventory listed in the Debtor's books and records and **ORDERS** the Trustee to respect its undertaking."*

TERMS OF REFERENCE

9. Unless otherwise noted, all monetary amounts contained in this First Report herein are expressed in Canadian dollars.
10. In preparing this Second Report, the Proposal Trustee has relied upon certain unaudited financial information prepared by the Debtor's representatives, the Debtor's books and records, and discussions with the Debtor's representatives and legal counsel (the "**Information**").
11. Except as otherwise described in this Second Report, the Proposal Trustee has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards ("**GAAS**") pursuant to the Chartered Professional Accountant of Canada Handbook and, as such, the Proposal Trustee expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information.

COST VALUE OF THE REMAINING INVENTORY

12. In preparing this Second Report, the Proposal Trustee principally relied on the Information produced by the Company's information systems and worked with the following individuals at the Company to understand the systems and obtain the Information summarized herein:
 - a) Michel Melki – Vice-President, Operations;
 - b) Steve Roussos – CFO;
 - c) Tania Commisso – Business Analyst;
 - d) Mikael Avanesov – Supply Chain Analyst; and
 - e) Various warehouse personnel who assisted with the performance of inventory spot checks.
13. Using the list of outstanding invoices as provided by OW (which list totaled US\$2,576,770.05), The Company produced a report of inventory on hand which contains approximately 43,000 line items (the "**IOH Report**"). In order to understand how the Proposal Trustee verified the contents of the IOH Report, it is necessary to understand how the values in that report were generated.
14. The IOH Report was prepared by relying on the "Batch Number", which is a number assigned to each item number" (an "**Item Number**") in the original packing list that is provided by suppliers. Each Batch Number is sequential and was created to enable the Company to properly track inventory usage for customs duty purposes, including to allow the Company to track which inventory is eligible for duty drawback.

15. In the ordinary course of business, using the Batch Number, the Company reduces inventory on hand on a first in, first out (“**FIFO**”) basis, by warehouse. In other words, when inventory is shipped to a customer, the oldest inventory (based on the date of receipt by the Company) of a particular Item Number (from whichever warehouse the inventory is located in) will be reduced.
16. The Proposal Trustee selected five (5) Item Numbers to test the FIFO methodology and based on the samples reviewed, the inventory system appears to function as described by the Company.
17. Based on the Company’s system and the contents of the IOH Report, the following inventory included in the invoices listed as Exhibit P-1 to the OW Motion is presently being stored at the Company’s warehouses:

2964-3277 Québec Inc. Analysis of the inventory on hand pursuant to the invoices filed as Exhibit P-1 (In USD)	Total invoiced per OW (See Exhibit 1)	Remaining Inventory (See Exhibit 2)
Quantity	161,754	63,024
Cost	\$ 2,576,770	\$ 579,002

18. Annexed as **Exhibit “1”** is a listing of all the unpaid invoices claimed by OW which includes the invoice date and the cost value of the inventory, as reconciled to the books and records of the Company.
19. Annexed as **Exhibit “2”** is a listing of inventory claimed by OW and held in the Company’s warehouses as at December 14, 2018, which totals US\$579,002. We note that for certain of the Remaining Inventory, the actual quantity on hand as of December 14, 2018 does exceed the quantity included in the column “remaining on hand”. Based on discussions with the Company and our limited testing, the reason for this is that certain items were purchased on multiple occasions from OW, or possibly from other suppliers, and these items may have already been paid for by letter of guarantee.
20. The Proposal Trustee understands that an entity by the name of Coface has provided credit insurance to OW on some of these shipments. The review of the unpaid invoices included as Exhibit 1 to this Second Report identifies which invoices contain a reference to Coface. At a minimum, it would appear that approximately US\$1.6 million (64%) in value of the outstanding invoices may be insured by Coface. As to the remaining invoices, the Company believes that certain of these may also be insured by Coface, although the Proposal Trustee has been unable to verify this at the present time.

INVENTORY SPOT CHECKS

21. The Trustee conducted ten (10) spot checks of the OW inventory as reflected in **Exhibit "3"**, in order to test the accuracy and completeness of the inventory quantities as reflected in the Company's system. Of the ten (10) items test counted (which include a mix of items treated as Remaining Inventory and other inventory purchased from OW), we comment as follows:
- a) four test counts revealed very minor differences;
 - b) three test counts reflected differences attributed to timing - orders were cancelled due to the OW Judgment and the inventory was counted in the warehouse, however, the company records were not yet updated to reflect the order cancellations;
 - c) three test counts require further analysis which could not be completed by the time of the issuance of this Second Report.

CONCLUSION

22. The Proposal Trustee was necessarily limited in the tasks it could perform in light of the time constraints associated with the production of this Second Report. The Proposal Trustee nevertheless remains available to assist the Court and all interested parties in connection with this matter.

Respectfully submitted at Montreal, this 14th day of December 2018.

Richter Advisory Group Inc.
Licensed Insolvency Trustee



Olivier Benchaya, CPA, CA, CIRP, LIT



Andrew Adessky, CPA, CA, MBA, CIRP, LIT

Exhibit 1

Exhibit 1

IN USD

OW invoice number	Invoice date	Total cost per OW	Coface
350t	June 14, 2018	37,009.28	Yes
508	February 11, 2018	49,173.31	
622	February 18, 2018	59,064.34	
623	February 18, 2018	47,482.64	
656	March 01, 2018	46,539.23	
765	March 01, 2018	42,678.43	
812 fedex	February 22, 2018	3,473.94	
838	March 11, 2018	48,092.89	
917	March 11, 2018	38,513.85	
933	March 11, 2018	41,567.81	
959	March 04, 2018	5,789.83	
967	March 21, 2018	28,758.24	
968	March 11, 2018	57,838.10	
969	March 11, 2018	41,124.67	
971	March 11, 2018	45,856.45	
972	March 11, 2018	35,473.46	
973-1	March 06, 2018	2,481.35	
1032	March 21, 2018	28,783.60	
1108	April 16, 2018	28,509.79	
1109	April 16, 2018	30,115.72	
1132	March 18, 2018	1,654.24	
1168	April 16, 2018	34,399.67	
1261	April 18, 2018	37,485.16	Yes
1278	March 31, 2018	34,311.60	Yes
1388	April 18, 2018	38,134.88	Yes
1389	April 18, 2018	23,926.62	Yes
1408	April 18, 2018	75,651.66	Yes
1410	April 18, 2018	35,379.50	Yes
1485	April 18, 2018	34,333.20	Yes
1486	April 18, 2018	32,807.22	Yes
1491	April 26, 2018	31,590.00	Yes
1712	May 08, 2018	27,896.40	
1713-1	May 08, 2018	29,678.40	
1714	May 08, 2018	40,886.52	Yes
1715	May 08, 2018	28,933.20	
1716	May 08, 2018	29,710.80	
1791	May 15, 2018	33,566.40	Yes
1792	May 15, 2018	34,441.20	Yes
1793	May 15, 2018	33,566.40	Yes
1794	May 15, 2018	33,631.20	Yes
1795	May 15, 2018	38,187.13	Yes
2312	July 03, 2018	39,724.60	Yes
2403	July 11, 2018	39,631.35	Yes
2406	July 11, 2018	32,297.18	Yes
2415	July 19, 2018	58,290.07	Yes
2422	July 19, 2018	33,290.03	Yes

Exhibit 1

IN USD

OW invoice number	Invoice date	Total cost per OW	Coface
2423	July 19, 2018	38,162.13	Yes
2427	July 19, 2018	34,132.54	Yes
2428	July 19, 2018	35,636.52	Yes
2430	July 19, 2018	38,743.08	Yes
2433	July 19, 2018	34,827.84	Yes
2460	July 19, 2018	31,965.19	Yes
2463	July 19, 2018	51,133.29	Yes
2474	July 23, 2018	34,239.02	Yes
2477	July 23, 2018	34,195.18	Yes
2511	July 23, 2018	34,254.68	Yes
2519	July 23, 2018	34,480.19	Yes
2559	July 23, 2018	34,906.14	Yes
2560	July 23, 2018	33,387.12	Yes
2561	July 23, 2018	34,956.25	Yes
2570	July 30, 2018	35,673.48	Yes
2571	July 30, 2018	35,469.90	Yes
2572	July 30, 2018	34,931.20	Yes
2573	July 30, 2018	35,576.22	Yes
2574	August 08, 2018	46,538.64	
2575	July 30, 2018	48,043.80	Yes
2576	July 30, 2018	38,962.90	Yes
2632	August 05, 2018	36,086.01	Yes
2633	August 08, 2018	35,779.97	Yes
2665	August 08, 2018	46,683.41	
2666	August 08, 2018	46,273.77	Yes
		2,576,770.03	
Difference in total cost in Company's books and records:		(230.05)	
Total cost in Company's books and records		\$ 2,576,539.98	

