

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
VOYAGER AVIATION HOLDINGS, LLC., <i>et al.</i> , ¹)	Case No. 23-11177 (JPM)
Debtors.)	(Jointly Administered)

**SUMMARY SHEET FOR SECOND INTERIM AND FINAL FEE
APPLICATION OF KPMG (IRELAND) FOR ALLOWANCE OF
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED IN PROVIDING TAX
COMPLIANCE, AUDIT, TAX ADVISORY, AND RELATED TAX SERVICES
TO THE IRISH DEBTORS FROM JULY 27, 2023 THROUGH APRIL 5, 2024**

Name of Applicant:	KPMG (Ireland)
Authorized to Provide Professional Services to:	The Irish Debtors ²
Date of Retention:	September 19, 2023, effective as of July 27, 2023
Interim Compensation Period for which Compensation is Sought:	December 1, 2023 through April 5, 2024
Amount of Interim Compensation Sought as Actual, Reasonable, and Necessary:	\$680,308.38 ³ / €627,070.12

¹ The debtors (collectively, the “Debtors”) in these chapter 11 cases, along with the last four digits of each Debtor’s tax identification number, are: Voyager Aviation Holdings, LLC (8601); A330 MSN 1432 Limited (N/A); A330 MSN 1579 Limited (N/A); Aetios Aviation Leasing 1 Limited (N/A); Aetios Aviation Leasing 2 Limited (N/A); Cayenne Aviation LLC (9861); Cayenne Aviation MSN 1123 Limited (N/A); Cayenne Aviation MSN 1135 Limited (N/A); DPM Investment LLC (5087); Intrepid Aviation Leasing, LLC (N/A); N116NT Trust (N/A); Panamera Aviation Leasing IV Limited (N/A); Panamera Aviation Leasing VI Limited (N/A); Panamera Aviation Leasing XI Limited (N/A); Panamera Aviation Leasing XII Designated Activity Company (N/A); Panamera Aviation Leasing XIII Designated Activity Company (N/A); Voyager Aircraft Leasing, LLC (2925); Voyager Aviation Aircraft Leasing, LLC (3865); Voyager Aviation Management Ireland Designated Activity Company (N/A); and Voyager Finance Co. (9652).

² The following entities are the “Irish Debtors”: Voyager Aviation Management Ireland DAC; Aetios Aviation Leasing 1 Limited; Aetios Aviation Leasing 2 Limited; Cayenne Aviation MSN 1123; Cayenne Aviation MSN 1135; A330 MSN 1432 Limited; A330 1579 Limited; Panamera Aviation Leasing IV Limited; Panamera Aviation Leasing XI Limited; Panamera Aviation Leasing VI Limited; Panamera Aviation Leasing XII DAC; and Panamera Aviation Leasing XIII DAC.

³ The Irish Debtors pay KPMG (Ireland) in euros. The U.S. dollar amounts in this second interim and final fee application are estimates based on the euro-to-U.S. dollar exchange rate as of November 16, 2023 of €1.0849 to \$1.00.



Amount of Interim Expense Reimbursement Sought as Actual, Reasonable Necessary:	\$227,276.18 / €209,490.44
Final Compensation Period for which Compensation is Sought:	July 27, 2023 through April 5, 2024
Amount of Final Compensation for which Compensation Requested:	\$879,566.08 / €812,479.99
Amount of Final Expense Reimbursement Requested as Actual, Reasonable Necessary:	\$448,868.33 / €414,060.13 ⁴
Total Fees and Expenses Due:	\$1,330,602.45 / €1,226,540.12

This is a: _____ Monthly Interim Final Application

⁴ See paragraph 14 of the attached Application.

MONTHLY FEE STATEMENTS*					
FEE STATEMENT	REQUESTED		PAID		OUTSTANDING
	FEES	EXPENSES	FEES	EXPENSES	
Consolidated First Monthly Fee Statement [Docket No. 321]	\$31,916.40 / €29,281.10 ⁵	\$92,843.58 / €85,177.60	\$25,533.12 / €23,424.88	\$92,843.58 / €85,177.60	\$7,851.43 / €7,203.15**
Second Monthly Fee Statement [Docket No. 445]	\$77,301.35 / €70,916.01 ⁶	\$59,621.83 / €54,698.43	\$61,841.08 / €56,732.81	\$59,621.83 / €54,698.43	\$19,016.13 / €17,445.34**
Third Monthly Fee Statement [Docket No. 564]	\$81,572.07 / €77,407.42 ⁷	\$32,945.86 / €31,263.84	\$65,257.65 / €61,925.94	\$32,945.86 / €31,263.84	\$20,066.73 / €19,042.23**
Fourth Monthly Fee Statement [Docket No. 624]	\$10,635.93 / €9,803.61 ⁸	\$8,963.95 / €8,262.47	\$8,508.74 / €7,842.88	\$8,963.95 / €8,262.47	\$2,616.44 / €2,411.69**
Fifth Monthly Fee Statement [Docket No. 717]	\$232,133.95 / €213,968.06	\$59,488.16 / € 54,832.864	\$185,707.16 / €171,174.45	\$59,488.16 / €54,832.86	\$46,426.79 / €42,793.61
Sixth Monthly Fee Statement [Docket No. 774]	\$259,780.72 / €239,451.31	\$91,706.39 / €84,529.81	\$207,824.58 / €191,561.04	\$91,706.39 / €84,529.81	\$51,956.14 / €47,890.26
Seventh Monthly Fee Statement [Docket No. 846]	\$143,501.36 / €132,271.51	\$47,108.85 / €43,422.29	\$0/ €0	\$0 / €0	\$190,610.21 / €175,693.80
Eighth Monthly Fee Statement [Docket No. 886]	\$44,892.34 / €41,379.24	\$28,972.78 / €26,705.48	\$0/ €0	\$0 / €0	\$73,865.12/ €68,084.72 ⁹
TOTAL	\$881,734.12 / € 814,478.26	\$421,651.40 / €388,892.78	\$554,672.33 / €512,662.00	\$345,569.77 / € 318,765.01	\$412,408.99 / €380,564.80 ¹⁰

⁵ The U.S. dollar amounts in the Consolidated First Monthly Fee Statement are estimates based on the euro-to-US dollar exchange rate as of August 17, 2023 of €1.0899 to \$1.00.

⁶ The U.S. dollar amounts in the Second Monthly Fee Statement are estimates based on the euro-to-US dollar exchange rate as of August 17, 2023 of €1.0899 to \$1.00.

⁷ The U.S. dollar amounts in the Third Monthly Fee Statement are estimates based on the euro-to-US dollar exchange rate as of October 16, 2023 of €1.053 to \$1.00.

⁸ The US dollar amounts in the Fourth Monthly Fee Statement are estimates based on the euro-to-US dollar exchange rate as of November 16, 2023 of €1.0849 to \$1.00.

⁹ As of the date hereof, the objection deadline for the Eighth Monthly Fee Statement has not yet passed. In accordance with the Interim Compensation Order (defined below), KPMG (Ireland) anticipates it will be paid 80% of fees and 100% of expenses requested in such fee statement prior to the hearing on this Application (as defined below).

¹⁰ The expense reimbursement requested herein may not include certain expenses incurred by KPMG (Ireland) in these chapter 11 cases but not processed as of the date hereof. KPMG (Ireland) reserves the right to supplement the amounts set forth herein up until the date of hearing on this Application. In addition, the expense amount in

* The Irish Debtors pay KPMG (Ireland) in euros. All U.S. dollar amounts reflected in the monthly fee statements are estimates using the exchange rate set forth in the applicable monthly fee statement. The U.S. dollar amounts in this second interim and final fee application are also estimates and reflect the euro-to-U.S. dollar exchange rate as of November 16, 2023 of €1.0849 to \$1.00. The total U.S. dollar amounts reflected herein are slightly different than the amounts contained in certain monthly fee statements due to the different exchange rates that have been used in certain of the monthly fee statements.

** The first through fourth monthly fee statements did not include value added tax (“VAT”) on the Holdbacks. The outstanding amounts reflected in this chart for such monthly fee statements include VAT on the Holdbacks.

this Application includes \$15,000/€13,826 of estimated legal expenses expected to be incurred in connection with the preparation and filing of this Application as well as attendance at any hearing on this Application.

INTERIM FEE APPLICATIONS					
FEE STATEMENT	REQUESTED		PAID		OUTSTANDING
	FEES	EXPENSES	FEES	EXPENSES	
First Interim [Docket No. 663]	\$203,319.08 / €187,408.14	\$203,986.28 / €188,023.12	\$180,819.14 / €166,669.05	\$203,986.28 / €188,023.12	\$25,008.25 / €23,051.20

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
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VOYAGER AVIATION HOLDINGS, LLC., <i>et al.</i> , ¹)	Case No. 23-11177 (JPM)
)	(Jointly Administered)
Debtors.)	
)	

**SECOND INTERIM AND FINAL FEE APPLICATION OF KPMG (IRELAND)
FOR ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED IN PROVIDING
TAX COMPLIANCE, AUDIT, TAX ADVISORY, AND RELATED TAX SERVICES TO
THE IRISH DEBTORS FROM JULY 27, 2023 THROUGH APRIL 5, 2024**

TO THE HONORABLE JOHN P. MASTANDO III,
UNITED STATES BANKRUPTCY JUDGE:

KPMG, an Irish partnership (“KPMG (Ireland)”), providing tax compliance, audit, tax advisory, and related tax services to the Irish Debtors² in the above-captioned chapter 11 cases, files its second interim and final application (the “Application”), pursuant to sections 327, 328, 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”) and this

¹ The reorganized debtors (collectively, the “Debtors”) in these chapter 11 cases, along with the last four digits of each Debtor’s tax identification number, are: Voyager Aviation Holdings, LLC (8601); A330 MSN 1432 Limited (N/A); A330 MSN 1579 Limited (N/A); Aetios Aviation Leasing 1 Limited (N/A); Aetios Aviation Leasing 2 Limited (N/A); Cayenne Aviation LLC (9861); Cayenne Aviation MSN 1123 Limited (N/A); Cayenne Aviation MSN 1135 Limited (N/A); DPM Investment LLC (5087); Intrepid Aviation Leasing, LLC (N/A); N116NT Trust (N/A); Panamera Aviation Leasing IV Limited (N/A); Panamera Aviation Leasing VI Limited (N/A); Panamera Aviation Leasing XI Limited (N/A); Panamera Aviation Leasing XII Designated Activity Company (N/A); Panamera Aviation Leasing XIII Designated Activity Company (N/A); Voyager Aircraft Leasing, LLC (2925); Voyager Aviation Aircraft Leasing, LLC (3865); Voyager Aviation Management Ireland Designated Activity Company (N/A); and Voyager Finance Co. (9652).

² The following entities are the “Irish Debtors”: Voyager Aviation Management Ireland DAC; Aetios Aviation Leasing 1 Limited; Aetios Aviation Leasing 2 Limited; Cayenne Aviation MSN 1123; Cayenne Aviation MSN 1135; A330 MSN 1432 Limited; A330 1579 Limited; Panamera Aviation Leasing IV Limited; Panamera Aviation Leasing XI Limited; Panamera Aviation Leasing VI Limited; Panamera Aviation Leasing XII DAC; and Panamera Aviation Leasing XIII DAC.

Court's the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 240] (the "Interim Compensation Order"), submits its second interim and final fee application (the "Application"): (i) for interim allowance of (a) compensation for professional services rendered to the Irish Debtors for the period from December 1, 2023 through and including April 5, 2024 (the "Interim Compensation Period") in the amount of \$680,308.38 / €627,070.12³ and (b) reimbursement of actual and necessary expenses incurred by KPMG (Ireland) for the Interim Compensation Period in the amount of \$227,276.18 / €209,490.44; (ii) for final allowance of (a) compensation for professional services rendered to the Irish Debtors for the period from July 27, 2023 through and including April 5, 2024 (the "Final Compensation Period") in the amount of \$879,566.08 / €812,479.99 and (b) reimbursement of actual and necessary expenses incurred by KPMG (Ireland) for the Final Compensation Period in the amount of \$448,868.33 / €414,060.13;⁴ (iii) authorizing and directing the Debtors to pay KPMG (Ireland) an amount equal to the sum of such allowed compensation and reimbursement incurred by KPMG (Ireland) that remains unpaid, including all Holdbacks (as defined below); and (iv) granting such other further relief as the Court deems just and proper. As of the date hereof, KPMG (Ireland) has been paid all amounts other than \$412,408.99 / €380,564.80 which represents (x) (1) 10% of KPMG (Ireland)'s compensation for the period July 27, 2023 through and including November 30, 2023 that has been "held back" and (2) 20% of KPMG (Ireland)'s compensation that has been "held

³ As set forth in the Retention Application (defined below), the KPMG (Ireland) engagement letters provide for the Irish Debtors to pay KPMG (Ireland) in euros. In accordance with the Retention Application, KPMG (Ireland) has included both the euro amount and the U.S. dollar amount in this second interim and final fee application. U.S. dollar amounts for fees and expenses in this second interim and final fee application are estimates and calculated using the November 16, 2023 euro to US dollar conversion rate of €1.0849 to \$1.00.

⁴ The expense reimbursement requested herein may not include certain expenses incurred by KPMG (Ireland) in these chapter 11 cases but not processed as of the date hereof. KPMG (Ireland) reserves the right to supplement the amounts set forth herein up until the date of hearing on this Application. In addition, this expense amount in this Application includes \$15,000/€13,826 of estimated legal expenses expected to be incurred in connection with the preparation and filing of this Application as well as attendance at any hearing on this Application.

back” (all such amounts held back are generally referred to herein with all other hold backs as the “Holdbacks”) for the period December 1, 2023 through April 5, 2024; and (y) the total amount requested in connection with KPMG (Ireland)’s seventh and eighth monthly fee statements covering the period February 1, 2024 through April 5, 2024.⁵ In support of the Application, KPMG (Ireland) submits the Declaration of Tom Woods, which is attached hereto as Exhibit A and respectfully represents as follows:

Background

1. On July 27, 2023 (the “Petition Date”), each Debtor commenced a case under chapter 11 of the Bankruptcy Code by filing a voluntary petition for relief in this Court (the “Chapter 11 Cases”). During the chapter 11 cases, the Debtors remained in possession of their assets and managed and operated their businesses as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On August 26, 2023, the Debtors filed the *Debtors’ Application for Entry of an Order Authorizing Retention and Employment of KPMG LLP (US) and KPMG (Ireland) to Provide Audit, Tax Compliance, Tax Provision, Tax Consulting, Tax Advisory and Related Tax Services to the Debtors Effective as of the Petition Date* [Docket No. 114] (the “Retention Application”).

3. On September 19, 2023, the Court entered an order [Docket No. 237] (the “Retention Order”) approving the Retention Application and the terms and conditions of the Irish Engagement Letters (as defined in the Declaration of Tom Woods attached as Exhibit C to the Retention Application), as modified by the Retention Order. Among other things, the Retention Order authorized the Debtors to compensate KPMG (Ireland) in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules,

⁵ As of the date hereof, the objection deadline for the eighth monthly fee statements has not yet passed. KPMG (Ireland) anticipates being paid 80% of its fees and 100% of its expenses with respect to such monthly fee statements prior to the hearing on this Application.

and such other procedures as were fixed by order of the Court; provided that, the fixed fees payable to KPMG (Ireland) under the Irish Engagement Letters were approved as reasonable and subject to review only pursuant to the standards set forth in section 328(a) of the Bankruptcy Code and not subject to the standard of review set forth in section 330 of the Bankruptcy Code, except for the U.S. Trustee.

4. On March 22, 2024, the Court entered the *Findings of Fact, Conclusions of Law, and Order Approving the Second Modified Amended Joint Chapter 11 Plan of Voyager Aviation Holdings, LLC Et Al.* [Docket No. 838] (the “Confirmation Order”; such chapter 11 plan, the “Plan”). The Plan for Debtors other than A330 MSN 1432 Limited and A330 MSN 1579 Limited became effective on April 5, 2024 [Docket No. 856] (the “Effective Date”).

Jurisdiction and Venue

5. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated January 31, 2012, paragraphs RR and 61 of the Confirmation Order and Article XI of the Plan (defined below). This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue of these chapter 11 cases in this district is proper under 28 U.S.C. §§ 1408 and 1409.

6. The statutory and other bases for the relief requested herein are sections 328(a), 330 and 331 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, Local Rules 2014-1 and 2016-1, the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, adopted by the Court on January 29, 2013 (the “Amended Guidelines”), and the Interim Compensation Order.

Summary of Application

7. By this Application, KPMG (Ireland) requests: (i) interim allowance of (a) compensation for professional services rendered to the Irish Debtors for the Interim Compensation Period in the amount of \$680,308.38 / €627,070.12 and (b) reimbursement of actual and necessary expenses incurred by KPMG (Ireland) for the Interim Compensation Period in the amount of \$227,276.18 / €209,490.44; (ii) final allowance of (a) compensation for professional services rendered to the Irish Debtors for Final Compensation Period in the amount of \$879,566.08 / €812,479.99 and (b) reimbursement of actual and necessary expenses incurred by KPMG (Ireland) for the Final Compensation Period in the amount of \$448,868.33 / €414,060.13; (iii) payment by the Debtors to KPMG (Ireland) in an amount equal to the sum of such allowed compensation and reimbursement incurred by KPMG (Ireland) that remains unpaid, including all Holdbacks (as defined below); and (iv) that the Court grant such other further relief as the Court deems just and proper.

Summary of Services Rendered During the Final Compensation Period

8. Set forth below is a summary of the significant professional services that KPMG (Ireland) rendered to the Irish Debtors during the Final Compensation Period. Annexed to the summary sheet is a chart setting forth the hours expended by each KPMG (Ireland) professional who rendered services to the Irish Debtors.

A. Audit Services⁶

- The audit services provided to the Irish Debtors during the Final Compensation Period included, but were not limited to, conducting audits

⁶ Capitalized terms not otherwise defined herein have the meanings given to them in the Retention Application or applicable Irish Engagement Letter, as the case may be.

for the year ended December 31, 2020, December 31, 2021,
and December 31, 2022.

B. Tax Compliance Services

- KPMG (Ireland) prepared final corporation tax computations for the purposes of preparing and filing the Irish Debtors' corporation tax returns for the 2021 and 2022 periods and transmitting such returns to the Revenue Commissioners.
- KPMG (Ireland) also: (1) submitted draft returns where final accounts were not available in advance of an applicable tax return filing deadline; (2) provided advice regarding technical issues arising in relation to computing tax liabilities; (3) provided advice regarding appropriate payments of preliminary tax due; (4) generally advised on matters relating to reporting and payment of corporate tax liability; and (5) provided related services.
- At the time of submitting the corporation tax returns, KPMG (Ireland) considered claims and elections that needed to accompany the returns, discussed such claims and elections with the Irish Debtors, and included any claims and elections that the Irish Debtors required to be included in their applicable returns.

C. Tax Advisory Services

- KPMG (Ireland) provided advice in relation to (1) Irish tax issues arising in connection with the Debtors' restructuring, including advice in relation to the transfer of aircraft and the review of tax language included in lease agreements; (2) employment tax and social security in respect of employees performing services abroad; and (3) transfer pricing.

D. iXBRL Conversion Services

- The Irish Revenue Commissioners require certain entities to file their financial statements in iXBRL format when they electronically file their tax return. KPMG (Ireland) assisted the Debtors with the iXBRL conversion of the Irish Debtors' financial statements for the liquidation periods ending 31 December 2022 for three entities and full financial statement conversions for the year ended 31 December 2021 for seven companies.

E. Retention Services

- KPMG (Ireland)'s retention related services included, but were not limited to, reviewing and revising drafts of the Retention Application, including the declaration in support thereof and the Retention Order; internal discussions

and discussions with counsel; and preparing a supplemental disclosure requested by the U.S. Trustee.

F. Fee Application Preparation

- The billing procedures required by the Amended Guidelines differ from KPMG (Ireland)'s normal billing procedures and as such, the Local Rules and the Interim Compensation Order entered in these cases have required significant effort to inform the timekeepers of their responsibilities, compile the detailed time and expense entries, preparation of the detailed and summary schedules of fees and expenses incurred, and drafting the schedules included in all Monthly Fee Statements and all fee applications.

9. As per the Retention Application, KPMG (Ireland) agreed to render Tax Compliance Services, Audit Services, VAT Services, and iXBRL Conversion Services to the applicable Irish Debtors on a fixed fee basis (the "Fixed Fees"). KPMG (Ireland) is requesting \$640,038.23 / €590,572.99 in Fixed Fees for audit, tax compliance and iXBRL services that were completed during the Final Compensation Period.⁷

10. All non-Fixed Fees billed by KPMG (Ireland) for services performed for the Irish Debtors during the Final Compensation Period for time expended by professionals were based on hourly rates ranging from \$987 / €910 to \$110 / €101.50 per hour. The rates reflected in this Application represent an approximately 30% discount from KPMG (Ireland)'s standard rates for the majority of services. In relation to services performed on an hourly basis, of the aggregate time expended, 59.5 hours were expended by partners and principals, 255.6 hours were expended by senior managers, 255.6 hours were expended by managers, and 222.5 hours were expended by associates. The blended hourly rate for non-Fixed Fee services provided during the Final Compensation Period is \$486.21 / €448.16.

⁷ As set forth above, KPMG (Ireland) has included the time records and hours recorded by the professionals and other personnel providing such Fixed Fee services during the Final Compensation Period in this second interim and final fee application; however, various of the Fixed Fees are not payable until after the Final Compensation Period.

11. Annexed hereto as **Exhibits B1** and **B2** are a summary of the hours and fees incurred by professional and category, respectively, during each of the Interim Compensation Period and the Final Compensation Period. KPMG's detailed time records separated on a monthly basis are annexed hereto as **Exhibits C1 – C8**. KPMG (Ireland) maintains contemporaneous records of the time expended for the professional services and expenses related hereto performed in connection with these chapter 11 cases and such records are maintained in the ordinary course of business.

Summary of Actual and Necessary Expenses During the Final Compensation Period

12. As set forth on **Exhibits D, D1, and D2**, KPMG (Ireland) seeks reimbursement of actual and necessary expenses incurred by KPMG (Ireland) during the Final Compensation Period in the aggregate amount of \$448,868.33 / €414,060.13. Such expenses include reimbursement of 23% value added tax ("VAT") required under Irish law, plus reimbursement of legal fees.

13. In Ireland, VAT, which covers most goods and services, including professional services, is set at a national level in the amount of 23%. In addition, as permitted by the Retention Order, KPMG (Ireland) seeks reimbursement of its reasonable and documented legal fees. Copies of its counsel's invoices are annexed hereto as part of **Exhibit D2**. KPMG (Ireland) is not familiar with the U.S. Bankruptcy Code and the retention requirements, and various questions and issues arose in connection with its retention, including, but not limited to, discussions with the U.S. Trustee and its requests for fees and expenses in these cases. As such, it was imperative for KPMG (Ireland) to obtain advice and assistance from U.S. counsel.

14. Importantly, during the Final Compensation Period, KPMG (Ireland) performed approximately 4,787.2 hours of audit and other fixed fee services. However, a portion of such Fixed Fees service are not due and payable until after the Effective Date when the final work product is delivered to the Irish Debtors. After the Effective Date, KPMG (Ireland) expects to bill the Irish Debtors approximately \$890,061.21 / €824,131 (inclusive of VAT) for Fixed Fee services

under the Engagement Letters. Accordingly, the total compensation incurred during the Final Compensation Period does not reflect the actual work performed during such period and, thus, the expenses, which KPMG (Ireland) submits are necessary and reasonable, do not correlate in amount to the services performed.

15. KPMG (Ireland) submits that, in light of the foregoing and the overall fee structure, the amount of VAT and legal fees incurred was necessary and reasonable under the circumstances.

Basis for Relief

16. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." Id. § 330(a)(1). With respect to hourly fee services, section 330 also sets forth the criteria for the award of such compensation and reimbursement:

17. In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and

(F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

18. With respect to fixed fee services, Section 328(a) of the Bankruptcy Code permits a debtor, with court approval, to employ a professional person “on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, or on a contingent fee basis.” 11 U.S.C. § 328(a). Accordingly, section 328(a) of the Bankruptcy Code permits the compensation of professionals on flexible terms that reflect the nature of their services and prevailing market conditions. Once the terms of a professional’s retention have been approved under section 328(a) of the Bankruptcy Code, the agreed-upon compensation cannot be altered unless the agreed terms “prove to have been improvident in light of the developments not capable of being anticipated at the time of fixing of such terms and conditions.” 11 U.S.C. § 328(a); *In re Smart World Techs.*, 552 F.3d. 228, 232 (2d. Cir. 2009) (“Where the court pre-approves the terms and conditions of the retention under section 328(a), its power to amend those terms is severely constrained.”).

19. The Retention Order approved KPMG (Ireland)’s compensation and expense reimbursement for Tax Compliance Services, Audit Services, VAT Services, and iXBRL Conversion Services on a fixed fee basis pursuant to section 328 of the Bankruptcy Code, subject to the rights of the U.S. Trustee to review the Application pursuant to section 330 of the Bankruptcy Code. KPMG (Ireland) submits that nothing has arisen in these cases that would cause the agreed-upon compensation requested herein to be altered and that the Application should be approved.

20. KPMG (Ireland) respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Irish Debtors in these cases to date are fair and reasonable given, among other things: (a) the time expended; (b) the nature and extent of the services performed at the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

21. KPMG (Ireland) charges its fees in these cases in accordance with the terms set forth in the Retention Application and the declaration of Tom Woods filed as Exhibit C thereto. The fees applied for herein are based on the usual and customary fees KPMG (Ireland) charges to its clients and are commensurate with the usual and customary rates charged for services performed.

22. The time and labor expended by KPMG (Ireland) during the Final Compensation Period has been commensurate with the size and complexity of these cases. In rendering these services, KPMG (Ireland) has made every effort to maximize the benefit to the Irish Debtors' estates, to work efficiently with the other professionals employed in these cases, and to leverage staff appropriately in order to minimize duplication of effort.

23. During the Final Compensation Period, KPMG (Ireland) provided a focused range of professional services as requested by the Irish Debtors. KPMG (Ireland) respectfully submits that these services: (a) were necessary and beneficial to the successful and prompt administration of these cases; and (b) have been provided in a cost-efficient manner.

24. Except as set forth in the Retention Order related to payment of KPMG member firms, no promises concerning compensation have been made to KPMG (Ireland) by any firm, person, or entity.

Reservation of Rights

25. To the extent that time for services rendered or disbursements incurred relate to the Final Compensation Period, but were not processed prior to the preparation of this Application, KPMG (Ireland) reserves the right to request additional compensation for such services and reimbursement of such expenses.

Notice

26. The Debtors have informed KPMG that they will provide notice of this Application to (i) the Fee Notice Parties (as that term is defined in the Interim Compensation

Order), (ii) any party who files a Notice of Objection to Fee Statement (as that term is defined in the Interim Compensation Order), and (iii) any party who has filed a notice of appearance and request for service of all notices in these cases. KPMG (Ireland) respectfully submits that, in light of the facts and circumstances, such notice is sufficient, and no other or further notice need be provided.

No Previous Request

27. No prior request for the relief sought herein has been made to this or any other Court.

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Conclusion

WHEREFORE, KPMG (Ireland) respectfully requests that the Court enter an order: (i) approving and allowing on an interim basis (a) compensation in the amount of \$680,308.38 / €627,070.12 for professional services performed on behalf of the Irish Debtors during the Interim Compensation Period of December 1, 2024 through April 5, 2024 and (b) reimbursement of \$227,276.18 / €209,490.44 for actual and necessary expenses incurred during the Interim Compensation Period; (ii) approving and allowing on a final basis (a) compensation in the amount of \$879,566.08 / €812,479.99 for professional services performed on behalf of the Irish Debtors during the Final Compensation Period of July 27, 2023 through April 5, 2024 and (b) reimbursement of \$448,868.33 / €414,060.13 for actual and necessary expenses incurred during the Final Compensation Period; and (iii) authorizing and directing the Debtors to pay KPMG (Ireland) an amount equal to the sum of such allowed compensation and reimbursement incurred by KPMG (Ireland) that remains unpaid, including all unpaid Holdbacks, VAT on such Holdbacks and amounts due as set forth in the Seventh and Eighth Monthly Fee Statements; and (iv) granting such other further relief as the Court deems just and proper.

Dated: May 15, 2024
Dublin, Ireland

Respectfully submitted,

/s/ Tom Woods
Tom Woods
Partner
KPMG (Ireland)
1 Harbourmaster Place
IFSC, Dublin 1
Ireland

Exhibit A

Certification of Tom Woods

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
VOYAGER AVIATION HOLDINGS, LLC., <i>et</i>)	Case No. 23-11177 (JPM)
<i>al.</i> , ¹)	
)	(Jointly Administered)
Debtors.)	
)	

**CERTIFICATION OF TOM WOODS IN SUPPORT OF SECOND INTERIM AND
FINAL FEE APPLICATION OF KPMG (IRELAND) FOR ALLOWANCE OF
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED IN PROVIDING
TAX COMPLIANCE, AUDIT, TAX ADVISORY, AND RELATED TAX SERVICES
TO THE IRISH DEBTORS FROM JULY 27, 2023 THROUGH APRIL 5, 2024**

I, Tom Woods, certify as follows:

1. I am a Partner of KPMG (“KPMG (Ireland)”), an Irish partnership. KPMG (Ireland) is the Irish member firm of the KPMG global network of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. I am the professional designated with the responsibility in these chapter 11 cases for compliance with the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, adopted by the Court on January 29, 2013 (the “Amended Guidelines”).

¹ The debtors (collectively, the “Debtors”) in these chapter 11 cases, along with the last four digits of each Debtor’s tax identification number, are: Voyager Aviation Holdings, LLC (8601); A330 MSN 1432 Limited (N/A); A330 MSN 1579 Limited (N/A); Aetios Aviation Leasing 1 Limited (N/A); Aetios Aviation Leasing 2 Limited (N/A); Cayenne Aviation LLC (9861); Cayenne Aviation MSN 1123 Limited (N/A); Cayenne Aviation MSN 1135 Limited (N/A); DPM Investment LLC (5087); Intrepid Aviation Leasing, LLC (N/A); N116NT Trust (N/A); Panamera Aviation Leasing IV Limited (N/A); Panamera Aviation Leasing VI Limited (N/A); Panamera Aviation Leasing XI Limited (N/A); Panamera Aviation Leasing XII Designated Activity Company (N/A); Panamera Aviation Leasing XIII Designated Activity Company (N/A); Voyager Aircraft Leasing, LLC (2925); Voyager Aviation Aircraft Leasing, LLC (3865); Voyager Aviation Management Ireland Designated Activity Company (N/A); and Voyager Finance Co. (9652).

2. I have read KPMG (Ireland)'s second interim and final fee application (the "Application") for compensation for services rendered and reimbursement of expenses incurred in connection with such services for the period of July 27, 2023 through and including April 5, 2024.

3. To the best of my knowledge, information and belief, formed after reasonable inquiry: (a) the fees and disbursements sought fall within the Amended Guidelines; (b) the fees and out-of-pocket expenses requested herein are customarily charged by KPMG (Ireland) and generally accepted by KPMG (Ireland)'s clients; (c) in providing a reimbursable service, KPMG (Ireland) does not make a profit on that service, whether the service is performed by KPMG (Ireland)'s in-house or through a third party; and (d) copies of the Application have or will be served upon the Debtors,² and each of the other Fee Notice Parties (as defined in the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 240] (the "Interim Compensation Order")).

4. With respect to Section B.2 of the Amended Guidelines, I certify that KPMG (Ireland) has caused its monthly fee statements to be provided to the Debtors and the U.S. Trustee, which includes KPMG (Ireland)'s time records that form the basis of the Application, in accordance with the Interim Compensation Order.

5. With respect to Section B.3 of the Amended Guidelines, I certify that the Debtors and the U.S. Trustee have been or will be provided with a copy of the Application pursuant to the procedures set forth in the Interim Compensation Order and such parties will have at least 14 days to review the Application prior to any objection deadline with respect thereto.

6. Except as permitted pursuant to Rule 2016 of the Federal Rules of Bankruptcy Procedure or as permitted pursuant to the Retention Order, no agreement or understanding exists

² Capitalized terms used but not otherwise defined in this Certification have the meanings given to such terms in the Application.

between KPMG (Ireland) and any person for the sharing of compensation or reimbursement received or to be received by KPMG (Ireland) in connection with these cases.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: May 15, 2024
Dublin, Ireland

Respectfully submitted,

/s/ Tom Woods
Tom Woods
Partner
KPMG (Ireland)
1 Harbourmaster Place
IFSC, Dublin 1
Ireland

Exhibit B

**Summary of Hours and Discounted Fees Incurred By Professional
For the Interim Compensation Period and the Final Compensation Period**

Exhibit B1

Second Interim and Final Fee Application of KPMG (Ireland)

Compensation and Hours by Professional

**Second Interim Compensation Period
December 1, 2023 through April 5, 2024**

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate (Euros)	Hourly Billing Rate (USD)	Total Compensation (Euros)	Total Compensation (USD)
Tom Woods	Partner – FS Tax	9.4	€ 910.00	\$ 987	€7,189.00	\$7,799.35
Laura McLoughlin	Director – FS Tax	57.9	€ 674.80	\$ 732	€19,299.28	\$20,937.79
Amanda McHugh	Principle – FS Tax	5.5	€ 729.40	\$ 791	€4,011.70	\$4,352.29
Conor McElhinney	Director – FS Tax	24.0	€ 674.80	\$ 732	€16,161.46	\$17,533.57
Conor Kenny	Associate – FS Tax	27.1	€ 321.30	\$ 349	€8,691.17	\$9,429.04
Ciara O’Shea	Associate – FS Tax	106.1	€ 199.50	\$ 216	€1,765.58	\$1,915.47
Martyna Wojciechowska	Associate – FS Tax	90.3	€ 321.30	\$ 349	€28,965.20	\$31,424.34
Joseph Cassidy	Associate – FS Tax	4.5	€ 240.10	\$ 260	€1,080.45	\$1,172.18
Darragh Bergin	Associate – FS Tax	27.0	€ 101.50	\$ 110	€1,223.08	\$1,326.91
Ozun Yildiz	Assistant - KPMG Turkey	5.0	€140.00	\$152	€700.00	\$759.43
Melis Buyukerk	Manager - KPMG Turkey	2.5	€315.00	\$342	€787.50	\$854.36
Celal Kupeli	Director - KPMG Turkey	1.0	€385.00	\$418	€385.00	\$417.69
Eray Büyüksekbán	Partner - KPMG Turkey	0.5	€455.00	\$494	€227.50	\$246.81
Ding Shuang	Assistant - KPMG China	2.5	€240.10	\$260	€824.20	\$894.18
Daisy Liang	Manager - KPMG China	2.0	€101.50	\$110	€1,320.78	\$1,432.92
Amanda Deng	Director - KPMG China	0.5	€199.50	\$216	€484.73	\$525.89
Hafida Kusuma	Manager - KPMG Indonesia	2.0	€321.30	\$349	€792.70	\$860.00
Vina Chandra	Director - KPMG Indonesia	2.0	€101.50	\$110	€1,198.27	\$1,300.00
Sutedjo Sutedjo	Partner - KPMG Indonesia	1.0	€199.50	\$216	€783.48	\$850.00
Ben Callaghan	Associate - iXBRL	3.6	€ -	\$ -	€0.00	\$0.00
Sonny Brady	Associate - iXBRL	2.3	€ -	\$ -	€0.00	\$0.00
John Ahern	Principal - Audit	140.0	€ -	\$ -	€0.00	\$0.00
Anshul Goyal	Senior Associate - Audit	65.5	€ -	\$ -	€0.00	\$0.00
Sean McCormack	Associate - Audit	19.5	€ -	\$ -	€0.00	\$0.00

Danish Shakil	Associate Director - Audit	400.0	€	\$	€0.00	\$0.00
			-	-		
Ciaran McLoughlin	Associate - Audit	19.5	€	\$	€0.00	\$0.00
			-	-		
Lanty Molloy	Associate - Audit	48.0	€	\$	€0.00	\$0.00
			-	-		
Nishtha Wadhwa	Associate - Audit	331.5	€	\$	€0.00	\$0.00
			-	-		
Billy Walsh	Associate - Audit	101.0	€	\$	€0.00	\$0.00
			-	-		
Aman Ullah	Director - Audit	1.0	€	\$	€0.00	\$0.00
			-	-		
Maria Murphy	Senior Associate - Audit	33.0	€	\$	€0.00	\$0.00
			-	-		
Karen Conboy	Partner - Audit	24.0	€	\$	€0.00	\$0.00
			-	-		
Sam Moore	Manager - Audit	19.5	€	\$	€0.00	\$0.00
			-	-		
David Gleeson	Manager - Audit	9.0	€	\$	€0.00	\$0.00
			-	-		
Arsam Taimoor Waheed	Associate - Audit	79.1	€	\$	€0.00	\$0.00
			-	-		
Vidhya Ponnuli	Senior Associate - iXBRL	2.4	€	\$	€0.00	\$0.00
			-	-		
Brian McGlynn	Associate - Audit	89.5	€	\$	€0.00	\$0.00
			-	-		
Patrick Kearney	Associate - Audit	51.5	€	\$	€0.00	\$0.00
			-	-		
Barrie O'Connell	Partner - Audit	14.0	€	\$	€0.00	\$0.00
			-	-		
Claire Patterson	Associate - Audit	1.0	€	\$	€0.00	\$0.00
			-	-		
Cathal Flynn	Associate - Audit	4.0	€	\$	€0.00	\$0.00
			-	-		
Astha Sugla	Associate - Audit	53.0	€	\$	€0.00	\$0.00
			-	-		
Dilpreet Singh	Associate - Audit	15.0	€	\$	€0.00	\$0.00
			-	-		
Daniel O'Callaghan	Associate - Audit	11.5	€	\$	€0.00	\$0.00
			-	-		
Ross Hackett	Associate - Audit	76.0	€	\$	€0.00	\$0.00
			-	-		
Total Hours and Fees at Discounted Rates					€95,907.13	\$104,049.64
Audit Services (fixed fees) ⁽¹⁾					€487,662.99	\$529,065.58
Tax compliance (fixed fee)					€43,500.00	\$47,193.15
iXBRL services (fixed fee)					€0	\$0
Total Discounted Fees⁽²⁾					€627,070.12	\$680,308.38
Out of Pocket Expenses ⁽³⁾					€52,520.42	\$56,979.40
Net Requested Fees & Out of Pocket Expenses before VAT					€679,590.64	\$737,287.78
VAT (fees and legal services)					€156,970.02	\$170,296.78

Net Requested Fees & Out of Pocket Expenses after VAT				€836,560.56	\$907,584.55
Blended Rate (Exclusive of Fixed Fees)		€421.20	\$456.96		

⁽¹⁾ As set forth in the Retention Application, KPMG (Ireland) does not charge hourly rates for fixed fee services. Accordingly, billing rates are included for hourly services only.

⁽²⁾ Discounted rates for KPMG (Ireland) professionals in this second interim and final fee application are calculated using the November 16, 2023 euro to U.S. dollar conversion rate of €1.0849 to \$1.00.

⁽³⁾ As set forth in the Retention Application, expenses, including legal services, include value added tax, which is required to be paid under applicable law.

Second Interim and Final Fee Application of KPMG (Ireland)

Compensation by Project Category

**Second Interim Compensation Period
December 1, 2023 through April 5, 2024**

Project Category	Total Hours Billed	Total Fees Requested (Euros)	Total Fees Requested (USD)
Tax Advisory Services	96.1	€42,628.62	\$ 46,247.79
Tax Compliance Services	143.1	€43,500.00	\$ 47,193.15
iXBRL Services	8.3	€ -	\$ -
Audit Services	1,606.0	€487,662.99	\$529,065.58
Retention Services	0.0	€ -	\$ -
Fee Application Preparation Services	131.6	€53,278.51	\$57,801.85
Transfer Pricing Services	0.0	€ -	\$ -
Employment Tax Services	0.0	€ -	\$ -
Total⁽¹⁾	1,985.1	€627,070.12	\$ 680,308.38

⁽¹⁾ Tax Compliance Services, Audit Services, VAT Services, and iXBRL Conversion Services are billed on a fixed fee basis in accordance with the Retention Order. Discounted rates for KPMG (Ireland) professionals and fixed fee amounts in this final fee application are calculated using the November 16, 2023 euro to U.S. dollar conversion rate of €1.0849 to \$1.00.

Exhibit B2

Second Interim and Final Fee Application of KPMG (Ireland)

Compensation and Hours by Professional

**Final Compensation Period
July 27, 2023 through April 5, 2024**

Professional Person	Position & Department	Total Hours Billed	Hourly Billing Rate (Euros)	Hourly Billing Rate (USD)	Total Compensation (Euros)	Total Compensation (USD)
Tom Woods	Partner - FS Tax	33.2	€ 910.00	\$ 987	€25,889.50	\$28,087.52
Laura McLoughlin	Director - FS Tax	178.7	€ 674.80	\$ 732	€47,679.82	\$51,727.84
Mairi Moynihan	Associate Director - FS Tax	27.2	€ 523.60	\$ 568	€14,241.92	\$15,451.06
Conor McElhinney	Director - FS Tax	30.6	€ 674.80	\$ 732	€20,615.14	\$22,365.37
Caoimhe McLoughlin	Partner - FS Tax	16.3	€ 910.00	\$ 987	€14,787.50	\$16,042.96
Amanda McHugh	Principal - FS Tax	5.5	€ 729.40	\$ 791	€4,011.70	\$4,352.29
Ciara O'Shea	Associate - FS Tax	246.3	€ 199.50	\$ 216	€4,339.13	\$4,707.52
Conor Kenny	Associate - FS Tax	27.1	€ 321.30	\$ 349	€8,691.17	\$9,429.04
Martyna Wojciechowska	Associate - FS Tax	122.9	€ 321.30	\$ 349	€34,989.57	\$37,960.18
Joseph Cassidy	Associate - FS Tax	4.5	€ 240.10	\$ 260	€1,080.45	\$1,172.18
Darragh Bergin	Associate - FS Tax	42.6	€ 101.50	\$ 110	€1,913.28	\$2,075.71
Myles O'Reilly	Associate - FS Tax	0.3	€ 199.50	\$ 216	€59.85	\$64.93
Ozun Yildiz	Assistant - KPMG Turkey	5.0	€ 140.00	\$ 152	€700.00	\$759.43
Melis Buyukerk	Manager - KPMG Turkey	2.5	€ 315.00	\$ 342	€787.50	\$854.36
Celal Kupeli	Director - KPMG Turkey	1.0	€ 385.00	\$ 418	€385.00	\$417.69
Eray Büyüksekbani	Partner - KPMG Turkey	0.5	€ 455.00	\$ 494	€227.50	\$246.81
Ding Shuang	Assistant - KPMG China	2.5	€ 329.68	\$ 358	€824.20	\$894.18
Daisy Liang	Manager - KPMG China	2.0	€ 660.39	\$ 716	€1,320.78	\$1,432.92
Amanda Deng	Director - KPMG China	0.5	€ 969.47	\$ 1,052	€484.73	\$525.89
Hafida Kusuma	Manager - KPMG Indonesia	2.0	€ 396.35	\$ 430	€792.70	\$860.00

Vina Chandra	Director - KPMG Indonesia	2.0	€ 599.13	\$ 650	€1,198.27	\$1,300.00
Sutedjo Sutedjo	Partner - KPMG Indonesia	1.0	€ 783.48	\$ 850	€783.48	\$850.00
Ben Callaghan	Associate - iXBRL	11.8	€ -	\$ -	€0.00	\$0.00
Sonny Brady	Associate - iXBRL	2.3	€ -	\$ -	€0.00	\$0.00
John Ahern	Principal - Audit	260.0	€ -	\$ -	€0.00	\$0.00
Anshul Goyal	Senior Associate - Audit	334.8	€ -	\$ -	€0.00	\$0.00
Sean McCormack	Associate - Audit	298.8	€ -	\$ -	€0.00	\$0.00
Danish Shakil	Associate Director - Audit	724.0	€ -	\$ -	€0.00	\$0.00
Ciaran McLoughlin	Associate - Audit	66.7	€ -	\$ -	€0.00	\$0.00
Lanty Molloy	Associate - Audit	174.5	€ -	\$ -	€0.00	\$0.00
Nitin Grover	Associate - Audit	58.7	€ -	\$ -	€0.00	\$0.00
Nishtha Wadhwa	Associate - Audit	601.2	€ -	\$ -	€0.00	\$0.00
Billy Walsh	Associate - Audit	258.0	€ -	\$ -	€0.00	\$0.00
Heloise O'Sullivan	Associate - Audit	117.5	€ -	\$ -	€0.00	\$0.00
Aman Ullah	Director - Audit	18.5	€ -	\$ -	€0.00	\$0.00
Maria Murphy	Senior Associate - Audit	143.5	€ -	\$ -	€0.00	\$0.00
Amir Eslami	Senior Associate - Audit	48.0	€ -	\$ -	€0.00	\$0.00
Karen Conboy	Partner - Audit	114.5	€ -	\$ -	€0.00	\$0.00
Sam Moore	Manager - Audit	33.5	€ -	\$ -	€0.00	\$0.00
David Gleeson	Manager - Audit	22.0	€ -	\$ -	€0.00	\$0.00
Arsam Taimoor Waheed	Associate - Audit	140.3	€ -	\$ -	€0.00	\$0.00
Vincent Yu	Director - Tax	14.3	€ 597	\$ 648	€8,508.68	\$9,231.06
Klaudio Prifti	Senior Associate - Tax	60.3	€ 321	\$ 349	€19,358.33	\$21,001.85
Vidhya Ponnuli	Senior Associate - iXBRL	3.6	€ -	\$ -	€0.00	\$0.00
Brian McGlynn	Associate - Audit	351.8	€ -	\$ -	€0.00	\$0.00
Patrick Kearney	Associate - Audit	256.0	€ -	\$ -	€0.00	\$0.00
Margaret McCoy	Manager - Audit	74.8	€ -	\$ -	€0.00	\$0.00

Olive O'Donoghue	Partner - CHEC Tax	3.1	€ 910	\$ 987	€2,821.00	\$3,060.50
Keelin Kane	Manager - CHEC Tax	12.1	€ 402	\$ 436	€4,861.78	\$5,274.55
Edward Stewart Moore	Director - CHEC Tax	1.4	€ 692	\$ 751	€969.22	\$1,051.51
Jorge Carpio Martin	Manager - KPMG Spain	3.9	€ 402	\$ 436	€1,567.08	\$1,700.13
Barrie O'Connell	Partner - Audit	14.0	€ -	\$ -	€0.00	\$0.00
Claire Patterson	Associate - Audit	1.0	€ -	\$ -	€0.00	\$0.00
Cathal Flynn	Associate - Audit	4.0	€ -	\$ -	€0.00	\$0.00
Astha Sugla	Associate - Audit	53.0	€ -	\$ -	€0.00	\$0.00
Dilpreet Singh	Associate - Audit	15.0	€ -	\$ -	€0.00	\$0.00
Daniel O'Callaghan	Associate - Audit	11.5	€ -	\$ -	€0.00	\$0.00
Ross Hackett	Associate - Audit	76.0	€ -	\$ -	€0.00	\$0.00
Total Hours and Fees at Discounted Rates		5,138.1			€223,905.26	\$241,695.89
Audit Services (fixed fees) ⁽¹⁾					€ 487,662.99	\$529,065.58
Tax compliance (fixed fee)					€ 101,500.00	\$109,435.75
IXBRL services (fixed fee)					€1,410.00	\$1,536.90
Total Discounted Fees⁽²⁾					€814,478.26	\$881,734.12
First Interim Fee Reduction					€(1,998.27)	\$(2,168.04)
Out of Pocket Expenses ⁽³⁾					€ 184,167.10	\$199,876.05
Net Requested Fees & Out of Pocket Expenses before VAT					€996,647.09	\$1,079,442.13
VAT (fees and legal services)					€ 229,893.03	\$248,992.28
Net Requested Fees & Out of Pocket Expenses after VAT					€1,226,540.12	\$1,330,602.45
Blended Rate (Exclusive of Fixed Fees)			€448.16	\$486.21		

⁽¹⁾ As set forth in the Retention Application, KPMG (Ireland) does not charge hourly rates for fixed fee services. Accordingly, billing rates are included for hourly services only.

