

**COURT OF APPEAL FOR
ONTARIO**

B E T W E E N:

KEB HANA BANK as trustee of IGIS GLOBAL PRIVATE PLACEMENT REAL ESTATE
FUND NO. 301 and as trustee of IGIS GLOBAL PRIVATE PLACEMENT REAL ESTATE
FUND NO. 434

Applicant

- and -

MIZRAHI COMMERCIAL (THE ONE) LP, MIZRAHI DEVELOPMENT GROUP (THE ONE)
INC., and MIZRAHI COMMERCIAL (THE ONE) GP INC.

Respondents

APPLICATION UNDER SUBSECTION 243(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED, AND SECTION 101 OF THE
COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED

APPELLANT'S CERTIFICATE RESPECTING EVIDENCE

The Appellant, Mizrahi Inc., certifies that the following evidence is required for the appeal, in
the Appellant's opinion:

1. Affidavit of Sam Mizrahi sworn February 27, 2024 and the exhibits therein
2. Affidavit of Mark Kilfoyle sworn February 27, 2024 and the exhibits therein
3. Responding Affidavit of Sam Mizrahi sworn January 20, 2025 and the exhibits therein
4. Responding Affidavit of Mark Kilfoyle affirmed January 20, 2025 and the exhibits
therein
5. Supplementary Affidavit of Sam Mizrahi affirmed April 28, 2025 and the exhibits
therein
6. Transcript of Cross-examination of Ms. Jenny Coco conducted May 1, 2025 and
exhibits thereto
7. Transcript of Cross-examination of Mr. Sam Mizrahi conducted May 2, 2025

8. Transcript of Cross-examination of Mr. Sam Mizrahi conducted May 6, 2025
9. Transcript of Cross-examination of Mr. Mark Kilfoyle conducted May 1, 2025
10. Responses to Written Questions of the Receiver dated February 28, 2025
11. Receiver's Fifth Report dated October 11, 2024 and appendices therein
12. Supplemental to the Fifth Report of the Receiver, dated February 28, 2025 and appendices therein

June 3, 2026

Morse Trafford LLP

100 King Street W., Suite 5700
Toronto, Ontario, M5X 1C7

David M. Trafford (68926E)
dtrafford@morsetrafford.com

Adam S. Beyhum (79276Q)
abeyhum@morsetrafford.com

Tel: (416) 369-5440

Lawyers for the Appellant, Mizrahi Inc.

TO: THE SERVICE LIST

KEB HANA BANK as trustee of IGIS GLOBAL PRIVATE
PLACEMENT REAL ESTATE FUND NO. 301 and as trustee of
IGIS GLOBAL PRIVATE PLACEMENT REAL ESTATE FUND
NO. 434
Applicant

-and-

MIZRAHI COMMERCIAL (THE ONE) LP et al.
Respondents

Court of Appeal File No:
Court File No. CV-25-00742522-0000

COURT OF APPEAL FOR ONTARIO

PROCEEDING COMMENCED AT
TORONTO

**APPELLANT'S CERTIFICATE RESPECTING
EVIDENCE**

MORSE TRAFFORD LLP

100 King Street W., Suite 5700
Toronto, Ontario, M5X 1C7

David M. Trafford (68926E)
dtrafford@morsetrafford.com

Adam S. Beyhum (79276Q)
abeyhum@morsetrafford.com

Tel: (416) 369-5440

Lawyers for the Appellant, Mizrahi Inc.