Exhibit 2

Exhibit 2

IN USD

Company's item number	Company's batch number	Qty purchased by Company pursuant to the invoices filed as Exhibit P-1 per Company's books and records	A		B		(A x B)
			Cost per unit per Company's books and records	Total cost per Company's books and records	Qty remaining on hand as at Dec 14, 2018 of goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1	Cost value of the goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1 on hand	
RGAR058957	DR-000025233	743	46.75	34,735.25	726	33,940.50	
RGIO068529	DR-000028059	785	39.24	30,803.40	783	30,724.92	
RGAR062464	DR-000027289	763	40.13	30,617.66	763	30,617.66	
RGIO068320	DR-000028075	1,261	29.43	37,111.23	896	26,369.28	
RGIO068527	DR-000028057	850	29.43	25,015.50	847	24,927.21	
RGIO068522	DR-000028052	1,085	22.14	24,021.90	617	13,660.38	
RGAR061166	DR-000024192	172	72.58	12,483.07	172	12,483.07	
MTSC061090	DR-000025227	1,492	8.32	12,409.56	1,492	12,409.56	
RGAR061165	DR-000024193	339	34.56	11,715.84	339	11,715.84	
RGAR061166	DR-000023801	146	72.58	10,596.10	146	10,596.10	
RGIO068525	DR-000029320	1,084	22.14	23,999.76	430	9,520.20	
RGAR055474	DR-000025155	1,064	17.72	18,852.38	520	9,213.57	
MTSC064465	DR-000025815	1,575	5.81	9,155.79	1,547	8,993.02	
MTRN061164	DR-000025228	1,094	8.17	8,939.62	1,094	8,939.62	
MTSC057549	DR-000026155	2,624	3.23	8,475.52	2,624	8,475.52	
MTSC045058	DR-000026150	1,168	6.76	7,893.23	1,168	7,893.23	
RGAR054780	DR-000025992	108	72.58	7,838.21	108	7,838.21	
MTSC061793	DR-000025140	1,644	4.65	7,643.28	1,644	7,643.28	
MTSC057549	DR-000025732	2,144	3.23	6,925.12	2,144	6,925.12	
MTSC061800	DR-000028582	1,172	5.81	6,813.07	1,172	6,813.07	
RGAR061165	DR-000024191	189	34.56	6,531.84	189	6,531.84	
MTSC061793	DR-000025247	1,386	4.65	6,443.79	1,386	6,443.79	
MTSC057543	DR-000026158	2,080	2.98	6,204.64	2,080	6,204.64	
MTSC055116	DR-000026152	996	6.11	6,083.67	996	6,083.67	
RGAR054779	DR-000025261	175	34.56	6,048.00	175	6,048.00	
MTSC055116	DR-000025454	940	6.11	5,741.61	940	5,741.61	
MTSC061800	DR-000028342	884	5.81	5,138.87	884	5,138.87	
MTSC061795	DR-000026785	1,068	8.27	8,833.64	620	5,128.14	
MTSC061310	DR-000025226	546	9.36	5,108.98	546	5,108.98	
MTSC061308	DR-000025224	540	9.36	5,052.83	540	5,052.83	
MTSC064464	DR-000025811	1,575	3.27	5,146.47	1,539	5,028.84	
RGAR054779	DR-000025991	138	34.56	4,769.28	138	4,769.28	
MTSC057545	DR-000026151	700	6.80	4,760.84	700	4,760.84	
MTSC028881	DR-000025202	688	6.80	4,679.23	688	4,679.23	
MTSC057545	DR-000025913	680	6.80	4,624.82	680	4,624.82	
RGAR064506	DR-000024581	135	31.08	4,195.94	135	4,195.94	
MTSC061800	DR-000028843	720	5.81	4,185.50	720	4,185.50	
MTSC061793	DR-000022628	892	4.65	4,147.00	888	4,128.40	
MTSC057543	DR-000025728	1,372	2.98	4,092.68	1,372	4,092.68	
MTSC045058	DR-000025726	600	6.76	4,054.74	600	4,054.74	
MTSC061793	DR-000024343	866	4.65	4,026.21	866	4,026.21	
RGAR064509	DR-000024583	126	31.08	3,916.21	126	3,916.21	
MTSC057543	DR-000027196	1,308	2.98	3,901.76	1,308	3,901.76	
RGAR064506	DR-000024767	120	31.08	3,729.72	120	3,729.72	
MTSC061793	DR-000024762	802	4.65	3,728.66	802	3,728.66	
RGAR064509	DR-000024769	116	31.08	3,605.40	116	3,605.40	
MTSC057548	DR-000026157	1,216	2.96	3,604.22	1,212	3,592.36	
MTSC025736	DR-000025914	452	7.36	3,328.71	452	3,328.71	
MTSC057544	DR-000025729	1,192	2.98	3,555.74	1,107	3,302.18	
RGAR061165	DR-000025229	91	34.56	3,144.96	91	3,144.96	
MTSC061793	DR-000024580	1,052	4.65	4,890.96	660	3,068.47	
MTSC061309	DR-000025225	644	4.74	3,050.56	644	3,050.56	
MTSC061307	DR-000025223	632	4.74	2,993.72	632	2,993.72	
MTSC057543	DR-000025204	1,024	2.98	3,054.59	1,000	2,983.00	
MTSC057548	DR-000025720	1,000	2.96	2,964.00	1,000	2,964.00	
MTSC061799	DR-000028833	847	3.27	2,767.66	847	2,767.66	
MTSC045058	DR-000025721	400	6.76	2,703.16	400	2,703.16	
RGAR055710	DR-000025151	181	15.01	2,716.16	179	2,686.15	
RGIO068521	DR-000029644	1,235	13.27	16,393.64	200	2,654.84	
MTSC061308	DR-000025220	266	9.36	2,488.99	266	2,488.99	
RGAR064648	DR-000024584	45	63.75	2,868.91	39	2,486.39	
MTSC055116	DR-000025916	400	6.11	2,443.24	400	2,443.24	
RGAR054779	DR-000026355	70	34.56	2,419.20	70	2,419.20	
MTSC057549	DR-000025453	5,912	3.23	19,095.76	745	2,406.35	
MTSC057543	DR-000026288	800	2.98	2,386.40	800	2,386.40	
RGAR064506	DR-000024168	90	31.08	2,797.29	74	2,299.99	
MTRN064508	DR-000024774	276	8.27	2,282.85	276	2,282.85	
MTSC028881	DR-000024593	1,080	6.80	7,345.30	331	2,251.20	
MTSC028881	DR-000025730	320	6.80	2,176.38	320	2,176.38	
MTRN064505	DR-000024773	257	8.27	2,125.70	257	2,125.70	

Exhibit 2

IN USD

Company's item number	Company's batch number	Qty purchased by Company pursuant to the invoices filed as Exhibit P-1 per Company's books and records	A		B		(A x B)
			Cost per unit per Company's books and records	Total cost per Company's books and records	Qty remaining on hand as at Dec 14, 2018 of goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1	Cost value of the goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1 on hand	
MTSC064504	DR-000024772	452	4.65	2,101.44	452	2,101.44	
MTSC057543	DR-000025195	936	2.98	2,792.09	692	2,064.24	
MTSC064507	DR-000024771	424	4.65	1,971.26	424	1,971.26	
MTSC061800	DR-000028834	336	5.81	1,953.24	336	1,953.24	
MTSC061799	DR-000028425	550	3.27	1,797.18	550	1,797.18	
MTSC061799	DR-000022459	522	3.27	1,705.69	522	1,705.69	
MTRN064505	DR-000024586	234	8.27	1,935.46	205	1,695.60	
MTSC061799	DR-000028748	512	3.27	1,673.01	512	1,673.01	
RGIO061108	DR-000026882	57	30.48	1,737.46	54	1,646.01	
MTRN064508	DR-000024587	214	8.27	1,770.04	191	1,579.80	
MTSC057545	DR-000024590	228	6.80	1,550.67	228	1,550.67	
RGAR064647	DR-000024166	50	63.75	3,187.69	24	1,530.09	
MTSC057549	DR-000025725	472	3.23	1,524.56	472	1,524.56	
MTSC057545	DR-000025722	220	6.80	1,496.26	220	1,496.26	
RGAR064506	DR-000025159	48	31.08	1,491.89	48	1,491.89	
MTRN063681SFG	DR-000024175	240	6.21	1,491.12	240	1,491.12	
MTRN050183SFG	DR-000024179	230	6.21	1,428.99	230	1,428.99	
RGAR061803	DR-000029295	1,695	22.99	38,962.90	62	1,425.19	
MTSC061301	DR-000028304	296	4.74	1,402.12	296	1,402.12	
RGAR064509	DR-000024167	67	31.08	2,082.43	45	1,398.65	
MTSC057546	DR-000026291	520	2.68	1,393.08	520	1,393.08	
MTSC061310	DR-000025222	146	9.36	1,366.14	146	1,366.14	
MTSC061307	DR-000025219	284	4.74	1,345.28	284	1,345.28	
MTSC057543	DR-000025723	440	2.98	1,312.56	440	1,312.56	
MTSC061799	DR-000028981	382	3.27	1,248.22	382	1,248.22	
RGAR064509	DR-000025160	37	31.08	1,150.00	37	1,150.00	
MTSC061309	DR-000025221	230	4.74	1,089.49	230	1,089.49	
MTSC028881	DR-000024781	160	6.80	1,088.19	160	1,088.19	
RGAR055466	DR-000025239	127	17.72	2,250.24	61	1,080.82	
MTSC061800	DR-000028822	178	5.81	1,034.75	178	1,034.75	
RGIO061135	DR-000025148	51	32.69	1,666.95	29	947.87	
RGAR061166	DR-000025230	13	72.58	943.49	13	943.49	
MTSC025736	DR-000020006	124	7.36	913.19	124	913.19	
MTSC064461	DR-000028983	157	5.81	912.67	157	912.67	
RGAR064648	DR-000024770	14	63.75	892.55	14	892.55	
MTSC057545	DR-000026293	128	6.80	870.55	128	870.55	
RGAR055475	DR-000026297	35	35.99	1,259.67	24	863.77	
MTRN063683SFG	DR-000024180	135	6.21	838.76	135	838.76	
RGAR064647	DR-000024582	13	63.75	828.80	13	828.80	
RGIO061107	DR-000025146	235	15.01	3,526.50	54	810.34	
MTSC064460	DR-000028982	247	3.27	807.10	247	807.10	
RGAR058957	DR-000025245	19	44.83	851.68	17	762.03	
RGAR061801	DR-000028741	364	46.95	17,088.05	16	751.12	
MTSC064507	DR-000024588	181	4.65	841.51	146	678.79	
RGAR064506	DR-000028850	21	31.08	652.70	21	652.70	
MTSC061799	DR-000028344	190	3.27	620.84	190	620.84	
RGAR055711	DR-000025918	20	30.48	609.64	20	609.64	
MTSC061800	DR-000028295	104	5.81	604.55	104	604.55	
RGAR052998	DR-000025243	13	44.83	582.73	13	582.73	
MTSC064504	DR-000024589	150	4.65	697.38	122	567.20	
MTSC061246	DR-000028844	114	4.74	540.01	114	540.01	
RGAR055721	DR-000026877	15	35.99	539.86	15	539.86	
MTSC061800	DR-000028343	92	5.81	534.82	92	534.82	
RGAR060563	DR-000025241	17	31.08	528.38	17	528.38	
RGAR064466	DR-000025814	24	22.02	528.38	24	528.38	
RGAR060413SFG	DR-000026038	437	32.40	14,158.80	16	518.40	
RGAR055711	DR-000026299	17	30.48	518.19	17	518.19	
MTSC057546	DR-000026159	1,600	2.68	4,286.40	189	506.33	
RGAR061321	DR-000026878	13	38.93	506.07	13	506.07	
MTSC061793	DR-000026812	108	4.65	502.11	108	502.11	
MTSC061800	DR-000028824	82	5.81	476.68	82	476.68	
RGAR060445SFG	DR-000029009	374	65.77	24,598.73	7	460.40	
RGAR063684SFG	DR-000025927	11	41.20	453.22	11	453.22	
MTSC064460	DR-000023805	138	3.27	450.90	138	450.90	
MTSC057548	DR-000025197	152	2.96	450.53	152	450.53	
RGAR064509	DR-000024170	15	31.08	466.22	14	435.14	
RGAR064509	DR-000028849	14	31.08	435.13	14	435.13	
RGAR040700SFG	DR-000025928	10	41.20	412.02	10	412.02	
RGAR063682SFG	DR-000026294	10	41.20	412.02	10	412.02	
RGAR064647	DR-000024169	9	63.75	573.78	6	382.52	