⁽²⁾ Discounted rates for KPMG (Ireland) professionals in this second interim and final fee application are calculated using the November 16, 2023 euro to U.S. dollar conversion rate of €1.0849 to \$1.00.

⁽³⁾ As set forth in the Retention Application, expenses, including legal services, include value added tax, which is required to be paid under applicable law.

Second Interim and Final Fee Application of KPMG (Ireland)

Compensation by Project Category

**Final Compensation Period
July 27, 2023 through April 5, 2024**

Project Category	Total Hours Billed	Total Fees Requested (Euros)	Total Fees Requested (USD)
Tax Advisory Services	141.8	€ 71,881.39	\$ 77,742.28
Tax Compliance Services	374.8	€ 101,500.00	\$ 109,435.75
iXBRL Services	17.7	€ 1,410.00	\$ 1,536.90
Audit Services	4,271.5	€ 487,662.99	\$ 529,065.58
Retention Services	25.4	€ 18,438.16	\$ 20,097.59
Fee Application Preparation Services	193.4	€ 78,664.69	\$ 85,092.06
Transfer Pricing Services	93.0	€ 44,702.00	\$ 47,630.94
Employment Tax Services	20.5	€ 10,219.02	\$ 11,133.03
Total⁽¹⁾	5,138.1	€ 814,478.26	\$ 881,734.12

⁽¹⁾ Tax Compliance Services, Audit Services, VAT Services, and iXBRL Conversion Services are billed on a fixed fee basis in accordance with the Retention Order. Discounted rates for KPMG (Ireland) professionals and fixed fee amounts in this final fee application are calculated using the November 16, 2023 euro to U.S. dollar conversion rate of €1.0849 to \$1.00.

Exhibits C1 – C8

Time Records

July 27, 2023 through April 5, 2024

EXHIBIT C1

Voyager Aviation Holdings, LLC et al.,
Case No. 23-11177
Tax Advisory Services
July 27, 2023 through April 5, 2024

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
July-August							
	08/03/23	(0.8) Call with Voyager and KPMG to discuss tax implications arising from the ongoing Chapter 11 process. Attendees from KPMG were T. Woods, L. McLoughlin, M. Moynihan, Z Lazardis, R. Stoddard from KPMG and S. Ewing, J. Reys and C. Kielkucki from Voyager.		1.5	€ 910.00	\$ 992	€ 1,365.00 \$ 1,487.85
		(0.4) Call with Voyager in relation to the completion of tax compliance work. Attendees from KPMG - T. Woods, M. Moynihan, J. Ahern, D. Shakil. Voyager - S. Ewing, C. Kielkucki, J. Reys, P. Glancy, M. Murphy.					
		(0.3) Internal call between KPMG team to discuss Ch11 process and ongoing tax work. Attendees - T. Woods, M. Moynihan					
Tom Woods	08/03/23	(0.8) Call with Voyager and KPMG to discuss tax implications arising from the ongoing Chapter 11 process. Attendees from KPMG were T. Woods, L. McLoughlin, M. Moynihan, Z Lazardis, R. Stoddard from KPMG and S. Ewing, J. Reys and C. Kielkucki from Voyager.		1.5	€ 523.60	\$ 571	€ 785.40 \$ 856.09
		(0.4) Call with Voyager in relation to the completion of tax compliance work. Attendees from KPMG - T. Woods, M. Moynihan, J. Ahern, D. Shakil. Voyager - S. Ewing, C. Kielkucki, J. Reys, P. Glancy, M. Murphy.					
		(0.3) Internal call between KPMG team to discuss Ch11 process and ongoing tax work. Attendees - T. Woods, M. Moynihan					
Mairi Moynihan	08/03/23	(0.8) Call with Voyager and KPMG to discuss tax implications arising from the ongoing Chapter 11 process. Attendees from KPMG were T. Woods, L. McLoughlin, M. Moynihan, Z Lazardis, R. Stoddard from KPMG and S. Ewing, J. Reys and C. Kielkucki from Voyager.		0.8	€ 675.00	\$ 736	€ 540.00 \$ 588.60
Laura McLoughlin	08/04/23	(1.1) Preparation of schedule provided to Voyager in relation to the proposed rationalisation of the tax compliance obligations of the group.		1.1	€ 675.00	\$ 736	€ 742.50 \$ 809.33
Laura McLoughlin	08/08/23	(1.8) Provision of assistance to Voyager in relation to the preparation of documents required as part of the Initial Debtor Interview.		1.8	€ 523.60	\$ 571	€ 942.48 \$ 1,027.30
Mairi Moynihan							

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
	08/09/23	(0.6) Call with Voyager and KPMG in relation to the rationalisation of outstanding audit and tax compliance obligations. Attendees were KPMG (T. Woods, J. Ahern, D. Shakil, M. Moynihan) and Voyager (S. Ewing, C. Kielkucki, P. Glancy, M. Murphy and J. Reys).		0.6 € 910.00	\$ 992 €	546.00	\$ 595.14
Tom Woods							
	08/09/23	(0.6) Call with Voyager and KPMG in relation to the rationalisation of outstanding audit and tax compliance obligations. Attendees were KPMG (T. Woods, J. Ahern, D. Shakil, M. Moynihan) and Voyager (S. Ewing, C. Kielkucki, P. Glancy, M. Murphy and J. Reys).		0.6 € 523.60	\$ 571 €	314.16	\$ 342.43
Mairi Moynihan							
	08/18/23	(0.6) Internal discussion between C. McLoughlin, L. McLoughlin and M. Moynihan to brief C. McLoughlin on the financing structures in Voyager for 2020 as part of transfer pricing workstream		0.6 € 675.00	\$ 736 €	405.00	\$ 441.45
Laura McLoughlin							
	08/18/23	(0.6) Internal discussion between C. McLoughlin, L. McLoughlin and M. Moynihan to brief C. McLoughlin on the financing structures in Voyager for 2020 as part of transfer pricing workstream		0.6 € 910.00	\$ 992 €	546.00	\$ 595.14
Caoimhe McLoughlin							
	08/18/23	(0.6) Internal discussion between C. McLoughlin, L. McLoughlin and M. Moynihan to brief C. McLoughlin on the financing structures in Voyager for 2020 as part of transfer pricing workstream		0.6 € 523.60	\$ 571 €	314.16	\$ 342.43
Mairi Moynihan							
	08/18/23	(1.6) Provision of assistance to Voyager in relation to the preparation of post-petition declaration documentation (collating previously filed tax returns).		1.6 € 523.60	\$ 571 €	837.76	\$ 913.16
Mairi Moynihan							
	08/22/23	(0.8) Participate in audit committee meeting of Voyager. Attendees from a KPMG Ireland tax perspective were L. McLoughlin and M. Moynihan. Representatives from KPMG US, KPMG Ireland Audit, Voyager and PIMMCO were also present.		0.8 € 675.00	\$ 736 €	540.00	\$ 588.60
Laura McLoughlin							
	08/22/23	(0.8) Participate in audit committee meeting of Voyager. Attendees from a KPMG Ireland tax perspective were L. McLoughlin and M. Moynihan. Representatives from KPMG US, KPMG Ireland Audit, Voyager and PIMMCO were also present.		0.8 € 523.60	\$ 571 €	418.88	\$ 456.58
Mairi Moynihan							
	08/24/23	(0.4) Participate in call between Voyager and KPMG Ireland to discuss transfer pricing as part of the 2020 tax process. Attendees from a KPMG Ireland perspective were T. Woods, L. McLoughlin and C. McLoughlin. Attendees from a Voyager perspective were S. Ewing and J. Reys.		0.4 € 910.00	\$ 992 €	364.00	\$ 396.76
Tom Woods							
	08/24/23	(0.4) Participate in call between Voyager and KPMG Ireland to discuss transfer pricing as part of the 2020 tax process. Attendees from a KPMG Ireland perspective were T. Woods, L. McLoughlin and C. McLoughlin. Attendees from a Voyager perspective were S. Ewing and J. Reys.		0.4 € 675.00	\$ 736 €	270.00	\$ 294.30
Laura McLoughlin							

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
	08/24/23	(0.4) Participate in call between Voyager and KPMG Ireland to discuss transfer pricing as part of the 2020 tax process. Attendees from a KPMG Ireland perspective were T. Woods, L. McLoughlin and C. McLoughlin. Attendees from a Voyager perspective were S. Ewing and J. Reys.		0.4	€ 910.00	\$ 992	€ 364.00 \$ 396.76
Caoimhe McLoughlin	08/24/23	(0.5) Provision of assistance to Voyager in relation to preparation of post-petition declaration documentation.		0.5	€ 675.00	\$ 736	€ 337.50 \$ 367.88
Laura McLoughlin	08/28/23	(0.8) Tax updates to indicative model regarding sale of certain aircraft.		0.8	€ 523.60	\$ 571	€ 418.88 \$ 456.58
Mairi Moynihan	08/28/23	(1.6) Review and comments on the tax provisions in lease.		1.6	€ 523.60	\$ 571	€ 837.76 \$ 913.16
Mairi Moynihan							
		Subtotal Tax Advisory Services (July-August)		17.0		€ 10,889.48	\$ 11,869.53
		September					
Tom Woods	09/04/23	(0.1) Review of updates to indicative model projecting the taxable gains or losses arising to Voyager from a tax perspective on the sale of the aircraft in the portfolio.		0.1	€ 910.00	\$ 992	€ 91.00 \$ 99.19
Mairi Moynihan	09/04/23	(0.6) Updates to indicative model projecting the taxable gains or losses re sale of the aircraft in the portfolio.		0.6	€ 523.60	\$ 571	€ 314.16 \$ 342.43
Laura McLoughlin	09/06/23	(0.3) Director review of and update to audit committee slide pack from a tax perspective.		0.3	€ 675.00	\$ 736	€ 202.50 \$ 220.73
Tom Woods	09/06/23	(0.6) Partner review of and update to audit committee slide pack from a tax perspective.		0.6	€ 910.00	\$ 992	€ 546.00 \$ 595.14
Tom Woods	09/07/23	(0.4) Participation in Voyager audit committee call. Attendees from a KPMG perspective were T. Woods, J. Ahern, L. McLoughlin, K. Gill, D. Ward.		0.4	€ 910.00	\$ 992	€ 364.00 \$ 396.76
Laura McLoughlin	09/07/23	(0.4) Participation in Voyager audit committee call. Attendees from a KPMG perspective were T. Woods, J. Ahern, L. McLoughlin, K. Gill, D. Ward. (0.4) Preparation for Voyager audit committee call.		0.8	€ 675.00	\$ 736	€ 540.00 \$ 588.60
Mairi Moynihan	09/11/23	(1.2) Associate Director review and provision of tax comments to aircraft lease.		1.2	€ 523.60	\$ 571	€ 628.32 \$ 684.87
Mairi Moynihan	09/12/23	(1.2) Associate Director review and provision of tax comments to aircraft lease.		1.2	€ 523.60	\$ 571	€ 628.32 \$ 684.87
Tom Woods	09/12/23	(0.3) Partner review and provision of tax comments on aircraft lease.		0.3	€ 910.00	\$ 992	€ 273.00 \$ 297.57
Tom Woods	09/14/23	(0.2) Provision of assistance in preparing the cash collateral budget for the purposes of the final cash collateral order for Voyager.		0.2	€ 910.00	\$ 992	€ 182.00 \$ 198.38
Laura McLoughlin	09/14/23	(0.2) Provision of assistance in preparing the cash collateral budget for the purposes of the final cash collateral order for Voyager.		0.2	€ 675.00	\$ 736	€ 135.00 \$ 147.15

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Mairi Moynihan	09/18/23	(0.6) Email to J Reys (Voyager) in relation to interest limitation rules.		€ 523.60	\$ 571	€ 314.16	\$ 342.43
Mairi Moynihan	09/19/23	(0.4) Email to C. Kielkucki from Voyager in relation to tax grouping of the Irish entities.		€ 523.60	\$ 571	€ 209.44	\$ 228.29
Tom Woods	09/19/23	(0.3) Partner review of email to C. Kielkucki from Voyager in relation to tax grouping of the Irish entities.		€ 910.00	\$ 992	€ 273.00	\$ 297.57
Mairi Moynihan	09/25/23	(0.6) Associate Director review and provision of comments on the tax language in a lease		€ 523.60	\$ 571	€ 314.16	\$ 342.43
Tom Woods	09/26/23	(0.2) Preparation of email to Voyager in relation to the proposed future plans for the Irish entities.		€ 910.00	\$ 992	€ 182.00	\$ 198.38
Mairi Moynihan	09/26/23	(1.8) Associate Director review and provision of comments on the tax language in a lease		€ 523.60	\$ 571	€ 942.48	\$ 1,027.30
Subtotal Tax Advisory Services (September)				9.8		€ 6,139.54 \$ 6,692.10	
October							
Myles O'Reilly	10/02/23	(0.3) Provision of assistance to Voyager in respect to the request of Indonesian tax advice.		€ 199.50	\$ 210	€ 59.85	\$ 63.07
Tom Woods	10/06/23	(0.5) Partner review and provision of comments in respect to the intercompany debt settlements.		€ 910.00	\$ 959	€ 455.00	\$ 479.48
Conor McElhinney	10/10/23	(1.3) Internal meeting with M. Moynihan and M. Wojciechowska regarding the chapter 11 process and ongoing tax advisory work for Voyager.		€ 674.80	\$ 711	€ 877.24	\$ 924.44
Martyna Wojciechowska	10/10/23	(1.3) Internal meeting with M. Moynihan and C. McElhinney regarding the chapter 11 process and ongoing tax advisory work for Voyager.		€ 321.30	\$ 339	€ 417.69	\$ 440.16
Mairi Moynihan	10/10/23	(1.3) Internal meeting with C. McElhinney and M. Wojciechowska regarding the chapter 11 process and ongoing tax advisory work for Voyager.		€ 523.60	\$ 552	€ 680.68	\$ 717.30
Conor McElhinney	10/11/23	(1.5) Meeting with the Voyager client team (S. Ewing, M. Murphy and P. Glancy) regarding ongoing workstreams. The KPMG team in attendance included T. Woods, C. McElhinney, L. McLoughlin and D. Shakil.		€ 674.80	\$ 711	€ 1,012.20	\$ 1,066.66
Tom Woods	10/11/23	(1.5) Meeting with the Voyager client team (S. Ewing, M. Murphy and P. Glancy) regarding ongoing workstreams. The KPMG team in attendance included T. Woods, C. McElhinney, L. McLoughlin and D. Shakil.		€ 910.00	\$ 959	€ 1,365.00	\$ 1,438.44
Laura McLoughlin	10/11/23	(1.5) Meeting with the Voyager client team (S. Ewing, M. Murphy and P. Glancy) regarding ongoing workstreams. The KPMG team in attendance included T. Woods, C. McElhinney, L. McLoughlin and D. Shakil.		€ 674.80	\$ 711	€ 1,012.20	\$ 1,066.66
Laura McLoughlin	10/11/23	(0.2) Preparation meeting with T. Woods in advance of the client meeting on the 11 October 2023.		€ 674.80	\$ 711	€ 134.96	\$ 142.22

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Tom Woods	10/11/23	(0.2) Preparation meeting with L. McLoughlin in advance of the client meeting on the 11 October 2023.	0.2	€ 910.00	\$ 959	€ 182.00	\$ 191.79
Laura McLoughlin	10/11/23	(0.2) Email correspondence with L. Jennings regarding movements of employees.	0.2	€ 674.80	\$ 711	€ 134.96	\$ 142.22
Laura McLoughlin	10/11/23	(0.3) Updates to compliance status spreadsheet in preparation for meeting with client (S. Ewing)	0.3	€ 674.80	\$ 711	€ 202.44	\$ 213.33
Laura McLoughlin	10/12/23	(0.3) Provision of assistance in respect to the movements of employees.	0.3	€ 674.80	\$ 711	€ 202.44	\$ 213.33
Tom Woods	10/16/23	(0.5) Provision of assistance in respect to movements of employees.	0.5	€ 910.00	\$ 959	€ 455.00	\$ 479.48
Tom Woods	10/18/23	(0.2) Provision of assistance in respect to the movements of employees.	0.2	€ 910.00	\$ 959	€ 182.00	\$ 191.79
Tom Woods	10/19/23	(0.5) Provision of assistance in respect to movements of employees.	0.5	€ 910.00	\$ 959	€ 455.00	\$ 479.48
Laura McLoughlin	10/19/23	(0.3) Provision of assistance in respect to movements of employees.	0.3	€ 674.80	\$ 711	€ 202.44	\$ 213.33
Tom Woods	10/20/23	(0.3) Provision of assistance in respect to movements of employees.	0.3	€ 910.00	\$ 959	€ 273.00	\$ 287.69
Tom Woods	10/26/23	(0.4) Provision of assistance in respect to movements of employees.	0.4	€ 910.00	\$ 959	€ 364.00	\$ 383.58
Conor McElhinney	10/26/23	(0.5) Call with client (S. Ewing) and KPMG team (T. Woods, L. McLoughlin and M. Wojciechowska) in relation to movements of employees.	0.5	€ 674.80	\$ 711	€ 337.40	\$ 355.55
Tom Woods	10/26/23	(0.5) Call with client (S. Ewing) and KPMG team (C. McElhinney, L. McLoughlin and M. Wojciechowska) in relation to movements of employees.	0.5	€ 910.00	\$ 959	€ 455.00	\$ 479.48
Laura McLoughlin	10/26/23	(0.5) Call with client (S. Ewing) and KPMG team (T. Woods, C. McElhinney and M. Wojciechowska) in relation to the movements of employees.	0.5	€ 674.80	\$ 711	€ 337.40	\$ 355.55
Martyna Wojciechowska	10/26/23	(0.5) Call with client (S. Ewing) and KPMG team (T. Woods, C. McElhinney and L. McLoughlin) in relation to movements of employees.	0.5	€ 321.30	\$ 339	€ 160.65	\$ 169.29
Conor McElhinney	10/27/23	(0.5) Email correspondence and provision of comments with J. Reys in respect to aircraft transfers.	0.5	€ 674.80	\$ 711	€ 337.40	\$ 355.55
Tom Woods	10/27/23	(0.3) Email correspondence with J. Reys and partner review of comments in respect to aircraft transfers.	0.3	€ 910.00	\$ 959	€ 273.00	\$ 287.69
Subtotal Tax Advisory Services (October)				15.4		€ 10,568.95	\$ 11,137.56
November							
Martyna Wojciechowska	11/01/23	(1) Associate preparation of comments in respect to aircraft transfers.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Martyna Wojciechowska	11/02/23	(1) Associate preparation and updates of comments in respect to aircraft transfers.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Conor McElhinney	11/02/23	(1.5) Director review of email in respect to tax implications of aircraft transfers.	1.5	€ 674.80	\$ 732	€ 1,012.20	\$ 1,098.14

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Subtotal Tax Advisory Services (November)			3.5			€ 1,654.80	\$ 1,795.29
December							
Conor McElhinney	12/01/23	(0.3) Correspondence with T. Woods regarding asset transfer.	0.3	€ 674.80	\$ 732	€ 168.70	\$ 183.02
Tom Woods	12/01/23	(0.3) Correspondence with C. McElhinney regarding asset transfer, (0.3) correspondence with S. Ewing regarding same.	0.6	€ 910.00	\$ 987	€ 546.00	\$ 592.36
Martyna Wojciechowska	12/01/23	(0.8) Preparation of tax advice in relation to foreign tax implications on transfers.	0.8	€ 321.30	\$ 349	€ 240.98	\$ 261.43
Martyna Wojciechowska	12/01/23	(0.8) Preparation of tax advice in relation to foreign tax implications on transfers (continued).	0.8	€ 321.30	\$ 349	€ 240.98	\$ 261.43
Tom Woods	12/06/23	(0.3) Correspondence regarding a query in relation to financial statements.	0.3	€ 910.00	\$ 987	€ 273.00	\$ 296.18
Conor McElhinney	12/08/23	(1.5) Preparation of advice in relation to foreign tax implications on transfers.	1.5	€ 674.80	\$ 732	€ 1,012.20	\$ 1,098.14
Conor McElhinney	12/11/23	(2) Preparation of advice in relation to foreign registration requirements.	2.0	€ 674.80	\$ 732	€ 1,349.60	\$ 1,464.18
Conor McElhinney	12/19/23	(0.6) Call with Fexco (G. Hastings) and L. McLoughlin regarding administrator duties.	0.6	€ 674.80	\$ 732	€ 404.88	\$ 439.25
Laura McLoughlin	12/19/23	(0.6) Call with Fexco (G. Hastings) and C. McElhinney regarding administrator duties and (0.4) preparation for call.	1.0	€ 674.80	\$ 732	€ 674.80	\$ 732.09
Martyna Wojciechowska	12/21/23	(2) Preparation of advice on asset transfers in various jurisdictions.	2.0	€ 321.30	\$ 349	€ 642.60	\$ 697.16
Subtotal Tax Advisory Services (December)			9.8			€ 5,553.73	\$ 6,025.24
January							
Conor Kenny	01/02/24	(3) Preparation of tax advice regarding transfer of assets.	3.0	€ 321.30	\$ 349	€ 963.90	\$ 1,045.74
Conor McElhinney	01/02/24	(1.3) Director review of tax transfer analysis.	1.3	€ 674.80	\$ 732	€ 877.24	\$ 951.72
Conor Kenny	01/03/24	(3.5) Further preparation of tax advice on the transfer of assets.	3.5	€ 321.30	\$ 349	€ 1,124.55	\$ 1,220.02
Joseph Cassidy	01/03/24	(4.5) Further preparation of tax advice on the transfer of assets.	4.5	€ 240.10	\$ 260	€ 1,080.45	\$ 1,172.18
Amanda McHugh	01/03/24	(3) Provision of tax transfer analysis	3.0	€ 729.40	\$ 791	€ 2,188.20	\$ 2,373.98
Ozun Yildiz	01/03/24	(5) KPMG Turkey - Researching relevant regulations and drafting the email	5.0	€ 140.00	\$ 152	€ 700.00	\$ 759.43
Melis Buyukerk	01/03/24	(2.5) KPMG Turkey - Reviewing the assistant's findings, revising the email and conclusion	2.5	€ 315.00	\$ 342	€ 787.50	\$ 854.36
Celal Kupeli	01/03/24	(1) KPMG Turkey - Reviewing the regulations and conclusion	1.0	€ 385.00	\$ 418	€ 385.00	\$ 417.69
Eray Büyüksekban	01/03/24	(0.5) KPMG Turkey - Confirming the findings and conclusion	0.5	€ 455.00	\$ 494	€ 227.50	\$ 246.81

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Conor Kenny	01/04/24	(5.5) Further preparation of tax advice on the transfer of assets.	5.5	€ 321.30	\$ 349	€ 1,767.15	\$ 1,917.18
Amanda McHugh	01/04/24	(1.5) Further provision of tax transfer analysis	1.5	€ 729.40	\$ 791	€ 1,094.10	\$ 1,186.99
Conor Kenny	01/08/24	(4) Further preparation of tax advice on the transfer of assets	4.0	€ 321.30	\$ 349	€ 1,285.20	\$ 1,394.31
Conor Kenny	01/09/24	(1.5) Further preparation of tax advice on the transfer of assets	1.5	€ 321.30	\$ 349	€ 481.95	\$ 522.87
Conor Kenny	01/10/24	(1.3) Preparation of tax advice in respect to asset transfer in Africa.	1.3	€ 321.30	\$ 349	€ 401.63	\$ 435.72
Conor Kenny	01/10/24	(1.5) Preparation of tax advice in respect to asset transfer in Africa.	1.5	€ 321.30	\$ 349	€ 481.95	\$ 522.87
Conor Kenny	01/11/24	(4.5) Further preparation of tax advice on the transfer of assets	4.5	€ 321.30	\$ 349	€ 1,445.85	\$ 1,568.60
Conor Kenny	01/12/24	(2.3) Further preparation of tax advice on the transfer of assets	2.3	€ 321.30	\$ 349	€ 738.99	\$ 801.73
Amanda McHugh	01/12/24	(1) Further preparation of tax advice on the transfer of assets	1.0	€ 729.40	\$ 791	€ 729.40	\$ 791.33
Conor McElhinney	01/16/24	(0.4) Director updates to tax advice in respect to asset transfers.	0.4	€ 674.80	\$ 732	€ 269.92	\$ 292.84
Conor McElhinney	01/24/24	(0.5) Director correspondance with A. L. Moldave in respect to asset transfers.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Martyna Wojciechowska	01/25/24	(1.5) Preparation of tax advice for asset transfers in Europe.	1.5	€ 321.30	\$ 349	€ 481.95	\$ 522.87
Conor McElhinney	01/26/24	(1) Consideration of certain European tax exemptions for asset transfers.	1.0	€ 674.80	\$ 732	€ 674.80	\$ 732.09
Subtotal Tax Advisory Services (January)			50.8			€ 18,524.63	\$ 20,097.37
February							
Conor McElhinney	02/01/24	(0.3) Correspondence with A.L Moldave in respect to the transfer of an asset in particular jurisdiction.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Conor McElhinney	02/02/24	(0.8) Call with M. Wojciechowska to discuss the tax implications of the transfer of assets in jurisdictions proposed by Voyager.	0.8	€ 674.80	\$ 732	€ 539.84	\$ 585.67
Martyna Wojciechowska	02/02/24	(0.8) Call with C. McElhinney to discuss the tax implications of the transfer of assets in jurisdictions proposed by Voyager.	0.8	€ 321.30	\$ 349	€ 257.04	\$ 278.86
Martyna Wojciechowska	02/02/24	(0.8) Research on the tax implication arising on the transfer of assets in jurisdictions proposed by the client.	0.8	€ 321.30	\$ 349	€ 257.04	\$ 278.86
Martyna Wojciechowska	02/06/24	(0.5) Correspondence with A. Deng on the tax implications of asset transfers.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Martyna Wojciechowska	02/07/24	(1) Research on the tax implication arising on the transfer of assets in additional jurisdictions proposed by the client.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Martyna Wojciechowska	02/09/24	(0.8) Continued correspondence with A. Deng on the tax implications of asset transfers.	0.8	€ 321.30	\$ 349	€ 257.04	\$ 278.86
Ding Shuang	02/09/24	(2.5) Research performed in respect to transfer taxes arising on assets transfer	2.5	€ 329.68	\$ 358	€ 824.20	\$ 894.18
Daisy Liang	02/12/24	(1.0) Consultation with tax authority and (1.0) preparation of advice in respect to asset transfers.	2.0	€ 660.39	\$ 716	€ 1,320.78	\$ 1,432.92

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Amanda Deng	02/12/24	(0.5) Director review of advice in respect to asset transfers.	0.5	€ 969.47	\$ 1,052	€ 484.73	\$ 525.89
Martyna Wojciechowska	02/12/24	(0.5) Correspondence with A.L Moldave on the tax implications of asset transfers.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Conor McElhinney	02/16/24	(0.3) Review of advice regarding Azorra sale.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Martyna Wojciechowska	02/16/24	(1) Preparation of deliverable for the provision of sale advice re Azorra.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Martyna Wojciechowska	02/16/24	(0.5) Preparation of authorisation of deliverable letter for the provision of advice for Azorra.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Martyna Wojciechowska	02/19/24	(0.3) Continued preparation of deliverable for provision of advice re Azorra sale.	0.3	€ 321.30	\$ 349	€ 80.33	\$ 87.14
Martyna Wojciechowska	02/19/24	(0.3) Continued preparation of authorisation of deliverable letter for the provision of advice for Azorra.	0.3	€ 321.30	\$ 349	€ 96.39	\$ 104.57
Martyna Wojciechowska	02/19/24	(1.5) Preparation of advice on the transfer of assets.	1.5	€ 321.30	\$ 349	€ 481.95	\$ 522.87
Martyna Wojciechowska	02/20/24	(0.5) Revision of advice on the transfer of assets.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Conor McElhinney	02/21/24	(0.4) Director review of advice on transfer of assets.	0.4	€ 674.80	\$ 732	€ 269.92	\$ 292.84
Martyna Wojciechowska	02/21/24	(1) Updates to advice on transfers following director review.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Conor McElhinney	02/22/24	(1.3) Director review of advice on transfers and updates on same.	1.3	€ 674.80	\$ 732	€ 877.24	\$ 951.72
Martyna Wojciechowska	02/22/24	(2) Preparation of advice on tax implications of asset transfer.	2.0	€ 321.30	\$ 349	€ 642.60	\$ 697.16
Conor McElhinney	02/23/24	(0.3) Review of notice from governmental entity.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Martyna Wojciechowska	02/23/24	(0.3) Correspondence with Z. Lazaridis in KPMG US with respect to notice from governmental entity.	0.3	€ 321.30	\$ 349	€ 96.39	\$ 104.57
Conor McElhinney	02/26/24	(0.2) Correspondence with Z. Lazaridis in KPMG US with respect to notice from governmental entity.	0.2	€ 674.80	\$ 732	€ 134.96	\$ 146.42
Tom Woods	02/26/24	(0.2) Review of notice from governmental entity.	0.2	€ 910.00	\$ 987	€ 182.00	\$ 197.45
Conor McElhinney	02/27/24	(0.5) Director review of deliverable for Azorra sale advice.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Conor McElhinney	02/28/24	(0.5) Director review of authorisation of deliverable for Azorra sale advice.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Subtotal Tax Advisory Services (February)				21.6		€ 9,691.07	\$ 10,513.84
March - April							
Conor McElhinney	03/01/24	Correspondence with G. Hastings in respect to client letters regarding employee matters.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Tom Woods	03/04/24	Partner review of letters regarding employee matters.	0.5	€ 910.00	\$ 987	€ 455.00	\$ 493.63
Martyna Wojciechowska	03/04/24	Correspondence with Z. Lazaridis on tax notice.	0.3	€ 321.30	\$ 349	€ 96.39	\$ 104.57
Laura McLoughlin	03/14/24	Assessment of the application of rules regarding interest matters.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Conor McElhinney	03/15/24	Call with J. Reys, P. Glancy and L. McLoughlin in respect to the application of rules regarding interest matters.	0.8	€ 674.80	\$ 732	€ 539.84	\$ 585.67
Laura McLoughlin	03/15/24	Call with J. Reys, P. Glancy and C. McElhinney in respect to the application of rules regarding interest matters.	0.8	€ 674.80	\$ 732	€ 539.84	\$ 585.67
Laura McLoughlin	03/20/24	Assessment of the application of rules regarding interest matters.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Laura McLoughlin	03/27/24	Preparation of fee estimates for Chapter 11 emergence.	1.3	€ 674.80	\$ 732	€ 843.50	\$ 915.11
Conor McElhinney	03/28/24	Preparation of fee estimates for Chapter 11 emergence.	1.5	€ 674.80	\$ 732	€ 1,012.20	\$ 1,098.14
Laura McLoughlin	03/28/24	Further preparation of fee estimates for Chapter 11 emergence	0.8	€ 674.80	\$ 732	€ 506.10	\$ 549.07

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Laura McLoughlin	04/02/24	Further preparation of fee estimates following emergence from Chapter 11.	1.0	€ 674.80	\$ 732	€ 674.80	\$ 732.09
Laura McLoughlin	04/02/24	Further preparation of fee estimates for Chapter 11 emergence	1.0	€ 674.80	\$ 732	€ 674.80	\$ 732.09
Hafida Kusuma	10/03/23	Prepare draft advice in relation to the transfer of assets.	2.0	€ 396.35	\$ 430	€ 792.70	\$ 860.00
Vina Chandra	10/03/23	Review, update and finalize draft advice in relation to the transfer of assets.	2.0	€ 599.13	\$ 650	€ 1,198.27	\$ 1,300.00
Sutedjo Sutedjo	10/03/23	Review draft advice in relation to the transfer of assets.	1.0	€ 783.48	\$ 850	€ 783.48	\$ 850.00
Subtotal Tax Advisory Services (March - April)			14.0			€ 8,859.20	\$ 9,611.35
Total Tax Advisory Services			141.8			€ 71,881.39	\$ 77,742.28

EXHIBIT C2

**Voyager Aviation Holdings, LLC et al.,
Case No. 23-11177
Tax compliance services
July 27, 2023 through April 5, 2024**

Name	Date	Description	Hours	Rate	Amount
July-August					
Laura McLoughlin	07/27/23	Director - Email correspondence with audit team (D. Shakil) in relation to FY21 accounts for 11x SPVs.	0.3		
Laura McLoughlin	08/01/23	Director - Reviewed PAL XII accounts and tax workings provided by audit (0.7), drafted queries to be sent to audit team (0.3).	1.0		
Ciara O'Shea	08/01/23	Associate - Preparing the KPMG FY21 tax computations for the following Voyager Entities; Aetios Aviation Leasing 1 Limited (1.2), Aetios Aviation Leasing 2 Limited (1.2), PAL XII (1.1)	3.5		
Ciara O'Shea	08/02/23	Associate - Preparing the KPMG FY21 tax workings for L McLoughlin's review for the following Voyager Entities: Aetios Aviation Leasing 1 Limited (.5), Aetios Aviation Leasing 2 Limited (.5), PAL XIII (2) and PAL XII (.5)	3.5		
Ciara O'Shea	08/02/23	Associate - Reviewing the draft FS provided by audit for the following Voyager Entities; (Aetios Aviation Leasing 1 Limited (.4), Aetios Aviation Leasing 2 Limited (.4), PAL XIII (.4) and PAL XII (.4)	1.6		

Name	Date	Description	Hours	Rate	Amount
Laura McLoughlin	08/02/23	Director - Reviewed Aetios 1 (1.0), Aetios 2 (1.0) and PAL XII (1.0) accounts and tax workings provided by audit, drafted queries to be sent to audit team.	3.0		
Laura McLoughlin	08/03/23	Director - Call with C O'Shea regarding computations and liquidation returns for Voyager Warehouse Structure entities (VAMI Leasing 1-4 DAC).	0.5		
Ciara O'Shea	08/03/23	Associate - Call with L. McLoughlin (director) regarding computations and liquidation returns for Voyager Warehouse Structure entities (VAMI Leasing 1-4 DAC).	0.5		
Ciara O'Shea	08/03/23	Associate - Updating the KPMG FY21 tax workings for the following Voyager Entities; (Aetios Aviation Leasing 1 Limited (0.6), Aetios Aviation Leasing 2 Limited (0.6), PAL XIII (0.6) and PAL XII (0.6)	2.4		
Laura McLoughlin	08/04/23	Director - Reviewed management accounts provided by client for the Voyager warehouse structure entities in liquidation (VAMI Leasing DAC 1-4).	0.3		
Laura McLoughlin	08/04/23	Director - Reviewed the KPMG tax workings prepared by C O'Shea for the following Voyager Entities: (Aetios Aviation Leasing 1 Limited (0.5), Aetios Aviation Leasing 2 Limited (0.5), PAL XIII (0.5) and PAL XII (0.5)	2.0		
Ciara O'Shea	08/08/23	Associate - Sent queries to audit department regarding FY21 accounts of Aetios Aviation Leasing 1 Limited, Aetios Aviation Leasing 2 Limited, PAL XIII and PAL XII	0.5		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	08/08/23	Associate - Reviewed the management accounts provided by audit for the Voyager warehouse structure entities that are in liquidation (1.5) and commenced preparation of tax computation and return packs (2.0).	3.5		
Ciara O'Shea	08/08/23	Associate - Reviewed the KPMG tax workings and updated FY21 FS for the following Voyager Entities; (Aetios Aviation Leasing 1 Limited (0.4), Aetios Aviation Leasing 2 Limited (0.4), PAL XIII (0.4) and PAL XII (0.4)	1.6		
Ciara O'Shea	08/09/23	Associate - Continued (from 08/08/23) preparing the KPMG tax computation and return packs for L McLoughlin review for the Voyager warehouse structure entities that are in liquidation	3.5		
Ciara O'Shea	08/09/23	Associate - Preparing the Corporation Tax Summary Reports ("CTSRs") for L McLoughlin (Director) review for the Voyager warehouse structure entities that are in liquidation	1.5		
Laura McLoughlin	08/14/23	Director - Reviewing the KPMG tax workings and latest draft FS for the following Voyager Entities; (Aetios Aviation Leasing 1 Limited (.2), Aetios Aviation Leasing 2 Limited (.2), PAL XIII (.1)	0.5		
Laura McLoughlin	08/15/23	Director - Reviewing the CTSRs (0.8), tax computations and returns (2.2) prepared by C O'Shea for the Voyager warehouse structure entities that are in liquidation	3.0		
Tom Woods	08/15/23	Partner - Sign off of tax return packs for the Voyager warehouse structure entities that are going into liquidation	0.5		
Laura McLoughlin	08/16/23	Director - Call with C O'Shea regarding FY21 returns and returns for entities in liquidation	0.5		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	08/16/23	Associate - Updating the tax computations and tax returns (2.5) and CTSRs (1.5) for L McLoughlin's review comments for the Voyager warehouse structure entities that are in liquidation	4.0		
Ciara O'Shea	08/16/23	Associate - Call with L McLoughlin regarding FY21 returns and returns for entities in liquidation	0.5		
Ciara O'Shea	08/17/23	Associate - Reviewed the FY21 FS workings and FS for the following Voyager Entities; PAL VI (0.3), PAL XI (0.3) & Cayenne Aviation MSN 1123 (0.3)	0.9		
Laura McLoughlin	08/17/23	Director - Provided comments on client's audit timeline Powerpoint document	0.5		
Laura McLoughlin	08/17/23	Director - Reviewing timetable for compliance work in general at client's request	0.2		
Ciara O'Shea	08/21/23	Associate - Reviewing the FY21 FS workings and FS for the following Voyager Entities; PAL VI (0.3), PAL XI (0.3) & Cayenne Aviation MSN 1123 (0.3)	0.9		
Laura McLoughlin	08/21/23	Director - Reviewed and drafted queries to audit team on the FY21 FS workings and FS for the following Voyager Entities; PAL VI (0.6), PAL XI (0.6) & Cayenne Aviation MSN 1123 (0.6)	1.8		
Ciara O'Shea	08/22/23	Associate - Preparing the KPMG tax computation workings for L McLoughlin's review for the following Voyager Entities: PAL VI (1), PAL XI (1) & Cayenne Aviation MSN 1123 (1)	3.0		
Laura McLoughlin	08/22/23	Director - Call with J.Reys (Voyager) regarding FY22 corporation tax compliance and tax return timeline (x19 entities)	0.5		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	08/22/23	Associate - Call with J. Reys (Voyager) regarding FY22 corporation tax compliance and tax return timeline (x19 entities)	0.5		
Ciara O'Shea	08/22/23	Associate - Drafted follow up email to J. Reys (Voyager) regarding FY22 corporation tax compliance and tax return timeline	0.5		
Laura McLoughlin	08/22/23	Director - Follow up email correspondence with J.Reys (Voyager) regarding FY22 corporation tax compliance and tax return timeline	0.5		
Laura McLoughlin	08/22/23	Director - Finalised and sent queries to audit team regarding FY21 accounts of Cayenne Aviation MSN 1123, PAL VI and PAL XI.	0.9		
Laura McLoughlin	08/22/23	Director - Reviewed and issued final tax return packs and CTSRs for FY2022 VAMI 1-4 Leasing.	1.5		
Ciara O'Shea	08/23/23	Associate - Freezing files and preparing final packs FY2022 VAMI 1-4 Leasing returns	1.5		
Laura McLoughlin	08/24/23	Director - Reviewed audit response to initial queries and issued further queries regarding FY21 accounts/tax computations for the following Voyager Entities; (Aetios Aviation Leasing 1 Limited (.4), Aetios Aviation Leasing 2 Limited (.4), PAL XIII (.4) & PAL XII (0.4)	1.6		
Laura McLoughlin	08/24/23	Director - Submitted FY2022 VAMI 1-4 Leasing returns	0.8		
Ciara O'Shea	08/24/23	Associate - Contacted Revenue regarding iXBRL exemptions for VAMI Leasing 1-4	0.5		
Ciara O'Shea	08/25/23	Associate - Call with M Wojciechowska regarding Voyager compliance	0.5		
Martyna Wojciechowska	08/25/23	Associate - Call with C O'Shea regarding Voyager compliance	0.5		
Ciara O'Shea	08/25/23	Associate - Contacted Revenue regarding iXBRL exemptions for VAMI Leasing 1-4	0.5		