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IN USD

Company's item number	Company's batch number	Qty purchased by Company pursuant to the invoices filed as Exhibit P-1 per Company's books and records	A		B		(A x B)
			Cost per unit per Company's books and records	Total cost per Company's books and records	Qty remaining on hand as at Dec 14, 2018 of goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1	Cost value of the goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1 on hand	
MTSC061800	DR-000028746	64	5.81	372.04	64	372.04	
MTSC061795	DR-000024908	700	8.27	5,789.84	44	363.93	
MTSC061800	DR-000028823	58	5.81	337.17	58	337.17	
MTSC064461	DR-000023804	51	5.81	296.47	51	296.47	
RGAR061165	DR-000023800	8	34.56	276.48	8	276.48	
MTSC064464	DR-000028984	77	3.27	251.61	77	251.61	
RGIO068523	DR-000029646	509	29.52	15,025.68	7	206.64	
RGAR053083	DR-000025244	7	29.34	205.38	7	205.38	
MTSC057548	DR-000020014	64	2.96	189.70	64	189.70	
MTSC061800	DR-000028745	32	5.81	186.02	32	186.02	
MTSC061793	DR-000024779	40	4.65	185.97	40	185.97	
RGAR040700SFG	DR-000024188	4	41.20	164.81	4	164.81	
RGAR063684SFG	DR-000026295	4	41.20	164.81	4	164.81	
RGIO061135	DR-000026883	4	32.69	130.74	4	130.74	
MTSC061793	DR-000028730	28	4.65	130.18	28	130.18	
RGAR055710	DR-000026892	8	15.01	120.05	8	120.05	
MTSC061795	DR-000028987	14	8.27	115.80	14	115.80	
RGAR061323	DR-000026876	3	35.99	107.97	3	107.97	
RGAR062463	DR-000027290	6	17.81	106.84	6	106.84	
RGAR055466	DR-000026880	6	17.72	106.31	6	106.31	
RGAR055710	DR-000025923	7	15.01	105.04	7	105.04	
RGAR056153SFG	DR-000025930	516	32.40	16,718.40	3	97.20	
RGAR060413SFG	DR-000026867	403	32.40	13,057.20	3	97.20	
RGIO060821	DR-000025144	96	16.09	1,544.76	6	96.55	
RGAR053083	DR-000025232	3	30.60	91.80	3	91.80	
RGAR055711	DR-000026890	4	30.48	121.93	3	91.45	
RGIO060753	DR-000026891	6	15.01	90.04	6	90.04	
RGAR062267	DR-000029314	27	14.08	380.26	6	84.50	
MTSC061795	DR-000028847	10	8.27	82.71	10	82.71	
RGIO068524	DR-000029645	531	13.27	7,048.60	6	79.65	
RGAR055474	DR-000025262	31	17.72	549.27	4	70.87	
MTSC061800	DR-000028839	12	5.81	69.76	12	69.76	
RGAR060447SFG	DR-000026753	110	68.04	7,484.40	1	68.04	
RGAR056153SFG	DR-000026864	318	32.40	10,303.20	2	64.80	
RGAR060413SFG	DR-000026283	68	32.40	2,203.20	2	64.80	
RGAR064647	DR-000024768	1	63.75	63.75	1	63.75	
RGAR064647	DR-000019743	3	31.73	95.20	2	63.47	
RGAR064648	DR-000019744	3	31.73	95.20	2	63.47	
MTSC061799	DR-000028838	19	3.27	62.08	19	62.08	
MTSC061795	DR-000028731	6	8.27	49.63	6	49.63	
RGAR064506	DR-000024162	3	15.54	46.62	3	46.62	
RGAR064509	DR-000024163	3	15.54	46.62	3	46.62	
MTSC061793	DR-000024596	10	4.65	46.49	10	46.49	
MTSC065045	DR-000029038	816	7.58	6,186.10	6	45.49	
RGAR063682SFG	DR-000024176	1	41.20	41.20	1	41.20	
RGAR061320	DR-000026879	2	19.17	38.33	2	38.33	
MTSC061793	DR-000025184	8	4.65	37.19	8	37.19	
MTSC061793	DR-000028988	8	4.65	37.19	8	37.19	
RGAR055474	DR-000026886	2	17.72	35.44	2	35.44	
MTSC054778	DR-000025993	4	8.17	32.69	4	32.69	
RGIO060822	DR-000025145	42	32.69	1,372.78	1	32.69	
RGAR056154SFG	DR-000026272	328	32.40	10,627.20	1	32.40	
RGAR060413SFG	DR-000026863	279	32.40	9,039.60	1	32.40	
RGAR056150SFG	DR-000029292	80	31.32	2,505.60	1	31.32	
MTSC064465	DR-000028985	5	5.81	29.07	5	29.07	
RGAR062270	DR-000029316	38	14.08	535.18	2	28.17	
RGAR068213	DR-000027217	1	24.75	24.75	1	24.75	
RGAR068214	DR-000027218	1	24.75	24.75	1	24.75	
RGAR068215	DR-000027219	1	24.75	24.75	1	24.75	
RGAR068216	DR-000027220	1	24.75	24.75	1	24.75	
RGAR068217	DR-000027221	1	24.75	24.75	1	24.75	
RGAR068218	DR-000027222	1	24.75	24.75	1	24.75	
RGAR068219	DR-000027223	1	24.75	24.75	1	24.75	
RGAR068220	DR-000027224	1	24.75	24.75	1	24.75	
RGAR068221	DR-000027225	1	24.75	24.75	1	24.75	
RGAR068222	DR-000027226	1	24.75	24.75	1	24.75	
RGAR068223	DR-000027227	1	24.75	24.75	1	24.75	
RGAR068224	DR-000027228	1	24.75	24.75	1	24.75	
RGAR068225	DR-000027229	1	24.75	24.75	1	24.75	
RGAR068226	DR-000027230	1	24.75	24.75	1	24.75	

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IN USD

Company's item number	Company's batch number	Qty purchased by Company pursuant to the invoices filed as Exhibit P-1 per Company's books and records	A		B		(A x B)
			Cost per unit per Company's books and records	Total cost per Company's books and records	Qty remaining on hand as at Dec 14, 2018 of goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1	Cost value of the goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1 on hand	
RGAR068227	DR-000027231	1	24.75	24.75	1	24.75	
RGAR069620	DR-000029764	1	24.75	24.75	1	24.75	
RGAR069621	DR-000029765	1	24.75	24.75	1	24.75	
MTSC057548	DR-000026290	8	2.96	23.71	8	23.71	
RGAR061803	DR-000028837	446	22.99	10,252.20	1	22.99	
MTSC061301	DR-000028980	4	4.74	18.95	4	18.95	
MTSC061304	DR-000028845	2	9.36	18.71	2	18.71	
MTSC061793	DR-000028846	4	4.65	18.60	4	18.60	
RGAR055474	DR-000025921	1	17.72	17.72	1	17.72	
RGAR069422	DR-000029449	1	17.28	17.28	1	17.28	
RGAR069423	DR-000029451	1	17.28	17.28	1	17.28	
RGAR069425	DR-000029446	1	17.28	17.28	1	17.28	
RGAR069426	DR-000029450	1	17.28	17.28	1	17.28	
RGAR069427	DR-000029447	1	17.28	17.28	1	17.28	
RGAR069428	DR-000029448	1	17.28	17.28	1	17.28	
RGAR069429	DR-000029452	1	17.28	17.28	1	17.28	
RGAR069430	DR-000029453	1	17.28	17.28	1	17.28	
RGAR069431	DR-000029492	1	17.28	17.28	1	17.28	
RGAR069432	DR-000029489	1	17.28	17.28	1	17.28	
RGAR069433	DR-000029479	1	17.28	17.28	1	17.28	
RGAR069434	DR-000029488	1	17.28	17.28	1	17.28	
RGAR069435	DR-000029477	1	17.28	17.28	1	17.28	
RGAR069436	DR-000029483	1	17.28	17.28	1	17.28	
RGAR069437	DR-000029475	1	17.28	17.28	1	17.28	
RGAR069438	DR-000029478	1	17.28	17.28	1	17.28	
RGAR069439	DR-000029484	1	17.28	17.28	1	17.28	
RGAR069440	DR-000029486	1	17.28	17.28	1	17.28	
RGAR069441	DR-000029480	1	17.28	17.28	1	17.28	
RGAR069442	DR-000029473	1	17.28	17.28	1	17.28	
RGAR069443	DR-000029469	1	17.28	17.28	1	17.28	
RGAR069444	DR-000029497	1	17.28	17.28	1	17.28	
RGAR069445	DR-000029499	1	17.28	17.28	1	17.28	
RGAR069446	DR-000029493	1	17.28	17.28	1	17.28	
RGAR069447	DR-000029495	1	17.28	17.28	1	17.28	
RGAR069448	DR-000029482	1	17.28	17.28	1	17.28	
RGAR069449	DR-000029474	1	17.28	17.28	1	17.28	
RGAR069450	DR-000029496	1	17.28	17.28	1	17.28	
RGAR069451	DR-000029498	1	17.28	17.28	1	17.28	
RGAR069452	DR-000029500	1	17.28	17.28	1	17.28	
RGAR069453	DR-000029470	1	17.28	17.28	1	17.28	
RGAR069454	DR-000029472	1	17.28	17.28	1	17.28	
RGAR069455	DR-000029481	1	17.28	17.28	1	17.28	
RGAR069456	DR-000029468	1	17.28	17.28	1	17.28	
RGAR069457	DR-000029491	1	17.28	17.28	1	17.28	
RGAR069458	DR-000029494	1	17.28	17.28	1	17.28	
RGAR069459	DR-000029490	1	17.28	17.28	1	17.28	
RGAR069460	DR-000029487	1	17.28	17.28	1	17.28	
RGAR069461	DR-000029485	1	17.28	17.28	1	17.28	
RGAR069462	DR-000029471	1	17.28	17.28	1	17.28	
RGAR069463	DR-000029476	1	17.28	17.28	1	17.28	
RGAR069464	DR-000029501	1	17.28	17.28	1	17.28	
RGAR069465	DR-000029502	1	17.28	17.28	1	17.28	
RGAR069466	DR-000029503	1	17.28	17.28	1	17.28	
RGAR069467	DR-000029504	1	17.28	17.28	1	17.28	
RGAR069468	DR-000029505	1	17.28	17.28	1	17.28	
RGAR069469	DR-000029506	1	17.28	17.28	1	17.28	
RGAR069470	DR-000029507	1	17.28	17.28	1	17.28	
RGAR069471	DR-000029508	1	17.28	17.28	1	17.28	
RGAR069472	DR-000029509	1	17.28	17.28	1	17.28	
RGAR069473	DR-000029510	1	17.28	17.28	1	17.28	
RGAR069474	DR-000029511	1	17.28	17.28	1	17.28	
RGAR069475	DR-000029512	1	17.28	17.28	1	17.28	
RGAR069476	DR-000029513	1	17.28	17.28	1	17.28	
RGAR069477	DR-000029514	1	17.28	17.28	1	17.28	
RGAR069478	DR-000029515	1	17.28	17.28	1	17.28	
RGAR069479	DR-000029516	1	17.28	17.28	1	17.28	
RGAR069480	DR-000029517	1	17.28	17.28	1	17.28	
RGAR069592	DR-000029709	1	16.65	16.65	1	16.65	
RGAR069593	DR-000029710	1	16.65	16.65	1	16.65	
RGAR069594	DR-000029711	1	16.65	16.65	1	16.65	

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IN USD

Company's item number	Company's batch number	Qty purchased by Company pursuant to the invoices filed as Exhibit P-1 per Company's books and records	A		B		(A x B)
			Cost per unit per Company's books and records	Total cost per Company's books and records	Qty remaining on hand as at Dec 14, 2018 of goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1	Cost value of the goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1 on hand	
RGAR069595	DR-000029712	1	16.65	16.65	1	16.65	
RGAR069596	DR-000029713	1	16.65	16.65	1	16.65	
RGAR069597	DR-000029714	1	16.65	16.65	1	16.65	
RGAR069598	DR-000029715	1	16.65	16.65	1	16.65	
RGAR069599	DR-000029716	1	16.65	16.65	1	16.65	
RGAR069600	DR-000029717	1	16.65	16.65	1	16.65	
RGAR069601	DR-000029718	1	16.65	16.65	1	16.65	
RGAR069602	DR-000029719	1	16.65	16.65	1	16.65	
RGAR069603	DR-000029720	1	16.65	16.65	1	16.65	
RGAR069604	DR-000029721	1	16.65	16.65	1	16.65	
RGAR069605	DR-000029722	1	16.65	16.65	1	16.65	
RGAR069606	DR-000029723	1	16.65	16.65	1	16.65	
RGAR069607	DR-000029724	1	16.65	16.65	1	16.65	
RGAR069608	DR-000029725	1	16.65	16.65	1	16.65	
RGAR069609	DR-000029726	1	16.65	16.65	1	16.65	
RGAR069610	DR-000029727	1	16.65	16.65	1	16.65	
MTSC061795	DR-000028848	2	8.27	16.54	2	16.54	
RGAR066708	DR-000026046	1	14.67	14.67	1	14.67	
RGAR066710	DR-000026077	1	14.67	14.67	1	14.67	
RGAR066713	DR-000026078	1	14.67	14.67	1	14.67	
RGAR066771	DR-000026052	1	14.67	14.67	1	14.67	
RGAR066772	DR-000026058	1	14.67	14.67	1	14.67	
RGAR066773	DR-000026069	1	14.67	14.67	1	14.67	
RGAR067609	DR-000026045	1	14.67	14.67	1	14.67	
RGAR067610	DR-000026047	1	14.67	14.67	1	14.67	
RGAR067611	DR-000026048	1	14.67	14.67	1	14.67	
RGAR067612	DR-000026049	1	14.67	14.67	1	14.67	
RGAR067613	DR-000026050	1	14.67	14.67	1	14.67	
RGAR067614	DR-000026051	1	14.67	14.67	1	14.67	
RGAR067615	DR-000026053	1	14.67	14.67	1	14.67	
RGAR067617	DR-000026054	1	14.67	14.67	1	14.67	
RGAR067618	DR-000026055	1	14.67	14.67	1	14.67	
RGAR067619	DR-000026056	1	14.67	14.67	1	14.67	
RGAR067620	DR-000026057	1	14.67	14.67	1	14.67	
RGAR067621	DR-000026059	1	14.67	14.67	1	14.67	
RGAR067622	DR-000026060	1	14.67	14.67	1	14.67	
RGAR067623	DR-000026061	1	14.67	14.67	1	14.67	
RGAR067624	DR-000026062	1	14.67	14.67	1	14.67	
RGAR067625	DR-000026063	1	14.67	14.67	1	14.67	
RGAR067626	DR-000026064	1	14.67	14.67	1	14.67	
RGAR067628	DR-000026066	1	14.67	14.67	1	14.67	
RGAR067629	DR-000026067	1	14.67	14.67	1	14.67	
RGAR067630	DR-000026068	1	14.67	14.67	1	14.67	
RGAR067631	DR-000026070	1	14.67	14.67	1	14.67	
RGAR067632	DR-000026071	1	14.67	14.67	1	14.67	
RGAR067633	DR-000026072	1	14.67	14.67	1	14.67	
RGAR067634	DR-000026073	1	14.67	14.67	1	14.67	
RGAR067635	DR-000026074	1	14.67	14.67	1	14.67	
RGAR067636	DR-000026075	1	14.67	14.67	1	14.67	
RGAR067637	DR-000026076	1	14.67	14.67	1	14.67	
RGAR067638	DR-000026079	1	14.67	14.67	1	14.67	
RGAR067640	DR-000026081	1	14.67	14.67	1	14.67	
RGAR067641	DR-000026082	1	14.67	14.67	1	14.67	
MTSC061799	DR-000028747	4	3.27	13.07	4	13.07	
RGIO069186	DR-000029358	1	10.08	10.08	1	10.08	
RGIO069187	DR-000029359	1	10.08	10.08	1	10.08	
RGIO069189	DR-000029360	1	10.08	10.08	1	10.08	
RGIO069190	DR-000029361	1	10.08	10.08	1	10.08	
RGIO069192	DR-000029362	1	10.08	10.08	1	10.08	
RGIO069193	DR-000029363	1	10.08	10.08	1	10.08	
RGIO069195	DR-000029364	1	10.08	10.08	1	10.08	
RGIO069197	DR-000029365	1	10.08	10.08	1	10.08	
RGIO069198	DR-000029366	1	10.08	10.08	1	10.08	
RGIO069200	DR-000029367	1	10.08	10.08	1	10.08	
RGIO069205	DR-000029368	1	10.08	10.08	1	10.08	
RGIO069207	DR-000029369	1	10.08	10.08	1	10.08	
RGIO069209	DR-000029370	1	10.08	10.08	1	10.08	
RGIO069210	DR-000029371	1	10.08	10.08	1	10.08	
RGIO069211	DR-000029372	1	10.08	10.08	1	10.08	
RGIO069213	DR-000029373	1	10.08	10.08	1	10.08	