Name	Date	Description	Hours	Rate	Amount
Laura McLoughlin	08/28/23	Director - Reviewed the FY21 FS workings and FS for the following Voyager Entities; A330 MSN 1552 (0.5), A330 MSN 1602 (0.5) & Cayenne Aviation MSN 1135 (0.5)	1.5		
Martyna Wojciechowska	08/28/23	Associate - Issued queries to KPMG audit department (A. Eslami, D. Shakil, J. Ahern) regarding draft FY21 accounts of Cayenne 1135, A330 MSN 1602, A330 MSN 1552	0.3		
Martyna Wojciechowska	08/29/23	Associate - Meeting with L McLoughlin regarding return timeline	0.2		
Laura McLoughlin	08/29/23	Director - Meeting with M Wojciechowska regarding return timeline	0.2		
Laura McLoughlin	08/29/23	Director - Corresponding with client regarding fixed fee information	0.3		
Laura McLoughlin	08/29/23	Director - Final review of FY2023 VAMI 1-4 Leasing returns	0.8		
Ciara O'Shea	08/29/23	Associate - Freezing files and preparing final packs FY2023 VAMI 1-4 Leasing returns	1.5		
Laura McLoughlin	08/30/23	Director - Issued the FY2023 VAMI 1-4 Leasing returns to client for their review	0.5		
Ciara O'Shea	08/30/23	Associate - Preparation of the FY22 KPMG tax computations and return packs for L McLoughlin's review for the Section 110 Voyager Entities	2.0		
Ciara O'Shea	08/30/23	Associate - Preparation of the FY21 KPMG tax computations for L McLoughlin's review for the following Voyager Entities: A330 MSN 1552 (1), A330 MSN 1602 (1) & Cayenne Aviation MSN 1135 (1)	3.0		
Martyna Wojciechowska	08/30/23	Associate - Preparation of the FY21 KPMG tax computations for L McLoughlin's review for the following Voyager Entities: A330 MSN 1552 (0.5), A330 MSN 1602 (0.5) & Cayenne Aviation MSN 1135 (0.5)	1.5		

Name	Date	Description	Hours	Rate	Amount
Martyna Wojciechowska	08/30/23	Associate - Preparation of the FY22 KPMG tax computations and return packs for L McLoughlin's review for the Section 110 Voyager Entities	2.0		
Martyna Wojciechowska	08/31/23	Associate - Continued with preparation of the FY22 KPMG tax computations and return packs for L McLoughlin's review for the Section 110 Voyager Entities	1.0		
Ciara O'Shea	08/31/23	Associate - Contacted Revenue to follow up on iXBRL exemptions for VAMI Leasing 1-4	0.3		
Subtotal Tax Compliance services (July-August)			70.9		\$0.00
September					
Martyna Wojciechowska	09/05/23	Associate - Correspondence with Voyager (J. Reys) regarding the FY2022 section 110 returns	0.3		
Laura McLoughlin	09/05/23	Director - Reviewed the KPMG draft tax computations and returns for FY22 prepared by C. O'Shea and M. Wojciechowska (Associates) for 14x Voyager Irish entities	3.0		
Laura McLoughlin	09/05/23	Director - Continued review of the KPMG draft tax computations and returns for FY22 prepared by C. O'Shea and M. Wojciechowska (Associates) for 14x Voyager Irish entities	2.0		
Martyna Wojciechowska	09/06/23	Associate - Updated the final return packs for FY22 for L. McLoughlin (Director) final review for 14x Voyager Irish entities	3.5		
Ciara O'Shea	09/06/23	Associate - Call with V. Ponnuli (iXBRL team) regarding profit before tax confirmations for certain entities	0.2		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	09/06/23	Associate - Updated the final return packs for FY22 for L. McLoughlin (Director) final review for 14x Voyager Irish entities	1.5		
Laura McLoughlin	09/06/23	Director - Reviewed the final return packs FY22 prepared by C. O'Shea and M. Wojciechowska (Associates) for 14x Voyager Irish entities	1.0		
Laura McLoughlin	09/06/23	Director - Call with Voyager (J. Reys) regarding the tax return timeline and queries for certain entities	0.1		
Martyna Wojciechowska	09/07/23	Associate - Final preparation of the return packs for FY22 for issuance to client for 14x Voyager Irish entities, completion of file freeze.	1.3		
Ciara O'Shea	09/07/23	Associate - Final preparation of the return packs for FY22 for issuance to client for 14x Voyager Irish entities, completion of file freeze	1.5		
Ciara O'Shea	09/07/23	Associate - Contacted Revenue regarding iXBRL filing exemptions for certain entities	0.3		
Laura McLoughlin	09/07/23	Director - Final review and issuance of the tax return packs for FY22 prepared by C. O'Shea and M. Wojciechowska (Associates) for 14x Voyager Irish entities	1.5		
Laura McLoughlin	09/11/23	Director - Reviewed the latest draft FY21 FS workings for Aetios 1 & Aetios 2.	1.5		
Laura McLoughlin	09/11/23	Director - Call with J. Ahern in KPMG Ireland audit team regarding tax issues with respect to certain entities	0.5		
Martyna Wojciechowska	09/11/23	Associate - Requested accounts and TRS information for Voyager Aviation Management Ireland DAC from Voyager (J. Reys)	0.5		
Martyna Wojciechowska	09/12/23	Associate - Preparation of the FY22 KPMG tax computations and return packs for L. McLoughlin's (Director) review for Aetios 1 & Aetios 2	0.5		

Name	Date	Description	Hours	Rate	Amount
Martyna Wojciechowska	09/13/23	Associate - Correspondence with Vistra (Voyager SPV administrator) regarding the status of the 2021 iXBRL filings.	0.5		
Ciara O'Shea	09/13/23	Associate - Drafted Corporation Tax Summary Report for L. McLoughlin (Director) review.	1.7		
Laura McLoughlin	09/14/23	Director - Correspondence with Voyager (J. Reys) requesting draft accounts for VAMI Leasing DAC and TRS information for Voyager Aviation Management Ireland DAC	0.5		
Laura McLoughlin	09/14/23	Director - Filed VAMI Leasing 1-4 FY23 liquidation returns on ROS	0.3		
Ciara O'Shea	09/14/23	Associate - Correspondence with Voyager (P. Glancy) regarding return packs for VAMI Leasing DAC 1-4 FY23 liquidation returns	0.2		
Ciara O'Shea	09/14/23	Associate - Updated Corporation Tax Summary Report for returns	0.8		
Ciara O'Shea	09/14/23	Associate - Issued VAMI Leasing 1-4 submission bundles to client on tax portal	0.5		
Ciara O'Shea	09/15/23	Associate - Further preparation of the FY22 KPMG tax computation and return pack for L. McLoughlin's (Director) review for Aetios 1	2.2		
Ciara O'Shea	09/15/23	Associate - Further preparation of the FY22 KPMG tax computation and return pack for L. McLoughlin's (Director) review for Aetios 2	2.3		
Ciara O'Shea	09/15/23	Associate - Preparation of the FY22 KPMG tax computation and return pack for L. McLoughlin's (Director) review for Intrepid Aviation Blue	2.5		
Ciara O'Shea	09/15/23	Associate - Reviewed the FY22 management accounts for VAMI Leasing DAC	1.0		
Ciara O'Shea	09/18/23	Associate - Updated Intrepid Aviation Blue Corporation Tax Summary Report	1.5		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	09/18/23	Associate - Preparation of the FY22 KPMG tax computation and return pack for L. McLoughlin's (Director) review for Voyager Aviation Management Ireland DAC	3.0		
Ciara O'Shea	09/18/23	Associate - Preparation of the FY22 KPMG tax computation and return pack for L. McLoughlin's (Director) review for VAMI Leasing DAC	3.0		
Ciara O'Shea	09/18/23	Associate - Reviewed the FY22 VAMI Leasing DAC CGT calculation	1.0		
Martyna Wojciechowska	09/18/23	Associate - Correspondence with Vistra (Voyager SPV administrator) regarding FY22 tax return update	0.5		
Laura McLoughlin	09/19/23	Director - Reviewed FY22 return pack prepared by Ciara (associate) for Intrepid Aviation Blue	1.0		
Laura McLoughlin	09/19/23	Director - Reviewed FY22 return packs prepared by Ciara (associate) for Aetios 1, Aetios 2, VAMI DAC, VAMI Leasing DAC	1.0		
Ciara O'Shea	09/19/23	Associate - Updated FY22 return packs for Aetios 1 & Aetios 2 following L. McLoughlin (Director) review.	2.0		
Ciara O'Shea	09/20/23	Associate - Issued Section 110 entities submission bundle confirms on Tax Connect portal	0.5		
Ciara O'Shea	09/20/23	Associate - Updated FY22 return packs for VAMI Leasing DAC, Intrepid Aviation Blue & Voyager Aviation Management Ireland Limited following L. McLoughlin (Director) review	3.5		
Tom Woods	09/20/23	Partner - Sign off of FY22 return packs for VAMI Leasing DAC, Aetios 1, Aetios 2, Intrepid Blue Aviation & Voyager Aviation Management Ireland DAC	0.5		

Name	Date	Description	Hours	Rate	Amount
Laura McLoughlin	09/20/23	Director - Reviewed updated FY22 return packs prepared by C. O'Shea (associate) for VAMI Leasing DAC, Voyager Aviation Management Ireland Limited, Intrepid Aviation Blue, Aetios 1 and Aetios 2 and issued to Voyager (J. Reys) for approval.	2.0		
Martyna Wojciechowska	09/20/23	Associate - Reviewed FY22 VAMI Leasing DAC & Voyager Aviation Management Ireland Limited packs	0.5		
Ciara O'Shea	09/21/23	Associate - Completed file freeze process and uploaded final return packs for VAMI Leasing DAC, Aetios 1, Aetios 2, Intrepid Blue Aviation & Voyager Aviation Management Ireland on Tax Connect portal	2.5		
Laura McLoughlin	09/21/23	Director - Filed FY22 VAMI Leasing DAC, Aetios 1, Aetios 2, Intrepid Blue Aviation & Voyager Aviation Management Ireland returns on ROS	0.5		
Ciara O'Shea	09/22/23	Associate - Contacted Revenue regarding iXBRL exemptions for VAMI Leasing 1-4 entities	0.3		
Ciara O'Shea	09/25/23	Associate - Correspondence with Voyager (J. Reys) regarding 46Gs and s.891A returns	0.5		
Ciara O'Shea	09/26/23	Associate - Preparation of the FY22 Vistra administered 46GC returns for submission	0.8		
Ciara O'Shea	09/26/23	Associate - Call with Voyager (J. Reys) and L. McLoughlin (Director) regarding the s.891A returns for PAL XII and PAL XIII	0.5		
Laura McLoughlin	09/26/23	Director - Call with Voyager (j. Reys) and C. O'Shea (Associate) regarding the s.891A returns for PAL XII and PAL XIII	0.5		
Ciara O'Shea	09/27/23	Associate - Preparation of the FY22 s.891A returns for PAL XII & PAL XIII for filing	1.0		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	09/27/23	Associate - Downloaded self-assessment letters for 19x Voyager Irish entities and uploaded them to workspace	1.0		
Laura McLoughlin	09/27/23	Director - Filed the FY22 Vistra administered entities' 46GC returns	0.3		
Laura McLoughlin	09/27/23	Director - Reviewed the updated FY21 accounts provided by audit for the following Voyager Entities: PAL VI, PAL XI & Cayenne Aviation MSN 1123	0.3		
Laura McLoughlin	09/28/23	Director - Correspondence with J. Ahern (KPMG Ireland audit) regarding the FY21 financial statements	0.4		
Ciara O'Shea	09/28/23	Associate - Preparation of the FY22 Intertrust administered 46GC returns	0.5		
Laura McLoughlin	09/28/23	Director - Filed the FY22 Intertrust administered 46GC returns	0.1		
Ciara O'Shea	09/29/23	Associate - Update of the KPMG FY21 tax computation workings for L. Mcloughlin's (Director) review for the following Voyager Entities: PAL VI (.5), PAL XI (.5) & Cayenne Aviation MSN 1123 (.5), Aetios 1 (.5) & Aetios 2 (1) following receipt of latest accounts.	3.0		
Ciara O'Shea	09/29/23	Associate - Update of the KPMG FY21 tax computation workings for L. Mcloughlin's (Director) review for the following Voyager Entities: A330 MSN 1602 & 1552 (1) & Cayenne Aviation MSN 1135 (1)	2.0		
Ciara O'Shea	09/29/23	Associate - Preparation of the FY22 VAMI Leasing DAC 46GC return & correspondence with Voyager (J. Reys) on how to use the 46GC tool	1.0		
Laura McLoughlin	09/29/23	Director - Filed the remaining FY22 46GC returns on ROS.	0.3		

Name	Date	Description	Hours	Rate	Amount
Laura McLoughlin	09/29/23	Director - Reviewed the KPMG tax computation workings for the following Voyager Entities: PAL VI (.5), PAL XI (.5) & Cayenne Aviation MSN 1123 (.5)	1.5		
		Subtotal Tax Compliance services (September)	68.7	€ 31,000.00	\$33,790.00
October					
Laura McLoughlin	10/02/23	Director - Reviewed the KPMG tax computation workings for the following Voyager Entities: PAL VI (.5), PAL XI (.5) & Cayenne Aviation MSN 1123 (.8), Aetios 1 (1) & Aetios 2 (1) following receipt of latest accounts.	3.8		
Tom Woods	10/02/23	Partner - Reviewed the KPMG tax computation workings for the following Voyager Entities: PAL VI (.5), PAL XI (.5) & Cayenne Aviation MSN 1123 (.8), Aetios 1 (1) & Aetios 2 (1) following receipt of latest accounts.	0.2		
Ciara O'Shea	10/02/23	Associate - Update of the KPMG FY21 tax computation workings for L. McLoughlin's (Director) review for the following Voyager Entities: A330 MSN 1602 & 1552 (.5) & Cayenne Aviation MSN 1135 (.5)	1.0		
Laura McLoughlin	10/03/23	Director - Reviewed the KPMG tax computation workings for the following Voyager Entities: A330 MSN 1552 (1), A330 MSN 1602 (1) & Cayenne Aviation MSN 1135 (.5), following receipt of latest accounts.	2.5		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	10/03/23	Associate - Drafting email regarding tax computations & final review of computation workings for A330 MSN 1602 (0.6), A330 MSN 1552 (0.6), Cayenne Aviation MSN 1135 (0.7), Cayenne Aviation MSN 1123 (0.7), PAL VI (0.7) & PAL XI (0.7).	4.0		
Ciara O'Shea	10/04/23	Associate - Drafting email regarding tax computations & final review of computation works for Aetios Aviation 2 (1.0) & PAL XIII (0.5).	1.5		
Ciara O'Shea	10/04/23	Associate - Drafting email regarding tax computations & final review of computation works for Aetios Aviation 1 (1.0) & PAL XII (0.5).	1.5		
Martyna Wojciechowska	10/05/23	Associate - Searched ROS regarding CT payments (0.4) & correspondence with Voyager (J. Reys) to follow up with CT payments (0.4).	0.8		
Laura McLoughlin	10/09/23	Director - Reviewed the KPMG tax computation workings for the following Voyager Entities: PAL VI (.5), PAL XI (.5) & Cayenne Aviation MSN 1123 (.8), Aetios 1 (1) & Aetios 2 (1) following receipt of latest accounts.	3.8		
Laura McLoughlin	10/10/23	Director - Reviewed the VAMI Consol TB FY20 following receipt of latest accounts.	2.3		
Laura McLoughlin	10/10/23	Director - Meeting with C. O'Shea (associate) regarding VAMI FY20 GAAP Consol accounts.	0.2		
Ciara O'Shea	10/10/23	Associate - Meeting with L. McLoughlin (Director) regarding VAMI FY20 GAAP Consol accounts.	0.2		
Laura McLoughlin	10/11/23	Director - Reviewed the VAMI Consol TB FY20 following receipt of latest accounts.	2.5		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	10/11/23	Associate - Reviewed the VAMI Consol TB FY20 following receipt of latest accounts and prepared lead & rec workings for L. McLoughlin's (Director) review.	3.0		
Laura McLoughlin	10/12/23	Director - Reviewed the VAMI Consol TB FY20 and tax workings following receipt of latest accounts and lead & reconciliation workings.	0.3		
Laura McLoughlin	10/12/23	Director - Meeting with C. O'Shea (associate) regarding VAMI FY20 Consol accounts.	0.5		
Laura McLoughlin	10/12/23	Director - Sign off of final tax computations of PAL VI, PAL XI, Cayenne Aviation MSN 1123, Cayenne Aviation MSN 1135, A330 MSN 1602 A330 MSN 1552.	0.5		
Ciara O'Shea	10/12/23	Associate - Correspondence with Voyager (J. Reys) regarding follow up with CT payments on ROS.	0.2		
Ciara O'Shea	10/12/23	Associate - Reviewed the VAMI Consol TB FY20 following receipt of latest accounts (1.2) and prepared lead & rec workings for L. McLoughlin's (Director) review (1.3).	2.5		
Ciara O'Shea	10/12/23	Associate - Meeting with L. McLoughlin (Director) regarding VAMI FY20 Consol accounts.	0.5		
Ciara O'Shea	10/13/23	Associate - Continued review of the VAMI Consol TB FY20 following receipt of latest accounts (1.2) and prepared lead & rec workings for L. McLoughlin's (Director) review (1.3).	2.5		
Tom Woods	10/16/23	Partner - Reviewed taxation sign off memo for the Voyager Group regarding the audit of the Irish Voyager entities for the period ended 31 December 2021.	0.5		

Name	Date	Description	Hours	Rate	Amount
Tom Woods	10/17/23	Partner - Correspondence with KPMG Audit Team (A. Goyal) regarding VAMI consol queries response & reviewed the VAMI Consol TB FY20 following receipt of latest accounts.	0.5		
Ciara O'Shea	10/17/23	Associate - Updated the VAMI Consol TB FY20 losses figures following receipt of latest accounts.	2.8		
Laura McLoughlin	10/18/23	Director - Correspondence with KPMG Audit Team (A. Goyal) regarding VAMI consol queries response (1) & reviewed the VAMI Consol TB FY20 following receipt of latest accounts (0.5).	1.5		
Ciara O'Shea	10/20/23	Associate - Correspondence with Voyager (J. Reys) regarding EFT transfer for CT payments on ROS.	1.0		
Ciara O'Shea	10/23/23	Associate - Meeting with D. Bergin (Associate) regarding Voyager PT payments FY23.	0.5		
Ciara O'Shea	10/23/23	Associate - Reviewing tax liabilities on ROS for Voyager entities in regards to PT payments	0.3		
Darragh Bergin	10/23/23	Associate - Meeting with C. O'Shea (Associate) regarding Voyager PT payments FY23.	0.5		
Darragh Bergin	10/23/23	Associate - Reviewing tax liabilities on ROS (1.0) and drafting PT email for L. McLoughlin (Director) review (0.5).	1.5		
Ciara O'Shea	10/24/23	Associate - Reviewed the VAMI Consol TB FY20 following receipt of latest accounts.	2.5		
Laura McLoughlin	10/26/23	Director - Reviewed the VAMI Consol TB FY20 and tax workings following receipt of latest accounts and lead & reconciliation workings.	0.3		
Ciara O'Shea	10/26/23	Associate - Reviewed the VAMI Consol TB FY20 following receipt of latest accounts.	1.5		
Ciara O'Shea	10/27/23	Associate - Reviewed the VAMI Consol TB FY20 following receipt of latest accounts.	1.5		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	10/31/23	Associate - Correspondence with iXBRL team regarding iXBRL obligations for Voyager FY22.	0.5		
Subtotal Tax Compliance services (October)			49.7	€ 27,000.00	\$28,452.60
November					
Darragh Bergin	11/01/23	Associate - Reviewing tax liabilities on ROS and drafting PT email for L. McLoughlin (Director) review.	0.5		
Laura McLoughlin	11/02/23	Director - Reviewed the VAMI Consol TB FY20 (0.5) and tax workings (1.0) following receipt of latest accounts and lead & reconciliation workings.	1.5		
Laura McLoughlin	11/03/23	Director - Reviewed the VAMI Consol TB FY20 (2.0) and tax workings (3.5) following receipt of latest accounts and lead & reconciliation workings.	5.5		
Ciara O'Shea	11/07/23	Associate - Correspondence with iXBRL team regarding iXBRL obligations for Voyager FY22 following request of signed financial statements from audit team.	1.0		
Laura McLoughlin	11/07/23	Director - Reviewed the VAMI Consol TB FY20 and tax workings following receipt of latest accounts and lead & reconciliation workings.	2.0		
Laura McLoughlin	11/07/23	Director - Correspondence with iXBRL team regarding iXBRL obligations for Voyager FY22	0.3		
Ciara O'Shea	11/08/23	Associate - Reviewed the FY21 signed financial statements for 7 entities following receipt of information from audit.	3.3		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	11/08/23	Associate - Correspondence with iXBRL team regarding FY21 iXBRL obligations following receipt of signed financial statements from the client.	0.5		
Ciara O'Shea	11/09/23	Associate - Reviewed the VAMI Consol TB FY20 (0.6) following receipt of latest accounts and updated tax workings file (1.4).	2.0		
Darragh Bergin	11/10/23	Associate - Reviewing tax liabilities on ROS for Vistra and Intertrust Voyager entities (1.0) and drafting PT email for L. McLoughlin (Director) review (0.5).	1.5		
Ciara O'Shea	11/10/23	Associate - Reviewing PT obligations for FY2023 for Vistra and Intertrust Voyager entities.	0.5		
Darragh Bergin	11/13/23	Associate - Correspondence with Voyager (J. Reys) regarding PT obligations for FY2023 for Vistra and Intertrust entities	0.3		
Ciara O'Shea	11/13/23	Associate - Reviewed the VAMI Consol TB FY20 (0.5) following receipt of latest accounts and updated tax workings file (1.0).	1.5		
Laura McLoughlin	11/13/23	Director - Review of Voyager PT obligations for FY 2023	1.0		
Darragh Bergin	11/14/23	Associate - Reviewing tax liabilities on ROS for VAMI (0.8) and drafting PT email for L. McLoughlin (Director) review (0.5). Correspondence with Yoyager (J.Reys) regarding PT obligations (0.2).	1.5		
Laura McLoughlin	11/14/23	Director - Filing of PT returns for relevant Intertrust and Vistra Voyager entities	0.2		
Darragh Bergin	11/15/23	Associate - Correspondence with Voyager (J. Reys) regarding EFT transfer for CT payments on ROS. Correspondence with Revenue regarding the correct allocation of EFT transfer	0.5		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	11/15/23	Associate - Draft of correspondence with Voyager (J. Reys) regarding EFT transfer for CT payments on ROS.	0.3		
Ciara O'Shea	11/16/23	Associate - Review of updates regarding tax computations & review of computation works for Aetios Aviation 1 & PAL XII.	1.0		
Laura McLoughlin	11/17/23	Director - Final review of Voyager PT obligations for FY 2023 including checks of filing completion	0.2		
Laura McLoughlin	11/17/23	Director - Review of updates regarding tax computations & review of computation works for Aetios Aviation 1 & PAL XII.	0.3		
Ciara O'Shea	11/20/23	Associate - Reviewing PT obligations for FY2023 for Voyager entities.	0.3		
Ciara O'Shea	11/20/23	Associate - Review of updates regarding tax computations & final review of computation works for Aetios Aviation 1 & PAL XII.	0.8		
Darragh Bergin	11/20/23	Associate - Review of confirmations of PT return filing on ROS (0.7) and correspondence with Voyager (J. Reys) regarding completion of filing (0.3).	1.0		
Laura McLoughlin	11/21/23	Director - Reviewed the VAMI Consol TB FY20 (0.8) and tax workings (1.2) following receipt of latest accounts and lead & reconciliation workings.	2.0		
Laura McLoughlin	11/21/23	Director - Review PT obligations prior to final deadline (23rd November)	0.1		
Ciara O'Shea	11/21/23	Associate - Correspondence with Audit team regarding tax computation tasks for Aetios Aviation 1 & PAL XII.	0.3		
Darragh Bergin	11/22/23	Associate - Correspondence with Revenue regarding EFT payment. Subsequent correspondence with Voyager (J. Reys) regarding same	0.5		

Name	Date	Description	Hours	Rate	Amount
Laura McLoughlin	11/22/23	Director - VAMI Consol FY20 tax workings following receipt of latest accounts and lead & reconciliation workings (1.7). Correspondence with audit team (B. Walsh) in relation to calculations (0.8).	2.5		
Laura McLoughlin	11/22/23	Director - Correspondence with KPMG Audit Team (D. Shakil) in relation to updated financials for Intrepid Blue Aviation.	0.1		
Ciara O'Shea	11/22/23	Associate - Review of updates regarding tax computations & review of computation workings for IAB.	2.5		
Laura McLoughlin	11/23/23	Director - VAMI Consol FY20 tax workings following receipt of latest accounts and lead & reconciliation workings.	0.5		
Laura McLoughlin	11/24/23	Director - Correspondence with audit (J. Ahern) regarding Intrepid Blue Aviation accounts.	0.3		
Laura McLoughlin	11/27/23	Director - VAMI Consol FY20 tax workings following receipt of latest accounts and lead & reconciliation workings (0.6). Correspondence with audit team in relation to calculations (0.3).	1.0		
Tom Woods	11/29/23	Partner - VAMI Consol FY20 tax review meeting with L.McLoughlin (Director) and C.O Shea (Associate)	1.0		
Laura McLoughlin	11/29/23	Director - Final review of VAMI Consol FY20 tax workings following receipt of latest accounts and lead & reconciliation workings.	1.0		
Laura McLoughlin	11/29/23	Director - VAMI Consol FY20 tax review meeting with T.Woods (Partner) and C.O Shea (Associate)	1.0		
Ciara O'Shea	11/29/23	Associate - VAMI Consol FY20 tax review meeting with T.Woods (Partner) and L.McLoughlin (Director)	1.0		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	11/30/23	Associate - Review of Country by Country Reporting email prepared by D. Bergin (Associate)	0.3		
Darragh Bergin	11/30/23	Associate - Drafting Country by Country Reporting email for L. McLoughlin (Director) review.	0.8		
Subtotal Tax Compliance services (November)			42.4	€ -	\$0.00

December

Ciara O'Shea	12/01/23	Associate - Correspondence with audit team regarding finalisation of VAMI FY20 FS.	0.8		
Laura McLoughlin	12/01/23	Director - Update of the VAMI FY2020 tax workings.	0.3		
Laura McLoughlin	12/01/23	Director - Review and sign off of draft Country-by-Country ("CbyC") email prepared by D. Bergin (Associate).	0.2		
Ciara O'Shea	12/06/23	Associate - Reviewed FY21 accounts following receipt of latest accounts from audit for Aetios Aviation 2	0.5		
Ciara O'Shea	12/06/23	Associate - Reviewed FY21 accounts following receipt of latest accounts from audit for PAL XIII	0.5		
Ciara O'Shea	12/06/23	Associate - Reviewed FY21 accounts following receipt of latest accounts from audit for Aetios Aviation 1 and PAL XII.	1.0		
Ciara O'Shea	12/07/23	Associate - Correspondence with audit team (D. Shakil) regarding FY21 audits of Aetios Aviation 1, Aetios Aviation 2, PAL XII & PAL XIII.	0.2		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	12/07/23	Associate - Correspondence with audit team (M. Murphy) regarding FY21 audit of A330 MSN 1542.	0.3		
Ciara O'Shea	12/11/23	Associate - Update of VAMI Consol FY2021 in accordance with the single entity accounts	1.0		
Ciara O'Shea	12/12/23	Associate - Meeting with L.McLoughlin (Director) regarding final draft FS for Aetios Aviation 1, Aetios Aviation 2, PAL XII & PAL XIII	0.3		
Ciara O'Shea	12/12/23	Associate - Review of the final draft FS for Aetios Aviation 1	0.1		
Ciara O'Shea	12/12/23	Associate - Review of the final draft FS for PAL XII	0.1		
Ciara O'Shea	12/12/23	Associate - Review of the final draft FS for Aetios Aviation 2	0.2		
Ciara O'Shea	12/12/23	Associate - Review of the final draft FS for PAL XIII	0.2		
Ciara O'Shea	12/12/23	Associate - Update of VAMI Consol FY2021 in accordance with the single entity accounts	1.5		
Ciara O'Shea	12/12/23	Associate - Update of the KPMG FY21 tax computation workings, for L. McLoughlin's (Director) review for A330 MSN 1432.	1.0		
Laura McLoughlin	12/12/23	Director - Meeting with C. O'Shea (Associate) regarding final draft FS for Aetios Aviation 1, Aetios Aviation 2, PAL XII & PAL XIII	0.3		
Laura McLoughlin	12/12/23	Director - Review of the updated FS for Aetios Aviation 1	0.3		
Laura McLoughlin	12/12/23	Director - Review of the updated FS for PAL XII	0.3		
Laura McLoughlin	12/12/23	Director - Review of the updated FS for Aetios Aviation 2	0.3		
Laura McLoughlin	12/12/23	Director - Review of the updated FS for PAL XIII	0.3		
Tom Woods	12/12/23	Partner - Review of information provided for Aetios Aviation 1 and PAL XII.	0.5		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	12/13/23	Associate - Finalising tax workings for Aetios Aviation 1 to be reviewed by L. McLoughlin (Director).	0.8		
Ciara O'Shea	12/13/23	Associate - Finalising tax workings for PAL XII to be reviewed by L. McLoughlin (Director).	0.7		
Ciara O'Shea	12/13/23	Associate - Update of the KPMG FY22 tax computation workings, for L. McLoughlin's (Director) review for PAL VI	1.0		
Ciara O'Shea	12/13/23	Associate - Update of the KPMG FY22 tax computation workings, for L. McLoughlin's (Director) review for A330 MSN 1579	1.0		
Ciara O'Shea	12/13/23	Associate - Update of the KPMG FY22 tax computation workings, for L. McLoughlin's (Director) review for PAL VII	1.0		
Laura McLoughlin	12/13/23	Director - Review of the updated FS for Aetios Aviation 1	0.2		
Laura McLoughlin	12/13/23	Director - Review of the updated FS for PAL XII	0.2		
Laura McLoughlin	12/13/23	Director - Review of the updated tax workings for Aetios Aviation 1	0.2		
Laura McLoughlin	12/13/23	Director - Review of the updated tax workings for PAL XII	0.2		
Tom Woods	12/13/23	Partner - Review of FY21 FS for Aetios Aviation 1	0.3		
Tom Woods	12/13/23	Partner - Review of FY21 FS for Aetios Aviation 2	0.3		
Tom Woods	12/13/23	Partner - Review of FY21 FS for PAL XII	0.3		
Tom Woods	12/13/23	Partner - Review of FY21 FS for PAL XIII.	0.3		
Darragh Bergin	12/13/23	Associate - Correspondence with client (J. Reys) regarding reporting obligations.	0.3		
Ciara O'Shea	12/14/23	Associate - Update of the KPMG FY22 tax computation workings, for L. McLoughlin's (Director) review for A330 MSN 1552	1.0		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	12/14/23	Associate - Update of the KPMG FY22 tax computation workings, for L. McLoughlin's (Director) review for A330 MSN 1602	1.0		
Ciara O'Shea	12/14/23	Associate - Finalising tax workings for Aetios Aviation 2 to be reviewed by L. McLoughlin (Director).	0.8		
Ciara O'Shea	12/14/23	Associate - Finalising tax workings for PAL XIII to be reviewed by L. McLoughlin (Director).	0.8		
Ciara O'Shea	12/14/23	Associate - Follow up correspondence with audit team (M. Murphy) regarding FY22 audits.	0.3		
Ciara O'Shea	12/15/23	Associate - Update of the KPMG FY22 tax computation workings for L. McLoughlin's (Director) review Cayenne Aviation MSN 1123	1.0		
Ciara O'Shea	12/15/23	Associate - Update of the KPMG FY22 tax computation workings for L. McLoughlin's (Director) review Cayenne Aviation MSN 1135	1.0		
Laura McLoughlin	12/15/23	Director - Review of the updated FS and tax workings for Aetios Aviation 2	0.4		
Laura McLoughlin	12/15/23	Director - Review of the updated FS and tax workings for PAL XIII.	0.4		
Darragh Bergin	12/18/23	Associate - Drafting document for Voyager trading and s110 companies (1). Email to C. O'Shea (Associate) re same (0.5).	1.5		
Ciara O'Shea	12/18/23	Associate - Update of the KPMG FY22 tax computation workings for L. McLoughlin's (Director) review for the following Voyager entities: A330 MSN 1542	1.0		
Ciara O'Shea	12/18/23	Associate - Update of the KPMG FY22 tax computation workings for L. McLoughlin's (Director) review for the following Voyager entities: PAL IV	1.0		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	12/18/23	Associate - Update of the KPMG FY22 tax computation workings for L. McLoughlin's (Director) review for the following Voyager entities: PAL XI	1.0		
Ciara O'Shea	12/18/23	Associate - Update of the KPMG FY22 tax computation workings for L. McLoughlin's (Director) review for the following Voyager entities: PAL VI	1.0		
Ciara O'Shea	12/18/23	Associate - Review document for Voyager trading and s110 companies.	0.5		
Ciara O'Shea	12/19/23	Associate - Update of the KPMG FY22 tax computation workings, for L. McLoughlin's (Director) review for the following Voyager entities: Intrepid Aviation Blue Limited	1.0		
Ciara O'Shea	12/19/23	Associate - Update of the KPMG FY22 tax computation workings, for L. McLoughlin's (Director) review for the following Voyager entities: PAL XII	1.0		
Ciara O'Shea	12/20/23	Associate - Update of the KPMG FY22 tax computation workings, for L. McLoughlin's (Director) review for the following Voyager entities: PAL X	1.0		
Ciara O'Shea	12/20/23	Associate - Update of the KPMG FY22 tax computation workings, for L. McLoughlin's (Director) review for the following Voyager entities: A330 MSN 1552	1.0		
Ciara O'Shea	12/20/23	Associate - Update of the KPMG FY22 tax computation workings for L. McLoughlin's (Director) review for Intrepid Aviation Blue Limited.	2.0		
Laura McLoughlin	12/20/23	Director - Review of latest draft FS for Intrepid Aviation Blue Limited for FY2022	1.0		
Laura McLoughlin	12/20/23	Director - Review of tax compliance matters for Voyager (C. Kielkucki).	0.5		

Name	Date	Description	Hours	Rate	Amount
Laura McLoughlin	12/21/23	Director - Completed review of latest draft FS for Intrepid Aviation Blue Limited for FY2022.	1.0		
		Subtotal Tax Compliance services (December)	38.0	€ -	\$0.00
	January				
Laura McLoughlin	01/03/24	Director - Review of compliance budgets/estimates for the client (J. Gordy)	0.8		
Ciara O'Shea	01/03/24	Associate - Review Self-Assessment Letters from ROS.	0.5		
Ciara O'Shea	01/04/24	Associate - Correspondence with client (J. Reys) regarding FY21 final tax computations for Voyager entities	0.5		
Ciara O'Shea	01/10/24	Associate - Reviewing FY22 draft FS following receipt of FS from audit for A330 MSN 1432 (.6), A330 MSN 1579 (.6), A330 MSN 1602 (.6), Aetios Aviation Leasing 1 (.6), Panamera Aviation Leasing VI (.6)	3.0		
Ciara O'Shea	01/10/24	Associate - Update of FY21 eWP (Electronic Working Paper)	1.0		
Ciara O'Shea	01/11/24	Associate - Preparation of tax workings following receipt of draft FS for Aetios Aviation Leasing 2 (1) & PAL XIII (1)	2.0		
Ciara O'Shea	01/12/24	Associate - Update of tax workings following receipt of draft FS for A330 MSN 1432 (.5), A330 MSN 1579 (.5), A330 MSN 1602 (.5), Panamera Aviation Leasing VI (.5)	2.0		
Ciara O'Shea	01/12/24	Associate - Preparation of tax workings following receipt of draft FS for Aetios Aviation Leasing 1 (.8) & PAL XII (.5)	1.3		
Ciara O'Shea	01/15/24	Associate - Preparation of FY22 tax memo for Voyager following receipt of of draft FS	3.5		

Name	Date	Description	Hours	Rate	Amount
Darragh Bergin	01/15/24	Associate - Update of tax workings following reciep of draft FS from audit for Cayenne Aviation MSN 1123 (.3), Panamera Aviation Leasing IV (.3), Panamera Aviation Leasing XI (.2)	0.8		
Ciara O'Shea	01/16/24	Associate - Continue preparation of FY22 tax memo for Voyager following receipt of of draft FS	2.5		
Ciara O'Shea	01/16/24	Associate - Reviewing FY22 draft FS following recent of FS from audit for Cayenne Aviation MSN 1123 (.4), Panamera Aviation Leasing IV (.3), Panamera Aviation Leasing XI (.3)	1.0		
Ciara O'Shea	01/18/24	Associate - Continue update of FY22 eWP (Eletronic Working Paper)	1.0		
Ciara O'Shea	01/18/24	Associate - Update of consolidated tax workings for A330 MSN 1542 (.8) & PAL XII (.7)	1.5		
Subtotal Tax Compliance services (January)			21.4		€ - \$0.00
February					
Darragh Bergin	02/23/24	Associate - Correspondence with audit team regarding most up to date financial statements ("FS") (0.6) and review of previously filed returns (1.2).	1.8		
Darragh Bergin	02/23/24	Associate - Call with C. O'Shea (Associate) to discuss FY21 amended returns for Aetios 1, Aetios 2, PAL XII & PAL XIII.	0.3		
Darragh Bergin	02/23/24	Associate - Meeting with L. McLoughlin (Director) and C. O'Shea (Associate) to discuss FY21 amended returns for Aetios 1, Aetios 2, PAL XII, PAL XIII & VAMI.	0.2		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	02/23/24	Associate - Meeting with L. McLoughlin (Director) and D. Bergin (Associate) to discuss FY21 amended returns for remaining voyager entities.	0.2		
Ciara O'Shea	02/23/24	Associate - Call with D. Bergin (Associate) to discuss FY21 amended returns for Aetios 1, Aetios 2, PAL XII & PAL XIII.	0.3		
Ciara O'Shea	02/23/24	Associate - Correspondence with audit team (J. Ahern and team) regarding the expected timeline for the completion of the FY22 SPV audits.	0.5		
Ciara O'Shea	02/23/24	Associate - Prepare draft of the FY21 amended return packs for Aetios 1 (0.5), Aetios 2 (0.5), PAL XII (0.3) and PAL XIII (0.2).	1.5		
Laura McLoughlin	02/23/24	Director - Review of VAMI FY20 accounts and FS in relation to amended return.	0.1		
Laura McLoughlin	02/23/24	Director - Meeting with C. O'Shea (Associate) and D. Bergin (Associate) to discuss FY21 amended returns for remaining voyager entities.	0.2		
Laura McLoughlin	02/23/24	Director - Correspondence with audit team (J. Ahern) regarding FY22 FS for SPV entities.	0.8		
Darragh Bergin	02/26/24	Associate - Draft of disclosure letters for Aetios 1 (0.4), Aetios 2 (0.3), PAL XII (0.3) & PAL XIII (0.3) for FY21	1.3		
Darragh Bergin	02/26/24	Associate - Correspondence with L. McLoughlin (Director) regarding the FY22 SPV tax computations.	0.8		
Ciara O'Shea	02/26/24	Associate - Continue preparation of draft of the FY21 amended return packs for Aetios 1 (1.0), Aetios 2 (1.0), PAL XII (1.0) and PAL XIII (1.0).	4.0		
Ciara O'Shea	02/27/24	Associate - Update the FY22 tax computations based on the most up to date FS received for MSN 1432 (0.4), MSN 1579 (0.4), PAL VII (0.4) & PAL X (0.3).	1.5		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	02/27/24	Associate - Prepare draft of the FY20 amended return pack for VAMI.	1.0		
Ciara O'Shea	02/27/24	Associate - Update the FY22 tax computations based on the most up to date FS received for MSN 1542, PAL IV, PAL VI & PAL XI.	1.5		
Darragh Bergin	02/28/24	Associate - Update to the FY22 tax computations based on the most up to date FS received for MSN 1123 (0.2), MSN 1135 (0.1), MSN 1552 (0.1) & MSN 1602 (0.1).	0.5		
Ciara O'Shea	02/28/24	Associate - Update the FY22 tax computations based on the most up to date FS received for MSN 1123 (0.2), MSN 1135 (0.1), MSN 1552 (0.1) & MSN 1602 (0.1).	0.5		
Laura McLoughlin	02/28/24	Director - Review of FY21 amended return packs for Aetios 1 (0.5), Aetios 2 (0.5), PAL XII (0.3) & PAL XIII (0.2) prepared by C. O'Shea (associate) & D. Bergin (associate).	1.5		
Darragh Bergin	02/29/24	Associate - Preparation of interest calculations for the FY21 amended corporation tax return packs for Aetios 1 (0.3) & PAL XII (0.2).	0.5		
Ciara O'Shea	02/29/24	Associate - Preparation of interest calculations for the FY21 amended corporation tax return packs for Aetios 2 (0.3) & PAL XIII (0.2).	0.5		
Ciara O'Shea	02/29/24	Associate - Correspondence with the audit team (J. Ahern and team) regarding the latest FY22 financial statements for SPVs.	0.3		
Laura McLoughlin	02/29/24	Director - Correspondence with iXBRL team (V. Ponnuli) regarding the expected timeline for the submission of the FY21 iXBRLs for Aetios 1, Aetios 2, PAL XII & PAL XIII.	0.3		
Laura McLoughlin	02/29/24	Director - Review of FY22 tax workings for SPV entities based on the recently updated financial statements.	1.0		

Name	Date	Description	Hours	Rate	Amount
		Subtotal Tax Compliance services (February)	21.1	€ 38,000.00	\$41,226.20
March - April					
Ciara O'Shea	03/01/24	Associate - Preparation of interest calculations for the FY21 amended corporation tax return packs for Aetios 1 (0.5), Aetios 2 (0.5), PAL XII (0.5) & PAL XIII (0.5).	2.0		
Darragh Bergin	03/04/24	Associate - Correspondence w T. Woods (Partner) regarding the FY22 tax calculations review.	0.3		
Darragh Bergin	03/04/24	Associate - Update interest calculations for the FY21 amended corporation tax return packs for Aetios 1 (0.4) & Aetios 2 (0.4).	0.8		
Ciara O'Shea	03/04/24	Associate - Preparation of draft of the FY21 amended return packs for Aetios 1 (0.3), Aetios 2 (0.3), PAL XII (0.2) and PAL XIII (0.2).	1.0		
Laura McLoughlin	03/04/24	Director - Review and completion of certain interest calculations for FY20 and FY21 Voyager entities.	1.3		
Laura McLoughlin	03/04/24	Director - Review of FY20 amended return for VAMI prepared by C.O'Shea (associate).	1.0		
Darragh Bergin	03/05/24	Associate - Update interest calculations for the FY21 amended corporation tax return packs for Aetios 1 (0.2) & Aetios 2 (0.2).	0.4		
Ciara O'Shea	03/05/24	Associate - Updates to draft FY21 amended return packs for Aetios 1 (0.7), Aetios 2 (0.6), PAL XII (0.6) and PAL XIII (0.6).	2.5		
Ciara O'Shea	03/05/24	Associate - Meeting with L. McLoughlin (Director) to discuss updates to the FY21 amended returns for Aetios 1, Aetios 2, PAL XII and PAL XIII.	0.5		

Name	Date	Description	Hours	Rate	Amount
Laura McLoughlin	03/05/24	Director - Review of FY21 amended returns for Aetios 1 (0.2), Aetios 2 (0.1), PAL XII (0.1) and PAL XIII (0.1) and meeting with C. O'Shea (associate) regarding updates to these returns. (.5)	1.0		
Ciara O'Shea	03/06/24	Associate - Updates to draft FY21 amended return packs for Aetios 1 (0.4), Aetios 2 (0.4), PAL XII (0.4) and PAL XIII (0.3) following meeting with L.McLoughlin (Director).	1.5		
Ciara O'Shea	03/07/24	Associate - Update to tax calculations following receipt of updated information from KPMG audit team (D. Shakil) for the FY22 tax review.	1.5		
Ciara O'Shea	03/07/24	Associate - Preparation of documents for FY22 tax review.	0.5		
Ciara O'Shea	03/07/24	Associate - Updates to the FY20 amended return for VAMI DAC.	1.0		
Ciara O'Shea	03/07/24	Associate - Completion of amended returns for FY20 (0.5) and FY21 (0.5). Correspondence with client (G. Hastings) regarding final tax computations (0.5).	1.5		
Laura McLoughlin	03/07/24	Director - Final review of the FY20 and FY21 amended returns for Aetios 1 (0.3), Aetios 2 (0.3), PAL XII (0.2), PAL XIII (0.2) and VAMI (0.3).	1.3		
Laura McLoughlin	03/07/24	Director - Review of FY22 tax calculations for SPV entities based on the recently updated financial statements.	0.5		
Laura McLoughlin	03/08/24	Director - Review of FY22 tax calculations for Aetios 1 (0.5) and PAL XII (0.3) based on the recently updated financial statements.	0.8		
Laura McLoughlin	03/08/24	Director - Review of FY22 tax calculations for Aetios 2 (0.5) and PAL XIII (0.3) based on the recently updated financial statements.	0.8		