Exhibit 2

IN USD

Company's item number	Company's batch number	Qty purchased by Company pursuant to the invoices filed as Exhibit P-1 per Company's books and records	A		B		(A x B)
			Cost per unit per Company's books and records	Total cost per Company's books and records	Qty remaining on hand as at Dec 14, 2018 of goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1	Cost value of the goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1 on hand	
RGIO069214	DR-000029374	1	10.08	10.08	1	10.08	
RGIO069217	DR-000029375	1	10.08	10.08	1	10.08	
RGIO069221	DR-000029376	1	10.08	10.08	1	10.08	
RGIO069223	DR-000029377	1	10.08	10.08	1	10.08	
RGIO069224	DR-000029378	1	10.08	10.08	1	10.08	
RGIO069229	DR-000029379	1	10.08	10.08	1	10.08	
RGIO069230	DR-000029380	1	10.08	10.08	1	10.08	
RGIO069231	DR-000029381	1	10.08	10.08	1	10.08	
RGIO069232	DR-000029382	1	10.08	10.08	1	10.08	
RGIO069234	DR-000029383	1	10.08	10.08	1	10.08	
RGIO069235	DR-000029384	1	10.08	10.08	1	10.08	
MTSC061793	DR-000026784	2	4.65	9.30	2	9.30	
RGAR069139	DR-000029344	1	9.00	9.00	1	9.00	
RGAR069140	DR-000029345	1	9.00	9.00	1	9.00	
RGAR069141	DR-000029346	1	9.00	9.00	1	9.00	
RGAR069142	DR-000029347	1	9.00	9.00	1	9.00	
RGAR069143	DR-000029348	1	9.00	9.00	1	9.00	
RGAR069144	DR-000029349	1	9.00	9.00	1	9.00	
RGAR069145	DR-000029350	1	9.00	9.00	1	9.00	
RGAR069146	DR-000029351	1	9.00	9.00	1	9.00	
RGAR069147	DR-000029352	1	9.00	9.00	1	9.00	
RGAR069148	DR-000029353	1	9.00	9.00	1	9.00	
RGAR069149	DR-000029354	1	9.00	9.00	1	9.00	
RGAR069150	DR-000029355	1	9.00	9.00	1	9.00	
RGAR069151	DR-000029356	1	9.00	9.00	1	9.00	
RGAR069152	DR-000029357	1	9.00	9.00	1	9.00	
RGAR066119	DR-000023264	1	8.98	8.98	1	8.98	
RGAR066120	DR-000023265	1	8.98	8.98	1	8.98	
RGAR066121	DR-000023266	1	8.98	8.98	1	8.98	
RGAR066122	DR-000023267	1	8.98	8.98	1	8.98	
RGAR066124	DR-000023269	1	8.98	8.98	1	8.98	
RGAR066125	DR-000023270	1	8.98	8.98	1	8.98	
RGAR066126	DR-000023271	1	8.98	8.98	1	8.98	
RGAR066127	DR-000023272	1	8.98	8.98	1	8.98	
RGAR066130	DR-000023275	1	8.98	8.98	1	8.98	
RGAR066131	DR-000023276	1	8.98	8.98	1	8.98	
RGAR066132	DR-000023277	1	8.98	8.98	1	8.98	
RGAR066133	DR-000023278	1	8.98	8.98	1	8.98	
RGAR066137	DR-000023282	1	8.98	8.98	1	8.98	
RGAR066139	DR-000023284	1	8.98	8.98	1	8.98	
RGAR066141	DR-000023286	1	8.98	8.98	1	8.98	
RGAR066145	DR-000023290	1	8.98	8.98	1	8.98	
RGAR066146	DR-000023291	1	8.98	8.98	1	8.98	
RGAR066148	DR-000023293	1	8.98	8.98	1	8.98	
RGAR066150	DR-000023295	1	8.98	8.98	1	8.98	
RGAR066151	DR-000023296	1	8.98	8.98	1	8.98	
RGAR066153	DR-000023298	1	8.98	8.98	1	8.98	
RGAR066154	DR-000023299	1	8.98	8.98	1	8.98	
RGAR066155	DR-000023300	1	8.98	8.98	1	8.98	
RGAR066156	DR-000023301	1	8.98	8.98	1	8.98	
RGAR066157	DR-000023302	1	8.98	8.98	1	8.98	
RGAR066158	DR-000023304	1	8.98	8.98	1	8.98	
RGAR066159	DR-000023303	1	8.98	8.98	1	8.98	
RGAR066161	DR-000023306	1	8.98	8.98	1	8.98	
RGAR066163	DR-000023308	1	8.98	8.98	1	8.98	
RGAR068346	DR-000027511	1	8.98	8.98	1	8.98	
RGAR065778	DR-000024754	1	8.91	8.91	1	8.91	
RGAR065779	DR-000024755	1	8.91	8.91	1	8.91	
RGAR065780	DR-000024756	1	8.91	8.91	1	8.91	
RGAR065781	DR-000024757	1	8.91	8.91	1	8.91	
RGAR065782	DR-000024758	1	8.91	8.91	1	8.91	
RGAR069317	DR-000029385	1	7.83	7.83	1	7.83	
RGAR069318	DR-000029386	1	7.83	7.83	1	7.83	
RGAR069319	DR-000029387	1	7.83	7.83	1	7.83	
RGAR069320	DR-000029388	1	7.83	7.83	1	7.83	
RGAR069321	DR-000029389	1	7.83	7.83	1	7.83	
RGAR069322	DR-000029390	1	7.83	7.83	1	7.83	
RGAR069323	DR-000029391	1	7.83	7.83	1	7.83	
RGAR069324	DR-000029392	1	7.83	7.83	1	7.83	
RGAR069325	DR-000029393	1	7.83	7.83	1	7.83	

Exhibit 2

IN USD

Company's item number	Company's batch number	Qty purchased by Company pursuant to the invoices filed as Exhibit P-1 per Company's books and records	A		B		(A x B)
			Cost per unit per Company's books and records	Total cost per Company's books and records	Qty remaining on hand as at Dec 14, 2018 of goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1	Cost value of the goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1 on hand	
RGAR069326	DR-000029394	1	7.83	7.83	1	7.83	
RGAR069327	DR-000029395	1	7.83	7.83	1	7.83	
RGAR069328	DR-000029396	1	7.83	7.83	1	7.83	
RGAR069329	DR-000029397	1	7.83	7.83	1	7.83	
RGAR069330	DR-000029398	1	7.83	7.83	1	7.83	
RGAR069331	DR-000029399	1	7.83	7.83	1	7.83	
RGAR069332	DR-000029400	1	7.83	7.83	1	7.83	
RGAR069333	DR-000029401	1	7.83	7.83	1	7.83	
RGAR069334	DR-000029402	1	7.83	7.83	1	7.83	
RGAR069335	DR-000029403	1	7.83	7.83	1	7.83	
RGAR069336	DR-000029404	1	7.83	7.83	1	7.83	
RGAR069337	DR-000029405	1	7.83	7.83	1	7.83	
RGAR069338	DR-000029406	1	7.83	7.83	1	7.83	
RGAR069339	DR-000029407	1	7.83	7.83	1	7.83	
RGAR069340	DR-000029408	1	7.83	7.83	1	7.83	
RGAR069341	DR-000029409	1	7.83	7.83	1	7.83	
RGAR069342	DR-000029410	1	7.83	7.83	1	7.83	
RGAR069343	DR-000029411	1	7.83	7.83	1	7.83	
RGAR069344	DR-000029412	1	7.83	7.83	1	7.83	
RGAR069345	DR-000029413	1	7.83	7.83	1	7.83	
RGAR069346	DR-000029414	1	7.83	7.83	1	7.83	
RGAR069347	DR-000029415	1	7.83	7.83	1	7.83	
RGAR069349	DR-000029417	1	7.83	7.83	1	7.83	
RGAR069350	DR-000029418	1	7.83	7.83	1	7.83	
RGAR069351	DR-000029419	1	7.83	7.83	1	7.83	
RGAR069352	DR-000029420	1	7.83	7.83	1	7.83	
RGAR069353	DR-000029421	1	7.83	7.83	1	7.83	
RGAR069354	DR-000029422	1	7.83	7.83	1	7.83	
RGAR069355	DR-000029423	1	7.83	7.83	1	7.83	
RGAR069356	DR-000029424	1	7.83	7.83	1	7.83	
RGAR069357	DR-000029425	1	7.83	7.83	1	7.83	
RGAR069358	DR-000029426	1	7.83	7.83	1	7.83	
RGAR069359	DR-000029427	1	7.83	7.83	1	7.83	
RGAR069360	DR-000029428	1	7.83	7.83	1	7.83	
RGAR069361	DR-000029429	1	7.83	7.83	1	7.83	
RGAR069362	DR-000029430	1	7.83	7.83	1	7.83	
RGAR069363	DR-000029431	1	7.83	7.83	1	7.83	
RGIO069370	DR-000029434	1	7.34	7.34	1	7.34	
RGIO069371	DR-000029435	1	7.34	7.34	1	7.34	
RGIO069372	DR-000029436	1	7.34	7.34	1	7.34	
RGIO069373	DR-000029437	1	7.34	7.34	1	7.34	
RGIO069374	DR-000029438	1	7.34	7.34	1	7.34	
RGIO069375	DR-000029439	1	7.34	7.34	1	7.34	
RGIO069376	DR-000029440	1	7.34	7.34	1	7.34	
RGIO069377	DR-000029441	1	7.34	7.34	1	7.34	
RGIO069378	DR-000029442	1	7.34	7.34	1	7.34	
RGIO069379	DR-000029443	1	7.34	7.34	1	7.34	
RGIO069380	DR-000029444	1	7.34	7.34	1	7.34	
RGIO069381	DR-000029445	1	7.34	7.34	1	7.34	
RGIO069590	DR-000029729	1	7.34	7.34	1	7.34	
RGIO069591	DR-000029730	1	7.34	7.34	1	7.34	
RGAR069098	DR-000029338	2	6.30	12.60	1	6.30	
RGAR069103	DR-000029343	2	6.30	12.60	1	6.30	
RGAR069099	DR-000029339	1	6.30	6.30	1	6.30	
RGAR069100	DR-000029340	1	6.30	6.30	1	6.30	
RGAR069101	DR-000029341	1	6.30	6.30	1	6.30	
RGAR069102	DR-000029342	1	6.30	6.30	1	6.30	
RGAR069526	DR-000029682	1	6.30	6.30	1	6.30	
RGAR069527	DR-000029683	1	6.30	6.30	1	6.30	
RGAR069542	DR-000029684	1	6.30	6.30	1	6.30	
RGAR069543	DR-000029685	1	6.30	6.30	1	6.30	
RGAR069544	DR-000029686	1	6.30	6.30	1	6.30	
RGAR069545	DR-000029687	1	6.30	6.30	1	6.30	
RGAR069546	DR-000029688	1	6.30	6.30	1	6.30	
RGAR069547	DR-000029689	1	6.30	6.30	1	6.30	
RGAR069548	DR-000029690	1	6.30	6.30	1	6.30	
RGAR069549	DR-000029691	1	6.30	6.30	1	6.30	
RGAR069573	DR-000029692	1	6.30	6.30	1	6.30	
RGAR069574	DR-000029693	1	6.30	6.30	1	6.30	
RGAR069575	DR-000029694	1	6.30	6.30	1	6.30	