Name	Date	Description	Hours	Rate	Amount
Darragh Bergin	03/11/24	Associate - Correspondence with KPMG audit team (D. Shakil) regarding queries on the FY22 FS received for Aetios 1, Aetios 2, PAL XII and PAL XIII.	0.3		
Laura McLoughlin	03/11/24	Director - Further review of FY22 tax calculations for Aetios 2 (1.0) and PAL XIII (0.5) based on the recently updated financial statements.	1.5		
Laura McLoughlin	03/11/24	Director - Frurther review of FY22 tax calculaions for Aetios 1 (1.0) and PAL XII (0.5) based on the recently updated financial statements.	1.5		
Darragh Bergin	03/12/24	Associate - Correspondence with KPMG audit team (M. Murphy) regarding the FY22 tax provision review.	0.3		
Darragh Bergin	03/12/24	Associate - Correspondence with KPMG audit team (D. Shakil) regarding queries on the FY22 FS received for MSN 1432, MSN 1579, PAL VII and PAL X.	0.5		
Laura McLoughlin	03/12/24	Director - Review of FY22 tax calculations for MSN 1432 (0.5), MSN 1579 (0.5), PAL VII (0.5) and PAL X (0.5) based on the recently updated financial statements.	2.0		
Ciara O'Shea	03/13/24	Associate - Review of FY22 tax calculations for Cayenne 1123 (0.4) & 1135 (0.4) based on the recently updated financial statements.	0.8		
Laura McLoughlin	03/13/24	Director - Review of FY22 tax calculations for Cayenne 1123 (0.8), 1135 (0.8), MSN 1552 (0.7) and MSN 1602 (0.7) based on the recently updated financial statements.	3.0		
Laura McLoughlin	03/13/24	Director - Review of FY22 tax calculations for PAL IV (1.0) and PAL VI (1.0) based on the recently updated financial statements.	2.0		

Name	Date	Description	Hours	Rate	Amount
Ciara O'Shea	03/14/24	Associate - Review of FY22 consolidated tax calculations for PAL XI based on the recently updated financial statements.	2.0		
Ciara O'Shea	03/14/24	Associate - Correspondence with G. Hastings regarding the FY21 amended returns.	0.5		
Ciara O'Shea	03/14/24	Associate - Correspondence with KPMG audit team (D. Shakil) regarding queries on the FY22 FS received for PAL IV and PAL VI.	0.3		
Laura McLoughlin	03/14/24	Director - Correspondence with client (G. Hastings) regarding the amended returns for FY21.	0.5		
Ciara O'Shea	03/15/24	Associate - Preparation of FY20/FY21 amended returns for submission to Revenue Commissioners - VAMI (0.5), Aetios 1 (0.5), Aetios 2 (0.5), PAL XII (0.5), PAL XIII (0.5).	2.5		
Laura McLoughlin	03/15/24	Director - Submission of completed amended returns for FY20 and FY21 to Revenue Commissioners - VAMI (0.2), Aetios 1 (0.2), Aetios 2 (0.2), PAL XII (0.2), PAL XIII (0.2).	1.0		
Ciara O'Shea	03/19/24	Associate - Review of FY22 consolidated tax calculations for MSN 1542 based on the recently updated financial statements.	1.5		
Ciara O'Shea	03/20/24	Associate - Preparation of VAMI FY21 consolidated tax calculations.	1.0		
Ciara O'Shea	03/22/24	Associate - Update of VAMI FY21 consolidated tax calculations following receipt of updated accounts from audit.	1.5		
Ciara O'Shea	03/25/24	Associate - Preparation of consolidated tax calculations for Aetios 2 following receipt of updated accounts from audit.	2.0		
Ciara O'Shea	03/25/24	Associate - Preparation of tax calculations for PAL XIII following receipt of updated accounts from audit.	2.0		

Name	Date	Description	Hours	Rate	Amount
Darragh Bergin	03/26/24	Associate - Correspondence with G. Hastings regarding Revenue correspondence.	0.3		
Darragh Bergin	03/27/24	Associate- Call with C.O'Shea (Associate) to discuss FY21 VAMI consolidated tax calculations.	0.2		
Darragh Bergin	03/27/24	Associate - Review of FY21 VAMI 21 consolidated tax calculations.	0.8		
Ciara O'Shea	03/27/24	Associate- Call with D. Bergin (Associate) to discuss FY21 VAMI consolidated tax provision review.	0.2		
Ciara O'Shea	03/27/24	Associate - Update of Aetios 2 (0.4) & PAL XIII (0.4) tax calculations following receipt of updated accounts from audit.	0.8		
Ciara O'Shea	03/28/24	Associate - Preparation of consolidated tax calculations for Aetios 1 following receipt of updated accounts from audit.	2.0		
Ciara O'Shea	03/28/24	Associate - Preparation of tax calculations for PAL XII following receipt of updated accounts from audit.	2.0		
Darragh Bergin	03/29/24	Associate - Update of VAMI FY21 consolidated tax calculations.	3.0		
Ciara O'Shea	04/01/24	Associate - Correspondence with audit (D. Shakil) regarding tax calculations for PAL IV & PAL VI	0.5		
Ciara O'Shea	04/01/24	Associate - Update of FY22 tax calculations for A330 MSN 1432 (0.8), A330 MSN 1602 (0.8) PAL IV (0.9) following receipt of updated accounts from audit.	2.5		
Darragh Bergin	04/02/24	Associate - Preparation of documents for FY22 tax review.	0.3		
Ciara O'Shea	04/02/24	Associate - Correspondence with audit (D. Shakil) regarding tax calculations for Aetios 1	0.3		

Name	Date	Description	Hours	Rate	Amount
Laura McLoughlin	04/02/24	Director - Review of FY22 tax calculations for A330 MSN 1432 based on the recently updated FS.	0.5		
Ciara O'Shea	04/03/24	Associate - Update of FY22 tax calculations for PAL VI following receipt of updated accounts from audit.	0.5		
Ciara O'Shea	04/03/24	Associate - Correspondence with audit (D. Shakil) regarding tax calculations for PAL IV & PAL VI	0.2		
Ciara O'Shea	04/04/24	Associate - Update of VAMI FY21 consolidated calculations.	2.0		
Subtotal Tax Compliance services (March - April)			62.6	€ 5,500.00	\$5,966.95
Total Tax Compliance services			374.8	€ 101,500.00	\$109,435.75

EXHIBIT C3

**Voyager Aviation Holdings, LLC et al.,
Case No. 23-11177
iXBRL services
July 27, 2023 through April 5, 2024**

Name	Date	Description	Hours	Rate	Amount
July-August					
Ben Callaghan	7/8/2023	0.6 Associate review of detailed profit and loss account and balance sheet for 3 companies provided, and arranging iXBRL (inline eXtensible Business Reporting Language) conversion, as of 08/07/2023	0.6		
Ben Callaghan	7/8/2023	2.0 Associate completing the tagging of the detailed profit and loss account and balance sheet for 3 companies, as of 08/07/2023	2.0		
Ben Callaghan	08/15/2023	0.6 Associate drafting iXBRL deliverable and completing iXBRL report packs for V Ponnuli's review for 3 companies, as of 09/07/2023	0.6		
Subtotal iXBRL Services (July-August)			3.2	€ - \$ -	
September					
Vidhya Ponnuli	7/9/2023	1.0 Assistant Manager review of iXBRL (inline eXtensible Business Reporting Language) report packs for 3 companies, as of 09/07/2023	1.0		
Ben Callaghan	7/9/2023	0.6 Associate updating iXBRL report packs for V Ponnuli's review comments for 3 companies, as of 09/07/2023	0.6		

Name	Date	Description	Hours	Rate	Amount
Ben Callaghan	7/9/2023	0.3 Associate preparing iXBRL output email for 3 companies and issuing iXBRL report packs to the client, as of 09/07/2023	0.3		
Ben Callaghan	09/14/2023	0.2 Associate updating iXBRL report packs to address the client queries for 3 companies and re-issuing the files, as of 09/14/2023	0.2		
Subtotal iXBRL Services (September)			2.1		€1,410.00 \$ 1,536.90
October					
Vidhya Ponnuli	10/27/2023	(0.2) Assistant Manager submission of approved iXBRL outputs for 3 companies to Revenue, as of 10/27/2023	0.2		
Subtotal iXBRL Services (October)			0.2		€ - \$ -
November					
Ben Callaghan	11/13/23	3.0 Placement review of financial statements and Detailed Profit and Loss Accounts (2.5), arranging iXBRL conversion (0.5).	3.0		
Ben Callaghan	11/21/23	0.9 Placement review of financial statements and detailed profit and loss accounts (0.8), arranging iXBRL conversion (0.1).	0.9		
Subtotal iXBRL Services (November)			3.9		€ - \$ -
December					

Name	Date	Description	Hours	Rate	Amount
		2.0 Drafting the financial statements and Detailed Profit & Loss accounts as of 12/01/23	2.0		
Ben Callaghan	1/12/2023	0.3 Assistant Manager review of iXBRL report pack as of 12/12/2023	0.3		
Vidhya Ponnuli	12/12/2023	0.3 Assistant Manager review of iXBRL report pack as of 12/12/2023	0.3		
Vidhya Ponnuli	12/13/2023	0.3 Assistant Manager review of iXBRL report pack as of 12/12/2023	0.3		
Vidhya Ponnuli	12/14/2023	0.3 Assistant Manager review of iXBRL report pack as of 12/12/2023	0.3		
Vidhya Ponnuli	12/15/2023	0.3 Assistant Manager review of iXBRL report pack as of 12/12/2023	0.3		
Vidhya Ponnuli	12/16/2023	0.3 Assistant Manager review of iXBRL report pack as of 12/12/2023	0.3		
Vidhya Ponnuli	12/17/2023	0.3 Assistant Manager review of iXBRL report pack as of 12/12/2023	0.3		
Vidhya Ponnuli	12/18/2023	0.2 Addressing management review points of the iXBRL report packs as of 12/13/2023	0.2		
Ben Callaghan	12/13/2023	0.2 Addressing management review points of the iXBRL report packs as of 12/13/2023	0.2		
Ben Callaghan	12/13/2023	0.2 Addressing management review points of the iXBRL report packs as of 12/13/2023	0.2		
Ben Callaghan	12/13/2023	0.2 Addressing management review points of the iXBRL report packs as of 12/13/2023	0.2		
Ben Callaghan	12/13/2023	0.2 Addressing management review points of the iXBRL report packs as of 12/13/2023	0.2		
Ben Callaghan	12/13/2023	0.3 Addressing management review points of the iXBRL report packs as of 12/13/2023	0.3		
Ben Callaghan	12/13/2023	0.2 Addressing management review points of the iXBRL report packs as of 12/13/2023	0.2		
Ben Callaghan	12/13/2023	0.3 Addressing management review points of the iXBRL report packs as of 12/13/2023	0.3		
Ben Callaghan	12/13/2023	0.3 Assistant manager uploading 7 iXBRL files approved by the client to Revenue, as of 12/22/2023	0.3		
Vidhya Ponnuli	12/23/2023				

Name	Date	Description	Hours	Rate	Amount
		Subtotal iXBRL Services (December)	<u>6.0</u>	<u>€ - \$</u>	<u>-</u>
January					
Left Blank.					
		Subtotal iXBRL Services (January)	<u>0.0</u>	<u>€ - \$</u>	<u>-</u>
February					
Left Blank.					
		Subtotal iXBRL Services (February)	<u>0.0</u>	<u>€ - \$</u>	<u>-</u>
March - April					
Sonny Brady	3/26/2023	1.5 Review of the financial statements provided for the iXBRL conversions.	1.5		
Sonny Brady	3/27/2023	0.6 Arranging the financial statements provided for the iXBRL conversions	0.6		
Sonny Brady	3/27/2023	0.2 Calculating the fees for the conversions, emailing the fee quotes to the client and requesting outstanding information.	0.2		
		Subtotal iXBRL Services (March - April)	<u>2.3</u>	<u>€ - \$</u>	<u>-</u>
Total iXBRL Services			<u>17.7</u>	<u>€1,410.00 \$ 1,536.90</u>	

EXHIBIT C4

**Voyager Aviation Holdings, LLC et al.,
Case No. 23-11177
Audit Services
July 27, 2023 through April 5, 2024**

Name	Date	Description	Hours	Rate	Amount
	July-August				
John Ahern	08/01/23	Partner review of audit workpapers for Panamera Aviation Leasing III DAC relating to disclosures recorded in the financial statements	0.5		
John Ahern	08/01/23	Partner review of audit workpapers for Panamera Aviation Leasing III DAC relating to Trade and Receivables recorded in the financial statements	0.5		
John Ahern	08/01/23	Partner review of audit workpapers for Panamera Aviation Leasing III DAC relating to Cash recorded in the financial statements	0.5		
John Ahern	08/01/23	Partner review of audit workpapers for Panamera Aviation Leasing III DAC relating to admin expenses recorded in the financial statements	0.5		
John Ahern	08/01/23	Partner review of the draft financial statements of Panamera Aviation Leasing III DAC for the year ended 31 December 2021	0.5		
Anshul Goyal	08/14/23	Updated the balance sheet workpapers for Aetios Aviation Leasing 1 Limited	1.45		

Name	Date	Description	Hours	Rate	Amount
	08/14/23	Updated the balance sheet workpapers of Aetios Aviation Leasing 2 Limited	1.45		
Anshul Goyal	08/14/23	Updated the workpapers supporting profit and loss captions for the year on Aetios Aviation Leasing 2 Limited	1.45		
Anshul Goyal	08/16/23	Updating the audit workpapers to reflect changes for Panamera Aviation Leasing XII DAC profit and loss account workings	1.40		
Anshul Goyal	08/16/23	Performed audit test work on the consolidation working for 2021 balances for Aetios Aviation 1 Limited	1.20		
Anshul Goyal	08/17/23	Performed reconciliation of consolidation for Aetios Aviation 1 Limited	1.45		
Anshul Goyal	08/18/23	Performed reconciliation of consolidation balances for Aetios Aviation 2 Limited	1.20		
Anshul Goyal	08/18/23	Performed reconciliation of the consolidation working for 2021 for Aetios Aviation Leasing 2 Limited profit and loss account	1.20		
Anshul Goyal	08/21/23	Performed reconciliation of the consolidation working for 2019 for Aetios Aviation Leasing 2 Limited balance sheet	1.45		
Anshul Goyal	08/21/23	Updated audit workpapers for the balance sheet of Aetios Aviation Leasing 1 Limited's	1.10		
Anshul Goyal	08/22/23	Updated audit workpapers for the balance sheet of Aetios Aviation Leasing 2 Limited	1.10		
Anshul Goyal	08/23/23	Updated consolidation audit workpapers for Aetios Aviation Leasing 2 Limited profit and loss account	1.10		

Name	Date	Description	Hours	Rate	Amount
Amir Eslami	07/28/23	Prepared and sent a query list for as part of the review of the workpapers	0.75		
Amir Eslami	08/14/23	Continuation of updating Batch workpaper for PAL VI financial statements	0.50		
Amir Eslami	08/15/23	Update lease income, interest income, and trade receivables tabs for MSN 1123 and journal testing work	1.50		
Amir Eslami	08/15/23	Update lease income, interest income, and trade receivables tabs for MSN 1135 and journal testing work	1.50		
Amir Eslami	08/15/23	Update lease income, interest income, and trade receivables tabs in batch work papers for PAL VI	1.50		
Amir Eslami	08/16/23	Continuation of above work on updating the batch workpapers for PAL VI	1.25		
Amir Eslami	08/16/23	Update lease income, interest income, and trade receivables tabs in batch work papers for PAL XI	1.50		
Sean McCormack	08/08/23	Checked most recent intercompany confirmations and netting letters were uploaded for MSN 1123 and agreed to the financial statement workings	0.5		
Danish Shakil	08/03/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to lease income recorded in the financial statements	2.5		
Danish Shakil	08/03/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to finance expenses recorded in the financial statements	2.0		
Danish Shakil	08/10/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to Journal Entries testing	1.5		
Danish Shakil	08/10/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to computation of gain on assets	1.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	08/10/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to comparative consolidation working for year 2020 in the financial statements	1.5		
Danish Shakil	08/10/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to lease recognition in the financial statements	2.0		
Danish Shakil	08/14/23	Manager review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to lease income recorded in the financial statements	2.0		
Danish Shakil	08/14/23	Manager review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to admin and general expenses recorded in the financial statements	2.0		
Danish Shakil	08/14/23	Manager review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to aircraft carrying values recorded in the financial statements	2.0		
Danish Shakil	08/14/23	Manager review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to liabilities recorded in the financial statements	1.5		
Danish Shakil	08/17/23	Manager review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to security deposit recorded in the financial statements	1.0		
Danish Shakil	08/17/23	Manager review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to cash recorded in the financial statements	4.0		
Danish Shakil	08/17/23	Manager review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to creditors recorded in the financial statements	2.0		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	08/17/23	Manager review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to Journal Entries workings in the financial statements	2.0		
Danish Shakil	08/18/23	Manager review of audit workpapers for Cayenne Aviation MSN 1135 Ltd relating to admin and general expenses recorded in the financial statements	2.0		
Danish Shakil	08/18/23	Manager review of audit workpapers for Cayenne Aviation MSN 1135 Ltd relating to aircraft carrying values recorded in the financial statements	2		
Danish Shakil	08/18/23	Manager review of audit workpapers for Cayenne Aviation MSN 1135 Ltd relating to liabilities recorded in the financial statements	2.0		
Danish Shakil	08/21/23	Manager review of audit workpapers for Cayenne Aviation MSN 1135 Ltd relating to security deposit recorded in the financial statements	1.5		
Danish Shakil	08/21/23	Manager review of audit workpapers for Cayenne Aviation MSN 1135 Ltd relating to loans and borrowings recorded in the financial statements	3.5		
Danish Shakil	08/21/23	Manager review of audit workpapers for Cayenne Aviation MSN 1135 Ltd relating to disclosures workings in the financial statements	1.0		
Danish Shakil	08/21/23	Manager review of audit workpapers for Cayenne Aviation MSN 1135 Ltd relating to Journal Entries workings in the financial statements	1.5		
Danish Shakil	08/24/23	Manager review of audit workpapers for Panamera Aviation Leasing VI Limited relating to admin and general expenses recorded in the financial statements	3.0		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	08/24/23	Manager review of audit workpapers for Panamera Aviation Leasing VI Limited relating to aircraft carrying values recorded in the financial statements	1.0		
Danish Shakil	08/24/23	Manager review of audit workpapers for Panamera Aviation Leasing VI Limited relating to liabilities recorded in the financial statements	1.5		
Danish Shakil	08/24/23	Manager review of audit workpapers for Panamera Aviation Leasing VI Limited relating to security deposit recorded in the financial statements	1.0		
Danish Shakil	08/25/23	Manager review of audit workpapers for Panamera Aviation Leasing VI Limited relating to loans and borrowings recorded in the financial statements	3.0		
Danish Shakil	08/25/23	Manager review of audit workpapers for Panamera Aviation Leasing VI Limited relating to creditors recorded in the financial statements	2.0		
Danish Shakil	08/25/23	Manager review of audit workpapers for Panamera Aviation Leasing VI Limited relating to Journal Entries workings in the financial statements	1.5		
Danish Shakil	08/25/23	Manager review of audit workpapers for Panamera Aviation Leasing VI Limited relating to workings in the financial statements	1.0		
Danish Shakil	08/29/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to admin and general expenses recorded in the financial statements	1.0		
Danish Shakil	08/29/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to aircraft carrying values recorded in the financial statements	2.0		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	08/29/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to liabilities recorded in the financial statements	2.0		
Danish Shakil	08/30/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to security deposit recorded in the financial statements	1.0		
Danish Shakil	08/30/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to loans and borrowings recorded in the financial statements	3.0		
Danish Shakil	08/30/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to disclosures workings in the financial statements	1		
Danish Shakil	08/30/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to Journal Entries workings in the financial statements	1.5		
Danish Shakil	08/31/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to admin and general expenses recorded in the financial statements	1.0		
Danish Shakil	08/31/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to aircraft carrying values recorded in the financial statements	2.0		
Danish Shakil	08/31/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to liabilities recorded in the financial statements	2.0		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	08/03/23	Manager review of audit workpapers for Aetios Aviation Leasing 2 Limited relating to lease income (1.0), Trade and other receivables (1.0), loan and borrowings (2.0), finance expenses (2.0)	8.0		
Danish Shakil	08/04/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to consolidation working in the financial statements (2021 balance sheets (1.0), 2021 profit and loss account (1.0), comparative balance sheets (1.0) and comparative profit and loss account (1.0)	4.0		
Danish Shakil	08/08/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to payables recorded in the financial statements including reperformance of recalculations (1.0) and agreeing inputs to support (2.0)	3.0		
Danish Shakil	08/09/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to loans and borrowings recorded in the financial statements (agreeing to loan confirmations (0.5), recalculation of interest accruals (1.0), reperforming calculation of carrying values (2.0) and agreeing inputs to supporting documents (2.5)	6.0		
Danish Shakil	08/09/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to disclosures working for disclosures included in the financial statements	2.0		
John Ahern	07/31/23	Partner review of audit workpapers for Panamera Aviation Leasing III DAC relating to lease income recorded in the financial statements	0.5		
John Ahern	07/31/23	Partner review of audit workpapers for Panamera Aviation Leasing III DAC relating to leases recorded in the financial statements	0.5		

Name	Date	Description	Hours	Rate	Amount
John Ahern	07/31/23	Partner review of audit workpapers for Panamera Aviation Leasing III DAC relating to expenses recorded in the financial statements	0.5		
John Ahern	07/31/23	Partner review of audit workpapers for Panamera Aviation Leasing III DAC relating to other income recorded in the financial statements	0.5		
John Ahern	07/31/23	Partner review of audit workpapers for Panamera Aviation Leasing III DAC relating to loans and borrowings income recorded in the financial statements	0.5		
John Ahern	07/31/23	Partner review of audit workpapers for Panamera Aviation Leasing III DAC relating to audit procedures performed relating to journals and trial balance	0.5		
John Ahern	08/01/23	Partner review of audit workpapers for Panamera Aviation Leasing III DAC relating to deferred income recorded in the financial statements	0.5		
John Ahern	08/02/23	Partner review of audit workpapers for Panamera Aviation Leasing II DAC relating to lease income recorded in the financial statements	0.5		
John Ahern	08/02/23	Partner review of audit workpapers for Panamera Aviation Leasing II DAC relating to leases recorded in the financial statements	0.5		
John Ahern	08/02/23	Partner review of audit workpapers for Panamera Aviation Leasing II DAC relating to expenses recorded in the financial statements	0.5		
John Ahern	08/02/23	Partner review of audit workpapers for Panamera Aviation Leasing II DAC relating to other income recorded in the financial statements	0.5		
John Ahern	08/02/23	Partner review of audit workpapers for Panamera Aviation Leasing II DAC relating to loans and borrowings income recorded in the financial statements	0.5		

Name	Date	Description	Hours	Rate	Amount
John Ahern	08/02/23	Partner review of audit workpapers for Panamera Aviation Leasing II DAC relating to audit procedures performed relating to journals and trial balance	0.5		
John Ahern	08/02/23	Partner review of audit workpapers for Panamera Aviation Leasing II DAC relating to disclosures recorded in the financial statements	0.5		
John Ahern	08/02/23	Partner review of audit workpapers for Panamera Aviation Leasing II DAC relating to Trade and Receivables recorded in the financial statements	0.5		
John Ahern	08/03/23	Partner review of audit workpapers for Panamera Aviation Leasing II DAC relating to Cash recorded in the financial statements	0.5		
John Ahern	08/03/23	Partner review of audit workpapers for Panamera Aviation Leasing II DAC relating to deferred income recorded in the financial statements	0.5		
John Ahern	08/03/23	Partner review of audit workpapers for Panamera Aviation Leasing II DAC relating to admin expenses recorded in the financial statements	0.5		
John Ahern	08/03/23	Partner review of the draft financial statements of Panamera Aviation Leasing II DAC for the year ended 31 December 2021	0.5		
John Ahern	08/04/23	Partner review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to lease income recorded in the financial statements	0.5		
John Ahern	08/04/23	Partner review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to leases recorded in the financial statements	0.5		
John Ahern	08/04/23	Partner review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to expenses recorded in the financial statements	0.5		

Name	Date	Description	Hours	Rate	Amount
John Ahern	08/04/23	Partner review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to other income recorded in the financial statements	0.5		
John Ahern	08/08/23	Partner review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to loans and borrowings income recorded in the financial statements	0.5		
John Ahern	08/08/23	Partner review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to audit procedures performed relating to journals and trial balance	0.5		
John Ahern	08/09/23	Partner review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to disclosures recorded in the financial statements	0.5		
John Ahern	08/09/23	Partner review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to Trade and Receivables recorded in the financial statements	0.5		
John Ahern	08/10/23	Partner review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to Cash recorded in the financial statements	0.5		
John Ahern	08/10/23	Partner review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to deferred income recorded in the financial statements	0.5		
John Ahern	08/10/23	Partner review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to admin expenses recorded in the financial statements	0.5		
John Ahern	08/10/23	Partner review of the draft financial statements of Aetios Aviation Leasing 1 Limited for the year ended 31 December 2021	0.5		
John Ahern	08/11/23	Partner review of audit workpapers for Aetios Aviation Leasing 2 Limited relating to lease income recorded in the financial statements	0.5		

Name	Date	Description	Hours	Rate	Amount
John Ahern	08/11/23	Partner review of audit workpapers for Aetios Aviation Leasing 2 Limited relating to leases recorded in the financial statements	0.5		
John Ahern	08/11/23	Partner review of audit workpapers for Aetios Aviation Leasing 2 Limited relating to expenses recorded in the financial statements	0.5		
John Ahern	08/11/23	Partner review of audit workpapers for Aetios Aviation Leasing 2 Limited relating to other income recorded in the financial statements	0.5		
John Ahern	08/14/23	Partner review of audit workpapers for Aetios Aviation Leasing 2 Limited relating to loans and borrowings income recorded in the financial statements	0.5		
John Ahern	08/14/23	Partner review of audit workpapers for Aetios Aviation Leasing 2 Limited relating to audit procedures performed relating to journals and trial balance	0.5		
John Ahern	08/15/23	Partner review of audit workpapers for Aetios Aviation Leasing 2 Limited relating to disclosures recorded in the financial statements	0.5		
John Ahern	08/15/23	Partner review of audit workpapers for Aetios Aviation Leasing 2 Limited relating to Trade and Receivables recorded in the financial statements	0.5		
John Ahern	08/17/23	Partner review of audit workpapers for Aetios Aviation Leasing 2 Limited relating to Cash recorded in the financial statements	0.5		
John Ahern	08/17/23	Partner review of audit workpapers for Aetios Aviation Leasing 2 Limited relating to deferred income recorded in the financial statements	0.5		
John Ahern	08/21/23	Partner review of audit workpapers for Aetios Aviation Leasing 2 Limited relating to admin expenses recorded in the financial statements	0.5		

Name	Date	Description	Hours	Rate	Amount
John Ahern	08/21/23	Partner review of the draft financial statements of Aetios Aviation Leasing 2 Limited for the year ended 31 December 2021	0.5		
John Ahern	08/21/23	Partner review of the draft financial statements of Cayenne Aviation MSN 1123 Ltd for the year ended 31 December 2021	0.5		
John Ahern	08/21/23	Partner review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to aircraft carrying values recorded in the financial statements	0.5		
John Ahern	08/22/23	Partner review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to aircraft carrying values recorded in the financial statements (continued(0.5		
John Ahern	08/22/23	Partner review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to depreciations recorded in the financial statements	0.5		
John Ahern	08/22/23	Partner review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to finance income and finance expenses recorded in the financial statements	0.5		
John Ahern	08/22/23	Partner review of audit workpapers for Cayenne Aviation MSN 1123 Ltd relating to accounting recorded in the financial statements	0.5		
John Ahern	08/23/23	Partner review of the draft financial statements of Cayenne Aviation MSN 1135 Ltd for the year ended 31 December 2021	0.5		
John Ahern	08/23/23	Partner review of audit workpapers for Cayenne Aviation MSN 1135 Ltd relating to aircraft carrying values recorded in the financial statements	0.5		

Name	Date	Description	Hours	Rate	Amount
John Ahern	08/23/23	Partner review of audit workpapers for Cayenne Aviation MSN 1135 Ltd relating to aircraft carrying values recorded in the financial statements (continued)	0.5		
John Ahern	08/23/23	Partner review of audit workpapers for Cayenne Aviation MSN 1135 Ltd relating to depreciations recorded in the financial statements	0.5		
John Ahern	08/24/23	Partner review of audit workpapers for Cayenne Aviation MSN 1135 Ltd relating to finance income and finance expenses recorded in the financial statements	0.5		
John Ahern	08/24/23	Partner review of audit workpapers for Cayenne Aviation MSN 1135 Ltd relating to accounting recorded in the financial statements	0.5		
John Ahern	08/24/23	Partner review of the draft financial statements of Panamera Aviation Leasing VI Limited for the year ended 31 December 2021	0.5		
John Ahern	08/24/23	Partner review of audit workpapers for Panamera Aviation Leasing VI Limited relating to aircraft carrying values recorded in the financial statements	0.5		
John Ahern	08/24/23	Partner review of audit workpapers for Panamera Aviation Leasing VI Limited relating to aircraft carrying values recorded in the financial statements (continued)	0.5		
John Ahern	08/24/23	Partner review of audit workpapers for Panamera Aviation Leasing VI Limited relating to depreciations recorded in the financial statements	0.5		
John Ahern	08/25/23	Partner review of audit workpapers for Panamera Aviation Leasing VI Limited relating to finance income and finance expenses recorded in the financial statements	0.5		

Name	Date	Description	Hours	Rate	Amount
John Ahern	08/25/23	Partner review of audit workpapers for Panamera Aviation Leasing VI Limited relating to accounting for loans recorded in the financial statements	0.5		
John Ahern	08/25/23	Partner review of the draft financial statements of Panamera Aviation Leasing XI Limited for the year ended 31 December 2021	0.5		
John Ahern	08/25/23	Partner review of audit workpapers for Panamera Aviation Leasing XI Limited relating to aircraft carrying values recorded in the financial statements	0.5		
John Ahern	08/25/23	Partner review of audit workpapers for Panamera Aviation Leasing XI Limited relating to aircraft carrying values recorded in the financial statements (continued)	0.5		
John Ahern	08/25/23	Partner review of audit workpapers for Panamera Aviation Leasing XI Limited relating to depreciations recorded in the financial statements	0.5		
John Ahern	08/28/23	Partner review of audit workpapers for Panamera Aviation Leasing XI Limited relating to finance income and finance expenses recorded in the financial statements	0.5		
John Ahern	08/28/23	Partner review of audit workpapers for Panamera Aviation Leasing XI Limited relating to accounting for loans recorded in the financial statements	0.5		
Anshul Goyal	08/02/23	Performed audit procedures in relation to accounting for Leases for Aetios Aviation Leasing 1 Limited	1.4		
Anshul Goyal	08/02/23	Performed recalculation of Finance interest income for Aetios Aviation Leasing 1 Limited	1.4		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	08/02/23	Performed audit procedures in relation to accounting for Leases for Aetios Aviation Leasing 2 Limited	1.4		
Anshul Goyal	08/02/23	Performed recalculation of Finance income for Aetios Aviation Leasing 2 Limited	1.4		
Anshul Goyal	08/03/23	Performed audit procedures in relation to accounting for Leases for Panamera Aviation Leasing XII DAC	1.5		
Anshul Goyal	08/03/23	Performed recalculation of Finance income for Panamera Aviation Leasing XII DAC	1.5		
Anshul Goyal	08/03/23	Performed audit procedures in relation to accounting for Leases for Panamera Aviation Leasing XIII DAC	1.5		
Anshul Goyal	08/03/23	Performed recalculation of Lease income for Panamera Aviation Leasing XIII DAC	1.5		
Anshul Goyal	08/03/23	Performed procedures relating to Aetios Aviation Leasing 1 Limited Receivable balance	1.3		
Anshul Goyal	08/04/23	Performed audit procedures in relation to the finance income in the profit and loss for Panamera Aviation Leasing XII DAC	1.2		
Anshul Goyal	08/04/23	Performed audit procedures in relation to accounting for Lease Balance for Panamera Aviation Leasing XII DAC	1.2		
Anshul Goyal	08/04/23	Performed audit procedures in relation to the profit and loss for Panamera Aviation Leasing XIII DAC	1.2		
Anshul Goyal	08/04/23	Performed audit procedures in relation to Aetios Aviation Leasing 1 Limited loans	1.1		
Anshul Goyal	08/07/23	Performed audit procedures in relation to Aetios Aviation Leasing 1 Limited interest expense	1.4		
Anshul Goyal	08/07/23	Performed audit procedures in relation to Aetios Aviation Leasing 1 Limited other assets	1.4		
Anshul Goyal	08/07/23	Performed audit procedures in relation to Aetios Aviation Leasing 2 Limited loans	1.4		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	08/07/23	Performed audit procedures in relation to Aetios Aviation Leasing 1 Limited interest expense	1.4		
Anshul Goyal	08/08/23	Updating the audit workpapers to reflect Aetios Aviation Leasing 1 Limited balance sheet workings	1.4		
Anshul Goyal	08/08/23	Updating the audit workpapers to reflect Aetios Aviation Leasing 1 Limited balance sheet workings	1.4		
Anshul Goyal	08/08/23	Updating the audit workpapers to reflect Aetios Aviation Leasing 2 Limited balance sheet workings	1.4		
Anshul Goyal	08/08/23	Updating the audit workpapers to reflect Panamera Aviation Leasing XII DAC balance sheet workings	1.3		
Anshul Goyal	08/09/23	Updating the audit workpapers to reflect Panamera Aviation Leasing XII DAC profit and loss account workings	0.9		
Anshul Goyal	08/10/23	Updating the audit workpapers to reflect changes to Panamera Aviation Leasing XIII DAC balance sheet workings	1.3		
Anshul Goyal	08/10/23	Updating the audit workpapers to reflect Panamera Aviation Leasing XIII DAC profit and loss account workings	0.9		
Anshul Goyal	08/14/23	Updated audit workpapers for the balance sheet of for Aetios Aviation Leasing 1 Limited	1.5		
Anshul Goyal	08/14/23	Updating the audit workpapers to reflect Panamera Aviation Leasing XII DAC profit and loss account workings	0.8		
Anshul Goyal	08/16/23	Updating the audit workpapers to reflect Panamera Aviation Leasing XIII DAC balance sheet workings	1.4		
Anshul Goyal	08/16/23	Updating the audit workpapers to reflect Panamera Aviation Leasing XIII DAC profit and loss account workings	1.4		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	08/16/23	Updating the audit workpapers to reflect Panamera Aviation Leasing XII DAC balance sheet workings	1.4		
Anshul Goyal	08/16/23	Performed audit test work on the consolidation working for 2021 for Aetios Aviation 1 Limited	1.2		
Anshul Goyal	08/17/23	Performed audit test work on the consolidation working for 2020 for Aetios Aviation 1 Limited consolidated balance sheet t	1.5		
Anshul Goyal	08/17/23	Performed audit test work on the consolidation working for 2019 for Aetios Aviation 1 Limited consolidated balance sheet	1.1		
Anshul Goyal	08/17/23	Performed audit test work on the consolidation working for 2019 opening balances for Aetios Aviation 1 Limited	1.1		
Anshul Goyal	08/18/23	Performed audit test work on the consolidation working for 2019 opening balances for Aetios Aviation Leasing 1 Limited	1.3		
Anshul Goyal	08/21/23	Performed audit test work on the consolidation working for 2020 for Aetios Aviation Leasing 2 Limited	1.1		
Anshul Goyal	08/21/23	Performed audit test work on the consolidation working for 2019 for Aetios Aviation 1 Limited profit and loss accounts	1.5		
Anshul Goyal	08/21/23	Updated audit workpapers for the profit and loss account of for Aetios Aviation Leasing 1 Limited to reflect updated workings	1.1		
Anshul Goyal	08/22/23	Updated audit workpapers for the profit and loss account for Aetios Aviation Leasing 2 Limited	1.1		
Anshul Goyal	08/22/23	Updated audit workpapers for the balance sheet for Panamera Aviation Leasing XII DAC	1.4		
Anshul Goyal	08/22/23	Updated audit workpapers for the profit and loss account of Panamera Aviation Leasing XII DAC	1.4		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	08/22/23	Updated audit workpapers for the balance sheet for Panamera Aviation Leasing XIII DAC to reflect updated workings	0.6		
Anshul Goyal	08/23/23	Updated consolidation audit workpapers for Aetios Aviation Leasing 1 Limited profit and loss account to reflect consolidation workings	1.1		
Anshul Goyal	08/23/23	Updated consolidation audit workpapers for Aetios Aviation Leasing 1 Limited balance sheet to reflect consolidation workings	1.1		
Anshul Goyal	08/28/23	Performing procedures in relation to the audit of taxation balances of Panamera Aviation Leasing XIII DAC	0.9		
Anshul Goyal	08/29/23	Performing procedures in relation to the audit of taxation balances of Aetios Aviation Leasing 1 Limited	1.4		
Anshul Goyal	08/29/23	Performing procedures in relation to the audit of taxation balances of Aetios Aviation Leasing 2 Limited	1.4		
Anshul Goyal	08/29/23	Performing procedures in relation to the audit of taxation balances of Aetios Aviation Leasing 1 Limited	0.8		
Anshul Goyal	08/29/23	Performing procedures in relation to the audit of taxation balances of Panamera Aviation Leasing XII DAC	0.8		
Anshul Goyal	08/29/23	Performing procedures in relation to the audit of taxation balances of Aetios Aviation Leasing 2 Limited	0.8		
Anshul Goyal	08/29/23	Performing procedures in relation to the audit of taxation balances of Panamera Aviation Leasing XIII DAC by obtaining information in relation to the calculation of taxation balances	0.8		
Anshul Goyal	08/31/23	Performed audit procedures in relation to the ECL working for Aetios Aviation Leasing 1 Limited	0.8		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	08/31/23	Performed audit procedures in relation to the ECL working for Aetios Aviation Leasing 2 Limited	0.8		
Anshul Goyal	08/31/23	Performed audit procedures in relation in receivable testing for Aetios Aviation Leasing 1 Limited	0.7		
Anshul Goyal	08/31/23	Performed audit procedures in relation in receivable testing for Aetios Aviation Leasing 2 Limited	0.7		
Anshul Goyal	08/31/23	Updated audit workpapers for the balance sheet for Panamera Aviation Leasing XIII DAC to reflect workings	1.4		
Anshul Goyal	08/31/23	Updated audit workpapers for the profit and loss account for Panamera Aviation Leasing XIII DAC to reflect workings	1.4		
Anshul Goyal	08/31/23	Updated audit workpapers for the balance sheet for Panamera Aviation Leasing XII DAC to reflect workings	1.4		
Anshul Goyal	08/31/23	Updated audit workpapers for the profit and loss account for Panamera Aviation Leasing XII DAC to reflect workings	1.4		
Anshul Goyal	08/31/23	Updated audit workpapers for the balance sheet for Aetios Aviation Leasing 1 Limited to reflect workings	0.8		
Anshul Goyal	08/31/23	Updated audit workpapers for the profit and loss for Aetios Aviation Leasing 1 Limited to reflect workings	0.8		
Ciaran McLoughlin	08/29/23	Updated the workpaper for figures provided in the draft of the Financial Statements of Aetios 1.	1.6		
Ciaran McLoughlin	08/31/23	Performed a reconciliation of the trial balance to the financial statements for Aetios 1 entity.	1.2		
Ciaran McLoughlin	08/31/23	Performed a reconciliation of the trial balance to the financial statements for Aetios 2 entity.	1.2		

Name	Date	Description	Hours	Rate	Amount
Ciaran McLoughlin	08/31/23	Performed a reconciliation of the trial balance to the financial statements for PAL XII entity.	1.2		
Ciaran McLoughlin	08/31/23	Performed a reconciliation of the trial balance to the financial statements for PAL XIII entity.	1.2		
Ciaran McLoughlin	08/31/23	Prepared the consolidated statement of financial position for Aetios 1 for 2021.	1.2		
Ciaran McLoughlin	08/31/23	Prepared the consolidated statement of comprehensive income for Aetios 1 for 2021.	1.2		
Ciaran McLoughlin	08/31/23	Prepared the consolidated statement of cash flow for Aetios 1 for 2021.	0.3		
Lanty Molloy	08/08/23	Set up the representation letters and audit opinions	0.5		
Lanty Molloy	08/08/23	Agreed figures per the most recent draft of the financial statements to the PAL XII Batch WP.	1.0		
Nitin Grover	07/27/23	Performed Analysis of the Notes present in the Financial statements of Aetios 1	1.5		
Nitin Grover	07/27/23	Prepared a notes Tie out on the reviewed notes of Aetios 1 Financial Statements (FS)	1.5		
Nitin Grover	07/27/23	Worked on notes Tie out on the reviewed notes of Aetios 1 Financial Statements (FS)	1.4		
Nitin Grover	07/27/23	Prepared a lead schedule to check the TB figures against the FS figures for Aetios 1	1.4		
Nitin Grover	07/27/23	Worked on TB figures of Aetios 1	1.3		
Nitin Grover	07/28/23	Performed Analysis of the Notes present in the Financial statements of Aetios 2	1.4		
Nitin Grover	07/28/23	Prepared a notes Tie out on the reviewed notes/disclosures of Aetios 2 FS	1.4		
Nitin Grover	07/28/23	Worked on notes Tie out on the reviewed notes of Aetios 1 Financial Statements (FS)	1.5		
Nitin Grover	07/28/23	Prepared a lead schedule to check the TB figures against the FS figures for Aetios 2	1.4		
Nitin Grover	07/28/23	Worked on TB figures of Aetios 1	1.3		
Nitin Grover	07/31/23	Performed Analysis of the Notes present in the Financial statements of PAL XII	1.2		

Name	Date	Description	Hours	Rate	Amount
Nitin Grover	07/31/23	Prepared a notes Tie out on the reviewed notes/disclosures of PAL XII FS	1.4		
Nitin Grover	07/31/23	Worked on notes Tie out on the reviewed notes of Aetios 1 Financial Statements (FS)	1.4		
Nitin Grover	07/31/23	Prepared a lead schedule to check the TB figures against the FS figures for PAL XII	1.4		
Nitin Grover	07/31/23	Worked on TB figures of Aetios 1	1.3		
Nitin Grover	08/01/23	Performed Analysis of the Notes present in the Financial statements of PAL XIII	1.5		
Nitin Grover	08/01/23	Prepared a notes Tie out on the reviewed notes/disclosures of PAL XIII FS	1.5		
Nitin Grover	08/01/23	Worked on notes Tie out on the reviewed notes of Aetios 1 Financial Statements (FS)	1.4		
Nitin Grover	08/01/23	Prepared a lead schedule to check the TB figures against the FS figures for PAL XIII	1.2		
Nitin Grover	08/01/23	Worked on TB figures of Aetios 1	1.4		
Nitin Grover	08/03/23	Worked on a complete tot check of the FS	0.5		
Nitin Grover	08/03/23	Worked on a Prior year consistency check on all prior year figures	1.3		
Nitin Grover	08/03/23	Worked on a complete tot check and prior year consistency check on all prior year figures	1.2		
Nitin Grover	08/03/23	Reviewed the Statement of Cashflow in the FS and by performing a recalculation	0.7		
Nitin Grover	08/03/23	Worked on Statement of Cashflow by performing a recalculation of the cashflow statement	1.3		
Nitin Grover	08/04/23	Worked on a complete tot check and prior year consistency check on all prior year figures	1.5		
Nitin Grover	08/04/23	Prepared the Journals test workings	1.3		
Nitin Grover	08/04/23	Worked on Journals testing tab, updated the figures to the current year figures	0.7		

Name	Date	Description	Hours	Rate	Amount
	08/08/23	Obtaining details of directors from documents filed publicly with the regulatory authority in Ireland and documenting the same on our batch workpaper	1.5		
Nitin Grover					
	08/09/23	Download the filings with the Irish regulatory authorities in relation to the company's secretarial filings	0.5		
Nitin Grover					
	08/09/23	Updating the details of active past directors in our testwork	1.1		
Nitin Grover					
	08/09/23	Downloading the Form B1 Annual return and CRO Search and documenting the same in our workpaper	0.7		
Nitin Grover					
	08/09/23	Updating the details of active past directors in our testwork	1.4		
Nitin Grover					
	08/09/23	Documenting the CRO Report data into our testwork	1.2		
Nitin Grover					
	08/09/23	Downloading the Form B1 Annual return and CRO Search and documenting the same in our workpaper	0.8		
Nitin Grover					
	08/09/23	Updating the details of active past directors in our testwork	1.4		
Nitin Grover					
	08/09/23	Documenting the CRO Report data into our testwork	0.9		
Nitin Grover					
Nitin Grover	08/10/23	Reviewed the Intercompany confirms	1.0		
	08/10/23	Using the confirms to confirm the intercompany balances	0.8		
Nitin Grover					
	08/10/23	Attaching the Interco Confirms s to our testwork and updating the workpaper accordingly	1.3		
Nitin Grover					
	08/10/23	Reviewed the Intercompany confirms	0.8		
Nitin Grover					
	08/10/23	Using the confirms to confirm the intercompany balances	0.5		
Nitin Grover					
	08/10/23	Attaching the Interco Confirms to our testwork and updating the workpaper accordingly	1.3		
Nitin Grover					
Nitin Grover	08/10/23	Reviewed the board minutes	1.2		

Name	Date	Description	Hours	Rate	Amount
	08/10/23	Attaching the board minutes in the file for necessary documentation in our testwork	1.1		
Nitin Grover					
Nitin Grover	08/11/23	Updating audit workpapers	1.5		
	08/11/23	Reviewed the Intercompany confirms and netting letter	0.9		
Nitin Grover					
	08/11/23	Using the confirms to confirm the intercompany balances	1.2		
Nitin Grover					
	08/11/23	Attaching the Interco Confirms to our testwork and updating the workpaper accordingly	1.3		
Nitin Grover					
	08/23/23	Performed proofing and mathematical accuracy check of financial statements for MSN 1123	0.8		
Nishtha Wadhwa					
	08/23/23	Performed proofing and mathematical accuracy check of financial statement - PAL XI	0.7		
Nishtha Wadhwa					
	08/24/23	Performed proofing and mathematical accuracy check of financial statement - MSN 1123	3.7		
Nishtha Wadhwa					
	08/24/23	Performed proofing and mathematical accuracy check of financial statement - PAL XI	3.2		
Nishtha Wadhwa					
	08/24/23	Performed proofing and mathematical accuracy check of financial statement- PAL XI	1.1		
Nishtha Wadhwa					
	08/25/23	Performed proofing and mathematical accuracy check of financial statement - PAL XII	2.1		
Nishtha Wadhwa					
	08/25/23	Performed proofing and mathematical accuracy check of financial statement - Aetios 1	1.9		
Nishtha Wadhwa					
	08/25/23	Performed proofing and mathematical accuracy check of financial statement - PAL XII	1.6		
Nishtha Wadhwa					
	08/25/23	Performed proofing and mathematical accuracy check of financial statement - Aetios 1	2.4		
Nishtha Wadhwa					
	08/28/23	Performed proofing and mathematical accuracy check of financial statement - PAL XII	1.1		
Nishtha Wadhwa					
	08/28/23	Performed proofing and mathematical accuracy check of financial statement - Aetios 1	0.9		
Nishtha Wadhwa					
	08/31/23	Updating consolidation workpapers for 2020 comparative balances	3.1		
Nishtha Wadhwa					

Name	Date	Description	Hours	Rate	Amount
Amir Eslami	07/28/23	Performed audit procedures on updated workings for MSN 1123	1.5		
Amir Eslami	08/08/23	Updated workings for MSN 1135.	1.5		
Amir Eslami	08/08/23	Updated workings for PAL VI	1.5		
Amir Eslami	08/09/23	Updated workings for MSN PAL XI	1.5		
Amir Eslami	08/09/23	Performed audit work on workpapers	0.5		
Amir Eslami	08/09/23	Uploaded latest financial statements to audit file for all entities.	0.5		
Amir Eslami	08/09/23	Referenced latest financial statements for MSN 1123.	1.0		
Amir Eslami	08/09/23	Referenced latest financial statements for MSN 1135.	1.0		
Amir Eslami	08/10/23	Referenced latest financial statements for PAL VI.	1.0		
Amir Eslami	08/10/23	Referenced latest financial statements for PAL XI.	1.0		
Amir Eslami	08/10/23	Sent out an updated query list to the management	0.5		
Amir Eslami	08/11/23	Updating Batch workpaper for MSN 1123 for financial statements received from the company	1.3		
Amir Eslami	08/11/23	Updating Batch workpaper for MSN 1135 for updated financial statements	1.3		
Amir Eslami	08/11/23	Updating Batch workpaper for PAL XI for updated financial statements	1.3		
Amir Eslami	08/11/23	Updating Batch workpaper for PAL VI for updated financial statements received from the company.	1.3		
Amir Eslami	08/14/23	Reviewed the board minutes for MSN 1123.	1.0		
Amir Eslami	08/14/23	Reviewed the board minutes for MSN 1135.	1.0		
Amir Eslami	08/14/23	Reviewed the board minutes for PAL XI.	1.0		
Amir Eslami	08/14/23	Reviewed the board minutes for PAL XI.	1.0		
Amir Eslami	08/17/23	Performed testing of MSN 1123.	1.5		
Amir Eslami	08/17/23	Performed testing of MSN 1135.	1.5		
Amir Eslami	08/17/23	Performed testing of PAL XI	1.5		
Amir Eslami	08/18/23	Performed testing of PAL XI (continued)	1.5		

Name	Date	Description	Hours	Rate	Amount
Amir Eslami	08/22/23	Requested updated intercompany confirm balances based off of testing completed on trade receivable balances due to related parties for MSN 1123.	0.5		
Amir Eslami	08/22/23	Requested updated intercompany confirm balances based off of testing completed on trade receivable balances due to related parties for MSN 1135.	0.5		
Amir Eslami	08/22/23	Requested updated intercompany confirm balances based off of testing completed on trade receivable balances due to related parties for PAL XI.	0.5		
Amir Eslami	08/22/23	Requested updated intercompany confirm balances based off of testing completed on trade receivable balances due to related parties for PAL VI.	0.5		
Amir Eslami	08/23/23	Provided comments on notes in the financial statements based off of the testing completed on the MSN 1123 workpaper.	1.0		
Amir Eslami	08/23/23	Provided comments on notes in the financial statements based off of the testing completed on the MSN 1135 workpaper.	1.0		
Amir Eslami	08/23/23	Provided updated comments on notes in the financial statements based off of the testing completed on the PAL XI workpaper.	1.0		
Amir Eslami	08/23/23	Provided updated comments on note in the financial statements based off of the testing completed on the PAL VI workpaper.	1.0		
Amir Eslami	08/24/23	Drafted ISA 260 completion letter for MSN 1123.	1.0		
Amir Eslami	08/24/23	Drafted ISA 260 completion letter for MSN 1135.	1.0		
Amir Eslami	08/24/23	Drafted ISA 260 completion letter for PAL XI.	1.0		
Amir Eslami	08/24/23	Drafted ISA 260 completion letter for PAL VI.	0.5		

Name	Date	Description	Hours	Rate	Amount
Amir Eslami	08/25/23	Continuation of drafting ISA 260 letter for PAL VI.	0.5		
Amir Eslami	08/28/23	Completed a consistency check between the latest financial statements received and our batch and workpapers for MSN 1123.	0.8		
Amir Eslami	08/28/23	Completed a consistency check between the latest financial statements received and our batch and workpapers for MSN 1135.	0.8		
Amir Eslami	08/28/23	Completed a consistency check between the latest financial statements received and our batch and workpapers for PAL XI.	0.8		
Amir Eslami	08/28/23	Completed a consistency check between the latest financial statements received and our batch and workpapers for PAL VI.	0.8		
Sean McCormack	08/08/23	Checked most recent intercompany confirmations and netting letters were uploaded for MSN 1135 and tied to the financial statement workings	0.5		
Sean McCormack	08/08/23	Checked most recent intercompany confirmations and netting letters were uploaded for PAL VI and tied to the financial statement workings	0.5		
Sean McCormack	08/09/23	Analysed financial statements for MSN 1123 and drafted emolument forms accordingly. Updated the audit testwork workpapers	0.5		
Sean McCormack	08/09/23	Analysed financial statements for 1135, PAL VI and PAL XI and drafted emolument forms accordingly. Updated the audit testwork workpapers	1.5		
Sean McCormack	08/10/23	Reviewed the board minutes for Aetios 1 and updated the audit testwork papers	1.5		
Sean McCormack	08/10/23	Reviewed the board minutes for Aetios 2 and updated the audit testwork papers	1.5		

Name	Date	Description	Hours	Rate	Amount
Sean McCormack	08/10/23	Reviewed the board minutes for the PAL XII and updated the audit testwork papers . (1.0)Updated the post year end minutes section on the audit file.(0.5)	1.5		
Sean McCormack	08/10/23	Reviewed the board minutes for PAL XIII and updated the audit testwork papers (1.0). Updated the post year end minutes section on the audit file. (0.5)	1.5		
Sean McCormack	08/11/23	Performed consolidation testing in the workpaper for Aetios 1 for the statement of comprehensive income and the statement of financial position	1.5		
Sean McCormack	08/11/23	Performed consolidation testing in the workpaper for Aetios 2 for the statement of comprehensive income and the statement of financial position	1.5		
Sean McCormack	08/11/23	Created folders on the audit engagement file and uploaded the 2021 and post year end board minutes	0.5		
Sean McCormack	08/14/23	Completed the VAMI summary workpaper for 2023 board minutes	1.5		
Sean McCormack	08/14/23	Completed the VAMI summary workpaper for 2022 and 2023 board minutes	1.5		
Sean McCormack	08/14/23	Updated the audit test workpapers in the audit assessment tabs for Aetios 1 and Aetios 2	1.5		
Sean McCormack	08/14/23	Updated the audit test workpapers in the audit assessment tabs for PAL XII and PAL XIII.	1.5		
Sean McCormack	08/15/23	Performed a trial balance reconciliation to the financial statements for Aetios 1	1.0		
Sean McCormack	08/15/23	Performed a trial balance reconciliation to the financial statements for Aetios 2	1.5		
Sean McCormack	08/15/23	Performed a trial balance reconciliation to the financial statements for PAL XII	1.5		
Sean McCormack	08/15/23	Performed a trial balance reconciliation to the financial statements for PAL XIII	1.5		

Name	Date	Description	Hours	Rate	Amount
Sean McCormack	08/15/23	Revisited the consolidation testing on Aetios 1 based on financial statement workings provided by client	1.0		
Sean McCormack	08/15/23	Revisited the consolidation testing on Aetios 2 based on financial statement workings provided by client	1.0		
Sean McCormack	08/16/23	Performed more consolidation testing and considered the eliminations workings.	1.5		
Sean McCormack	08/16/23	Performed more consolidation testing and considered the eliminations workings.	1.5		
Sean McCormack	08/16/23	Reviewed updated trial balances to ensure that the information was consistent with the most recent trial balance provided in the financial workings	1.0		
Sean McCormack	08/17/23	Revisited the trial balance reconciliation testing performed on PAL XIII	1.5		
Sean McCormack	08/17/23	Performed work on consolidation testing for Aetios 1 and 2 in relation to intercompany transactions	1.5		
Sean McCormack	08/23/23	Updated interest expense testing in PAL XIII test workpaper based on the most recent financial statements received	1.5		
Sean McCormack	08/23/23	Updated referencing to the backup obtained for this testing both within the workpaper and on the audit file itself.	1.5		
Sean McCormack	08/24/23	Performed full consistency check for PAL XIII financial statements	1.5		
Sean McCormack	08/24/23	Performed full tot check for PAL XIII Financial statements	1.5		
Sean McCormack	08/24/23	Completed full prior year check for PAL XIII Financial statements	0.5		
Sean McCormack	08/24/23	Performed full consistency check for Aetios 2 financial statements	1.5		

Name	Date	Description	Hours	Rate	Amount
Sean McCormack	08/24/23	Performed full tot check for Aetios 2 Financial statements	1.5		
Sean McCormack	08/24/23	Completed full prior year check for Aetios 2 Financial statements	0.5		
Sean McCormack	08/29/23	Updated the financial statement figures on workings provided for MSN 1123	1.5		
Sean McCormack	08/29/23	Updated the financial statement figures on workings provided for MSN 1135	0.5		
Sean McCormack	08/29/23	Worked an intercompany analysis excel for each PAL XI and PAL VI to reflect amounts receivable due to / from related parties	0.5		
Sean McCormack	08/31/23	Performed a trial balance reconciliation based on the new financial statement figures for MSN 1123 and reconciled these figures to the latest financial statements	1.5		
Sean McCormack	08/31/23	Performed a review of the lease agreement details	0.5		
Sean McCormack	08/31/23	Performed a review of the lease agreement details	0.5		
Karen Conboy	08/31/23	Review of information request list and audit plan agenda	1.0		
Danish Shakil	08/08/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to trade and other receivable recorded in the financial statements	0.5		
Danish Shakil	08/08/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to other assets recorded in the financial statements	0.5		
Danish Shakil	08/08/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to liabilities recorded in the financial statements	0.5		
Danish Shakil	08/08/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to security deposit recorded in the financial statements	0.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	08/08/23	Manager review of audit workpapers for Aetios Aviation Leasing 1 Limited relating to cash and bank recorded in the financial statements	0.5		
Danish Shakil	08/24/23	Manager review of audit workpapers for Panamera Aviation Leasing VI Limited relating to lease income recorded in the financial statements	0.5		
Danish Shakil	08/24/23	Manager review of audit workpapers for Panamera Aviation Leasing VI Limited relating to cash recorded in the financial statements	0.5		
Danish Shakil	08/29/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to consolidation working in the financial statements	0.5		
Danish Shakil	08/29/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to consolidation working in the financial statements - Continued	0.5		
Danish Shakil	08/29/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to lease income recorded in the financial statements	0.5		
Danish Shakil	08/29/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to finance expenses recorded in the financial statements	0.5		
Danish Shakil	08/29/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to finance expenses recorded in the financial statements - continued	0.5		
Danish Shakil	08/30/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to cash recorded in the financial statements	0.5		

Name	Date	Description	Hours	Rate	Amount
	08/31/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to lease income recorded in the financial statements	1.5		
Danish Shakil					
	08/31/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to finance expenses recorded in the financial statements	1.0		
Danish Shakil					
	08/31/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to lease income recorded in the financial statements	1.5		
Danish Shakil					
	08/31/23	Manager review of audit workpapers for Panamera Aviation Leasing XI Limited relating to finance expenses recorded in the financial statements	1.0		
Danish Shakil					
Subtotal Audit Services (July-August)			416.1		\$ -
September					
Anshul Goyal	09/01/23	Updating Aetios 2 audit workpapers to reflect the updated the balance sheet	0.8		
Anshul Goyal	09/01/23	Updating Aetios 2 audit workpapers to reflect the updated profit and loss account	0.8		
Anshul Goyal	09/01/23	Performed audit procedures relating the financial statements of Aetios 1	1.9		
Sean McCormack	09/01/23	Performed audit test work over in the financial statements for MSN 1602	1.5		
Sean McCormack	09/01/23	Performed audit test work over in the financial statements for MSN 1552	1.0		
Sean McCormack	09/01/23	Performed audit test work over in the financial statements for MSN 1135	1.0		

Name	Date	Description	Hours	Rate	Amount
Ciaran McLoughlin	09/01/23	Prepared the consolidated statement of financial position for Aetios 2 for 2021.	1.2		
Ciaran McLoughlin	09/01/23	Prepared the consolidated statement of comprehensive income for Aetios 2 for 2021.	1.2		
Ciaran McLoughlin	09/01/23	Prepared the consolidated statement of cash flow for Aetios 2 for 2021.	0.3		
Ciaran McLoughlin	09/01/23	Reperformed a reconciliation of the trial balance to the current version of the financial statements for Aetios 1.	1.0		
Ciaran McLoughlin	09/01/23	Reperformed a reconciliation of the trial balance to the current version of the financial statements for Aetios 2.	1.0		
Ciaran McLoughlin	09/01/23	Reperformed a reconciliation of the trial balance to the final version of the financial statements for PAL XII.	1.0		
Ciaran McLoughlin	09/01/23	Performed a referenced FS for MSN 1602.	1.0		
Ciaran McLoughlin	09/01/23	Performed a referenced FS for MSN 1552.	0.8		
Nishtha Wadhwa	09/01/23	Prepared a Roll-forward Cash WP from 2019 file for VAMI 2020 consolidated financial statements	1.1		
Nishtha Wadhwa	09/01/23	Prepared a Roll-forward Depreciation WP from 2019 file for VAMI 2020 consolidated financial statements	0.9		
Nishtha Wadhwa	09/01/23	Prepared a Roll-forward Lease revenue WP from 2019 file for VAMI 2020 consolidated financial statements	1.4		
Nishtha Wadhwa	09/01/23	Performed audit procedures in relation to cash by agreeing cash balances in the TB to the confirm	1.2		
Nishtha Wadhwa	09/01/23	Performed audit procedures in relation to depreciation for VAMI 2020 consolidated financial statements	1.4		
Nishtha Wadhwa	09/01/23	Performed audit procedures in relation to Lease revenue reconciliations	0.7		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	09/01/23	Performed audit procedures in relation to the TB reconciliation of VAMI Consol WPs 2020	1.3		
John Ahern	09/01/23	Partner review of audit workpapers relating to assets of Cayenne Aviation MSN 1135 Ltd	1.0		
John Ahern	09/01/23	Partner review of audit workpapers relating to assets of Cayenne Aviation MSN 1123 Limited	1.0		
John Ahern	09/01/23	Partner review of audit workpapers relating to assets of A330 MSN 1542 Limited	1.0		
John Ahern	09/01/23	Partner review of audit workpapers relating to assets of A330 MSN 1552 Limited	1.0		
Danish Shakil	09/01/23	Review of Liability workings for A330 MSN 1602 Limited updated with the intercompany balances	3.0		
Danish Shakil	09/01/23	Review of liability workings for A330 MSN 1552 Limited updated with the intercompany balances	4.5		
Anshul Goyal	09/04/23	Performed audit procedures relating to the financial statements of Aetios 1	1.6		
Anshul Goyal	09/04/23	Performed audit procedures relating to the financial statements of PAL XII	1.6		
Anshul Goyal	09/04/23	Performed audit procedures relating to the financial statements of PAL XIII	1.8		
Nishtha Wadhwa	09/04/23	Performed audit procedures in relation to financial statement	2.6		
Nishtha Wadhwa	09/04/23	VAMI 2020 file overview - Uploading files and folders from 2019	3.3		
Nishtha Wadhwa	09/04/23	Performed procedures reconciling the current year TB to the audit workpapers for VAMI Consol WPs 2020	2.1		
John Ahern	09/04/23	Partner review of audit workpapers relating to assets of A330 MSN 1602 Limited	1.0		
John Ahern	09/04/23	Partner review of audit workpapers relating to assets of for Panamera Aviation Leasing VI Limited	1.0		

Name	Date	Description	Hours	Rate	Amount
John Ahern	09/04/23	Partner review of audit workpapers relating to assets of Panamera Aviation Leasing XI Limited	1.0		
Danish Shakil	09/04/23	Review of liabilities workings for Cayenne Aviation 1123 Limited updated with the intercompany balances	4.5		
Danish Shakil	09/04/23	Review of Liabilities workings for Cayenne Aviation 1135 Limited updated with the intercompany balances	3.0		
Anshul Goyal	09/05/23	Updating Aetios 1 audit workpapers to reflect the updated the balance sheet	1.4		
Anshul Goyal	09/05/23	Updating Aetios 1 audit workpapers to reflect the updated profit and loss account	1.4		
Ciaran McLoughlin	09/05/23	Performed a referenced FS for PAL VI.	1.0		
Ciaran McLoughlin	09/05/23	Performed a search of Aetios 1 from the companies registration office (CRO).	1.1		
Ciaran McLoughlin	09/05/23	Performed audit procedures in relation to the expenses of Aetios 1.	1.1		
Ciaran McLoughlin	09/05/23	Performed audit procedures in relation to the expenses of Aetios 2	1.1		
Lanty Molloy	09/05/23	Completed a company office search of MSN 1602 from the companies registration office (CRO).	1.5		
Lanty Molloy	09/05/23	Performed audit procedures in relation to the trial balance reconciliation for PAL VII	3.5		
Lanty Molloy	09/05/23	Completed a company office search of PAL VII from the companies registration office (CRO).	1.0		
Nishtha Wadhwa	09/05/23	Performed planning and file setup procedures required by auditing standards for VAMI 2020 audit	3.7		
Nishtha Wadhwa	09/05/23	Prepared information request list for audit of the 2020 Consolidated financial statements of VAMI	2.6		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	09/05/23	Performed audit procedures in relation to TB reconciliation for VAMI 2020 consolidated financial statements	1,7		
John Ahern	09/05/23	Partner review of audit workpapers relating to liabilities of Cayenne Aviation MSN 1135 Ltd	1.0		
John Ahern	09/05/23	Partner review of audit workpapers relating to liabilities of Cayenne Aviation MSN 1123 Limited	1.0		
John Ahern	09/05/23	Partner review of audit workpapers relating to assets of A330 MSN 1542 Limited	1.0		
Anshul Goyal	09/06/23	Performed audit procedures in relation to the consolidated balance sheet of Aetios 2	1.4		
Anshul Goyal	09/06/23	Performed audit procedures in relation to the consolidated profit and loss account of Aetios 2	1.4		
Anshul Goyal	09/06/23	Performed audit procedures in relation to the consolidated balance sheet of Aetios 1	1.4		
Anshul Goyal	09/06/23	Performed audit procedures in relation to the consolidated profit and loss account of Aetios 1	1.4		
Ciaran McLoughlin	09/06/23	Agreed the most recent draft of financial statement figures to the Aetios 1 WP.	0.9		
Ciaran McLoughlin	09/06/23	Performed audit procedures in relation to the disclosure workpaper for Aetios 1.	1.5		
Ciaran McLoughlin	09/06/23	Performed audit procedures in relation to the disclosure workpaper for Aetios 2.	1.5		
Ciaran McLoughlin	09/06/23	Performed journal entry testing on the journals of the Aetios 1 entity.	1.4		
Lanty Molloy	09/06/23	Performed an analytical review of PAL VII's income statement.	1.5		
Lanty Molloy	09/06/23	Performed audit procedures in relation to PAL VII's lease revenue.	1.0		
Lanty Molloy	09/06/23	Performed audit procedures in relation PAL VII's other expenses.	1.0		
Lanty Molloy	09/06/23	Performed audit procedure in relation to PAL VII's finance income and finance expenses.	1.5		

Name	Date	Description	Hours	Rate	Amount
Lanty Molloy	09/06/23	Performed an analytical review of PAL VII's balance sheet.	1.0		
Nishtha Wadhwa	09/06/23	Performed file set up audit procedures for VAMI 2020	1.6		
Nishtha Wadhwa	09/06/23	VAMI Consol WPs 2020 - TB Reconciliation	1.3		
Nishtha Wadhwa	09/06/23	VAMI Consol WPs 2020 - Lead tabs like income statement and SOFP updated	1.2		
Nishtha Wadhwa	09/06/23	VAMI Consol WPs 2020 - Updating amounts per current year TB	0.3		
Nishtha Wadhwa	09/06/23	Updating MSN 1432 WP 2022 - Performed audit procedures in relation to reconciling balances per audit workpapers to the trial balance	1.3		
Nishtha Wadhwa	09/06/23	Updating MSN 1432 WP 2022 - Performed audit procedures in relation to reconciling balances per audit workpapers to the trial balance	1.2		
Nishtha Wadhwa	09/06/23	Updating MSN 1432 WP 2022 - Performed audit procedures in relation to reconciling balances per audit workpapers to the trial balance	1.1		
John Ahern	09/06/23	Partner review of audit workpapers relating to liabilities of A330 MSN 1552 Limited	1.0		
John Ahern	09/06/23	Partner review of audit workpapers relating to liabilities of A330 MSN 1602 Limited	1.0		
Anshul Goyal	09/07/23	Updating Aetios 1 audit workpapers to reflect information received	1.2		
Anshul Goyal	09/07/23	Updating Aetios 2 audit workpapers to reflect information received	1.2		
Anshul Goyal	09/07/23	Performed audit procedures in relation to risk assessment as required by auditing standards for VAMI 2020 consolidated financial statements	1.9		
Anshul Goyal	09/07/23	Prepared information request list for audit of the 2020 Consolidated financial statements of VAMI	0.7		

Name	Date	Description	Hours	Rate	Amount
Lanty Molloy	09/07/23	Performed a review of PAL VII's aircraft assets to identify the cost and any capital additions during the year. Performed a net book value review and impairment assessment.	1.5		
Lanty Molloy	09/07/23	Recalculated depreciation charge for PAL VII.	0.8		
Lanty Molloy	09/07/23	Performed audit procedures in relation to PAL VII's trade and other receivables	1.0		
Lanty Molloy	09/07/23	Performed audit procedures in relation to cash workpaper for PAL VII.	0.8		
Lanty Molloy	09/07/23	Performed a review of PAL VII's debt and borrowings.	1.0		
Lanty Molloy	09/07/23	Recalculated PAL VII's tax charge	1.0		
Lanty Molloy	09/07/23	Rolled forward the disclosure workpaper for PAL VII and performed audit procedures work on the related party transactions part and future contractual cash flows for PAL VII.	1.5		
Lanty Molloy	09/07/23	Performed audit procedures in relation the liquidity risk and credit risk part of workpaper.	0.5		
Nishtha Wadhwa	09/07/23	Updating MSN 1432 WP 2022 - Performed audit procedures in relation to reconciling balances per audit workpapers to the trial balance	0.9		
Nishtha Wadhwa	09/07/23	Updating MSN 1432 WP 2022 - Performed audit procedures in relation to reconciling balances per audit workpapers to the trial balance	1.4		
Nishtha Wadhwa	09/07/23	Updating MSN 1432 WP 2022 - Performed audit procedures in relation to reconciling balances per audit workpapers to the trial balance	0.9		
Nishtha Wadhwa	09/07/23	Updating PAL X WP 2022 - Performed audit procedures in relation to reconciling balances per audit workpapers to the trial balance	1.3		
Nishtha Wadhwa	09/07/23	Updating PAL X WP 2022 - Performed audit procedures in relation to reconciling balances per audit workpapers to the trial balance	1.4		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	09/07/23	Updating PAL X WP 2022 - Performed audit procedures in relation to reconciling balances per audit workpapers to the trial balance	1.1		
Nishtha Wadhwa	09/07/23	Performed audit procedures in relation to agreeing balances per confirms	1.0		
John Ahern	09/07/23	Partner review of audit workpapers relating to liabilities of Panamera Aviation Leasing VI Limited	1.0		
Lanty Molloy	09/08/23	Performed audit procedures in relation to the trial balance reconciliation for PAL IV.	3.0		
Anshul Goyal	09/08/23	Performed audit procedures in relation to 2020 consolidated financial statements of VAMI in relation to planning and file set up	1.7		
Anshul Goyal	09/08/23	Performed audit procedures in relation to 2020 consolidated financial statements of VAMI in relation to planning and file set up	0.6		
Anshul Goyal	09/08/23	Resolved additional query items per updated workings in Aetios 1	1.4		
Anshul Goyal	09/08/23	Resolved additional query items per updated workings in Aetios 2	1.2		
Lanty Molloy	09/08/23	Rolled forward the post balance sheet events workpaper, loan impairment workpaper and journals workpaper for PAL VII.	1.0		
Lanty Molloy	09/08/23	Agreed figures per the most recent draft of the financial statements to the PAL XII Batch WP.	1.0		
Lanty Molloy	09/08/23	Rolled forward the Batch workpapers for PAL IV.	1.0		
Nishtha Wadhwa	09/08/23	Performed audit procedures in relation consolidation workings	0.7		
Nishtha Wadhwa	09/08/23	Roll-forward VAMI Consol WP from 2019 file	1.5		
Nishtha Wadhwa	09/08/23	Roll-forward VAMI Single entity WP from 2019 file	1.4		
Nishtha Wadhwa	09/08/23	VAMI Consol WP 2020 - Updating audit workpapers per current year TB	1.3		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	09/08/23	VAMI Single entity WP - Updating audit workpapers to reflect current year TB	3.1		
John Ahern	09/08/23	Partner review of audit workpapers relating to liabilities of Panamera Aviation Leasing XI Limited	2.0		
Lanty Molloy	09/09/23	Performed audit procedures in relation to aircraft recorded in the financial statement of PAL VII and PAL IX	1.0		
Anshul Goyal	09/11/23	Updated query list for additional items noted in updated workings for PAL XII	0.9		
Anshul Goyal	09/11/23	Updated query list for additional items noted in updated workings for Aetios 2/PAL XIII	1.2		
Anshul Goyal	09/11/23	Performed audit procedures in relation to the planning the audit of the consolidated financial statements of VAMI for 2020	1.3		
Anshul Goyal	09/11/23	Performed audit procedures in relation to 2020 consolidated financial statements of VAMI in relation to materiality assessment, significant account identification and audit assertion identification	1.3		
Anshul Goyal	09/11/23	Performed audit procedures in relation to 2020 consolidated financial statements of VAMI in relation to planning analytical procedures and general risk assessment procedures required by auditing standards	1.9		
Lanty Molloy	09/11/23	Completed a company office search of PAL IV from the companies registration office (CRO)	1.0		
Lanty Molloy	09/11/23	Carried out the Materiality calculation for PAL IV.	1.0		
Lanty Molloy	09/11/23	Performed inquiries with management as required by auditing standards	1.5		
Lanty Molloy	09/11/23	Performed an analytical review of PAL IV's income statement	1.5		
Lanty Molloy	09/11/23	Tested PAL IV's lease revenue.	1.0		

Name	Date	Description	Hours	Rate	Amount
Lanty Molloy	09/11/23	Performed a review of PAL IV's other expenses	0.5		
Nishtha Wadhwa	09/11/23	VAMI IC Matrix WP 2020 - Performing test work to reconcile balances per consol TB and IC Matrices ledger	2.8		
Nishtha Wadhwa	09/11/23	VAMI IC Matrix WP 2020 - Performing test work to reconcile balances of SPVs per SPV FS and IC matrices ledger	3.1		
Nishtha Wadhwa	09/11/23	VAMI IC Matrix WP 2020 - Performing test work to reconcile balances of SPVs per SPV FS and IC matrices ledger	2.7		
John Ahern	09/11/23	Partner review of audit workpapers relating to income and expenses of Cayenne Aviation MSN 1135 Ltd	0.5		
John Ahern	09/11/23	Partner review of audit workpapers relating to income and expenses of Cayenne Aviation MSN 1123 Limited	0.5		
Anshul Goyal	09/12/23	Performed audit procedures in relation to 2020 consolidated financial statements of VAMI in relation to entity understanding procedures required by auditing standards	1.1		
Anshul Goyal	09/12/23	Performed audit procedures in relation to 2020 consolidated financial statements of VAMI in relation to entity level control procedures required by auditing standards	0.9		
Lanty Molloy	09/12/23	Performed a review of PAL IV's other expenses	0.5		
Lanty Molloy	09/12/23	Tested PAL IV's finance income and finance expenses	1.0		
Lanty Molloy	09/12/23	Performed an analytical review of PAL IV's balance sheet	2.0		
Lanty Molloy	09/12/23	Performed a review of PAL IV's aircraft assets to identify the cost and any capital additions during the year. Performed a net book value review for PAL IV	1.5		

Name	Date	Description	Hours	Rate	Amount
Lanty Molloy	09/12/23	Recalculated depreciation and tested impairment for PAL IV	1.0		
Lanty Molloy	09/12/23	Tested PAL IV's trade and other receivables in the batch test work workpaper	1.0		
Nishtha Wadhwa	09/12/23	VAMI Single entity WP 2020 - Updating leads for balance sheet	1.2		
Nishtha Wadhwa	09/12/23	VAMI Single entity WP 2020 - Updating leads for Income statement	0.9		
Nishtha Wadhwa	09/12/23	VAMI Single entity WP 2020 - TB Reconciliation	1.1		
Nishtha Wadhwa	09/12/23	VAMI Single entity WP 2020 - Performing test work for amounts in the Income statement	1.4		
Nishtha Wadhwa	09/12/23	VAMI Single entity WP 2020 - Performing test work for amounts recorded in the balance sheet	1.3		
John Ahern	09/12/23	Partner review of audit workpapers relating to income and expenses of A330 MSN 1542 Limited	0.5		
John Ahern	09/12/23	Partner review of audit workpapers relating to income and expenses of A330 MSN 1552 Limited	0.5		
Anshul Goyal	09/13/23	Updating Aetios 1 audit workpaper to reflection additional information received	1.1		
Anshul Goyal	09/13/23	Updating Aetios 2 audit workpaper to reflection additional information received	0.9		
Anshul Goyal	09/13/23	Performed audit procedures in relation to 2020 consolidated financial statements of VAMI in relation to entity level control procedures required by auditing standards	1.3		
Anshul Goyal	09/13/23	Performed audit procedures in relation to 2020 consolidated financial statements of VAMI in relation to process understanding procedures required by auditing standards	2.2		
Lanty Molloy	09/13/23	Performed audit procedures in relation to cash for PAL IV	0.5		

Name	Date	Description	Hours	Rate	Amount
Lanty Molloy	09/13/23	Performed a review of PAL IV's debt and borrowings	1.0		
Lanty Molloy	09/13/23	Recalculated PAL IV's tax charge and compared to the tax figure in the FS	1.0		
Lanty Molloy	09/13/23	Rolled forward the disclosure workpaper for PAL VII and performed audit procedures on the related party transactions part and future contractual cash flows	1.5		
Lanty Molloy	09/13/23	Performed audit procedures on credit risk and liquidity risk for PAL VII	0.5		
Lanty Molloy	09/13/23	Rolled forward the post balance sheet events workpaper, loan workpaper and journals workpaper for PAL IV.	1.0		
Nishtha Wadhwa	09/13/23	Roll-forward & updating VAMI Financing activities WP - Luxembourg entities reconciliation	3.7		
Nishtha Wadhwa	09/13/23	VAMI Single entity WP 2020 - Performing test work for amounts above PM for SOFP and Income statement	1.4		
Nishtha Wadhwa	09/13/23	VAMI Single entity WP 2020 - Performing test work for amounts above PM for SOFP and Income statement	1.4		
Anshul Goyal	09/14/23	Updated Aetios 1 WP and PAL XII audit workpapers to reflect additional information received	1.1		
Anshul Goyal	09/14/23	Updated Aetios 2 WP/PAL XIII audit workpapers to reflect additional workpapers received	1.3		
Anshul Goyal	09/14/23	Performed audit procedures required by auditing standards in relation to documenting the planned audit approach for the audit of the 2020 consolidated financial statements of VAMI	3.9		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	09/14/23	Performed audit procedures required by auditing standards in relation to determining materiality levels for the audit of the 2020 consolidated financial statements of VAMI	0.3		
Nishtha Wadhwa	09/14/23	Updating Cash WP - Agreeing cash balances in the TB to the confirm	1.3		
Nishtha Wadhwa	09/14/23	Updating Depreciation WP - Lead tab work done	1.5		
Nishtha Wadhwa	09/14/23	Updating Lease revenue WP - Reconciliation work done	1.0		
Nishtha Wadhwa	09/14/23	Updating Cash WP - Agreeing cash balances in the TB to the confirm	1.4		
Nishtha Wadhwa	09/14/23	Updating Cash WP - Agreeing cash balances in the TB to the confirm	1.2		
Karen Conboy	09/14/23	Partner review of first draft of VAMI 2020 consolidation company only balance sheet workpaper relating to investment in subsidiaries	0.5		
John Ahern	09/14/23	Partner review of audit workpapers relating to income and expenses of A330 MSN 1602 Limited	1.0		
John Ahern	09/14/23	Partner review of audit workpapers relating to income and expense of Panamera Aviation Leasing VI Limited	1.0		
Anshul Goyal	09/15/23	Performed audit procedures required by auditing standards in relation to determining significant accounts and related audit procedures for the audit of the 2020 consolidated financial statements of VAMI	3.0		
Nishtha Wadhwa	09/15/23	Performed audit procedures in relation to IFRS 9 VAMI leases	0.5		
Nishtha Wadhwa	09/15/23	Performed audit procedures in relation to VAMI Offsetting consolidation WP -	1.2		
Nishtha Wadhwa	09/15/23	VAMI Single entity WP 2020 - Performing test work in relation to the Income statement	0.4		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	09/15/23	Performed audit procedures in relation to liability remeasurement tab - Voyager consolidation WP	0.5		
Nishtha Wadhwa	09/15/23	VAMI Offsetting consolidation WP - Reconciliation performed to verify balances per TB and ledger	1.0		
Nishtha Wadhwa	09/15/23	VAMI Consol TB check WP - Updated per current year TB	0.3		
Nishtha Wadhwa	09/15/23	Disclosure WP - Updated the workings per current year TB	1.2		
Nishtha Wadhwa	09/15/23	IFRS 16 WP - Updated for current year amounts per TB	0.4		
Danish Shakil	09/15/23	Review of consolidation working for Aetios 1 Limited	3.0		
Danish Shakil	09/15/23	Review of receivable carrying value of Aetios 1	2.5		
Danish Shakil	09/15/23	Review of receivable carrying value of Aetios 2	2.0		
Anshul Goyal	09/18/23	Updated Aetios 1 audit workpapers to reflect updated balance sheet	1.1		
Anshul Goyal	09/18/23	Updated Aetios 1 audit workpapers to reflect updated profit and loss account	1.2		
Anshul Goyal	09/18/23	Performed audit procedures required by auditing standards in relation to determining significant accounts and related audit procedures for the audit of the 2020 consolidated financial statements of VAMI	0.9		
Anshul Goyal	09/18/23	Updated PAL XII audit workpapers to reflect updated balance sheet	0.8		
Anshul Goyal	09/18/23	Updated PAL XII audit workpapers to reflect updated profit and loss account	0.8		
Anshul Goyal	09/18/23	Performed planning procedures in relation to the audit of the 2022 financial statements	0.4		
Nishtha Wadhwa	09/18/23	Performed significant account assessment as required by auditing standards	1.5		
Nishtha Wadhwa	09/18/23	Updating Query list for additional queries- 2020	1.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	09/18/23	Roll-forward WP & Updated workings per current year TB - Maintenance reserve receivable	3.0		
Nishtha Wadhwa	09/18/23	VAMI Single entity WP 2020 - Performing test work for amounts above PM for SOFP and Income statement	1.5		
Nishtha Wadhwa	09/18/23	Performed planning procedures in relation to the audit of the 2022 financial statements	0.3		
Margaret McCoy	09/18/23	Performed planning procedures for 2020 Consolidated financial statements of VAMI as required by auditing standards	1.0		
Margaret McCoy	09/18/23	Call with client to discuss the audit progress and open points for VAMI 2020 consolidation	0.5		
Margaret McCoy	09/18/23	Manager review of substantive procedure completed over finance income and finance expense	0.5		
John Ahern	09/18/23	Partner review of audit workpapers relating to income and expenses of Panamera Aviation Leasing XI Limited	2.0		
Danish Shakil	09/18/23	Review of consolidation working for Aetios 2 Limited	3.0		
Danish Shakil	09/18/23	Review of FS working and matching with our batch workpaper for PAL XII	2.0		
Danish Shakil	09/18/23	Review of FS working and matching with our batch workpaper for PAL XIII	2.5		
Anshul Goyal	09/19/23	Updated Aetios 2 audit workpapers to reflect updated balance sheet	1.3		
Anshul Goyal	09/19/23	Updated Aetios 2 audit workpapers to reflect updated profit and loss account	1.3		
Anshul Goyal	09/19/23	Performed audit procedures in relation to assets of Aetios 1 and 2	1.5		
Nishtha Wadhwa	09/19/23	VAMI Single entity WP 2020 - Performing test work for amounts above PM for SOFP and Income statement	1.4		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	09/19/23	VAMI Single entity WP 2020 - Performing test work for amounts above PM for SOFP and Income statement	1.3		
Nishtha Wadhwa	09/19/23	VAMI Single entity WP 2020 - Performing test work for amounts above PM for SOFP and Income statement	1.1		
Nishtha Wadhwa	09/19/23	Performed audit procedures in relation to VAMI 2020 liabilities	1.6		
Nishtha Wadhwa	09/19/23	VAMI TB Reconciliation WP 2020 - Reconciling the balances per Consol TB and SPV FS for all the subsidiaries	1.6		
Margaret McCoy	09/19/23	In person partner review of substantive work to date	1.8		
Margaret McCoy	09/19/23	Manager review of intercompany balances testing	2.0		
John Ahern	09/19/23	Partner review of audit workpapers relating to accounting for interest for Panamera Aviation Leasing XII DAC	2.0		
Danish Shakil	09/19/23	Reviewed the standalone financial statements workings received for MSN 1542 and reconciled with the batch working papers.	5.5		
Danish Shakil	09/19/23	Reviewed the consolidated financial statements workings received for MSN 1542 and reconciled with the batch working papers.	2.0		
Anshul Goyal	09/20/23	Updated Intercompany (IC) Matrix WP - Review time	1.4		
Anshul Goyal	09/20/23	Updated Intercompany (IC) Matrix WP - Added comments	1.4		
Margaret McCoy	09/20/23	Manager review of VAMI DAC board minutes for 2020 and summary file	1.0		
Karen Conboy	09/20/23	Partner review of first draft of VAMI 2020 consolidation company only balance sheet workpaper relating to intergroup balances	2.0		

Name	Date	Description	Hours	Rate	Amount
Karen Conboy	09/20/23	Partner review of first draft of VAMI 2020 consolidation workpaper on intergroup eliminations	3.5		
John Ahern	09/20/23	Partner review of audit workpapers relating to accounting for interest for Aetios Aviation Leasing 1 Limited	1.0		
Anshul Goyal	09/21/23	Worked on updating Co. and Consol SOCF for Aetios 1	1.4		
Anshul Goyal	09/21/23	Worked on updating Co. and Consol SOCF for Aetios 2	1.3		
Nishtha Wadhwa	09/21/23	VAMI Single entity WP 2020 - Performing test work for amounts in the Income statement	0.8		
Nishtha Wadhwa	09/21/23	VAMI Single entity WP 2020 - Updating disclosure tab and journal entries tab	1.6		
Nishtha Wadhwa	09/21/23	VAMI IC Matrix WP 2020 - Performing test work to reconcile balances of SPVs per SPV FS and IC matrices ledger	1.4		
Nishtha Wadhwa	09/21/23	VAMI TB Reconciliation WP 2020 - Reconciling the balances per Consol TB and SPV FS for all the subsidiaries	2.7		
Margaret McCoy	09/21/23	Manager review of planning and risk assessment procedure for VAMI DAC	1.0		
Anshul Goyal	09/22/23	Performed TB reconciliation for financing entities - Lux SARL	1.4		
Anshul Goyal	09/22/23	Performed TB reconciliation for financing entities - Lux 1	1.4		
Anshul Goyal	09/22/23	Performed audit procedures in relation to financing entities test-work - Lux 2 for VAMI 2020 consolidation	1.4		
Anshul Goyal	09/22/23	Performed audit procedures in relation to financing entities test-work - Lux 3 for VAMI 2020 consolidation	1.5		
Anshul Goyal	09/22/23	Reviewed TB Rec for financing entities	0.9		

Name	Date	Description	Hours	Rate	Amount
Sean McCormack	09/22/23	Agreed audit documentation obtained to the liquidity risk disclosure for PAL XI	1.0		
Sean McCormack	09/22/23	Performed audit procedures in relation to financial statement for MSN 1123 and MSN 1135	1.5		
Sean McCormack	09/22/23	Performed audit procedures in relation to financial statement for MSN 1602 and PAL VI	1.5		
Sean McCormack	09/22/23	Performed audit procedures in relation to financial statement for 1542	0.5		
Sean McCormack	09/22/23	Performed audit procedures in relation to financial statement for PXI and 1552	1.5		
Nishtha Wadhwa	09/22/23	Performed audit procedures in relation to VAMI 2020 liabilities	1.7		
Nishtha Wadhwa	09/22/23	VAMI IC Matrix WP 2020 - Performing test work to reconcile balances of SPVs per SPV FS and IC matrices ledger	0.9		
Nishtha Wadhwa	09/22/23	VAMI IC Matrix WP 2020 - Performing test work to reconcile balances of SPVs per SPV FS and IC matrices ledger	1.4		
Nishtha Wadhwa	09/22/23	VAMI TB Reconciliation WP 2020 - Reconciling the balances per Consol TB and SPV FS for all the subsidiaries	1.3		
Nishtha Wadhwa	09/22/23	VAMI TB Reconciliation WP 2020 - Reconciling the balances per Consol TB and SPV FS for all the subsidiaries	1.4		
Nishtha Wadhwa	09/22/23	VAMI TB Reconciliation WP 2020 - Reconciling the balances per Consol TB and SPV FS for all the subsidiaries	0.9		
Nishtha Wadhwa	09/22/23	VAMI TB Reconciliation WP 2020 - Reconciling the balances per Consol TB and SPV FS for all the subsidiaries	0.4		
Margaret McCoy	09/22/23	Manager review of loans and borrowings disclosure	1.8		