Exhibit 2

IN USD

Company's item number	Company's batch number	Qty purchased by Company pursuant to the invoices filed as Exhibit P-1 per Company's books and records	A		B		(A x B)
			Cost per unit per Company's books and records	Total cost per Company's books and records	Qty remaining on hand as at Dec 14, 2018 of goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1	Cost value of the goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1 on hand	
RGAR069576	DR-000029695	1	6.30	6.30	1	6.30	
RGAR069577	DR-000029696	1	6.30	6.30	1	6.30	
RGAR069579	DR-000029698	1	6.30	6.30	1	6.30	
RGAR069580	DR-000029699	1	6.30	6.30	1	6.30	
RGAR069581	DR-000029700	1	6.30	6.30	1	6.30	
RGAR069582	DR-000029701	1	6.30	6.30	1	6.30	
RGAR069583	DR-000029702	1	6.30	6.30	1	6.30	
RGAR069584	DR-000029703	1	6.30	6.30	1	6.30	
RGAR069585	DR-000029704	1	6.30	6.30	1	6.30	
RGAR069586	DR-000029705	1	6.30	6.30	1	6.30	
RGAR069587	DR-000029706	1	6.30	6.30	1	6.30	
RGAR069588	DR-000029707	1	6.30	6.30	1	6.30	
RGAR069589	DR-000029708	1	6.30	6.30	1	6.30	
RGAR061798	DR-000028729	1,597	31.08	49,636.36	-	-	
RGAR060446SFG	DR-000028825	456	65.77	29,992.03	-	-	
RGAR056154SFG	DR-000025272	854	32.40	27,669.60	-	-	
RGAR060445SFG	DR-000029005	403	65.77	26,506.12	-	-	
RGAR061803	DR-000024160	1,081	22.02	23,798.97	-	-	
RGAR061798	DR-000024113	762	31.08	23,683.65	-	-	
RGAR061801	DR-000026316	500	46.95	23,472.60	-	-	
RGAR061803	DR-000025252	1,066	22.02	23,468.74	-	-	
RGAR060446SFG	DR-000028828	337	65.77	22,165.16	-	-	
RGAR065047	DR-000029039	768	28.33	21,756.67	-	-	
RGAR061803	DR-000028743	925	22.99	21,262.98	-	-	
RGAR061803	DR-000024161	922	22.02	20,298.48	-	-	
RGAR060445SFG	DR-000029254	260	65.77	17,100.72	-	-	
RGAR056153SFG	DR-000029274	505	31.32	15,816.60	-	-	
RGAR060446SFG	DR-000029257	240	65.77	15,785.28	-	-	
RGAR061798	DR-000022629	500	31.08	15,540.55	-	-	
RGAR060445SFG	DR-000029525	236	65.77	15,522.19	-	-	
RGAR022765	DR-000026284	200	77.11	15,422.40	-	-	
RGAR057081	DR-000025917	699	21.56	15,073.24	-	-	
RGAR056153SFG	DR-000028992	478	31.32	14,970.96	-	-	
RGAR056153SFG	DR-000026868	457	32.40	14,806.80	-	-	
RGAR056153SFG	DR-000028755	456	31.32	14,281.92	-	-	
RGAR056153SFG	DR-000026918	433	32.40	14,029.20	-	-	
RGAR060445SFG	DR-000029261	210	65.77	13,812.12	-	-	
RGAR061798	DR-000024761	435	31.08	13,520.24	-	-	
RGAR061801	DR-000025136	297	44.96	13,353.68	-	-	
RGAR064466	DR-000025813	603	22.02	13,275.47	603	13,275.47	
RGAR056153SFG	DR-000025735	404	32.40	13,089.60	-	-	
RGAR061803	DR-000028365	561	22.99	12,895.71	-	-	
RGAR056153SFG	DR-000028997	407	31.32	12,747.24	-	-	
RGAR060449SFG	DR-000029015	192	65.77	12,628.22	-	-	
RGAR060413SFG	DR-000028991	390	31.32	12,214.80	-	-	
RGAR060449SFG	DR-000029260	185	65.77	12,167.82	-	-	
RGAR061801	DR-000025253	267	44.96	12,004.72	-	-	
RGAR060449SFG	DR-000029269	182	65.77	11,970.50	-	-	
RGAR056153SFG	DR-000029290	381	31.32	11,932.92	-	-	
RGAR061801	DR-000025046	254	46.95	11,924.11	-	-	
MTSC045060	DR-000026149	1,764	6.76	11,920.94	-	-	
RGAR060446SFG	DR-000026754	165	68.04	11,226.60	-	-	
RGAR060413SFG	DR-000029311	354	31.32	11,087.28	-	-	
RGAR056150SFG	DR-000026919	340	32.40	11,016.00	-	-	
RGAR056153SFG	DR-000026914	339	32.40	10,983.60	-	-	
RGAR060413SFG	DR-000026765	338	32.40	10,951.20	-	-	
RGAR060447SFG	DR-000028827	162	65.77	10,655.06	-	-	
RGAR060413SFG	DR-000029001	338	31.32	10,586.16	-	-	
RGAR056150SFG	DR-000026760	324	32.40	10,497.60	-	-	
RGAR060413SFG	DR-000025932	324	32.40	10,497.60	-	-	
RGAR060445SFG	DR-000029303	159	65.77	10,457.75	-	-	
RGAR060449SFG	DR-000029255	159	65.77	10,457.75	-	-	
RGAR060446SFG	DR-000029270	155	65.77	10,194.66	-	-	
RGAR056153SFG	DR-000026757	309	32.40	10,011.60	-	-	
RGAR056150SFG	DR-000026758	301	32.40	9,752.40	-	-	
RGAR056153SFG	DR-000026274	300	32.40	9,720.00	-	-	
RGAR056154SFG	DR-000026766	296	32.40	9,590.40	-	-	
MTSC045060	DR-000025727	1,404	6.76	9,488.09	-	-	
RGAR060449SFG	DR-000029263	144	65.77	9,471.17	-	-	
RGAR060445SFG	DR-000028829	142	65.77	9,339.62	-	-	

Exhibit 2

IN USD

Company's item number	Company's batch number	Qty purchased by Company pursuant to the invoices filed as Exhibit P-1 per Company's books and records	A		B		(A x B)
			Cost per unit per Company's books and records	Total cost per Company's books and records	Qty remaining on hand as at Dec 14, 2018 of goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1	Cost value of the goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1 on hand	
RGAR060445SFG	DR-000029264	142	65.77	9,339.62	-	-	
RGAR061803	DR-000028896	400	22.99	9,194.80	-	-	
RGAR060449SFG	DR-000026755	135	68.04	9,185.40	-	-	
RGAR056153SFG	DR-000028757	289	31.32	9,051.48	-	-	
RGAR056150SFG	DR-000026915	279	32.40	9,039.60	-	-	
RGAR060413SFG	DR-000029273	288	31.32	9,020.16	-	-	
RGAR061798	DR-000024114	289	31.08	8,982.41	-	-	
RGAR061801	DR-000028742	191	46.95	8,966.51	-	-	
RGAR060445SFG	DR-000029527	136	65.77	8,944.99	-	-	
RGAR056150SFG	DR-000026865	274	32.40	8,877.60	-	-	
RGAR061801	DR-000028740	185	46.95	8,684.86	-	-	
MTSC061800	DR-000026862	1,478	5.81	8,591.91	-	-	
RGAR060447SFG	DR-000029258	130	65.77	8,550.36	-	-	
RGAR060413SFG	DR-000026039	263	32.40	8,521.20	-	-	
RGAR056153SFG	DR-000026871	261	32.40	8,456.40	-	-	
RGAR056150SFG	DR-000026761	260	32.40	8,424.00	-	-	
RGAR056154SFG	DR-000029276	261	31.32	8,174.52	-	-	
RGAR056150SFG	DR-000026032	247	32.40	8,002.80	-	-	
RGIO068526	DR-000029647	269	29.52	7,940.88	-	-	
RGAR056154SFG	DR-000028998	248	31.32	7,767.36	-	-	
RGAR056154SFG	DR-000028993	244	31.32	7,642.08	-	-	
RGAR056153SFG	DR-000028994	237	31.32	7,422.84	-	-	
RGAR061803	DR-000028835	334	22.02	7,353.24	-	-	
RGAR060413SFG	DR-000026780	226	32.40	7,322.40	-	-	
RGAR060413SFG	DR-000026913	223	32.40	7,225.20	-	-	
RGAR065048	DR-000029040	150	48.13	7,218.75	-	-	
MTSC061795	DR-000025141	852	8.27	7,047.06	-	-	
RGAR060413SFG	DR-000026276	215	32.40	6,966.00	-	-	
RGAR060413SFG	DR-000029272	221	31.32	6,921.72	-	-	
RGAR060445SFG	DR-000029268	105	65.77	6,906.07	-	-	
RGAR060413SFG	DR-000026275	213	32.40	6,901.20	-	-	
RGAR056153SFG	DR-000026277	212	32.40	6,868.80	-	-	
RGAR056153SFG	DR-000029285	219	31.32	6,859.08	-	-	
RGAR056153SFG	DR-000026763	207	32.40	6,706.80	-	-	
RGAR056154SFG	DR-000029533	214	31.32	6,702.48	-	-	
RGAR060413SFG	DR-000028753	214	31.32	6,702.48	-	-	
RGAR056154SFG	DR-000026756	205	32.40	6,642.00	-	-	
RGAR056153SFG	DR-000026762	201	32.40	6,512.40	-	-	
RGAR060449SFG	DR-000029522	98	65.77	6,445.66	-	-	
RGAR056154SFG	DR-000026920	198	32.40	6,415.20	-	-	
RGAR057081	DR-000026154	297	21.56	6,404.51	-	-	
RGAR056154SFG	DR-000026916	194	32.40	6,285.60	-	-	
MTSC045060	DR-000024592	928	6.76	6,271.33	-	-	
RGAR056154SFG	DR-000026041	193	32.40	6,253.20	-	-	
RGAR060445SFG	DR-000028832	95	65.77	6,248.34	-	-	
MTSC045060	DR-000024775	924	6.76	6,244.30	-	-	
RGAR060413SFG	DR-000029289	199	31.32	6,232.68	-	-	
RGAR060413SFG	DR-000026872	192	32.40	6,220.80	-	-	
RGAR061803	DR-000029071	280	22.02	6,164.40	-	-	
RGAR056150SFG	DR-000025931	187	32.40	6,058.80	-	-	
MTSC061793	DR-000023806	1,300	4.65	6,043.96	-	-	
MTSC061795	DR-000025248	726	8.27	6,004.82	-	-	
MTSC061795	DR-000022466	718	8.27	5,938.72	-	-	
MTSC057547	DR-000025719	2,000	2.96	5,928.00	-	-	
RGAR060446SFG	DR-000029524	89	65.77	5,853.71	-	-	
MTSC061800	DR-000026860	1,002	5.81	5,824.83	-	-	
MTSC061795	DR-000026043	700	8.27	5,789.77	-	-	
MTSC061793	DR-000024115	1,244	4.65	5,783.60	-	-	
MTSC061800	DR-000026775	990	5.81	5,755.07	-	-	
RGAR056154SFG	DR-000029529	181	31.32	5,668.92	-	-	
RGAR056150SFG	DR-000026031	172	32.40	5,572.80	-	-	
RGAR060413SFG	DR-000025737	167	32.40	5,410.80	-	-	
RGAR056154SFG	DR-000026866	166	32.40	5,378.40	-	-	
RGAR060413SFG	DR-000028999	171	31.32	5,355.72	-	-	
RGAR056150SFG	DR-000026777	165	32.40	5,346.00	-	-	
RGAR056153SFG	DR-000026034	163	32.40	5,281.20	-	-	
RGAR056154SFG	DR-000029291	168	31.32	5,261.76	-	-	
RGAR056150SFG	DR-000025736	161	32.40	5,216.40	-	-	
RGAR056154SFG	DR-000028756	166	31.32	5,199.12	-	-	
RGAR064467	DR-000025812	115	44.96	5,170.58	115	5,170.58	

Exhibit 2

IN USD

Company's item number	Company's batch number	Qty purchased by Company pursuant to the invoices filed as Exhibit P-1 per Company's books and records	A		B		(A x B)
			Cost per unit per Company's books and records	Total cost per Company's books and records	Qty remaining on hand as at Dec 14, 2018 of goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1	Cost value of the goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1 on hand	
RGAR056153SFG	DR-000029534	165	31.32	5,167.80	-	-	
RGAR060413SFG	DR-000028996	165	31.32	5,167.80	-	-	
RGAR061803	DR-000025133	234	22.02	5,151.67	-	-	
RGAR056154SFG	DR-000029293	162	31.32	5,073.84	-	-	
RGAR060449SFG	DR-000029528	77	65.77	5,064.45	-	-	
RGAR060445SFG	DR-000029265	76	65.77	4,998.67	-	-	
RGAR056150SFG	DR-000026033	153	32.40	4,957.20	-	-	
RGAR056154SFG	DR-000026040	153	32.40	4,957.20	-	-	
RGAR057597	DR-000025924	200	24.48	4,896.02	-	-	
RGAR060446SFG	DR-000029262	74	65.77	4,867.13	-	-	
RGAR060413SFG	DR-000026037	150	32.40	4,860.00	-	-	
RGAR060449SFG	DR-000029011	73	65.77	4,801.36	-	-	
RGAR057081	DR-000026029	216	21.56	4,657.82	-	-	
RGAR056150SFG	DR-000029002	143	31.32	4,478.76	-	-	
RGAR060449SFG	DR-000029010	68	65.77	4,472.49	-	-	
RGAR057081	DR-000026287	207	21.56	4,463.75	-	-	
RGAR060449SFG	DR-000029304	67	65.77	4,406.72	-	-	
RGAR057081	DR-000025717	204	21.56	4,399.08	-	-	
RGAR061803	DR-000028744	189	22.99	4,344.54	-	-	
RGAR056150SFG	DR-000026273	134	32.40	4,341.60	-	-	
MTSC061800	DR-000022521	743	5.81	4,319.20	-	-	
RGAR056150SFG	DR-000026869	132	32.40	4,276.80	-	-	
MTSC057549	DR-000025206	1,320	3.23	4,263.60	-	-	
MTSC061800	DR-000026861	722	5.81	4,197.13	-	-	
RGAR056153SFG	DR-000026778	129	32.40	4,179.60	-	-	
MTSC061795	DR-000025926	500	8.27	4,135.60	-	-	
MTSC057543	DR-000024780	1,376	2.98	4,104.61	-	-	
MTSC057546	DR-000025915	1,520	2.68	4,072.08	-	-	
RGAR060447SFG	DR-000028830	61	65.77	4,012.10	-	-	
RGAR057081	DR-000026028	184	21.56	3,967.78	-	-	
RGAR056153SFG	DR-000026035	120	32.40	3,888.00	-	-	
RGAR061803	DR-000025246	173	22.02	3,808.72	-	-	
MTSC061795	DR-000024116	442	8.27	3,655.78	-	-	
RGAR056154SFG	DR-000026767	112	32.40	3,628.80	-	-	
RGAR056150SFG	DR-000029531	115	31.32	3,601.80	-	-	
RGAR060413SFG	DR-000028754	115	31.32	3,601.80	-	-	
RGAR060413SFG	DR-000029532	115	31.32	3,601.80	-	-	
MTSC061795	DR-000025733	422	8.27	3,490.45	-	-	
MTSC057543	DR-000024591	1,168	2.98	3,484.14	-	-	
MTSC061795	DR-000024548	420	8.27	3,473.94	-	-	
RGAR056153SFG	DR-000026282	107	32.40	3,466.80	-	-	
RGAR056154SFG	DR-000026042	107	32.40	3,466.80	-	-	
RGAR061801	DR-000025265	77	44.96	3,462.04	-	-	
RGAR056153SFG	DR-000029003	108	31.32	3,382.56	-	-	
RGAR061803	DR-000025251	153	22.02	3,368.40	-	-	
RGAR064645	DR-000024172	52	63.75	3,315.19	-	-	
RGAR060413SFG	DR-000026759	101	32.40	3,272.40	-	-	
MTSC061800	DR-000025925	562	5.81	3,267.02	-	-	
MTSC057547	DR-000026289	1,072	2.96	3,177.41	-	-	
RGAR060413SFG	DR-000029287	99	31.32	3,100.68	-	-	
RGAR060413SFG	DR-000026917	93	32.40	3,013.20	-	-	
RGAR060413SFG	DR-000029277	96	31.32	3,006.72	-	-	
RGAR055475	DR-000025258	83	35.99	2,987.21	-	-	
MTSC061795	DR-000023807	360	8.27	2,977.63	-	-	
RGAR062267	DR-000028196	211	14.08	2,971.64	-	-	
RGAR060413SFG	DR-000029281	90	31.32	2,818.80	-	-	
MTSC045060	DR-000026292	404	6.76	2,730.19	-	-	
RGAR062270	DR-000028194	193	14.08	2,718.13	-	-	
MTSC061800	DR-000026027	464	5.81	2,697.42	-	-	
RGAR060446SFG	DR-000029526	41	65.77	2,696.65	-	-	
RGAR060446SFG	DR-000029007	40	65.77	2,630.87	-	-	
RGAR056153SFG	DR-000026036	80	32.40	2,592.00	-	-	
MTSC061795	DR-000025061	300	8.27	2,481.36	-	-	
MTSC061795	DR-000026044	300	8.27	2,481.33	-	-	
RGAR060445SFG	DR-000029259	37	65.77	2,433.56	-	-	
RGAR056154SFG	DR-000029279	77	31.32	2,411.64	-	-	
MTSC057543	DR-000025185	808	2.98	2,410.26	-	-	
RGAR060446SFG	DR-000029266	36	65.77	2,367.79	-	-	
RGIO061108	DR-000025147	77	30.48	2,347.10	-	-	
RGAR060413SFG	DR-000026764	72	32.40	2,332.80	-	-	