Name	Date	Description	Hours	Rate	Amount
Margaret McCoy	09/22/23	Manager review of VAMI single entity investments in subsidiaries and impairment on investment in subsidiaries	1.8		
Anshul Goyal	09/25/23	Checked the status of confirms	0.6		
Anshul Goyal	09/25/23	Performed audit procedures in relation to reconciliation of Financing entities	1.4		
Anshul Goyal	09/25/23	Performed procedures in relation to SPV TB Reconciliation as part of audit of VAMI 2020 consolidation	0.8		
Sean McCormack	09/25/23	Performed audit procedures in relation to financial statement for Aetios 1	1.5		
Sean McCormack	09/25/23	Performed audit procedures in relation to financial statement for Aetios 2	1.5		
Sean McCormack	09/25/23	Performed audit procedures in relation to financial statement for PAL XII and PAL XIII	1.0		
Sean McCormack	09/25/23	Obtained the intercompany signed confirms for MSN 1123 and MSN 1135 and agreed these to the each of the audit workpapers	1.5		
Sean McCormack	09/25/23	Obtained the intercompany signed confirms for MSN 1552 and MSN 1602 and agreed these to the each of the audit workpapers	1.5		
Sean McCormack	09/25/23	Obtained the intercompany signed confirms for PVI and PXI and agreed these to the each of the audit workpapers	0.5		
Nishtha Wadhwa	09/25/23	VAMI Single entity WP 2020 - Updating disclosure tab and journal entries tab	1.3		
Nishtha Wadhwa	09/25/23	VAMI Single entity WP 2020 - Performing test work for amounts recorded in the balance sheet	1.4		
Nishtha Wadhwa	09/25/23	VAMI Single entity WP 2020 - Performing test work for amounts above PM for SOFP and Income statement	1.0		
Nishtha Wadhwa	09/25/23	VAMI IC Matrix WP 2020 - Performing test work to reconcile balances of SPVs per SPV FS and IC matrices ledger	0.6		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	09/25/23	VAMI IC Matrix WP 2020 - Performing test work to reconcile balances of SPVs per SPV FS and IC matrices ledger	1.3		
Nishtha Wadhwa	09/25/23	VAMI IC Matrix WP 2020 - Performing test work to reconcile balances of SPVs per SPV FS and IC matrices ledger	1.5		
Nishtha Wadhwa	09/25/23	VAMI IC Matrix WP 2020 - Performing test work to reconcile balances of SPVs per SPV FS and IC matrices ledger	0.9		
Margaret McCoy	09/25/23	In person partner review of VAMI DAC single entity investments in subsidiaries and impairment on investments in subsidiaries	2.0		
Margaret McCoy	09/25/23	Manager review of Lux SARL substantive procedures	1.5		
Karen Conboy	09/25/23	Partner review of first draft of Luxembourg subsidiaries workpaper relating to VAMI 2020 consolidation	1.5		
Karen Conboy	09/25/23	Partner review of first draft of VAMI 2020 consolidation workpaper on lease income	1.0		
Danish Shakil	09/25/23	Reviewed the latest financial statements workings received for MSN 1123 and reconciled with the Batch working papers	4.0		
Danish Shakil	09/25/23	Reviewed the latest financial statements workings received for MSN 1135 and reconciled with the Batch working papers	3.5		
Anshul Goyal	09/26/23	Worked on updating Financing entitles WP - Lux SARL Receivable	1.1		
Anshul Goyal	09/26/23	Worked on updating Financing entitles WP - Lux SARL Interest on Receivable	0.9		
Anshul Goyal	09/26/23	Worked on updating Financing entitles WP - Lux SARL Interco loan receivable	1.2		
Nishtha Wadhwa	09/26/23	Performed audit procedures in relation to Investment in subsidiaries for VAMI 2020	0.4		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	09/26/23	Performed audit procedures in relation to carrying value of subsidiaries for VAMI financial statements	1.0		
Nishtha Wadhwa	09/26/23	Performed audit procedures in relation to Other assets for VAMI 2020	0.8		
Nishtha Wadhwa	09/26/23	Performed audit procedures in relation to Operating expenses for VAMI 2020	0.7		
Nishtha Wadhwa	09/26/23	Performed audit procedures in relation to SGA Expenses for VAMI 2020	0.7		
Nishtha Wadhwa	09/26/23	Performed audit procedures in relation to VAMI DAC balance sheet 2020	3.7		
Margaret McCoy	09/26/23	Manager review of VAMI DAC single entity substantive procedures over investments in subsidiaries, trade and other receivables, cash and cash equivalents, other assets and trade and other payables	2.0		
Margaret McCoy	09/26/23	Manager review of VAMI DAC single entity substantive procedures over management fee income, other income, management fee expense and other expenses.	2.0		
Karen Conboy	09/26/23	Partner review of first draft client prepared consolidation schedule for VAMI 2020 consolidation	1.5		
Karen Conboy	09/26/23	Partner review of workpaper on consolidated PPE and depreciation figures	3.0		
Danish Shakil	09/26/23	Reviewed the consolidated financial statements workings received for PAL XI and reconciled with the Batch working papers	5.0		
Danish Shakil	09/26/23	Reviewed the standalone financial statements workings received for PAL XI and reconciled with the Batch working papers	2.0		
Danish Shakil	09/26/23	Reviewed the latest financial statements workings received for PAL VI and reconciled with the Batch working papers	0.5		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	09/27/23	Worked on resolving Financing entities WP - PPN remeasurement	1.2		
Anshul Goyal	09/27/23	Worked on resolving Financing entities WP - Self-review	1.2		
Anshul Goyal	09/27/23	Worked on resolving SPV TB Rec to FS WP	0.9		
Anshul Goyal	09/27/23	Performed audit procedures in relation to the intercompany matrix for VAMI 2020 consolidation	0.2		
Sean McCormack	09/27/23	Performed audit procedures in relation to related party for MSN 1123 and 1135.	1.5		
Sean McCormack	09/27/23	Performed audit procedures in relation to related party for PVI and PXI	1.5		
Sean McCormack	09/27/23	Performed audit procedures in relation to related party for 1552 and 1602	1.5		
Sean McCormack	09/27/23	Performed audit procedures in relation to related party for 1542	1.5		
Sean McCormack	09/27/23	Performed audit procedures in relation to journal entries	3.0		
Nishtha Wadhwa	09/27/23	Performed audit procedures in relation to the cashflow statement of VAMI Single entity 2020	1.4		
Nishtha Wadhwa	09/27/23	VAMI Single entity WP 2020 - Performing test work for amounts in the Income statement	1.1		
Nishtha Wadhwa	09/27/23	VAMI Single entity WP 2020 - Performing test work for amounts in the balance sheet	1.3		
Nishtha Wadhwa	09/27/23	Performed audit procedures in relation to Journal entry testing for VAMI	1.4		
Nishtha Wadhwa	09/27/23	Performed audit procedures in relation to the eVAMI IC Matrix WP for 2020	0.2		
Nishtha Wadhwa	09/27/23	VAMI Single entity WP 2020 - Performing test work for amounts in the balance sheet	0.7		
Danish Shakil	09/27/23	Reviewed the latest financial statements workings received for PAL VI and reconciled with the Batch working papers	1.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	09/27/23	Reviewed the latest financial statements workings received for A330 MSN 1552 Limited and reconciled with the Batch working papers	3.0		
Danish Shakil	09/27/23	Reviewed the latest financial statements workings received for A330 MSN 16022 Limited and reconciled with the Batch working papers	3.0		
Anshul Goyal	09/28/23	Performed audit procedures financing entities Interest income	0.6		
Brian McGlynn	09/28/23	Performed planning procedures in relation to the audit of the 2022 financial statements	0.5		
Brian McGlynn	09/28/23	Performed audit procedures in relation to valuation of Aircraft for 2022 financial statements	3.0		
Brian McGlynn	09/28/23	Performed audit procedures in relation to documenting the group structures and controls as required by auditing standards	2.0		
Brian McGlynn	09/28/23	Performed analytical review procedures in relation to the 2022 financial statement audits.	2.0		
Margaret McCoy	09/28/23	Manager review of substantive procedures completed over lease revenue, loss on disposal of PPE, depreciation, administration expense and remeasurement of subordinated loan	2.3		
Margaret McCoy	09/28/23	Manager review of substantive procedures completed over cash and cash equivalent, restricted cash, property plant and equipment, security deposits and aircraft maintenance reserves for VAMI Consolidated SOFP.	2.3		
John Ahern	09/28/23	Partner review of financial statements of Cayenne Aviation MSN 1135 Ltd	1.0		
John Ahern	09/28/23	Partner review of financial statements for Cayenne Aviation MSN 1123 Limited	1.0		
John Ahern	09/28/23	Partner review of financial statements for A330 MSN 1542 Limited	1.0		

Name	Date	Description	Hours	Rate	Amount
John Ahern	09/28/23	Partner review of financial statements for A330 MSN 1552 Limited	1.0		
John Ahern	09/28/23	Partner review of financial statements for A330 MSN 1602 Limited	1.0		
Anshul Goyal	09/29/23	Performed audit procedures on Voyager Consol WP Update for Eliminations	1.0		
Anshul Goyal	09/29/23	Updating Lux WP for Receivable test-work queries for VAMI 2020	1.5		
Anshul Goyal	09/29/23	Updating Lux WP for Interest receivable test-work for VAMI 2020	1.4		
Anshul Goyal	09/29/23	Performed audit procedures in relation to reconciling trial balances to the financial statements	1.3		
Anshul Goyal	09/29/23	Updated TB balances for Lux entities per the new workings provided by client	0.8		
Nishtha Wadhwa	09/29/23	VAMI Single entity WP 2020 - Performing test work for amounts in the income statement	1.4		
Nishtha Wadhwa	09/29/23	VAMI Single entity WP 2020 - Performing test work for amounts in the balance sheet	1.3		
Nishtha Wadhwa	09/29/23	Performed audit procedures in relation to the eVAMI IC Matrix WP for 2020	1.4		
Nishtha Wadhwa	09/29/23	VAMI TB Reconciliation WP 2020 - Reconciling the balances per Consol TB and SPV FS for all the subsidiaries	3.6		
Nishtha Wadhwa	09/29/23	Performed audit procedures in relation to Investment in subsidiaries	0.3		
John Ahern	09/29/23	Partner review of financial statements for Panamera Aviation Leasing XI Limited	1.0		
John Ahern	09/29/23	Partner review of financial statements for Panamera Aviation Leasing XIII DAC	1.0		
John Ahern	09/29/23	Partner review of financial statements for Panamera Aviation Leasing VI Limited	1.0		

Name	Date	Description	Hours	Rate	Amount
Patrick Kearney	09/18/23	Recalculation of intercompany loan for VAMI Consol by going through each Irish SPV intercompany loan amount	1.5		
Patrick Kearney	09/19/23	Recalculation of senior secured loan for VAMI Consol by going through each Irish SPV FS Senior secured loan amount	1.5		
Patrick Kearney	09/19/23	Recalculation of debt issue costs for VAMI Consol by going through each Irish SPV debt issue costs note	1.5		
Patrick Kearney	09/19/23	Recalculation of subordinate note for VAMI Consol by going through each Irish SPV FS Subordinate note	1.5		
Patrick Kearney	09/19/23	Inputted figures for VAMI SE and Lux entities from the Consol TB for the loans and borrowings note into recalculation performed	1.5		
Patrick Kearney	09/19/23	Performed audit procedures over eliminations for intercompany loan amounts	1.5		
Patrick Kearney	09/20/23	uploaded IC confirms to file and agreed these amounts to recalculation figures	1.5		
Patrick Kearney	09/20/23	Performed recalculation of L&B 'repayable in' VAMI Consol disclosure by going through each Irish SPV FS	1.5		
Patrick Kearney	09/20/23	Review of VAMI DAC board minutes for 2020 and summary file created	1.5		
Patrick Kearney	09/20/23	Review of VAMI DAC Post year end Board minutes and summary file created	1.5		
Ciaran McLoughlin	09/21/23	Updated the Trial Balance reconciliation for Aetios 1 for updates to financial statements.	1.0		
Ciaran McLoughlin	09/21/23	Updated the Trial Balance reconciliation for PAL XII for updates to financial statements.	0.8		
Ciaran McLoughlin	09/21/23	Updated the Trial Balance reconciliation for PAL XIII for updates to financial statements.	0.7		
Patrick Kearney	09/21/23	Prepared and sent a query list as part of the loans and borrowings workpaper	1.5		

Name	Date	Description	Hours	Rate	Amount
Patrick Kearney	09/21/23	Recalculation of finance income amount for VAMI Consol by review of each Irish SPV FS finance income amount	1.5		
Patrick Kearney	09/21/23	Recalculation of finance expense amount for VAMI Consol by inputting figures for each Irish SPV into workpaper.	1.5		
Patrick Kearney	09/21/23	Performed alternative audit procedures over non-Irish audited entities with a material Finance income/finance expense balance.	1.5		
Patrick Kearney	09/21/23	Performed audit procedures over eliminations for finance income and finance expense at a Consol level.	1.5		
Patrick Kearney	09/22/23	completed manager review points on Finance income and finance expense workpaper.	1.5		
Patrick Kearney	09/22/23	Roll forward of VAMI Consol workpaper completed from Prior year audit file	1.5		
Patrick Kearney	09/22/23	CRO search completed in relation to VAMI	1.5		
Patrick Kearney	09/22/23	Performed audit procedures over VAMI Consol TB P/L by reconciling to each Irish SPV Signed FS Profit	1.5		
Patrick Kearney	09/22/23	Performed audit procedures over VAMI Consol B/S by reconciling to each Irish SPV	1.5		
Patrick Kearney	09/26/23	Mapped the Consol TB to the Consol FS by linking each GL to relevant FS caption	1.5		
Patrick Kearney	09/26/23	Completion of materiality workpaper for VAMI Consol and calculation of materiality, performance materiality and AMPT	1.5		
Patrick Kearney	09/26/23	Prepared a VAMI Consol lead to compare 2019 entities from signed 2019 FS to 2020 TB	1.5		
Patrick Kearney	09/26/23	Performed Analytical review and included commentary for VAMI Consol p/l movement	1.5		
Patrick Kearney	09/26/23	Performed analytical review and included commentary for VAMI Consol B/S movement	1.5		

Name	Date	Description	Hours	Rate	Amount
Patrick Kearney	09/27/23	Prepared and sent a query list as part of the analytical review which could not be explained by SPV signed FS.	1.5		
Patrick Kearney	09/27/23	Completion of reference FS for Panamera Aviation Leasing VI Limited final signed version of FS and uploaded to file	1.5		
Patrick Kearney	09/27/23	Completion of reference FS for Panamera Aviation Leasing XI Limited final signed version of FS and uploaded to file	1.5		
Patrick Kearney	09/27/23	Completion of reference FS for Panamera Aviation Leasing VII Limited final signed version of FS and uploaded to file	1.5		
Patrick Kearney	09/27/23	Completion of reference FS for Panamera Aviation Leasing X Limited final signed version of FS and uploaded to file	1.5		
Patrick Kearney	09/28/23	Recalculation of VAMI Consol FS revenue by comparing SPV FS to Consol TB amounts.	1.5		
Patrick Kearney	09/28/23	Audit procedures performed over Loss on disposal of PPE for VAMI Consol	1.5		
Patrick Kearney	09/28/23	Uploading and review of loan confirms and loan netting confirms to file	1.5		
Patrick Kearney	09/28/23	Recalculation of carrying value of PPE for VAMI Consol by comparing each Irish SPV FS and Consol TB breakdown	1.5		
Patrick Kearney	09/28/23	Recalculation of depreciation for VAMI Consol by comparing each Irish SPV FS and Consol TB breakdown	1.5		
Subtotal Audit Services (September)			505.6		\$ -

October

Name	Date	Description	Hours	Rate	Amount
Margaret McCoy	10/02/23	Manager review of substantive procedure completed over finance income and finance expense	2.0		
Margaret McCoy	10/06/23	Manager review of substantive procedure completed over finance income and finance expense (continued)	2.5		
Margaret McCoy	10/06/23	In person partner review of aircraft valuations to date	2.0		
Margaret McCoy	10/09/23	Manager review review of intercompany balance testing	2.0		
Margaret McCoy	10/09/23	Manager review of Lux entities board minutes for 2020 and summary file	2.0		
Margaret McCoy	10/10/23	Manager review of final loans and borrowings testing for consolidated balance	3.0		
Margaret McCoy	10/11/23	Manager review of loans and borrowings disclosure	3.5		
Margaret McCoy	10/13/23	Manager review of VAMI single entity investments	2.0		
Margaret McCoy	10/13/23	Manager review of VAMI single entity investments(continued)	2.0		
Margaret McCoy	10/16/23	Review of VAMI DAC single entity investments	3.0		
Margaret McCoy	10/16/23	Manager review of trade payables and receivables and final review of audit testing over trade payables and trade receivables	3.0		
Margaret McCoy	10/17/23	Manager review of consolidation journal adjustments	2.5		
Margaret McCoy	10/17/23	Manager review of consolidation journal adjustments (continued)	2.5		
Margaret McCoy	10/18/23	Manager review of VAMI single entity financial statement disclosure testing	3.0		
Margaret McCoy	10/18/23	Manager review VAMI single entity loans and borrowings and interest expense	3.0		
Margaret McCoy	10/19/23	Manager review of VAMI single entity impairment of investments	3.0		

Name	Date	Description	Hours	Rate	Amount
Margaret McCoy	10/20/23	Manager review of Financial statements internal consistency checks	2.0		
Margaret McCoy	10/20/23	Manager review of Financial statements internal consistency checks (continued)	2.0		
Margaret McCoy	10/23/23	Manager review of final consolidation journal entries testing and journal adjustments	3.5		
Margaret McCoy	10/23/23	Manager review of final consolidated elimination journals	3.0		
Nishtha Wadhwa	10/03/23	Updating per latest workings - VAMI Single entity WP 2020	1.4		
Nishtha Wadhwa	10/03/23	Reperform income work in relation to VAMI Consol 2020	0.4		
Nishtha Wadhwa	10/03/23	Performance of audit procedures on VAMI Consol 2020 income section	1.2		
Nishtha Wadhwa	10/03/23	Continued to perform audit test work on VAMI Single entity WP 2020 income	1.4		
Nishtha Wadhwa	10/03/23	Continued to perform audit test work on VAMI Single entity WP 2020 income	1.3		
Nishtha Wadhwa	10/03/23	Performed testwork per latest workings on VAMI Single entity WP 2020 expenses	1.1		
Nishtha Wadhwa	10/04/23	Continue to perform testwork per latest workings on VAMI Single entity WP 2020 expenses	1.3		
Nishtha Wadhwa	10/04/23	Continue to perform testwork per latest workings on VAMI Single entity WP 2020 expenses	1.2		
Nishtha Wadhwa	10/04/23	Continue to perform testwork per latest workings on VAMI Single entity WP 2020 expenses	1.4		
Nishtha Wadhwa	10/04/23	Performed testwork per latest workings on VAMI Single entity WP 2020 interest expense	1.4		
Nishtha Wadhwa	10/04/23	Continue to perform testwork per latest workings on VAMI Single entity WP 2020 interest expense	1.1		
Nishtha Wadhwa	10/04/23	Updating per latest workings - VAMI Single entity WP 2020	0.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	10/05/23	Performed testwork per latest workings on VAMI Single entity WP 2020 cash	1.4		
Nishtha Wadhwa	10/05/23	Performe audit work on Loans and borrowings - VAMI Consolidation WP 2020	1.5		
Nishtha Wadhwa	10/05/23	Performed testwork per latest workings on VAMI Single entity WP 2020 loans	0.8		
Nishtha Wadhwa	10/05/23	Continue to perform testwork per latest workings on VAMI Single entity WP 2020 loans	1.3		
Nishtha Wadhwa	10/05/23	Updating loans & borrowings calculation (VAMI Single entity WP)	1.4		
Nishtha Wadhwa	10/06/23	Performed audit procedures on reconciliation per SPV & Consol workings	1.2		
Nishtha Wadhwa	10/06/23	Performed audit test work on disclosures included in the financial statements	1.4		
Nishtha Wadhwa	10/06/23	Performed audit test work in relation to Offsetting consolidation WP - Roll-forwarding & updating per FS workings	1.3		
Nishtha Wadhwa	10/06/23	Perform audit work on Loans and borrowings - VAMI Consolidation WP 2020	0.4		
Nishtha Wadhwa	10/11/23	Performe audit work on Loans and borrowings - VAMI Consolidation WP 2020	0.7		
Nishtha Wadhwa	10/11/23	Updating per latest workings - VAMI Single entity WP 2020	1.5		
Nishtha Wadhwa	10/11/23	VAMI Catch up call & queries discussion	0.5		
Nishtha Wadhwa	10/11/23	Performed audit work on disclosures included in the financial statements	1.2		
Nishtha Wadhwa	10/11/23	Performed testwork per latest workings on VAMI Single entity WP 2020 Trade Payables	0.7		
Nishtha Wadhwa	10/11/23	Performed audit work on disclosures included in the financial statements	0.8		
Nishtha Wadhwa	10/12/23	Updating per latest workings - VAMI Single entity WP 2020	1.3		
Nishtha Wadhwa	10/12/23	Uploading Director Emoluments on file	0.3		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	10/12/23	Updating per latest workings - VAMI Single entity WP 2020	1.5		
Nishtha Wadhwa	10/12/23	VAMI Consol catch-up call	0.4		
Nishtha Wadhwa	10/12/23	Performed testwork per latest workings on VAMI Single entity WP 2020 loans	1.2		
Nishtha Wadhwa	10/12/23	Continue to perform testwork per latest workings on VAMI Single entity WP 2020 loans	1.4		
Nishtha Wadhwa	10/12/23	Continue to perform testwork per latest workings on VAMI Single entity WP 2020 loans	0.8		
Nishtha Wadhwa	10/12/23	Performed testwork per latest workings on VAMI Single entity WP 2020 borrowings	0.7		
Nishtha Wadhwa	10/13/23	Continue to perform testwork per latest workings on VAMI Single entity WP 2020 borrowings	1.3		
Nishtha Wadhwa	10/13/23	Continue to perform testwork per latest workings on VAMI Single entity WP 2020 borrowings	1.4		
Nishtha Wadhwa	10/13/23	Performed audit test work in relation to taxation	0.5		
Nishtha Wadhwa	10/13/23	Updating per latest workings - VAMI Single entity WP 2020	1.2		
Nishtha Wadhwa	10/13/23	Performed audit test work in relation to taxation	0.6		
Nishtha Wadhwa	10/13/23	Performed audit testwork on loans & borrowings calculation (VAMI Single entity WP)	0.4		
Nishtha Wadhwa	10/16/23	Continue to perform audit testwork on loans & borrowings calculation (VAMI Single entity WP)	1.4		
Nishtha Wadhwa	10/16/23	Performed audit test work on Investment in subs calculation (VAMI Single entity WP)	0.8		
Nishtha Wadhwa	10/16/23	Performed audit test work on income VAMI Single entity WP)	1.3		
Nishtha Wadhwa	10/16/23	Performed audit test work on expense (VAMI Single entity WP)	1.2		
Nishtha Wadhwa	10/16/23	Continue to perform audit test work on income (VAMI Single entity WP)	1.4		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	10/17/23	Performed audit testwork in relation to intercompany eliminations	1.5		
Nishtha Wadhwa	10/17/23	Continue to perform audit testwork for income statement (VAMI Single entity WP)	1.2		
Nishtha Wadhwa	10/17/23	Performed audit testwork relating to intercompany eliminations	0.4		
Nishtha Wadhwa	10/17/23	VAMI SE WP 2020 - Performed audit procedures for loans receivables	0.8		
Nishtha Wadhwa	10/17/23	VAMI SE WP 2020 - Performed audit procedures relating to trial balance reconciliation	1.4		
Nishtha Wadhwa	10/17/23	VAMI Single entity WP 2020 - Performed audit test work in relation to interest expense	1.1		
Nishtha Wadhwa	10/17/23	VAMI Single entity WP 2020 - performed audit procedures relating to the cashflow workings	0.6		
Nishtha Wadhwa	10/18/23	Performed audit procedures relating to disclosures in the financial statements	1.5		
Nishtha Wadhwa	10/18/23	Performed audit procedures relating to the intercompany matrix	0.6		
Nishtha Wadhwa	10/18/23	Performed audit procedures relating to VAMI Single entity WP	0.4		
Nishtha Wadhwa	10/18/23	VAMI Single entity WP 2020 - Performed audit procedures relation to loans and receivables	1.5		
Nishtha Wadhwa	10/18/23	VAMI Single entity WP 2020 - Continue to perform audit procedures relation to loans and receivables	1.4		
Nishtha Wadhwa	10/18/23	VAMI Single entity WP 2020 - Performed audit procedures relation to loans and borrowings	0.8		
Nishtha Wadhwa	10/19/23	Performed audit procedures relating to disclosures in the financial statements	1.5		
Nishtha Wadhwa	10/19/23	Performed audit procedures relating to the intercompany matrix	0.6		
Nishtha Wadhwa	10/19/23	VAMI Single entity WP 2020 - Performed audit procedures relation to income	1.2		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	10/19/23	VAMI Single entity WP 2020 - Continue to perform audit procedures relation to income	1.0		
Nishtha Wadhwa	10/20/23	Performing audit procedures relating to VAMI Consol loans and borrowings	0.5		
Nishtha Wadhwa	10/20/23	Performed audit procedures relating to pending Confirmations and loans	0.5		
Nishtha Wadhwa	10/20/23	Performed audit procedures relating to the trial balance and disclosures	1.5		
Nishtha Wadhwa	10/20/23	Continue to perform audit procedures relating to the trial balance and disclosures	1.3		
Nishtha Wadhwa	10/20/23	Performed audit procedures in relation to intercompany matrix	0.4		
Nishtha Wadhwa	10/20/23	VAMI Single entity WP 2020 - Performed audit procedures relation to loans and receivables	0.8		
Nishtha Wadhwa	10/20/23	VAMI Single entity WP 2020 - Continue to perform audit procedures relation to loans and borrowings	1.1		
Nishtha Wadhwa	10/20/23	VAMI Single entity WP 2020 - Continue to perform audit procedures relation to loans and receivables	1.4		
Nishtha Wadhwa	10/20/23	VAMI Single entity WP 2020 - Continue to perform audit procedures relation to loans and borrowings	1.2		
Nishtha Wadhwa	10/26/23	Performed audit procedures relating Consol loans and borrowings	1.4		
Nishtha Wadhwa	10/26/23	VAMI Single entity WP 2020 - Updating the testwork	0.8		
Nishtha Wadhwa	10/26/23	Performed audit procedures relating to the trial balance and disclosures	1.5		
Nishtha Wadhwa	10/26/23	Performance of audit testing on the intercompany matrix	1.4		
Nishtha Wadhwa	10/30/23	Performed audit procedures relating to the trial balance and disclosures	1.4		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	10/30/23	Continue to perform audit procedures relating to the trial balance and disclosures	1.5		
Nishtha Wadhwa	10/30/23	Continue to perform audit procedures relating to the trial balance and disclosures	1.5		
Nishtha Wadhwa	10/30/23	Continue to perform audit procedures relating to the trial balance and disclosures	1.5		
Nishtha Wadhwa	10/30/23	Updating amounts per latest FS workings - VAMI Single entity WP	0.8		
Nishtha Wadhwa	10/30/23	Performed audit procedures relating to the trial balance and disclosures	1.3		
Nishtha Wadhwa	10/31/23	Continue to perform audit procedures relating to the trial balance and disclosures	1.0		
Patrick Kearney	10/02/23	Testing of general and admin expenses by comparing Consol SPV breakdown to signed SPV FS	1.5		
Patrick Kearney	10/05/23	Obtained breakdown of legal fees GL and received invoices from client for larger balances	1.5		
Patrick Kearney	10/05/23	Testing of the value of PPE by going through each Signed SPV FS and comparing to the Consol TB figures.	1.5		
Patrick Kearney	10/05/23	Completed lead tab for finance income and finance expense in the VAMI Consol WP	1.5		
Patrick Kearney	10/05/23	Performed audit procedures in relation to consolidation workings	1.5		
Patrick Kearney	10/05/23	Performed testing over p/l eliminations for general expenses and finance expenses	1.0		
Patrick Kearney	10/09/23	Tested VAMI share capital disclosure	1.5		
Patrick Kearney	10/10/23	Reviewed and uploaded VAMI 2020 companies office filings	1.5		
Patrick Kearney	10/10/23	Proofed that all PYFS figures agree to 2020 draft FS comparative amounts.	1.5		
Patrick Kearney	10/10/23	Updated list of directors which held office/charges over entity in Consol WP	1.5		

Name	Date	Description	Hours	Rate	Amount
Patrick Kearney	10/10/23	Testing of PPE consol FS figure by agreeing SPV signed FS figures to Consol TB breakdown.	1.5		
Patrick Kearney	10/11/23	Testing of investment in finance lease balance	1.5		
Patrick Kearney	10/11/23	Testing of restricted cash balance	1.5		
Patrick Kearney	10/11/23	Performed audit procedures over bank balances	1.5		
Patrick Kearney	10/11/23	Completed lead sheet for other assets	1.5		
Patrick Kearney	10/11/23	Trade and other receivables testing - analysed each SPV balance on GL-GL basis in testing tab	1.5		
Patrick Kearney	10/12/23	Trade and other receivables testing - agreed all intercompany general ledgers to the IC matrix testing completed on file	1.5		
Patrick Kearney	10/12/23	Trade and other receivables testing - agreed other general ledgers to the signed SPV FS.	1.5		
Patrick Kearney	10/12/23	Trade and other receivables testing - performed audit confirmations procedures	1.5		
Patrick Kearney	10/12/23	Completed balance sheet eliminations testing over Trade and other receivables	1.5		
Patrick Kearney	10/12/23	Completed balance sheet eliminations testing over Loans and borrowings	1.5		
Patrick Kearney	10/13/23	Completed balance sheet eliminations testing over Deferred income	1.5		
Patrick Kearney	10/13/23	Completed balance sheet eliminations testing over Trade and other payables	1.5		
Patrick Kearney	10/13/23	Completion testing over cash and cash equivalents Consol balance	1.5		
Patrick Kearney	10/13/23	Testing completed over cash adjustment	1.5		
Patrick Kearney	10/13/23	Testing performed over security deposits balance	1.5		
Patrick Kearney	10/16/23	Testing of reserve and creation of lead sheet. Compared MSN 1123 and MSN 1135 SPV balance to Consol total.	1.5		

Name	Date	Description	Hours	Rate	Amount
Patrick Kearney	10/16/23	Audit procedures performed over derivative liabilities and obtained their workings/confirmations received for MSN 1542 and PAL XI Limited.	1.5		
Patrick Kearney	10/16/23	Performed Testing of the derivative liability balance	1.5		
Patrick Kearney	10/16/23	Creation of leadsheet to show deferred income breakdown between current and non current year on year	1.5		
Patrick Kearney	10/16/23	Testing performed over deferred income by comparing SPV signed FS deferred income amounts to consol TB.	1.5		
Patrick Kearney	10/16/23	Agreed deferred income eliminations to earlier testing performed.	0.5		
Patrick Kearney	10/17/23	completed a review of clients updated workings and updated consol FS tab to reflect the most updated FS version.	1.5		
Patrick Kearney	10/17/23	Downloaded PYFS for five PAL entities and replaced with unsigned versions which were on file	1.5		
Patrick Kearney	10/17/23	Updated IC matrix testwork lead tab	1.5		
Patrick Kearney	10/18/23	Completion of disclosure note tie out on lease revenue and investment in finance lease	1.5		
Patrick Kearney	10/18/23	Uploaded and summarised remaining VAMI SE board minutes to file	1.5		
Patrick Kearney	10/18/23	Uploaded and summarised Lux entities board minutes to file	0.5		
Patrick Kearney	10/19/23	Completion of tot check over figures in the consolidated draft financial statements and agreed comparative figures to signed 2019 accounts	1.5		
Patrick Kearney	10/19/23	Agreed disclosure notes in draft FS to testwork performed in consol wp	1.5		

Name	Date	Description	Hours	Rate	Amount
Patrick Kearney	10/19/23	Completion of loans and borrowings lead sheet in consol workpaper and ensuring amounts agree to loan recalculation workpaper.	1.5		
Patrick Kearney	10/19/23	Support requested from client for adjustments	1.5		
Patrick Kearney	10/19/23	Trade and other payables - Creation of tab to show full GL-GL breakdown for each entity	1.5		
Patrick Kearney	10/19/23	Lead sheet created to show movement YOY on trade payable note figures	0.5		
Patrick Kearney	10/20/23	Trade and other payables testing - For IC GLs	1.5		
Patrick Kearney	10/20/23	Trade and other payables testing - For other GLs	1.5		
Patrick Kearney	10/20/23	Creation of split by geographical regions for trade payables, tie back of eliminations testing tab and adjustment posted	1.5		
Patrick Kearney	10/20/23	Obtained clients cashflow schedule workings and tied back PBT, adjustments to profit and net cash from operating activities to audited figures in consol workpaper	1.5		
Patrick Kearney	10/20/23	Obtained clients cashflow schedule workings and continued to tie back cash flow from investing and financing activities to audit work completed throughout the consol workpaper.	1.5		
Patrick Kearney	10/20/23	imported VAMI Consol general ledger and topside adjusting journals in the workpaper and creation of pivots to show breakdown of GL.	1.5		
Patrick Kearney	10/23/23	Completion of testing over journals for PPN Remeasurement and management fee revenue	1.5		
Patrick Kearney	10/23/23	Obtained understanding from client of journal entry process. Memo obtained and uploaded to file.	1.5		
Patrick Kearney	10/23/23	Vami Consol TB testing - calculated profit in TB and agreed to signed SPV FS	1.5		
Patrick Kearney	10/23/23	VAMI Consol TB testing - Calculated retained earnings in TB and agreed to Irish SPV FS	1.5		

Name	Date	Description	Hours	Rate	Amount
Patrick Kearney	10/23/23	VAMI Consol TB testing - Calculated net assets in TB and agreed to Irish SPV FS	1.5		
Patrick Kearney	10/24/23	Completed a tot check over VAMI updated draft FS and agreed comparative figures to 2019 FS.	1.5		
Patrick Kearney	10/24/23	Reviewed draft FS for internal consistency-and uploaded referenced FS to file.	1.5		
Patrick Kearney	10/24/23	IC matrix - prepared lead sheet showing group trade receivables and payables and tying out the disclosure note in the FS to testing completed.	1.5		
Patrick Kearney	10/25/23	Updated Commentary in VAMI Consol FS tab for adjustments to the profit and loss	1.5		
Patrick Kearney	10/25/23	Updated Commentary in VAMI Consol FS tab for adjustments which have posted to the balance sheet	1.5		
Patrick Kearney	10/25/23	Creation of Extended TB in consol FS lead tab showing each adjustment posted in each new version provided by client.	1.5		
Patrick Kearney	10/25/23	Testing completed over adjustments by agreeing out to adjustments posted in SPV WP, VAMI SE WP or Lux WP.	1.5		
Patrick Kearney	10/25/23	Review of VAMI board minutes post year end, uploaded to file and summary created in separate excel.	1.0		
Patrick Kearney	10/26/23	Testing completed over adjustment posted to cash at Consol level by agreeing amount back to prior year ISA 260 letter and review of VAMI SE bank statements	1.5		
Patrick Kearney	10/26/23	Updated profit and loss/balance sheet tabs in VAMI consol wp for adjustments which have been posted so each tab reflects updated FS.	1.5		
Patrick Kearney	10/26/23	Profit and loss - Completed testing over VAMI eliminations by agreeing the elimination amount to the signed SPV FS and/or IC matrix	1.5		

Name	Date	Description	Hours	Rate	Amount
Patrick Kearney	10/26/23	Balance sheet - Completed testing over VAMI eliminations by agreeing the elimination amount to the signed SPV FS and/or IC matrix	1.5		
Heloise O'Sullivan	10/12/23	Performed audit work in relation to the audit findings report	3.5		
Heloise O'Sullivan	10/12/23	Completed referenced FS for Aetios 1 signed FS	1.0		
Heloise O'Sullivan	10/12/23	Completed referenced FS for Panamera Aviation Leasing XIII signed FS	1.0		
Heloise O'Sullivan	10/12/23	Completed referenced FS for Panamera Aviation Leasing XII signed FS	1.0		
Heloise O'Sullivan	10/12/23	Completed referenced FS for MSN 1542 signed FS	1.0		
Heloise O'Sullivan	10/16/23	Completed referenced FS for Panamera Aviation Leasing X signed FS	1.0		
Heloise O'Sullivan	10/16/23	Completed referenced FS for Panamera Aviation Leasing VII signed FS	1.0		
Heloise O'Sullivan	10/16/23	Completed referenced FS for Panamera Aviation Leasing XI signed FS	1.0		
Heloise O'Sullivan	10/17/23	Completed referenced FS for Panamera Aviation Leasing IV signed FS	1.5		
Heloise O'Sullivan	10/17/23	Completed referenced FS for Intrepid Aviation Blue Limited signed FS	1.0		
Heloise O'Sullivan	10/17/23	Completed referenced FS for MSN 1579 signed FS	1.0		
Heloise O'Sullivan	10/17/23	Completed referenced FS for MSN 1602 signed FS	1.0		
Heloise O'Sullivan	10/17/23	Completed referenced FS for MSN 1552 signed FS	1.0		
Heloise O'Sullivan	10/17/23	Completed referenced FS for MSN 1135 signed FS	1.0		
Heloise O'Sullivan	10/18/23	Completed referenced FS for Panamera Aviation Leasing VI signed FS	1.0		
Heloise O'Sullivan	10/18/23	Completed referenced FS for MSN 1123 signed FS	1.0		

Name	Date	Description	Hours	Rate	Amount
Heloise O'Sullivan	10/18/23	Completed referenced FS for MSN 1432 signed FS	1.0		
Heloise O'Sullivan	10/18/23	Completed referenced FS for Aetios 2 signed FS	1.0		
Heloise O'Sullivan	10/18/23	Replaced all 17 subsidiary referenced FS's on Clara	0.5		
Heloise O'Sullivan	10/18/23	Performed work on post balance sheet events workpaper	1.0		
Heloise O'Sullivan	10/19/23	Performed work on subsequent events workpaper	1.5		
Heloise O'Sullivan	10/19/23	Performed work on post balance sheet events workpaper	1.5		
Heloise O'Sullivan	10/19/23	Performed work on subsequent events workpaper (continued)	1.0		
Heloise O'Sullivan	10/19/23	Cross referenced and uploaded supporting documentation for PBSE to file	1.0		
Heloise O'Sullivan	10/20/23	VAMI FS Tot/consistency check	1.5		
Heloise O'Sullivan	10/20/23	Uploaded supporting Going Concern documentation	1.5		
Heloise O'Sullivan	10/20/23	Referenced subsequent events WP - Note 38	1.5		
Heloise O'Sullivan	10/20/23	Uploaded files for subsequent events WP - Note 38	1.5		
Heloise O'Sullivan	10/23/23	Board minute uploaded and prepared summaries	1.5		
Heloise O'Sullivan	10/23/23	Board minute uploaded and continued to prepare summaries	1.5		
Heloise O'Sullivan	10/23/23	Board minute uploaded and continued to prepare summaries	1.5		
Heloise O'Sullivan	10/23/23	Board minute uploaded and continued to prepare summaries.	1.0		
Heloise O'Sullivan	10/24/23	Meeting with team to discuss VAMI work	1.5		
Heloise O'Sullivan	10/24/23	Board minute uploaded and continued to prepare summaries	1.5		
Heloise O'Sullivan	10/24/23	Board minute uploaded and continued to prepare summaries	1.5		
Heloise O'Sullivan	10/24/23	Performed audit procedures in relation to VAMI group FS	1.5		

Name	Date	Description	Hours	Rate	Amount
Heloise O'Sullivan	10/24/23	Continue to performe audit procedures in relation to VAMI group FS	1.5		
Heloise O'Sullivan	10/25/23	Meeting with team to discuss VAMI work	1.5		
Heloise O'Sullivan	10/26/23	Performed audit procedures relating to going concern as required by auditing standards	1.5		
Heloise O'Sullivan	10/26/23	Continue to perform audit procedures relating to going concern as required by auditing standards	1.5		
Heloise O'Sullivan	10/26/23	Continue to perform audit procedures relating to going concern as required by auditing standards	1.5		
Heloise O'Sullivan	10/26/23	Continue to perform audit procedures relating to going concern as required by auditing standards	1.5		
Heloise O'Sullivan	10/27/23	Prepared consol workpaper with eliminations	1.5		
Billy Walsh	10/24/23	Performed audit procedures in relation to Op Ex in relation to VAMI Single Entity	1.5		
Billy Walsh	10/25/23	Performed audit procedures relating to operating expenses within VAMI SE	1.5		
Billy Walsh	10/25/23	Performed audit procedures relating to VAMI Single Entity win relation to operating expenses	1.5		
Billy Walsh	10/25/23	Updating VAMI Single Entity wp for updated information received in relation to Op Ex for VAMI SE	1.5		
Billy Walsh	10/25/23	Performed audit procedures in relation to Finance Expense and the intercompany loan in relation to VAMI SE	1.5		
Billy Walsh	10/25/23	Continue to performed audit procedures in relation to Finance Expense and the intercompany loan in relation to VAMI SE	1.0		
Billy Walsh	10/26/23	Continue to perform audit procedures relating to Intercompany loan in VAMI SE	1.5		
Billy Walsh	10/26/23	Updated work on VAMI Single Entity wp in relation to updated intercompany loan	1.5		
Billy Walsh	10/26/23	Continue to update work on VAMI Single Entity wp in relation to updated intercompany loan	1.5		

Name	Date	Description	Hours	Rate	Amount
Billy Walsh	10/26/23	Performed audit procedures in relation to the loan receivable balances for loans in relation to MSN 1483 & 1491 recognised in VAMI Single Entity	1.5		
Billy Walsh	10/26/23	Continue to perform audit procedures in relation to the loan receivable balances for loans in relation to MSN 1483 & 1491 recognised in VAMI Single Entity	1.5		
Billy Walsh	10/27/23	Performed audit procedures in relation to the loans and borrowings in VAMI SE in relation to the carrying value of the balance at VAMI SE	1.5		
Billy Walsh	10/27/23	Continue to perform audit procedures in relation to the loans and borrowings in VAMI SE in relation to the carrying value of the balance at VAMI SE	1.5		
Billy Walsh	10/31/23	Performed audited procedures relating to loans and borrowings for VAMI Single Entity	1.5		
Billy Walsh	10/31/23	Continue to perform audited procedures relating to loans and borrowings for VAMI Single Entity	1.5		
Billy Walsh	10/31/23	Continue to perform audited procedures relating to loans and borrowings for VAMI Single Entity	1.5		
Billy Walsh	10/31/23	Continue to perform audited procedures relating to loans and borrowings for VAMI Single Entity	1.5		
Karen Conboy	10/03/23	Partner review of second draft company only balance sheet workpaper relating to investments	3.5		
Karen Conboy	10/03/23	Partner review of updated risk management workpapers	3.5		
Karen Conboy	10/06/23	Partner review of draft 1 post balance sheet events client memo	3.5		
Karen Conboy	10/06/23	Partner review of draft 1 FS post balance sheet events disclosures and related documents	2.0		
Karen Conboy	10/06/23	Partner review of Group position and potential impact on audit opinion	2.0		

Name	Date	Description	Hours	Rate	Amount
Karen Conboy	10/12/23	Partner review of second draft company only balance sheet workpaper relating to inter group transactions	3.0		
Karen Conboy	10/12/23	Partner review of second draft VAMI 2020 consolidation company only balance sheet workpaper relating to intergroup balances	3.5		
Karen Conboy	10/12/23	Partner review of draft 1 going concern workpaper	1.0		
Karen Conboy	10/13/23	Partner review of tabs 1-8 consolidation captions workaper	1.5		
Karen Conboy	10/19/23	Partner review of second draft of VAMI 2020 consolidation workpaper on lease income and admin costs	2.0		
Karen Conboy	10/19/23	Partner review of second draft of Luxembourg entities workpaper relating to VAMI 2020 consolidation	3.0		
Karen Conboy	10/19/23	Partner review of workpaper on consolidated PPE and depreciation figures	2.5		
Karen Conboy	10/20/23	Partner review of revised audit risk assessment documents	2.5		
Karen Conboy	10/27/23	Partner review of second draft of VAMI 2020 consolidation workpaper on intergroup eliminations	3.5		
Karen Conboy	10/27/23	Partner review of first draft post balance sheet events workpaper and related materials	2.5		
Karen Conboy	10/31/23	Partner review of directors report and primary statements draft 1 financial statements ye 31 Dec 2020	1.5		
Karen Conboy	10/31/23	Partner review of notes to draft 1 VAMI consolidated financial statements ye 31 Dec 2020	2.5		
Aman Ullah	10/12/23	Review of audit working paper relating to the Luxumberg and VAMI single entity's loans and borrowings reconciliation.	2.5		

Name	Date	Description	Hours	Rate	Amount
Aman Ullah	10/13/23	Continue review of audit working paper relating to the Luxumberg and VAMI single entity	0.5		
Aman Ullah	10/16/23	Review of audit working paper relating to the VAMI Group's loan and borrowing reconciliation.	3.0		
Aman Ullah	10/19/23	Continue review of audit working paper relating to the VAMI Group's loan and borrowing reconciliation.	0.5		
Aman Ullah	10/20/23	Review of audit working paper relating to the VAMI single entity's investments	0.5		
Aman Ullah	10/26/23	Continue review of audit working paper relating to the VAMI single entity	2.5		
Aman Ullah	10/31/23	Review of audit working paper relating to the Luxumberg and VAMI single entity's loans and borrowings reconciliation.	0.5		
Maria Murphy	10/05/23	Drafted Rep Letters for 2021 SPV's	2.5		
Maria Murphy	10/06/23	Drafted audit opinions for 2021 SPV's	2.0		
Maria Murphy	10/12/23	Performed audit risk assessment procedures required under auditing standards for 2022	2.0		
Maria Murphy	10/12/23	Performed audit risk assessment procedures required under auditing standards for 2022	0.5		
Maria Murphy	10/12/23	Agreed audit documentation obtained to the liquidity risk disclosure for PAL IV	1.0		
Maria Murphy	10/12/23	Performed audit procedures in relation to financial statement disclosures for PAL IV	2.0		
Maria Murphy	10/12/23	Performed audit procedures in relation to journal entries	2.0		
Maria Murphy	10/13/23	Completed a company office search of PAL VI from the companies registration office (CRO).	1.0		
Maria Murphy	10/13/23	Performed audit procedures on PAL IV's lease revenue.	1.5		
Maria Murphy	10/13/23	Performed audit procedures of PAL IV's aircraft assets	2.0		
Maria Murphy	10/13/23	Reviewed PAL IV's board minutes	2.0		

Name	Date	Description	Hours	Rate	Amount
Maria Murphy	10/18/23	Reveiwed Intrepid Aviation Blue's board minutes	2.0		
Maria Murphy	10/18/23	Completed a company office search of Intrepid Blue from the companies registration office (CRO).	1.0		
Maria Murphy	10/18/23	Performed audit procedures in relation to PPNs for Intrepid Aviation	2.0		
Maria Murphy	10/18/23	Performed audit procedures in relation to PPNs for MSN 1432	2.0		
Maria Murphy	10/18/23	Tested intercompany balances on intrepid aviation blue and queried differences with client	1.5		
Maria Murphy	10/18/23	Kick off meeting with audit team - discussion of role in engagement, timelines and audit approach	1.0		
Anshul Goyal	10/05/23	Performed audit procedures intercompany eliminations in consol WP (PPN and other receivables)	1.6		
Anshul Goyal	10/05/23	Performed audit procedures on eliminations in consol WP (Trade and other payables)	1.6		
Anshul Goyal	10/05/23	Performed audit procedures updating eliminations in consol WP (Finance expense)	1.2		
Anshul Goyal	10/05/23	Performed audit procedures on updating eliminations in consol WP (Finance income)	1.2		
Anshul Goyal	10/06/23	VAMI SPV 2021 -Performed audit procedures relating to loans and borrowings	1.5		
Anshul Goyal	10/06/23	VAMI SPV 2021 - Performed audit procedures relating to interest expense	0.5		
Anshul Goyal	10/06/23	Performed audit procedures relating to Lux SARL test work for responses received	1.4		
Anshul Goyal	10/06/23	Performed audit procedures relating to trial balances of Luxembourg entities	0.8		
Anshul Goyal	10/10/23	Updated PAL XII WP for Finance expense, loan and TB Rec differences	1.0		
Anshul Goyal	10/10/23	Updated Aetios 2 WP for Finance expense, consol and TB Rec differences	0.9		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	10/10/23	VAMI SPV call re open items on query list with John and Danish	1.5		
Anshul Goyal	10/10/23	Updated Lux Entities WP for updated TB values and other query items	1.0		
Anshul Goyal	10/11/23	Performed audit procedures on eliminations of consolidation journals for VAMI 2020	1.3		
Anshul Goyal	10/11/23	Inspected the schedules provided by client in relation to Luxembourg subsidiaries	0.7		
Anshul Goyal	10/11/23	Inspected the work done on Single Entity to follow from prior year and current year to agree back to Lux WP	0.7		
Anshul Goyal	10/12/23	Performed audit procedures relating to reconciling of MSN 1542 trial balance to the financial statements	0.7		
Anshul Goyal	10/12/23	Performed audit procedures relating to the audit of Luxembourg subsidiaries	1.1		
Anshul Goyal	10/12/23	Performed audit procedures relating to the audit of Luxembourg subsidiaries	1.5		
Anshul Goyal	10/12/23	Performed audit procedures relating to the audit of Luxembourg subsidiaries	1.2		
Anshul Goyal	10/13/23	Performed audit procedures relating to reconciling of MSN 1542 trial balance to the financial statements	1.0		
Anshul Goyal	10/13/23	Lux SARL - performed audit procedures in relation to loan balances	1.3		
Anshul Goyal	10/13/23	Lux SARL - performed audit procedures in relation to loan interest	1.2		
Anshul Goyal	10/13/23	Lux SARL - performed audit procedures in relation to loans and borrowings	1.3		
Anshul Goyal	10/13/23	Lux SARL - performed audit procedures in relation to intercompany loans	1.3		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	10/16/23	Performed audit procedures relating to 2020 Consolidation - balance sheet Eliminations (Trade and other receivables - Input SPV balances)	0.9		
Anshul Goyal	10/16/23	Continue to perform audit procedures relating to 2020 Consolidation - balance sheet Eliminations (Trade and other receivables - Input SPV balances)	1.3		
Anshul Goyal	10/16/23	Performed audit procedures relating to Consoliation WP - B/S Eliminations (Trade and other receivables - Input Cayman/Dormant balances)	0.7		
Anshul Goyal	10/16/23	Performed audit procedures relating to Consol WP - B/S Eliminations (Trade and other payables - Input Cayman/Dormant balances)	1.1		
Anshul Goyal	10/16/23	Performed audit procedures relating to Lux SARL loan arrangements	0.5		
Anshul Goyal	10/16/23	Performed audit procedures relating to taxation balance (profit and loss account)	1.5		
Anshul Goyal	10/16/23	Performed audit procedures relating to taxation balance VAMI SE Expense side	1.0		
Anshul Goyal	10/16/23	Performed audit procedures relating to taxation balance VAMI SE Asset side	0.5		
Anshul Goyal	10/17/23	Performed audit procedures relating to taxation balance VAMI SE Others category	1.5		
Anshul Goyal	10/17/23	Performed audit procedures relating to taxation balance VAMI SE Consol FS category	1.5		
Anshul Goyal	10/17/23	Performed audit procedures relating to VAMI intercompany matrix	1.0		
Anshul Goyal	10/18/23	Worked on reconciling consol TB balances to consol FS for eliminations WP - Finance Expenses	1.5		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	10/18/23	Worked on reconciling consol TB balances to consol FS for eliminations WP - Trade and Other receivables	1.5		
Anshul Goyal	10/18/23	Worked on reconciling consol TB balances to consol FS for eliminations WP - Share Capital	1.0		
Anshul Goyal	10/18/23	Inspecting PY WP to understand elimination workings and updating for current year - Financing Expenses	1.5		
Anshul Goyal	10/18/23	Inspecting PY WP to understand elimination workings and updating for current year - Trade and other receivables	1.5		
Anshul Goyal	10/18/23	Inspecting PY WP to understand elimination workings and updating for current year - Share Capital	1.0		
Anshul Goyal	10/19/23	Worked on reconciling consol TB balances to consol FS for eliminations WP - Retained Earnings	0.8		
Anshul Goyal	10/19/23	Inspecting PY WP to understand elimination workings and updating for current year - Retained Earnings	0.8		
Anshul Goyal	10/19/23	Worked on reconciling consol TB balances to consol FS for eliminations WP - Loans and Borrowings	1.5		
Anshul Goyal	10/19/23	Inspecting PY WP to understand elimination workings and updating for current year - Loans and Borrowings	1.3		
Anshul Goyal	10/19/23	Performed audit procedures loans for Luxembourg entities	0.5		
Anshul Goyal	10/19/23	Performed audit procedures for interest accrued for Lux entities	0.5		
Anshul Goyal	10/19/23	Performed audit procedures loan schedule for PAL IV	1.5		
Anshul Goyal	10/19/23	Performed audit procedures for loan schedule for Intrepid	1.5		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	10/20/23	Performed audit procedures relating to Luxembourg trial balances	0.5		
Anshul Goyal	10/20/23	Performed audit procedures on reconciling consol TB balances to consol FS for eliminations WP - Trade and other payables	1.5		
Anshul Goyal	10/20/23	Inspecting PY WP to understand elimination workings and updating for current year - Trade and other payables	1.5		
Anshul Goyal	10/20/23	Worked on reconciling consol TB balances to consol FS for eliminations WP - Capital contribution	1.0		
Anshul Goyal	10/20/23	Inspecting PY WP to understand elimination workings and updating for current year - Capital contribution	1.0		
Anshul Goyal	10/23/23	Performed audit procedures relation to eliminations for Trade Payables	1.5		
Anshul Goyal	10/23/23	Updated financing entities WP for additional documentation	1.5		
Anshul Goyal	10/23/23	Inspected and audited the breakdown of Internal payable for Lux SARL	1.5		
Anshul Goyal	10/23/23	Updated Trade Receivables and payable for eliminations	0.5		
Anshul Goyal	10/25/23	Inspected client's responses and followed the workings to figure out eliminations in the IC receivable balances	1.5		
Anshul Goyal	10/25/23	Performed audit procedures relating to eliminations in the intercompany payable balances	1.5		
Anshul Goyal	10/26/23	Performed audit procedures for Trade Payables	1.5		
Anshul Goyal	10/26/23	Continued working on understanding and documenting eliminations for Trade Receivables	1.5		
Anshul Goyal	10/26/23	Performed audit procedures loans and borrowings for Luxembourg entities and VAMI SE	1.5		

Name	Date	Description	Hours	Rate	Amount
Brian McGlynn	02/10/23	Preparation of PAL VII Workpaper - Performed rollforward of PY, CRO Search, Materiality, Risk assessment	2.0		
Brian McGlynn	02/10/23	Preparation of PAL VII Workpaper - Determined Materiality, performed risk assessment procedures	2.0		
Brian McGlynn	02/10/23	Preparation of PAL VII Workpaper - performed audit procedures in relation to revenue, expenses, compiled query list	3.5		
Brian McGlynn	03/10/23	Reperformed a reconciliation of the trial balance to the current version of the financial statements for PAL VII.	2.0		
Brian McGlynn	03/10/23	Reperformed a reconciliation of the trial balance to the current version of the financial statements for PAL X	3.0		
Brian McGlynn	04/10/23	Preparation of PAL X Workpaper - Performed rollforward of PY, CRO Search, Materiality, Risk assessment	3.5		
Brian McGlynn	04/10/23	Preparation of PAL X Workpaper - , Performed tie out of aircraft and lease revenue	2.0		
Brian McGlynn	04/10/23	Preparation of PAL X Workpaper - , Performed tie out of expenses,	2.0		
Brian McGlynn	10/05/23	Performed audit procedures in relation to financial statement disclosures for PAL VII and PAL X	3.0		
Brian McGlynn	10/05/23	Continue to perform audit procedures in relation to related party disclosures for PAL VII and PAL X	3.0		
Brian McGlynn	10/06/23	Rolled forward the post balance sheet events workpaper, loan workpaper and journals workpaper for PAL VII and PAL X.	3.0		
Brian McGlynn	10/06/23	Performed planning procedures in relation to the audit of the PAL VI SPV	1.0		

Name	Date	Description	Hours	Rate	Amount
Brian McGlynn	10/06/23	Preparation of PAL VI Workpaper - Performed rollforward of PY, CRO Search, Materiality, Risk assessment	3.0		
Brian McGlynn	10/10/23	Preparation of Lease asset workpaper - performed rollforward of PY workpaper	3.0		
Brian McGlynn	10/10/23	Rollforward of depreciation for IFRS adjustments	3.0		
Brian McGlynn	10/11/23	PAL VII - performed audit procedures in relation to cash, creditors, loans	3.0		
Brian McGlynn	10/11/23	PAL X - performed audit procedures in relation to cash, creditors, loans	3.0		
Brian McGlynn	10/12/23	PAL VI - SOPL - updating figures and performing analytical review from PY, performed tie out of Servicer Fee, Lease Revenue	3.5		
Brian McGlynn	10/12/23	PAL VI SOFP - Updating figures for latest management accounts and performing analytical review from PY	3.5		
Brian McGlynn	10/13/23	Preparation of PAL VI Workpaper - performed audit procedures over cash, creditors, loans,	3.5		
Brian McGlynn	10/13/23	Performed audit procedures in relation to financial statement disclosures and related party disclosures for PAL VI	3.0		
Brian McGlynn	10/16/23	Further updates to PAL X WP - tie out of depreciation, lease revenue	1.8		
Brian McGlynn	10/16/23	Further updates to PAL VII WP - tie out of depreciation, lease revenue	1.8		
Brian McGlynn	10/16/23	Performed audit test work over the liquidity risk disclosure in the financial statements for PAL VII and PAL X including agreeing gross contractual amounts to backup provided by the entity	1.8		

Name	Date	Description	Hours	Rate	Amount
Brian McGlynn	10/17/23	MSN 1602 - Rollforward, CRO Search, Marteriality, Risk Assessment	3.5		
Brian McGlynn	10/17/23	MSN 1602 - SOPL - updating figures and performing analytics from PY, Lease Revenue, Servicer Fee, depreciation	3.5		
Brian McGlynn	10/18/23	MSN 1602 - SOFP - updating figures and performing analytics from PY, and Aircraft tie out	3.0		
Brian McGlynn	10/18/23	Further updates to MSN 1602 - tie out of depreciation, lease revenue, cash loans	4.0		
Brian McGlynn	10/19/23	Further updates to impairment WP - performed analysis of assumptions, audit procedures over impairment indicators	2.5		
Brian McGlynn	10/19/23	Performed audit procedures relating to PAL VI profit and loss account and balance sheet	2.5		
Brian McGlynn	10/19/23	Performed audit procedures relating to PAL VII profit and loss account and balance sheet	2.0		
Brian McGlynn	10/20/23	Performed audit procedures relating to PAL X profit and loss account and balance sheet	4.0		
Brian McGlynn	10/20/23	Performed audit procedures relating to MSN 1602 profit and loss account and balance sheet	3.5		
Brian McGlynn	10/23/23	Performed audit procedures in relation to journal entries for PAL VII and PAL X	2.5		
Brian McGlynn	10/23/23	Performed audit procedures in relation to journal entries for PAL VI and MSN 1602	2.5		
Brian McGlynn	10/23/23	MSN 1135 - Rollforward, CRO Search, Marteriality, Risk Assessment	2.5		
Brian McGlynn	10/24/23	Performance of risk assessment procedures as required by auditing standards	1.0		
Brian McGlynn	10/24/23	MSN 1135 - SOPL tab - updating figures and performing analytics from PY, Servicer Fee	2.5		
Brian McGlynn	10/24/23	MSN 1135 SOFP tab - updating figures and performing analytics from PY	3.0		

Name	Date	Description	Hours	Rate	Amount
Brian McGlynn	10/25/23	MSN 1135 - performed audit procedures in relation to depreciation, lease revenue, cash loans	3.0		
Brian McGlynn	10/25/23	Performed audit procedures in relation to financial statement disclosures and related party disclosures for MSN 1135	2.0		
Brian McGlynn	10/25/23	Performed audit procedures in relation to the disclosures workpaper for PAL VI, PAL VII and PAL X	2.0		
Brian McGlynn	10/26/23	Performance of risk assessment procedures as required by auditing standards	3.5		
Brian McGlynn	10/27/23	Continuation of risk assessment procedures as required by auditing standards	2.5		
Brian McGlynn	10/27/23	Set up relevant screens on file, discussed allocation with other team members	3.0		
Brian McGlynn	10/31/23	Performance of controls understanding procedures as required by auditing standards	3.0		
Brian McGlynn	10/31/23	Continued work on planning section of file, used info from prior year file to update screens	3.5		
Danish Shakil	10/02/23	Prepared independent auditors report for Financial Statements of PAL VI	1.0		
Danish Shakil	10/02/23	Prepared independent auditors report for Consolidated Financial Statements of PAL XI	1.2		
Danish Shakil	10/02/23	Prepared independent auditors report for Financial Statements of Cayenne MSN 1123 Limited	1.0		
Danish Shakil	10/02/23	Prepared independent auditors report for Financial Statements of Cayenne MSN 1135 Limited	1.0		
Danish Shakil	10/02/23	Prepared independent auditors report for Consolidated Financial Statements of MSN 1542 Limited	1.3		
Danish Shakil	10/02/23	Prepared independent auditors report for Financial Statements of MSN 1552 Limited	1.0		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	10/02/23	Prepared independent auditors report for Financial Statements of MSN 1602 Limited	1.0		
Danish Shakil	10/03/23	Prepared representation letter for Financial Statements of PAL VI	1.0		
Danish Shakil	10/03/23	Prepared representation letter for Consolidated Financial Statements of PAL XI	1.2		
Danish Shakil	10/03/23	Prepared representation letter for Financial Statements of Cayenne MSN 1123 Limited	1.0		
Danish Shakil	10/03/23	Prepared representation letter for Financial Statements of Cayenne MSN 1135 Limited	1.0		
Danish Shakil	10/03/23	Prepared representation letter for Consolidated Financial Statements of MSN 1542 Limited	1.3		
Danish Shakil	10/03/23	Prepared representation letter for Financial Statements of MSN 1552 Limited	1.0		
Danish Shakil	10/03/23	Prepared representation letter for Financial Statements of MSN 1602 Limited	1.0		
Danish Shakil	10/04/23	Preparation of ISA 260 letter for communication of audit findings to TCWG for Cayenne Aviation 1123 Limited, Cayenne Aviation 1135 Limited and A330 MSN 1602 Limited	3.0		
Danish Shakil	10/04/23	Preparation of ISA 260 letter for communication of audit findings to TCWG for Cayenne Aviation 1123 Limited, Cayenne Aviation 1135 Limited and A330 MSN 1602 Limited (continued)	2.8		
Danish Shakil	10/04/23	Preparation of ISA 260 letter for communication of audit findings to TCWG for MSN 1502 Limited and PAL VI	1.7		
Danish Shakil	10/05/23	Preparation of ISA 260 letter for communication of audit findings to TCWG for MSN 1502 Limited and PAL VI	5.0		
Danish Shakil	10/05/23	Preparation of ISA 260 letter for communication of audit findings to TCWG for consolidated FS of MSN 1542 Limited and PAL XI	2.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	10/06/23	Continuation of preparation of ISA 260 letter for communication of audit findings to TCWG for consolidated FS of MSN 1542 Limited and PAL XI	4.0		
Danish Shakil	10/06/23	Resolution of audit queries from Engagement Partner for MSN 1542 Limited in Audit Documentation	3.5		
Danish Shakil	10/09/23	Preparation of ISA 260 letter for communication of audit findings to TCWG for consolidated FS of Aetios 1 and Aetios 2 and PAL XII and PAL XIII	3.8		
Danish Shakil	10/09/23	Preparation of ISA 260 letter for communication of audit findings to TCWG for consolidated FS of Aetios 1 and Aetios 2 and PAL XII and PAL XIII (continued)	3.8		
Danish Shakil	10/11/23	Resolution of audit queries from Engagement Partner for MSN 1602 Limited in Audit Documentation	3.0		
Danish Shakil	10/11/23	Resolution of audit queries from Engagement Partner for MSN 1602 Limited in Audit Documentation (continued)	2.0		
Danish Shakil	10/11/23	Resolution of audit queries from Engagement Partner for MSN 1552 Limited in Audit Documentation	2.5		
Danish Shakil	10/12/23	Resolution of audit queries from Engagement Partner for MSN 1552 Limited in Audit Documentation (continued)	3.0		
Danish Shakil	10/12/23	Resolution of audit queries from Engagement Partner for Cayenne 1123 Limited Limited in Audit Documentation	3.0		
Danish Shakil	10/12/23	Resolution of audit queries from Engagement Partner for Cayenne 1123 Limited Limited in Audit Documentation (continued)	1.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	10/13/23	Resolution of audit queries from Engagement Partner for Cayenne 1123 Limited Limited in Audit Documentation (continued)	2.0		
Danish Shakil	10/13/23	Resolution of audit queries from Engagement Partner for Cayenne 1135 Limited Limited in Audit Documentation	3.0		
Danish Shakil	10/13/23	Resolution of audit queries from Engagement Partner for Cayenne 1135 Limited Limited in Audit Documentation (continued)	2.5		
Danish Shakil	10/16/23	Resolution of audit queries from Engagement Partner for Cayenne 1135 Limited Limited in Audit Documentation (continued)	3.0		
Danish Shakil	10/16/23	Resolution of audit queries from Engagement Partner for PAL VI Limited in Audit Documentation	3.0		
Danish Shakil	10/16/23	Resolution of audit queries from Engagement Partner for PAL VI Limited in Audit Documentation (continued)	1.5		
Danish Shakil	10/17/23	Resolution of audit queries from Engagement Partner for PAL VI Limited in Audit Documentation (continued)	3.5		
Danish Shakil	10/17/23	Resolution of audit queries from Engagement Partner for Consolidated FS of PAL XI Limited in Audit Documentation	1.5		
Danish Shakil	10/17/23	Resolution of audit queries from Engagement Partner for Consolidated FS of PAL XI Limited in Audit Documentation (continued)	2.5		
Danish Shakil	10/20/23	Resolution of audit queries from Engagement Partner for Consolidated FS of PAL XI Limited in Audit Documentation (continued)	2.5		
Danish Shakil	10/20/23	Resolution of audit queries from Engagement Partner for Consolidated FS of PAL XI Limited in Audit Documentation (continued)	2.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	10/20/23	Review of the Intercompany balances and FS closure for MSN 1542, MSN 1552, MSN 1602, PAL VI, PAL XI, Cayenne 1123 and Cayenne 1135	2.5		
Danish Shakil	10/24/23	Preparation and review of Client evaluation Form for Intrepid Aviation Blue limited	2.5		
Danish Shakil	10/24/23	Continued preparation and review of Client evaluation Form for Intrepid Aviation Blue limited (continued)	2.5		
Danish Shakil	10/24/23	Preparation of KYC Assessment for Intrepid Aviation Blue limited	2.5		
Danish Shakil	10/25/23	Review of planning section for Voyager 2022 SPVs	3.0		
Danish Shakil	10/26/23	Review of planning section for Voyager 2022 SPVs (continued)	3.8		
Danish Shakil	10/26/23	Review of planning section for Voyager 2022 SPVs (continued)	3.8		
John Ahern	10/02/23	Partner review of the financial statements of Cayenne Aviation MSN 1123 Limited	1.5		
John Ahern	10/02/23	Partner review of the financial statements of A330 MSN 1602 Limited	1.5		
John Ahern	10/03/23	Partner review of the financial statements of A330 MSN 1542 Limited	3.0		
John Ahern	10/04/23	Partner review of the financial statements of Cayenne Aviation MSN 1135 Limited	3.0		
John Ahern	10/05/23	Partner review of the financial statements of A330 MSN 1542 Limited	2.0		
John Ahern	10/06/23	Partner review of the financial statements of A330 MSN 1552 Limited	2.0		
John Ahern	10/09/23	Partner review of the financial statements of Panamera Aviation Leasing VI Limited	2.0		
John Ahern	10/10/23	Partner review of the financial statements of Panamera Aviation Leasing XI Limited	2.0		

Name	Date	Description	Hours	Rate	Amount
John Ahern	10/11/23	Partner review of the financial statements of A330 MSN 1542 Limited	2.0		
John Ahern	10/20/23	Partner review of audit workpapers relating to assets and liabilities of Aetios Aviation Leasing 1 Limited	2.0		
John Ahern	10/23/23	Partner review of audit workpapers relating to assets and liabilities of Pananmera Aviation Leasing XIII Dac	2.0		
John Ahern	10/24/23	Partner review of audit workpapers relating to assets and liabilities of Aetios Aviation Leasing 2 Limited	2.0		
John Ahern	10/25/23	Partner review of audit workpapers relating to assets and liabilities of Pananmera Aviation Leasing XII Dac	2.0		
Sean McCormack	10/02/23	Performance of audit procedures relating to MSN 1542 Limited income statement and balance sheet	3.5		
Sean McCormack	10/02/23	Performance of audit procedures relating to income statement and balance sheet captions for MSN 1602 Limited .	3.0		
Sean McCormack	10/03/23	Performance of audit procedures relating to income statement and balance sheet captions for MSN 1602 Limited . (continued)	2.5		
Sean McCormack	10/03/23	Performance of audit procedures relating to income statement and balance sheet captions for MSN 1552 Limited .	2.5		
Sean McCormack	10/03/23	Performance of audit procedures relating to income statement and balance sheet captions for MSN 1552 Limited . (continued)	2.5		
Sean McCormack	10/04/23	Performance of audit procedures relating to income statement and balance sheet captions for Cayenne 1123 Limited Limited .	3.8		

Name	Date	Description	Hours	Rate	Amount
Sean McCormack	10/04/23	Continued performance of audit procedures relating to income statement and balance sheet captions for Cayenne 1123 Limited Limited . (continued)	3.8		
Sean McCormack	10/05/23	Continued performance of audit procedures relating to income statement and balance sheet captions for Cayenne 1135 Limited Limited .	3.3		
Sean McCormack	10/05/23	Continued performance of audit procedures relating to income statement and balance sheet captions for Cayenne 1135 Limited Limited . (continued)	3.3		
Sean McCormack	10/06/23	Performance of audit procedures relating to income statement and balance sheet captions for PAL VI Limited .	3.8		
Sean McCormack	10/06/23	Performance of audit procedures relating to income statement and balance sheet captions for PAL VI Limited . (continued)	3.8		
Sean McCormack	10/09/23	Performance of audit procedures relating to income statement and balance sheet captions for PAL VI Limited . (continued)	0.5		
Sean McCormack	10/10/23	Performance of audit procedures relating to income statement and balance sheet captions for Consolidated FS of PAL XI Limited .	3.8		
Sean McCormack	10/10/23	Performance of audit procedures relating to income statement and balance sheet captions for Consolidated FS of PAL XI Limited . (continued)	3.8		
Sean McCormack	10/11/23	Review of the Intercompany balances and FS closure for MSN 1542, MSN 1552, MSN 1602	3.8		
Sean McCormack	10/11/23	Review of the Intercompany balances and FS closure for MSN 1542, MSN 1552, MSN 1602 (continued)	3.8		

Name	Date	Description	Hours	Rate	Amount
Sean McCormack	10/12/23	Review of the Intercompany balances and FS closure for MSN 1542, MSN 1552, MSN 1602 (continued)	3.8		
Sean McCormack	10/12/23	Review of the Intercompany balances and FS closure for PAL VI, PAL XI, Cayenne 1123 and Cayenne 1135	3.8		
Sean McCormack	10/13/23	Review of the Intercompany balances and FS closure for PAL VI, PAL XI, Cayenne 1123 and Cayenne 1135 (continued)	3.8		
Sean McCormack	10/13/23	Review of the Intercompany balances and FS closure for PAL VI, PAL XI, Cayenne 1123 and Cayenne 1135 (continued)	3.8		
Sean McCormack	10/16/23	Prepared summary of subsequent events workpapers for MSN 1542	2.5		
Sean McCormack	10/16/23	Prepared summary of subsequent events workpapers for MSN 1552	2.5		
Sean McCormack	10/16/23	Prepared summary of subsequent events workpapers for MSN 1602	2.5		
Sean McCormack	10/17/23	Prepared summary of subsequent events workpapers for PAL VI	2.5		
Sean McCormack	10/17/23	Prepared summary of subsequent events workpapers for PAL XI	2.5		
Sean McCormack	10/17/23	Prepared summary of subsequent events workpapers for Cayenne 1123	2.5		
Sean McCormack	10/18/23	Prepared summary of subsequent events workpapers for Cayenne 1135	2.5		
Sean McCormack	10/18/23	Referred final financial statements with the workings papers workpapers for MSN 1542	2.5		
Sean McCormack	10/18/23	Referred final financial statements with the workings papers workpapers for MSN 1552	2.5		
Sean McCormack	10/19/23	Referred final financial statements with the workings papers workpapers for MSN 1602	2.3		
Sean McCormack	10/19/23	Referred final financial statements with the workings papers workpapers for PAL VI	3.0		

Name	Date	Description	Hours	Rate	Amount
Sean McCormack	10/20/23	Referred final financial statements with the workings papers workpapers for PAL XI	3.5		
Sean McCormack	10/20/23	Referred final financial statements with the workings papers workpapers for Cayenne 1123	2.5		
Sean McCormack	10/20/23	Referred final financial statements with the workings papers workpapers for Cayenne 1135	3.0		
Sean McCormack	10/31/23	Prepared Batch workpaper for Intrepid Aviation Blue Limited for 2022 related to revenue	2.5		
Sean McCormack	10/31/23	Prepared Batch workpaper for Intrepid Aviation Blue Limited for 2022 related to loans and borrowings and interest	2.5		
Sean McCormack	10/31/23	Prepared Batch workpaper for Intrepid Aviation Blue Limited for 2022 related to loans and borrowings and interest (continued)	2.5		
Subtotal Audit Services (October)			846.0		\$ -
November					
Patrick Kearney	11/01/23	Responding to queries from KPMG tax in relation to VAMI consol and providng supporting documents.	1.5		
Patrick Kearney	11/01/23	Performed audit procedures relating taxation balances of VAMI	1.5		
Patrick Kearney	11/01/23	Performed audit procedures on the VAMI consolidated intercompany workpaper	1.5		
Patrick Kearney	11/01/23	Performed audit procedures relating to recording of intercompany balances	1.5		
Patrick Kearney	11/01/23	Performed audit procedures relating to the consolidation workings of VAMI 2020	1.5		
Patrick Kearney	11/01/23	Performed audit procedures relating to the intercompany reconciliation process for VAMI	1.0		

Name	Date	Description	Hours	Rate	Amount
Patrick Kearney	11/02/23	Performed audit procedures on the VAMI consolidated intercompany workpaper (continued)	1.5		
Patrick Kearney	11/02/23	Performed audit procedures in relation to the VAMI general ledger	1.5		
Patrick Kearney	11/02/23	Completion of audit procedures on loans reconciliation workpaper	1.5		
Patrick Kearney	11/02/23	Updating of loan reconciliation workpaper	1.5		
Patrick Kearney	11/02/23	Updated FS figures in loan rec work paper	1.5		
Patrick Kearney	11/06/23	Updating of VAMI consol FS	1.5		
Patrick Kearney	11/06/23	Performed audit procedures relating to reserves of VAMI Consol	1.5		
Patrick Kearney	11/06/23	Audit procedures performed over trade and other receivables Consol balances	1.5		
Patrick Kearney	11/06/23	Audit procedures performed over trade and other receivables consol balances - Agree IC balances in the consol FS to testing completed in the VAMI RP workpaper and narrative added of procedures performed.	1.5		
Patrick Kearney	11/06/23	Audit procedures performed over VAMI statement of cashflow	1.5		
Patrick Kearney	11/06/23	Continued audit procedures performed over VAMI statement of cashflow	1.5		
Patrick Kearney	11/07/23	Audit procedures performed over VAMI Consol trade and other payables	1.5		
Patrick Kearney	11/07/23	Audit procedures performed over VAMI consol trade and other payables	1.5		
Patrick Kearney	11/08/23	Performed audit procedures over VAMI Consol draft FS	1.5		
Patrick Kearney	11/08/23	Performed audit procedures over VAMI Consol draft FS (continued)	1.5		
Patrick Kearney	11/16/23	Updated VAMI Consol lead tab and subsequent tabs for adjustments posted in draft FS	1.5		

Name	Date	Description	Hours	Rate	Amount
Patrick Kearney	11/16/23	Performed roll forward procedures over Consol disclosure workpaper	1.5		
Patrick Kearney	11/21/23	Audit procedures completed over VAMI Consol disclosures - agreed figures to testing reference on file	1.5		
Patrick Kearney	11/21/23	Audit procedures completed over VAMI Consol disclosures - agreed figures to testing reference on file	1.5		
Patrick Kearney	11/21/23	Performed audit approach evaluation procedures	1.5		
Patrick Kearney	11/22/23	Audit procedures performed over VAMI Consol related parties - agreed IC matrix balances and entities to draft IC confirm	1.5		
Patrick Kearney	11/22/23	Completion of audit procedures on related party workpaper	1.5		
Patrick Kearney	11/22/23	Review of PY audit completion letter	1.5		
Patrick Kearney	11/22/23	Uploaded remaining post year end board minutes for VAMI Consol, Lux and VAMI SE	0.5		
Patrick Kearney	11/23/23	Performed audit procedures in relation to most recent adjustments posted at Consol and agreed to tested performed in Lux workpaper	1.5		
Patrick Kearney	11/23/23	Performed audit procedures to update the loans and borrowings workpaper for adjustments posted at a lux and VAMI SE level	1.5		
Patrick Kearney	11/23/23	Audit procedures performed over VAMI consol journals	1.5		
Patrick Kearney	11/24/23	Performed audit procedures to update finance expense/finance income recalculation for adjustments/reclasses posted in Lux/SE	1.5		
Patrick Kearney	11/24/23	Performed audit procedures over loans and borrowings balances	1.5		
Patrick Kearney	11/24/23	Performed additional procedures on VAMI Consol loans	4.5		
Heloise O'Sullivan	11/02/23	Meeting with team to discuss VAMI work	1.5		

Name	Date	Description	Hours	Rate	Amount
Heloise O'Sullivan	11/02/23	Uploaded relevant documentation relating to finalised financial statements, PBSE memo, Tax memo sign off, etc.	1.5		
Heloise O'Sullivan	11/02/23	Worked on -Consol work paper	2.5		
Heloise O'Sullivan	11/02/23	Continued work on Consol work paper	1.5		
Heloise O'Sullivan	11/03/23	Meeting with team to discuss VAMI work	1.5		
Heloise O'Sullivan	11/03/23	Performed work on Audit Findings Report	1.5		
Heloise O'Sullivan	11/03/23	Completed Inquiries screen	1.0		
Heloise O'Sullivan	11/07/23	Meeting with team to discuss VAMI work	1.5		
Heloise O'Sullivan	11/07/23	Updated Voyager related party work paper	1.0		
Heloise O'Sullivan	11/07/23	Updated materiality work paper	1.0		
Heloise O'Sullivan	11/08/23	Meeting with team to discuss VAMI work	1.5		
Heloise O'Sullivan	11/08/23	Performed work on Audit Findings Report	1.5		
Heloise O'Sullivan	11/08/23	Continued work on Audit Findings Report	1.5		
Heloise O'Sullivan	11/08/23	Performed audit procedures relating to the audit completion letter	1.5		
Heloise O'Sullivan	11/08/23	Performed audit procedures relating to the audit completion letter (continued)	1.5		
Heloise O'Sullivan	11/09/23	Completed section 4 review points	1.5		
Heloise O'Sullivan	11/09/23	Meeting with team to discuss VAMI work	1.5		
Heloise O'Sullivan	11/09/23	Prepared audit documentation relating to the basis of preparation of the financial statements under accounting standards	1.5		
Heloise O'Sullivan	11/09/23	Completed section 4 review points	1.5		
Heloise O'Sullivan	11/09/23	Updated PAL XIII work paper	1.5		
Heloise O'Sullivan	11/10/23	Meeting with team to discuss VAMI work	1.5		
Heloise O'Sullivan	11/10/23	Performed work on Audit Findings Report	2.0		
Heloise O'Sullivan	11/15/23	Meeting with team to discuss VAMI work	1.5		
Heloise O'Sullivan	11/15/23	Updated Aetios 2 work paper	3.0		
Heloise O'Sullivan	11/15/23	Performed audit procedures relating to analytic review	3.0		
Heloise O'Sullivan	11/17/23	Meeting with team to discuss VAMI work	1.5		
Heloise O'Sullivan	11/17/23	Updated summary Board Minute doc for VAMI Lux	1.0		
Heloise O'Sullivan	11/21/23	Meeting with team to discuss VAMI work	1.5		

Name	Date	Description	Hours	Rate	Amount
Heloise O'Sullivan	11/21/23	Performed audit procedures relating to subsequent events disclosures	2.5		
Heloise O'Sullivan	11/22/23	Meeting with team to discuss VAMI work	1.5		
Heloise O'Sullivan	11/22/23	Performed audit procedures on the Audit Findings Report	1.5		
Heloise O'Sullivan	11/22/23	Performed audit procedures relating to journals for VAMI 2020	3.0		
Heloise O'Sullivan	11/22/23	Performe audit procedures relating to VAMI 2020 related party	1.5		
Heloise O'Sullivan	11/24/23	Meeting with team to discuss VAMI work	1.5		
Heloise O'Sullivan	11/24/23	Performed audit procedures relating to review of board minutes in relation to disclosures in financial statements	3.0		
Heloise O'Sullivan	11/24/23	Updated Post Balance Sheet Events workpaper	1.5		
Heloise O'Sullivan	11/24/23	Updated consolidation procedures memo for procedures	1.5		
Nishtha Wadhwa	11/01/23	Disclosure WP - Updating disclosure notes per latest FS workings (VAMI Consol 2020)	1.0		
Nishtha Wadhwa	11/08/23	Voyager 2022 RAPD Meeting	1.0		
Nishtha Wadhwa	11/20/23	Roll-forward Aetios 1 Batch WP for 2022 - Updating lead sheet and other tabs	1.0		
Nishtha Wadhwa	11/20/23	Roll-forward Aetios 1 Batch WP for 2022 - Updating lead sheet and other tabs	1.0		
Nishtha Wadhwa	11/21/23	Updating trade recivables tab with the updated intercompany confirmation - Aetios 1 & PAL XII - 2021 audits	0.5		
Nishtha Wadhwa	11/22/23	Updating PAL X WP - Performing the testwork as per latest FS workings	1.5		
Nishtha Wadhwa	11/22/23	Updating PAL X WP - Performing the testwork as per latest FS	1.0		
Nishtha Wadhwa	11/22/23	Roll-forward Aetios 1 & Aetios 2 Batch WP for 2022 - Updating lead sheet and other tabs	1.5		
Nishtha Wadhwa	11/22/23	Roll-forward Aetios 1 & Aetios 2 Batch WP for 2022 - Updating lead sheet and other tabs	1.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	11/22/23	Roll-forward Aetios 1 & Aetios 2 Batch WP for 2022 - Updating lead sheet and other tabs	1.5		
Nishtha Wadhwa	11/23/23	Performed audit procedures relating to financial statement disclosures	1.5		
Nishtha Wadhwa	11/23/23	Continue to performed audit procedures relating to financial statement disclosures	1.0		
Nishtha Wadhwa	11/30/23	Performed audit procedures relating to financial statement disclosures	1.5		
Nishtha Wadhwa	11/30/23	Continue performed audit procedures relating to financial statement disclosures	1.5		
Nishtha Wadhwa	11/30/23	Updating entities Batch WP - Performing the testwork as per latest FS workings	1.5		
Nishtha Wadhwa	11/30/23	Continue updating entities Batch WP - Performing the testwork as per latest FS workings	1.5		
Ciaran McLoughlin	11/14/23	Analyised and summarised the board minutes received for 2022 for PAL IV.	1.0		
Ciaran McLoughlin	11/14/23	Performed audit procedures in relation to disclosures for PAL IV	0.5		
Ciaran McLoughlin	11/14/23	Agreed the most recent draft of 2022 financial statement figures to the PAL IV WP.	1.0		
Ciaran McLoughlin	11/14/23	Performed a Trial Balance to Financial Statements reconcilliation for PAL IV for 2022.	1.0		
Ciaran McLoughlin	11/16/23	Prepared the consolidated statement of financial position for PAL IV for 2022.	1.2		
Ciaran McLoughlin	11/16/23	Prepared the consolidated statement of comprehensive income for PAL IV for 2022.	1.2		
Ciaran McLoughlin	11/16/23	Prepared the Materiality workpaper calculation for PAL IV for 2022.	1.1		
Ciaran McLoughlin	11/16/23	Reviewed and tested the expenses of PAL IV for 2022.	1.5		
Ciaran McLoughlin	11/16/23	Performed audit work over Lease Income of PAL IV	1.3		

Name	Date	Description	Hours	Rate	Amount
Ciaran McLoughlin	11/16/23	Analysed lease amendment notices and the lease- income calculation of PAL IV	1.2		
Ciaran McLoughlin	11/20/23	Updated the Trial Balance reconciliation	0.5		
Ciaran McLoughlin	11/20/23	Agreed the most recent draft of 2022 financial statement figures to the MSN 1135 WP.	1.0		
Ciaran McLoughlin	11/20/23	Prepared the consolidated statement of financial position for MSN 1135 for 2022.	1.2		
Ciaran McLoughlin	11/20/23	Prepared the consolidated statement of comprehensive income for MSN1135 for 2022.	1.2		
Ciaran McLoughlin	11/20/23	Perform audit procedures re expenses of MSN 1135 for 2022.	1.5		
Ciaran McLoughlin	11/20/23	Performed audit work of MSN 1135.	1.0		
Ciaran McLoughlin	11/20/23	Analysed lease amendment and performed the income calculation of MSN 1135	1.1		
David Gleeson	11/24/23	Manager review of individual entity audit workpapers for 2022	3.5		
David Gleeson	11/27/23	Manager review of individual entity audit workpapers for 2022 (continued)	2.5		
David Gleeson	11/28/23	Manager review of individual entity audit workpapers for 2022 (continued)	2.5		
David Gleeson	11/29/23	Manager review of individual entity audit workpapers for 2022 (continued)	2.5		
David Gleeson	11/30/23	Manager review of individual entity audit workpapers for 2022 (continued)	2.0		
Sam Moore	11/16/23	Review of risk assessment work	2.5		
Sam Moore	11/17/23	Review of risk assessment work completed (continued)	2.5		
Sam Moore	11/23/23	review of risk assessment work completed namely inquiries of management and board minutes (continued)	1.5		
Sam Moore	11/24/23	Manager review of individual entity audit workpapers for 2022 (continued)	1.5		
Sam Moore	11/27/23	Manager review of individual entity audit workpapers for 2022	1.5		

Name	Date	Description	Hours	Rate	Amount
Sam Moore	11/28/23	Manager review of individual entity audit workpapers for 2022 (continued)	1.5		
Sam Moore	11/29/23	Manager review of individual entity audit workpapers for 2022 (continued)	1.5		
Sam Moore	11/30/23	Manager review of individual entity audit workpapers for 2022 (continued)	1.5		
Billy Walsh	11/01/23	Performed audit procedures in relation to the adjustments made at a consolidation level	3.0		
Billy Walsh	11/01/23	Performed audit procedures in relation to the adjustments made at a consolidation level	0.5		
Billy Walsh	11/02/23	Review with Manager/Partner to gain overview of the current status of the audit and any outstanding queries	3.0		
Billy Walsh	11/02/23	Performed audit procedures in relation to Finance Expense and the intercompany loan balance in relation to Lux Sarl	3.0		
Billy Walsh	11/02/23	Performed audit procedures in relation to the adjustments made at a consolidation level	3.0		
Billy Walsh	11/02/23	Performed audit procedures in relation to the adjustments made at a consolidation level	0.5		
Billy Walsh	11/03/23	Performed audit procedures in relation to Finance Expense and the intercompany loan balance in relation to Lux Sarl	3.0		
Billy Walsh	11/03/23	Performed audit procedures in relation to Finance Expense and the intercompany loan balance in relation to Lux Sarl	3.0		
Billy Walsh	11/03/23	Review with Manager/Partner to gain overview of the current status of the audit and any outstanding queries	0.5		
Billy Walsh	11/06/23	Client Call Discussion regarding audit queries previously posed by the audit team	3.0		
Billy Walsh	11/06/23	Balance sheet testing over-in regarding VAMI Consol	2.0		