Exhibit 2

IN USD

Company's item number	Company's batch number	Qty purchased by Company pursuant to the invoices filed as Exhibit P-1 per Company's books and records	A		B		(A x B)
			Cost per unit per Company's books and records	Total cost per Company's books and records	Qty remaining on hand as at Dec 14, 2018 of goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1	Cost value of the goods sold and delivered by OW pursuant to the invoices filed as Exhibit P-1 on hand	
RGAR057081	DR-000019908	108	21.56	2,328.91	-	-	
RGAR060449SFG	DR-000029256	34	65.77	2,236.25	-	-	
RGAR056153SFG	DR-000029282	71	31.32	2,223.72	-	-	
RGAR056154SFG	DR-000028758	71	31.32	2,223.72	-	-	
RGAR060445SFG	DR-000029016	33	65.77	2,170.48	-	-	
RGAR060447SFG	DR-000029267	33	65.77	2,170.48	-	-	
MTSC057546	DR-000025718	800	2.68	2,143.20	-	-	
RGAR056154SFG	DR-000029284	66	31.32	2,067.12	-	-	
RGAR056154SFG	DR-000026281	62	32.40	2,008.80	-	-	
RGAR060447SFG	DR-000029006	30	65.77	1,973.16	-	-	
RGAR062268	DR-000028197	132	14.08	1,859.04	-	-	
RGAR060447SFG	DR-000029013	28	65.77	1,841.62	-	-	
RGAR029079	DR-000026285	50	36.72	1,836.00	-	-	
RGAR029079	DR-000026286	50	36.72	1,836.00	-	-	
RGAR056150SFG	DR-000029283	58	31.32	1,816.56	-	-	
MTSC045060	DR-000025203	264	6.76	1,784.03	-	-	
RGAR056150SFG	DR-000029286	55	31.32	1,722.60	-	-	
RGAR056154SFG	DR-000026779	53	32.40	1,717.20	-	-	
RGAR060447SFG	DR-000028826	26	65.77	1,710.07	-	-	
MTSC045060	DR-000022494	252	6.76	1,702.99	-	-	
MTSC061795	DR-000024197	196	8.27	1,621.16	-	-	
RGAR056150SFG	DR-000026278	50	32.40	1,620.00	-	-	
RGAR056154SFG	DR-000026279	50	32.40	1,620.00	-	-	
RGAR057081	DR-000025455	75	21.56	1,617.32	-	-	
RGAR061801	DR-000028895	33	46.95	1,549.19	-	-	
RGAR056150SFG	DR-000026280	47	32.40	1,522.80	-	-	
MTSC061795	DR-000025586	184	8.27	1,521.90	-	-	
MTSC061800	DR-000026776	260	5.81	1,511.43	-	-	
RGAR056154SFG	DR-000026870	46	32.40	1,490.40	-	-	
RGAR060446SFG	DR-000029305	22	65.77	1,446.98	-	-	
RGAR060447SFG	DR-000029306	22	65.77	1,446.98	-	-	
RGAR060447SFG	DR-000029523	21	65.77	1,381.21	-	-	
RGAR055710	DR-000025249	88	15.01	1,320.56	-	-	
MTSC057547	DR-000026156	440	2.96	1,304.16	-	-	
RGAR056150SFG	DR-000029000	39	31.32	1,221.48	-	-	
RGAR056154SFG	DR-000029312	38	31.32	1,190.16	-	-	
RGAR055711	DR-000025152	38	30.48	1,158.31	-	-	
MTSC061793	DR-000024117	238	4.65	1,106.51	-	-	
MTSC057547	DR-000024776	368	2.96	1,090.75	-	-	
RGAR060447SFG	DR-000025273	16	68.04	1,088.64	-	-	
MTSC057546	DR-000026153	400	2.68	1,071.68	-	-	
RGAR056154SFG	DR-000025933	32	32.40	1,036.80	-	-	
RGAR063684SFG	DR-000024190	24	41.20	988.85	-	-	
RGAR064648	DR-000024171	15	63.75	956.30	-	-	
RGAR056154SFG	DR-000029004	28	31.32	876.96	-	-	
RGAR060449SFG	DR-000029008	13	65.77	855.04	-	-	
RGAR060413SFG	DR-000029530	26	31.32	814.32	-	-	
RGAR061801	DR-000028836	17	46.95	798.07	-	-	
RGAR060446SFG	DR-000028831	12	65.77	789.26	-	-	
RGAR056153SFG	DR-000029294	23	31.32	720.36	-	-	
RGAR056153SFG	DR-000029313	23	31.32	720.36	-	-	
RGAR062265	DR-000028195	51	14.08	718.24	-	-	
RGAR062268	DR-000029315	48	14.08	676.01	-	-	
MTSC057547	DR-000025205	224	2.96	663.94	-	-	
MTSC057544	DR-000025724	216	2.98	644.35	-	-	
MTSC061795	DR-000025734	76	8.27	628.58	-	-	
MTSC057547	DR-000025196	208	2.96	616.51	-	-	
RGAR052997	DR-000025242	21	29.34	616.14	-	-	
RGAR056153SFG	DR-000028752	19	31.32	595.08	-	-	
RGAR064467	DR-000024595	12	44.96	539.54	12	539.54	
RGAR056150SFG	DR-000029278	16	31.32	501.12	-	-	
RGAR056153SFG	DR-000028751	15	31.32	469.81	-	-	
RGAR062265	DR-000029317	33	14.08	464.76	-	-	
RGAR055711	DR-000025250	13	30.48	396.26	-	-	
RGAR056150SFG	DR-000029275	12	31.32	375.84	-	-	
MTSC061793	DR-000024198	80	4.65	371.94	-	-	
RGAR060559	DR-000025240	11	31.08	341.89	11	341.89	
MTSC061800	DR-000026873	58	5.81	337.17	-	-	
RGIO060754	DR-000026889	11	30.48	335.30	-	-	
RGAR060446SFG	DR-000029014	5	65.77	328.86	-	-	

Exhibit 2

IN USD

Company's item number	Company's batch number	Qty purchased by Company pursuant to the invoices filed as Exhibit P-1 per Company's books and records	A		B	(A x B)
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RGAR064645	DR-000024585	5	63.75	318.77	-	-
RGAR064645	DR-000026747	5	63.75	318.77	-	-
RGAR056154SFG	DR-000029288	10	31.32	313.20	-	-
RGIO060754	DR-000025920	10	30.48	304.82	-	-
RGAR056154SFG	DR-000028995	9	31.32	281.88	-	-
RGIO060754	DR-000026298	9	30.48	274.34	-	-
RGAR055475	DR-000025919	7	35.99	251.93	-	-
RGAR061322	DR-000026881	12	17.72	212.62	-	-
RGAR055467	DR-000026875	5	35.99	179.95	-	-
RGAR060757	DR-000025154	8	17.72	141.75	-	-
RGAR060445SFG	DR-000029012	2	65.77	131.54	-	-
RGAR060446SFG	DR-000029017	2	65.77	131.54	-	-
RGAR061798	DR-000024579	4	31.08	124.32	-	-
RGAR055475	DR-000026888	3	35.99	107.97	-	-
MTSC061800	DR-000025929	18	5.81	104.64	-	-
RGIO061188	DR-000026885	6	16.09	96.55	-	-
RGAR055720	DR-000026874	5	17.72	88.59	-	-
MTSC061800	DR-000026030	13	5.81	75.58	-	-
RGAR060447SFG	DR-000029271	1	65.77	65.77	-	-
RGIO060822	DR-000026884	2	32.69	65.37	-	-
RGIO060753	DR-000025922	4	15.01	60.03	-	-
RGIO061188	DR-000025149	3	16.09	48.27	-	-
RGAR029079	DR-000026781	1	36.69	36.69	-	-
RGAR060757	DR-000026887	2	17.72	35.44	-	-
RGAR056153SFG	DR-000029280	1	31.32	31.32	-	-
RGIO060754	DR-000025153	1	30.48	30.48	-	-
RGIO068525	DR-000029648	1	22.14	22.14	-	-
RGAR057081	DR-000025738	1	21.56	21.56	-	-
RGAR060757	DR-000026296	1	17.72	17.72	-	-
RGIO060753	DR-000026300	1	15.01	15.01	-	-
RGAR067627	DR-000026065	1	14.67	14.67	-	-
RGAR067639	DR-000026080	1	14.67	14.67	-	-
MTSC061793	DR-000024196	2	4.65	9.30	-	-
LPHO1C00761		1,085	-	-	-	-
LPHO1C00764		1,085	-	-	-	-
RGAR069578	DR-000029697	1	-	-	1	-
		161,754		\$ 2,576,540.01	63,024	\$ 579,001.99

Exhibit 3

2964-3277 Québec Inc. Inventory Spot Checks	Description	Quantity per listing at December 13, 2018	Quantity counted on December 14, 2018	Discrepancy	Notes
CADI's Item Number					
RGAR056154SFG	Area Rug - 160x225 - Dark Beige	672	801	129	1
RGAR060446SFG	Area Rug - 240x315 - Grey	536	657	121	1
RGAR064466	Area Rug - 152x213 - Charcoal	235	1,590	1,355	1
RGAR061165	Area Rug - 160x225 - Multi	2,446	2,648	202	2
MTSC045058	Venetian - 76x114 - Ivory	6,161	6,080	(81)	2
RGAR060447SFG	Area Rug - 240x315 - Dark Beige	385	314	(71)	2
RGIO068529	In/Out Rug - 240x300 - Beige Green	1,817	1,820	3	
RGIO068522	In/Out Rug - 200x270 - Beige Green	862	861	(1)	
RGAR054779	Luxe Plush Squares - 160x225 - Grey	2,591	2,593	2	
RGAR022765	Nuage - 240x315 - Off White	381	386	5	

Note 1 : Amounts were reduced from the inventory in anticipation of shipments however these shipments were cancelled on December 13, 2018 and therefore the units were still onsite during the count.

Note 2: These discrepancies are under review by the Company.