Name	Date	Description	Hours	Rate	Amount
Billy Walsh	11/07/23	Performed audit procedures in relation to intercompany matters re † Lux Sarl	3.0		
Billy Walsh	11/07/23	Balance sheet testing regarding VAMI Consol	2.0		
Billy Walsh	11/08/23	Performed audit procedures relating to the consolidation process	3.0		
Billy Walsh	11/08/23	Continued to performed audit procedures in relation to the -consolidation process	1.0		
Billy Walsh	11/09/23	Performed audit procedures in relation to liabilities recorded in VAMI Consolidated balance sheet	3.0		
Billy Walsh	11/09/23	Review with Karen Conboy regarding any outstanding queries	2.5		
Billy Walsh	11/10/23	Performed audit work on disclosure notes	3.0		
Billy Walsh	11/10/23	Call with client regarding audit queries outstanding	1.0		
Billy Walsh	11/13/23	Performed audit work on balance sheet disclosures	3.0		
Billy Walsh	11/13/23	Performed analytical review procedures on consolidated VAMI results	3.0		
Billy Walsh	11/13/23	Performed analytical review procedures on VAMI single entity results	1.5		
Billy Walsh	11/14/23	Performed audit procedures in relation to intercompany matters -in relation to Lux Sarl	3.0		
Billy Walsh	11/14/23	Performed analytical review procedures on VAMI subsidiaries	3.0		
Billy Walsh	11/14/23	Review with Karen Conboy regarding outstanding queries	1.5		
Billy Walsh	11/15/23	Call with client regarding audit queries outstanding	3.0		
Billy Walsh	11/15/23	Performed analytical review procedures on VAMI subsidiaries (continued)	3.0		
Billy Walsh	11/15/23	Review of VAMI SE workpapaer to ensure all updates have been accounted for	1.5		

Name	Date	Description	Hours	Rate	Amount
Billy Walsh	11/16/23	Performed analytical review procedures on consolidated VAMI results (continued)	3.0		
Billy Walsh	11/16/23	Performed analytical review procedures on VAMI subsidiaries (continued)	3.0		
Billy Walsh	11/20/23	Review and comment on draft financial statements	3.0		
Billy Walsh	11/20/23	Review with Karen Conboy to gain overview of the current status of the audit and any outstanding queries	3.0		
Billy Walsh	11/21/23	Additional review and comment on draft financial statements	3.0		
Billy Walsh	11/21/23	Completed testing over VAMI	1.0		
Billy Walsh	11/22/23	Call with client regarding audit queries outstanding	3.0		
Billy Walsh	11/22/23	Continued review and comment on draft financial statements	2.5		
Billy Walsh	11/23/23	Performed audit procedures in relation to intercompany matters in relation to Lux Sarl	3.0		
Billy Walsh	11/23/23	Completed audit procedures re VAMI IC Matrix	3.0		
Billy Walsh	11/23/23	Performed audit procedures in relation to consolidation level	2.0		
Billy Walsh	11/24/23	Review of updated financial statements	3.0		
Billy Walsh	11/24/23	Completed audit procedures over the VAMI Intercompany Matrix	3.0		
Billy Walsh	11/24/23	Review with Karen Conboy to gain overview of the current status of the audit and any outstanding queries	2.0		
Billy Walsh	11/27/23	Completed audit procedures re VAMI IC Matrix	3.0		
Billy Walsh	11/27/23	Continued review of updated financial statements	3.0		
Billy Walsh	11/27/23	Call with client regarding audit queries outstanding	1.0		

Name	Date	Description	Hours	Rate	Amount
Billy Walsh	11/28/23	Provide comments to financial statements	3.0		
Billy Walsh	11/28/23	Performed audit procedures in relation to the intercompany matters in relation to Lux Sarl	3.0		
Billy Walsh	11/28/23	Continued to provide comments to financial statements	1.5		
Billy Walsh	11/29/23	Completed audit procedures re VAMI IC Matrix	3.0		
Billy Walsh	11/29/23	Performed audit procedures in relation to consolidation level	3.0		
Billy Walsh	11/29/23	Review with Karen Conboy to gain overview of the current status of the audit and any outstanding queries	1.5		
Billy Walsh	11/30/23	Completed audit procedures over the VAMI Intercompany Matrix	3.0		
Billy Walsh	11/30/23	Continued to provide comments to financial statements	3.0		
Billy Walsh	11/30/23	Call with client regarding audit queries outstanding	1.0		
Maria Murphy	11/02/23	Performed audit procedures in relation to PPNs for updated workings received from client for Intrepid Blue	3.0		
Maria Murphy	11/02/23	Performed audit procedures in relation to intercompany balances on Intrepid Blue	2.5		
Maria Murphy	11/02/23	Call with client regarding financial reporting matters	1.0		
Maria Murphy	11/02/23	Performed audit procedures relating to the Financial Reporting process	1.0		
Maria Murphy	11/07/23	Performed audit procedures relating to the Financial Reporting process (continued)	2.0		
Maria Murphy	11/07/23	Performed audit procedures in relation to PPNs for updated workings received from client for Intrepid Blue	3.0		
Maria Murphy	11/07/23	Updated work on intrepid blue intercompany balances	2.5		
Maria Murphy	11/09/23	Performed testing regarding Intrepid Blue	2.5		

Name	Date	Description	Hours	Rate	Amount
Maria Murphy	11/09/23	Performed audit procedures in relation to the- intercompany matters	2.5		
Maria Murphy	11/09/23	Performed audit procedures in relation to MSN 1432	2.5		
Maria Murphy	11/16/23	Worked on trial balance matters re Intrepid Blue to FS	2.5		
Maria Murphy	11/16/23	Performed audit procedures in relation to income statement	1.5		
Maria Murphy	11/16/23	Worked on -trial balance matters re-PAL VI to FS	2.5		
Maria Murphy	11/16/23	Performed audit procedures relating to the balance sheet	1.5		
Maria Murphy	11/16/23	Performed audit procedures in relation to disclosuresfor Intrepid Blue	2.0		
Maria Murphy	11/16/23	Performed audit procedures in relation to disclosures for Intrepid Blue (continued)	1.5		
Maria Murphy	11/17/23	Performed design and implementation audit procedures in relation to recognition of expenses	1.5		
Maria Murphy	11/17/23	Performed design and implementation audit procedures in relation to recognition of liabilities	2.5		
Maria Murphy	11/17/23	Performed audit procedures in relation to-Intrepid Blue	2.5		
Maria Murphy	11/17/23	Completion of disclosure note re- Intrepid Blue	2.0		
Maria Murphy	11/20/23	Performed audit procedures in relation to MSN 1432	2.5		
Maria Murphy	11/20/23	Performed audit procedures in relation to documentation of audit approach	2.5		
Maria Murphy	11/20/23	Performed audit procedures relating to the trial balance and disclosures on PAL VII	1.5		
Maria Murphy	11/21/23	Performed audit procedures relating to the trial balance and disclosures on PAL VII (continued)	1.0		
Maria Murphy	11/21/23	Performed audit procedures in relation to documentation of audit approach (continued)	3.5		

Name	Date	Description	Hours	Rate	Amount
Maria Murphy	11/21/23	Performed audit procedures in relation to the disclosure notes in-Intrepid Blue	2.0		
Maria Murphy	11/22/23	Continue completion of disclosure note re-PAL VI	2.0		
Maria Murphy	11/22/23	Reviewed minutes re Intrepid Blue	1.5		
Maria Murphy	11/22/23	Reviewed additional minutes received on MSN 1432	1.5		
Maria Murphy	11/22/23	Performed audit procedures in relation to the documentation of the basis of preparation applied in the financial statements	2.5		
Maria Murphy	11/23/23	Performed audit procedures in relation to the documentation of the basis of preparation applied in the financial statements (continued)	2.5		
Maria Murphy	11/23/23	Preparation of Intrepid Blue Workpaper expense matters	3.0		
Maria Murphy	11/24/23	Preparation of MSN 1432 expense matters	2.5		
Maria Murphy	11/24/23	Performed audit procedures relating to Intrepid Blue	2.0		
Maria Murphy	11/24/23	Performed audit procedures relating to MSN 1432 profit and loss account and balance sheet	2.0		
Maria Murphy	11/24/23	Performed audit procedures in relation to disclosures for MSN 1432	2.0		
Maria Murphy	11/28/23	Continued work on planning	2.0		
Maria Murphy	11/28/23	Work on audit queries from Audit Director for Intrepid Blue Limited Limited in Audit Documentation	1.5		
Maria Murphy	11/29/23	Work on audit queries from Audit Director for Intrepid Blue Limited Limited in Audit Documentation (continued)	1.5		
Maria Murphy	11/29/23	Work on audit queries from Engagment Partner for Intrepid Blue Limited Limited in Audit Documentation	0.5		
Brian McGlynn	11/01/23	Performed audit procedures in relation to documentation of audit approach (continued)	2.0		

Name	Date	Description	Hours	Rate	Amount
Brian McGlynn	11/03/23	Completed the IT understanding section of the file	1.0		
Brian McGlynn	11/06/23	Performed audit procedures in relation to documentation of the audit tests to be performed	3.5		
Brian McGlynn	11/07/23	Revise revenue workpaper following partner review	1.0		
Brian McGlynn	11/08/23	Performed audit planning procedures	1.0		
Brian McGlynn	11/08/23	Performed audit assessment procedures required under auditing standards	1.0		
Brian McGlynn	11/08/23	Made updates to group depreciation-workpaper following partner review	2.0		
Brian McGlynn	11/08/23	Made updates to group cash and maintenance workpapers following partner review	3.5		
Brian McGlynn	11/09/23	Completed understanding, risks, and response section- of file	2.5		
Brian McGlynn	11/09/23	Performed audit procedures required in relation to estimates	2.5		
Brian McGlynn	11/09/23	Performed audit procedures required in relation to estimates (continued)	2.5		
Brian McGlynn	11/10/23	Performed audit procedures required in relation to estimates (continued)	3.0		
Brian McGlynn	11/10/23	Made updates to planning section of file following manager review	3.0		
Brian McGlynn	11/13/23	Completed assessment of file	2.5		
Brian McGlynn	11/13/23	Performed audit procedures in relation to basis of preparation of financial statements for 2022	2.5		
Brian McGlynn	11/13/23	Updated workpaper for assets	2.5		
Brian McGlynn	11/14/23	Performed audit procedures relation to entity level controls	3.0		
Brian McGlynn	11/14/23	Prepared new CERAMIC enquiries relevant for FY22 audits and sent to client	2.0		
Brian McGlynn	11/14/23	Completed CERAMIC screens on file	3.0		
Brian McGlynn	11/15/23	Discussed batch workpaper MSN 1602 with team member	2.5		

Name	Date	Description	Hours	Rate	Amount
Brian McGlynn	11/15/23	Worked on IFRS	3.5		
Brian McGlynn	11/15/23	Updated Treasury and debt screen following manager review -	2.0		
Brian McGlynn	11/16/23	Set up and completed appraiser specialists screen	3.0		
Brian McGlynn	11/16/23	Worked on impairment workpaper	3.0		
Brian McGlynn	11/20/23	Discussed batch workpaper MSN 1602 with team member (continued);	2.5		
Brian McGlynn	11/20/23	Team catch up	0.5		
Brian McGlynn	11/20/23	Discussed batch workpaper Cayenne 1135 with team member	2.0		
Brian McGlynn	11/20/23	Performed audit procedures relation to assets	2.5		
Brian McGlynn	11/21/23	Review appraiser reports for workpaper	3.5		
Brian McGlynn	11/21/23	Answered review points on file relating to section 1 and 2	3.5		
Brian McGlynn	11/22/23	Performed audit procedures in relation to the trial balances of subsidiaries	2.5		
Brian McGlynn	11/22/23	Included tax within treasury and debt section, set up substantive procedures and updated screens	2.5		
Brian McGlynn	11/22/23	Discussed batch workpaper PAL XI with team member	2.5		
Brian McGlynn	11/23/23	Prepared the related parties workpaper and uploaded it on file	2.0		
Brian McGlynn	11/23/23	Prepared director emolument forms for each director and sent them to the client for completion	3.0		
Brian McGlynn	11/23/23	Completed the related parties section of the file	2.0		
Brian McGlynn	11/24/23	Work on testing for Intrepid Blue	2.5		
Brian McGlynn	11/24/23	Continued to work on Intrepid Blue workpaper, completed MANBV test	2.5		
Brian McGlynn	11/24/23	Completed Intrepid Impairment workpaper - discussed with team and finalised remaining tabs	2.5		
Brian McGlynn	11/27/23	Discussed batch workpaper PAL VI with team member, reviewed SOFP tab, SOPL tab and loans tab and advised on updates required	3.0		

Name	Date	Description	Hours	Rate	Amount
Brian McGlynn	11/27/23	Updated process mapping section of file	2.5		
Brian McGlynn	11/27/23	Moved documents to section 3 and created folders for each section following team meeting	3.0		
Brian McGlynn	11/28/23	Discussed batch workpaper PAL VII with team member	2.5		
Brian McGlynn	11/28/23	Continued to work on IFRS accounting of assets	3.0		
Brian McGlynn	11/28/23	Reviewed director emolument forms, created folder and uplaoded on file after receiving them from client	2.5		
Brian McGlynn	11/29/23	Discussed batch workpaper MSN 1542 with team member, reviewed SOFP tab, SOPL tab, aircraft and TB tie out tab and advised on updates required	2.5		
Brian McGlynn	11/29/23	Continued to work on assets workpaper	2.5		
Brian McGlynn	11/29/23	Updated workpaper for updated management accounts received	2.5		
Brian McGlynn	11/30/23	Drafted audit opinions on financial statements	2.5		
Brian McGlynn	11/30/23	Created ISA 260 Letters and sent to Danish for review	2.5		
Brian McGlynn	11/30/23	Created Rep Letters sent to Danish for review	2.5		
Karen Conboy	11/02/23	Partner review of updated workpapers company only balance sheet workpaper	3.5		
Karen Conboy	11/02/23	Partner review of updated workpapers	2.5		
Karen Conboy	11/02/23	Partner call with client on remaining consolidation queries	1.5		
Karen Conboy	11/03/23	Partner review of FS loans and borrowings backup	2.5		
Karen Conboy	11/09/23	Partner review of Group position	2.5		
Karen Conboy	11/09/23	Partner review of second draft company only balance sheet workpaper relating to inter group transactions	3.5		
Karen Conboy	11/09/23	Partner review of third draft VAMI 2020 consolidation company only balance sheet workpaper relating to intergroup balances	1.5		

Name	Date	Description	Hours	Rate	Amount
Karen Conboy	11/27/23	Partner review of revised tabs 1-8 consolidation captions workaper	2.0		
Karen Conboy	11/27/23	Partner review of updated audit workpapers on financial reporting, related parties and going concern	2.0		
Karen Conboy	11/27/23	Partner review of updated audit workpapers	3.5		
Karen Conboy	11/20/23	Partner review of draft tax workings	1.5		
Karen Conboy	11/27/23	Partner review of tax team memo and findings	1.5		
Karen Conboy	11/28/23	Partner review of first draft management rep letter and findings document	1.5		
Karen Conboy	11/29/23	Partner review of final draft of Luxembourg subsidiaries workpaper relating to VAMI 2020 consolidation	3.5		
Anshul Goyal	11/06/23	Took call with Danish re updated finance lease agreement	0.5		
Anshul Goyal	11/07/23	Reconciled the lease agreement and shared query with Danish and client	0.5		
Anshul Goyal	11/10/23	Updated TB Reconciliation from new workings for PAL XII and Aetios 1	0.5		
Anshul Goyal	11/10/23	Reviewed the latest FS and FS workings for PAL XII	1.5		
Anshul Goyal	11/15/23	Reviewed the latest FS and FS workings for Aetios 1	1.5		
Anshul Goyal	11/15/23	Collated list of open matters - discussed with Danish	1.0		
Anshul Goyal	11/16/23	Continued updating Aetios 1 WP from updated FS workings (SOFP side)	1.5		
Anshul Goyal	11/16/23	Continued updating Aetios 1 WP from updated FS workings (SOPL side)	1.5		
Anshul Goyal	11/16/23	Continued updating Aetios 1 WP from updated FS workings (Consol)	1.0		
Anshul Goyal	11/16/23	Added FS comments for Aetios 1	1.5		
Anshul Goyal	11/16/23	Added FS comments for PAL XII	1.5		
Anshul Goyal	11/17/23	Worked on updating Aetios 2 WP from updated FS workings (SOFP Side)	1.5		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	11/17/23	Worked on updating Aetios 2 WP from updated FS workings (SOPL Side)	1.5		
Anshul Goyal	11/17/23	Worked on updating Aetios 2 WP from updated FS workings (Consol)	0.5		
Anshul Goyal	11/17/23	Added FS comments for Aetios 2	1.5		
Anshul Goyal	11/22/23	Added FS comments for PAL XIII	1.5		
Anshul Goyal	11/28/23	Collated list of disclosure amounts	1.5		
Anshul Goyal	11/29/23	Task allocation to staff and sharing disclosure amounts queries with Peter	1.0		
Arsam Taimoor Waheed	11/07/23	PAL XI Batch WP - Rolling forward workpaper for CY figures for SOPL, Cons. SOPL and relevant tabs	2.5		
Arsam Taimoor Waheed	11/07/23	PAL XI Batch WP - Rolling forward workpaper for CY figures for SOFP, Cons. SOFP and relevant tabs	0.5		
Arsam Taimoor Waheed	11/08/23	PAL XI Batch WP - Rolling forward workpaper for CY figures for SOFP, Cons. SOFP and relevant tabs	1.0		
Arsam Taimoor Waheed	11/08/23	PAL XI Batch WP - Updating CRO search tab	0.5		
Arsam Taimoor Waheed	11/08/23	PAL XI Batch WP -Review minutes	0.8		
Arsam Taimoor Waheed	11/08/23	PAL XI Batch WP - Prepared materiality tab	0.5		
Arsam Taimoor Waheed	11/08/23	PAL XI Batch WP - Prepared Lease income tab	1.0		
Arsam Taimoor Waheed	11/08/23	PAL XI Batch WP - Setting up expenses	0.5		
Arsam Taimoor Waheed	11/08/23	PAL XI Batch WP - Understanding the loan structure; setting up loans and borrowings tab	2.5		
Arsam Taimoor Waheed	11/08/23	PAL XI Batch WP - Setting up interest expense/income tab	1.5		
Arsam Taimoor Waheed	11/09/23	PAL XI Batch WP - Understanding and setting up intercompany loan tab	1.0		
Arsam Taimoor Waheed	11/09/23	PAL XI Batch WP - Prepared cash tab	0.8		
Arsam Taimoor Waheed	11/09/23	PAL XI Batch WP - Set up creditors tab	1.0		
Arsam Taimoor Waheed	11/09/23	PAL XI Batch WP - Prepared trade receivables	1.0		
Arsam Taimoor Waheed	11/09/23	PAL XI Batch WP - Prepared PBSE	0.3		
Arsam Taimoor Waheed	11/13/23	PAL XI Batch WP - Set up disclosures tab	0.5		

Name	Date	Description	Hours	Rate	Amount
Arsam Taimoor Waheed	11/14/23	PAL XI Batch WP - Understanding and setting up derivative liability tab	1.5		
Arsam Taimoor Waheed	11/15/23	Management fee WP - Rolling forward the file	0.5		
Arsam Taimoor Waheed	11/15/23	Management fee WP - understanding the servicer fee requirements for FY23 & updating query list	1.0		
Arsam Taimoor Waheed	11/15/23	Management fee WP - updating consolidated revenue for each entity	1.0		
Arsam Taimoor Waheed	11/15/23	Management fee WP - extracting, compiling and referencing service agreements	1.5		
Arsam Taimoor Waheed	11/15/23	Management fee WP - performing testing	1.0		
Arsam Taimoor Waheed	11/15/23	Management fee WP - finalising WP	1.0		
Arsam Taimoor Waheed	11/16/23	MSN 1552 Batch WP - Rolling forward workpaper for CY figures for SOPL, Cons. SOPL and relevant tabs	2.5		
Arsam Taimoor Waheed	11/16/23	MSN 1552 Batch WP - Updating CRO search tab	0.5		
Arsam Taimoor Waheed	11/16/23	MSN 1552 Batch WP - Review minutes	0.8		
Arsam Taimoor Waheed	11/16/23	MSN 1552 Batch WP - Prepared materiality tab	0.5		
Arsam Taimoor Waheed	11/16/23	MSN 1552 Batch WP - Prepared Lease income tab	1.0		
Arsam Taimoor Waheed	11/16/23	MSN 1552 Batch WP - Setting up expenses	0.5		
Arsam Taimoor Waheed	11/16/23	MSN 1552 Batch WP - Setting up interest expense/income tab	1.5		
Arsam Taimoor Waheed	11/17/23	MSN 1552 Batch WP - Understanding the loan structure; setting up loans and borrowings tab	2.5		
Arsam Taimoor Waheed	11/17/23	MSN 1552 Batch WP - Understanding and setting up intercompany loan tab	1.0		
Arsam Taimoor Waheed	11/17/23	MSN 1552 Batch WP - Prepared cash tab	0.8		
Arsam Taimoor Waheed	11/17/23	MSN 1552 Batch WP - Prepared creditors tab	1.0		
Arsam Taimoor Waheed	11/17/23	MSN 1552 Batch WP - Prepared PBSE	0.5		
Arsam Taimoor Waheed	11/20/23	MSN 1579 Batch WP - Rolling forward workpaper for CY figures for SOPL and SOFP and linking relevant tabs; understanding the entity	2.5		

Name	Date	Description	Hours	Rate	Amount
Arsam Taimoor Waheed	11/20/23	MSN 1579 Batch WP - Updating CRO search tab	0.5		
Arsam Taimoor Waheed	11/20/23	MSN 1579 Batch WP - Risk assessment and Board minutes	0.8		
Arsam Taimoor Waheed	11/20/23	MSN 1579 Batch WP - Prepared materiality tab	0.5		
Arsam Taimoor Waheed	11/20/23	MSN 1579 Batch WP - Prepared Lease income tab	1.0		
Arsam Taimoor Waheed	11/20/23	MSN 1579 Batch WP - Setting up interest expense/income tab	1.5		
Arsam Taimoor Waheed	11/21/23	MSN 1579 Batch WP - Setting up expenses	0.5		
Arsam Taimoor Waheed	11/21/23	MSN 1579 Batch WP - Understanding the loan structure; setting up loans and borrowings tab	2.5		
Arsam Taimoor Waheed	11/21/23	MSN 1579 Batch WP - Loans work	1.0		
Arsam Taimoor Waheed	11/21/23	MSN 1579 Batch WP - Prepared cash tab	0.8		
Arsam Taimoor Waheed	11/21/23	MSN 1579 Batch WP - Prepared creditors tab	1.0		
Arsam Taimoor Waheed	11/23/23	MSN 1579 Batch WP - Prepared PBSE	0.5		
Arsam Taimoor Waheed	11/23/23	MSN 1579 Batch WP - Prepared trade receivables and ECL	1.0		
Arsam Taimoor Waheed	11/23/23	MSN 1579 Batch WP - Set up disclosures tab	0.5		
Arsam Taimoor Waheed	11/23/23	MSN 1602 Batch WP - Rolling forward workpaper for CY figures for SOPL and SOFP and linking relevant tabs; understanding the entity	1.5		
Arsam Taimoor Waheed	11/24/23	MSN 1602 Batch WP - Rolling forward workpaper for CY figures for SOPL and SOFP and linking relevant tabs; understanding the entity	0.8		
Arsam Taimoor Waheed	11/24/23	MSN 1602 Batch WP - Updating CRO search tab	0.5		
Arsam Taimoor Waheed	11/24/23	MSN 1602 Batch WP - Review Board minutes	0.8		
Arsam Taimoor Waheed	11/24/23	MSN 1602 Batch WP - Prepared materiality tab	0.5		
Arsam Taimoor Waheed	11/24/23	MSN 1602 Batch WP - Prepared Lease income tab	1.0		
Arsam Taimoor Waheed	11/24/23	MSN 1602 Batch WP - Setting up interest expense/income tab	1.5		

Name	Date	Description	Hours	Rate	Amount
Arsam Taimoor Waheed	11/27/23	MSN 1602 Batch WP - Setting up expenses	0.5		
Arsam Taimoor Waheed	11/27/23	MSN 1602 Batch WP - Understanding the loan structure; setting up loans and borrowings tab	2.5		
Arsam Taimoor Waheed	11/27/23	MSN 1602 Batch WP - Loans work	1.0		
John Ahern	11/02/23	Partner review of audit workpapers relating to audit approach assessment of VAMI 2022 subs	2.0		
John Ahern	11/03/23	Partner review of audit workpapers relating to audit approach assessment of MSN 1552, 1602	2.0		
John Ahern	11/06/23	Partner review of audit workpapers relating to audit approach assessment of 1135	1.0		
John Ahern	11/07/23	Partner review of audit workpapers relating to audit approach assessment of MSN 1123	1.0		
John Ahern	11/09/23	Partner review of audit workpapers relating to audit approach assessment of PAL VI	1.0		
John Ahern	11/10/23	Partner review of audit workpapers relating to audit approach assessment of MSN 1432	1.0		
John Ahern	11/13/23	Partner review of audit workpapers relating to assets and liabilities of Pananmera Aviation Leasing XII Dac	1.0		
John Ahern	11/14/23	Partner review of audit workpapers relating to assets and liabilities of Pananmera Aviation Leasing XIII Dac	1.0		
John Ahern	11/15/23	Partner review of audit workpapers relating to assets and liabilities of Aetios Aviation Leasing 2 Limited	1.0		
John Ahern	11/16/23	Partner review of audit workpapers relating to assets and liabilities of Aetios Aviation Leasing 1 Limited	2.0		
John Ahern	11/17/23	Partner review of audit workpapers relating to liabilities of Intrepid Aviation Blue	2.0		
John Ahern	11/20/23	Partner review of audit workpapers relating to certain valuations of Intrepid Aviation Blue	2.0		
John Ahern	11/21/23	Partner review of audit workpapers relating to lease income of Intrepid Aviation Blue	1.0		

Name	Date	Description	Hours	Rate	Amount
John Ahern	11/23/23	Partner review of audit workpapers relating to lease income of Intrepid Aviation Blue	1.0		
John Ahern	11/24/23	Partner review of audit workpapers relating to expenses of Intrepid Aviation Blue	1.0		
John Ahern	11/27/23	Partner review of audit workpapers relating to liabilities of Intrepid Aviation Blue	1.5		
John Ahern	11/28/23	Partner review of audit workpapers relating to aircraft valuation of Intrepid Aviation Blue	2.0		
John Ahern	11/29/23	Partner review of audit workpapers relating to financial statement of Intrepid Aviation Blue	1.5		
Lanty Molloy	11/10/23	Preparation of GAAP Conversion and GAAS Differences WP	2.5		
Lanty Molloy	11/10/23	Preparation of IFRS Disclosure Checklist	2.5		
Lanty Molloy	11/10/23	Preparation of FRS 101 Checklist	2.5		
Lanty Molloy	11/13/23	PAL VI Batch WP - Rolling forward workpaper for CY figures for SOPL, Cons. SOPL and relevant tabs	2.5		
Lanty Molloy	11/13/23	PAL VII Batch WP - Rolling forward workpaper for CY figures for SOFP, Cons. SOFP and relevant tabs	2.5		
Lanty Molloy	11/13/23	MSN 1542 Batch WP - Rolling forward workpaper for CY figures for SOFP, Cons. SOFP and relevant tabs	2.5		
Lanty Molloy	11/14/23	PAL VI Batch WP - Updating CRO search tab	2.5		
Lanty Molloy	11/14/23	PAL VI Batch WP - Risk assessment and Board minutes	2.5		
Lanty Molloy	11/14/23	PAL VI Batch WP - Prepared materiality tab	2.5		
Lanty Molloy	11/15/23	PAL VI Batch WP - Prepared Lease income tab	2.5		
Lanty Molloy	11/15/23	PAL VI Batch WP - Setting up expenses	2.5		
Lanty Molloy	11/15/23	PAL VI Batch WP - Understanding the loan structure; setting up loans and borrowings tab	2.5		
Lanty Molloy	11/16/23	PAL VI Batch WP - Setting up interest expense/income tab	0.5		
Lanty Molloy	11/16/23	PAL VI Batch WP - Understanding and setting up intercompany loan tab	2.5		

Name	Date	Description	Hours	Rate	Amount
Lanty Molloy	11/16/23	PAL VI Batch WP - Prepared cash tab	2.5		
Lanty Molloy	11/17/23	PAL VI Batch WP - Set up creditors tab	2.5		
Lanty Molloy	11/17/23	PAL VI Batch WP - Prepared trade receivables	2.5		
Lanty Molloy	11/17/23	PAL VI Batch WP - Prepared PBSE	2.5		
Lanty Molloy	11/20/23	PAL VI Batch WP - Set up disclosures tab	2.5		
Lanty Molloy	11/20/23	PAL VII Batch WP - Understanding and setting up derivative liability tab	2.5		
Lanty Molloy	11/20/23	PAL VII Batch WP - Rolling forward workpaper for CY figures for SOPL, Cons. SOPL and relevant tabs	2.0		
Lanty Molloy	11/21/23	PAL VII Batch WP - Updating CRO search tab	1.5		
Lanty Molloy	11/21/23	PAL VII Batch WP - Risk assessment and Board minutes	2.5		
Lanty Molloy	11/21/23	PAL VII Batch WP - Prepared materiality tab	2.5		
Lanty Molloy	11/22/23	PAL VII Batch WP - Prepared Lease income tab	2.5		
Lanty Molloy	11/22/23	PAL VII Batch WP - Setting up expenses	2.5		
Lanty Molloy	11/22/23	PAL VII Batch WP - Setting up interest expense/income tab	2.5		
Lanty Molloy	11/23/23	PAL VII Batch WP - Understanding the loan structure; setting up loans and borrowings tab	2.5		
Lanty Molloy	11/23/23	PAL VII Batch WP - Setting up interest expense/income tab	2.5		
Lanty Molloy	11/23/23	PAL VII Batch WP - Understanding and setting up intercompany loan tab	2.5		
Lanty Molloy	11/24/23	PAL VII Batch WP - Prepared cash tab	2.5		
Lanty Molloy	11/24/23	PAL VII Batch WP - Set up creditors tab	2.5		
Lanty Molloy	11/24/23	PAL VII Batch WP - Prepared trade receivables	2.5		
Sean McCormack	11/01/23	Intrepid Aviation Blue Limited Batch WP - Rolling forward workpaper for CY figures for SOFP, Cons. SOFP and relevant tabs	2.5		
Sean McCormack	11/01/23	Intrepid Aviation Blue Limited Batch WP - Rolling forward workpaper for CY figures for SOFP, Cons. SOFP and relevant tabs	2.5		
Sean McCormack	11/01/23	Intrepid Aviation Blue Limited Batch WP - Updating CRO search tab	2.5		

Name	Date	Description	Hours	Rate	Amount
Sean McCormack	11/02/23	Intrepid Aviation Blue Limited Batch WP - Risk assessment and Board minutes	2.5		
Sean McCormack	11/02/23	Intrepid Aviation Blue Limited Batch WP - Prepared materiality tab	2.5		
Sean McCormack	11/02/23	Intrepid Aviation Blue Limited Batch WP - Prepared Lease income tab	2.5		
Sean McCormack	11/03/23	Intrepid Aviation Blue Limited Batch WP - Setting up expenses	1.5		
Sean McCormack	11/03/23	Intrepid Aviation Blue Limited Batch WP - Understanding the loan structure; setting up loans and borrowings tab	2.5		
Sean McCormack	11/03/23	Intrepid Aviation Blue Limited Batch WP - Setting up interest expense/income tab	2.5		
Sean McCormack	11/03/23	Intrepid Aviation Blue Limited Batch WP - Understanding and setting up intercompany loan tab	2.0		
Sean McCormack	11/03/23	Intrepid Aviation Blue Limited Batch WP - Prepared cash tab	2.5		
Sean McCormack	11/07/23	Intrepid Aviation Blue Limited Batch WP - Set up creditors tab	2.5		
Sean McCormack	11/07/23	Intrepid Aviation Blue Limited Batch WP - Prepared trade receivables	2.5		
Sean McCormack	11/07/23	Intrepid Aviation Blue Limited Batch WP - Prepared PBSE	2.5		
Sean McCormack	11/08/23	Intrepid Aviation Blue Limited Batch WP - Set up disclosures tab	2.5		
Sean McCormack	11/08/23	Cayenne Aviation MSN 1135 Limited Batch WP - Understanding and setting up derivative liability tab	2.5		
Sean McCormack	11/08/23	Cayenne Aviation MSN 1135 Limited Batch WP - Rolling forward workpaper for CY figures for SOPL, Cons. SOPL and relevant tabs	2.5		
Sean McCormack	11/09/23	Cayenne Aviation MSN 1135 Limited Batch WP - Updating CRO search tab	2.5		

Name	Date	Description	Hours	Rate	Amount
Sean McCormack	11/09/23	Cayenne Aviation MSN 1135 Limited Batch WP - Risk assessment and Board minutes	2.5		
Sean McCormack	11/09/23	Cayenne Aviation MSN 1135 Limited Batch WP - Prepared materiality tab	2.5		
Sean McCormack	11/10/23	Cayenne Aviation MSN 1135 Limited Batch WP - Prepared Lease income tab	2.0		
Sean McCormack	11/10/23	Cayenne Aviation MSN 1135 Limited Batch WP - Setting up expenses	2.5		
Sean McCormack	11/10/23	Cayenne Aviation MSN 1135 Limited Batch WP - Setting up interest expense/income tab	2.5		
Sean McCormack	11/13/23	Cayenne Aviation MSN 1135 Limited Batch WP - Understanding the loan structure; setting up loans and borrowings tab	2.0		
Sean McCormack	11/13/23	Cayenne Aviation MSN 1135 Limited Batch WP - Setting up interest expense/income tab	2.5		
Sean McCormack	11/13/23	Cayenne Aviation MSN 1135 Limited Batch WP - Understanding and setting up intercompany loan tab	2.5		
Sean McCormack	11/13/23	Cayenne Aviation MSN 1135 Limited Batch WP - Prepared cash tab	2.5		
Sean McCormack	11/14/23	Cayenne Aviation MSN 1135 Limited Batch WP - Set up creditors tab	2.0		
Sean McCormack	11/14/23	Cayenne Aviation MSN 1135 Limited Batch WP - Prepared trade receivables	2.5		
Sean McCormack	11/14/23	Cayenne Aviation MSN 1123 Limited Batch WP - Prepared materiality tab	2.5		
Sean McCormack	11/15/23	Cayenne Aviation MSN 1123 Limited Batch WP - Prepared Lease income tab	2.5		
Sean McCormack	11/15/23	Cayenne Aviation MSN 1123 Limited Batch WP - Setting up expenses	2.5		
Sean McCormack	11/15/23	Cayenne Aviation MSN 1123 Limited Batch WP - Understanding the loan structure; setting up loans and borrowings tab	2.5		

Name	Date	Description	Hours	Rate	Amount
Sean McCormack	11/16/23	Cayenne Aviation MSN 1123 Limited Batch WP - Setting up interest expense/income tab	1.5		
Sean McCormack	11/16/23	Cayenne Aviation MSN 1123 Limited Batch WP - Understanding and setting up intercompany loan tab	2.0		
Sean McCormack	11/17/23	Cayenne Aviation MSN 1123 Limited Batch WP - Prepared cash tab	2.0		
Sean McCormack	11/17/23	Cayenne Aviation MSN 1123 Limited Batch WP - Set up creditors tab	2.0		
Sean McCormack	11/21/23	Cayenne Aviation MSN 1123 Limited Batch WP - Prepared trade receivables	2.5		
Sean McCormack	11/21/23	Cayenne Aviation MSN 1123 Limited Batch WP - Prepared PBSE	2.5		
Sean McCormack	11/21/23	Cayenne Aviation MSN 1123 Limited Batch WP - Set up disclosures tab	2.5		
Danish Shakil	11/08/23	Manager review of revenue for Intrepid Aviation Blue Limited for 2022	2.5		
Danish Shakil	11/08/23	Manager review of finance income and expenses for Intrepid Aviation Blue Limited for 2022	2.5		
Danish Shakil	11/08/23	Manager review of finance income and expenses for Intrepid Aviation Blue Limited for 2022	2.5		
Danish Shakil	11/20/23	Manager review of aircraft depreciation for Intrepid Aviation Blue Limited for 2022	2.5		
Danish Shakil	11/20/23	Manager review of certain valuations for Intrepid Aviation Blue Limited for 2022	2.5		
Danish Shakil	11/20/23	Manager review of intercompany balances for Intrepid aviation blue Limited for 2022	2.5		
Danish Shakil	11/21/23	Manager review of Loans and Borrowings for Intrepid aviation blue Limited for 2022	2.5		
Danish Shakil	11/21/23	Manager review of liabilities for Intrepid aviation blue Limited for 2022	2.5		
Danish Shakil	11/21/23	Manager review of liabilities for Intrepid aviation blue Limited for 2022 (continued)	2.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	11/22/23	Manager review of liabilities for Intrepid aviation blue Limited for 2022 (continued)	2.5		
Danish Shakil	11/22/23	Manager review of liabilities for Intrepid aviation blue Limited for 2022 (continued)	2.5		
Danish Shakil	11/22/23	Manager review of Disclosure workings for Intrepid aviation blue Limited for 2022	2.5		
Danish Shakil	11/23/23	Manager review of Financial statements for Intrepid aviation blue Limited for 2022	2.5		
Danish Shakil	11/23/23	Manager review of Financial statements for Intrepid aviation blue Limited for 2022	2.5		
Danish Shakil	11/23/23	Manager review of Financial statements for Intrepid aviation blue Limited for 2022 (continued)	2.5		
Danish Shakil	11/24/23	Manager review of Financial statements for Intrepid aviation blue Limited for 2022 (continued)	2.5		
Danish Shakil	11/24/23	Manager review of Lease modification for Intrepid aviation blue Limited for 2022	2.5		
Danish Shakil	11/24/23	Manager review of Lease modification for Intrepid aviation blue Limited for 2022 (continued)	2.5		
Danish Shakil	11/27/23	Manager review of Financial statements for Cayenne Aviation MSN 1135 Limited for 2022	2.5		
Danish Shakil	11/27/23	Manager review of Financial statements for Cayenne Aviation MSN 1135 Limited for 2022 (continued)	2.5		
Danish Shakil	11/27/23	Manager review of Financial statements for Cayenne Aviation MSN 1123 Limited for 2022 (continued)	2.5		
Aman Ullah	11/01/23	Director review of consolidation workings of VAMI	1.5		
Aman Ullah	11/06/23	Director review of consolidation workings of VAMI	0.5		

Name	Date	Description	Hours	Rate	Amount
Aman Ullah	11/23/23	Director review of Financial Statements of VAMI	3.0		
Aman Ullah	11/28/23	Director review of intercompany matrix of VAMI	2.0		
Aman Ullah	11/29/23	Director review of assets and liabilities of VAMI	0.5		
Subtotal Audit Services (November)			897.8		
December					
Patrick Kearney	12/11/23	Completion of review VAMI Consol draft FS to the audit file	3.0		
Patrick Kearney	12/12/23	Completion of audit procedure in respect of related party transactions for the 2020 consolidated financial statements of VAMI	1.5		
Patrick Kearney	12/12/23	Performed audit procedure relating to VAMI 2020 Consolidated financial statements	1.5		
Patrick Kearney	12/12/23	Performed audit procedure relating to the audit of liabilities of VAMI 2020 financial statements	1.5		
Patrick Kearney	12/12/23	Drafting of Auditors Report on VAMI 2020 Consolidated Financial Statements	1.5		
Patrick Kearney	12/13/2023	Completion of workpaper documenting additional audit procedures	3.0		
Patrick Kearney	12/13/2023	Performing audit procedure relating to subsequent events procedures relating to VAMI 2020 consolidated financial statements	1.5		
Patrick Kearney	12/13/2023	Preparation of audit findings report to those charged with governance required by auditing standards	1.5		
Patrick Kearney	12/14/2023	Draft of sections in audit findings report relating to audit procedures performed in relation to VAMI 2020 consolidated financial statements	1.5		

Name	Date	Description	Hours	Rate	Amount
Patrick Kearney	12/14/2023	Draft of sections in audit findings report relating to audit procedure performed in relation to the valuation of liabilities in VAMI 2020 consolidated financial statements	1.5		
Patrick Kearney	12/14/2023	Work on audit procedure in relation to disclosures included in the VAMI 2020 Consolidated Financial Statements	1.5		
Patrick Kearney	12/14/2023	Completion of audit procedure in relation to disclosures included in the VAMI 2020 Company Financial Statements (continued)	1.5		
Patrick Kearney	12/15/2023	Audit procedure completed over borrowings disclosure note	1.5		
Patrick Kearney	12/15/2023	Audit procedure completed over VAMI consolidation adjustments	1.5		
Patrick Kearney	12/15/2023	Updating of VAMI consolidation testing workpapers for adjustments posted to the financial statements	1.5		
Patrick Kearney	12/15/2023	Updating of VAMI consolidation testing tabs for adjustments posted to the financial statements (continued)	1.5		
Patrick Kearney	12/15/2023	Update of materiality workpaper for VAMI 2020 financial statements following updates to the financial statements	0.5		
Patrick Kearney	12/18/2023	Completion of the Companies Act Disclosure Checklist for VAMI Consolidated financial statements	4.0		
Patrick Kearney	12/18/2023	Performing audit procedure in relation to the audit of VAMI 2020 taxation balances and disclosures	1.5		
Patrick Kearney	12/18/2023	Drafting of VAMI representation letter relating to VAMI 2020 consolidated financial statements	1.5		
Patrick Kearney	12/19/2023	Completion of International Financial Reporting Standard ("IFRS") review for VAMI Consolidated financial statements	4.0		

Name	Date	Description	Hours	Rate	Amount
Patrick Kearney	12/19/2023	Performance of final analytical review procedures required under auditing standards for VAMI Consolidated financial statements for 2020	1.5		
Patrick Kearney	12/19/2023	Performance of final analytical review procedure required under auditing standards for VAMI Consolidated financial statements for 2020 (continued)	1.5		
Patrick Kearney	12/20/2023	Performance of audit procedure required in relation to the completion of the audit and documentation requirements for VAMI 2020 consolidated financial statements	1.5		
Patrick Kearney	12/20/2023	Performance of completion checks on the signed 2020 consolidated financial statements of VAMI	4.0		
Patrick Kearney	12/20/23	Performance of subsequent events procedure required under auditing standards in relation to the 2020 consolidated financial statements of VAMI	1.5		
Patrick Kearney	12/20/23	Performance of audit procedure required in relation to the completion of the audit and documentation requirements for VAMI 2020 consolidated financial statements (continued)	1.5		
Patrick Kearney	12/20/23	Performance of audit procedure required in relation to the completion of the audit and documentation requirements for VAMI 2020 consolidated financial statements (continued)	1.5		
Billy Walsh	12/01/23	Prepared a summary of audit areas in the audit findings report for VAMI Consol to be presented to the Board of Directors	3.0		
Billy Walsh	12/01/23	Updating final documentation to the Representation Letter to be presented to the Board of Directors	1.0		
Billy Walsh	12/04/23	Summarising adjustments recorded in the 2020 consolidated financial statements for VAMI	3.0		

Name	Date	Description	Hours	Rate	Amount
Billy Walsh	12/04/23	Summarising areas of audit in relation to VAMI Company audit to be included in the audit findings report	2.0		
Billy Walsh	12/04/23	Audit work completed relating to the journal entries as mandated by auditing standards	2.0		
Billy Walsh	12/05/23	Summarise adjustments to the 2020 company financial statements of VAMI	3.0		
Billy Walsh	12/05/23	Updating final changes to the Audit Opinion to be presented to the Board of Directors	3.0		
Billy Walsh	12/05/23	Performed of audit procedure relating to the audit of intercompany balances of VAMI 2020 consolidated financial statements	2.0		
Billy Walsh	12/06/23	Work completed relating to the valuation of asset relating to the financial statements for VAMI for 2020	2.0		
Billy Walsh	12/06/23	Completed audit procedures in relation to Profit or loss account within the VAMI Consolidated financial statemetns	2.0		
Billy Walsh	12/06/23	Work completed in order to prepare a summary accounting for borrowings to be presented in the audit findings report for VAMI Consol	3.0		
Billy Walsh	12/07/23	Audit work completed in relation to the post balance sheet events disclosures	3.0		
Billy Walsh	12/07/23	Audit work performed relating to taxation to be included in the VAMI 2020 Consolidated financial statements	3.0		
Billy Walsh	12/07/23	Performed audit procedures in relation to the assessment of the non-Going Concern basis of preparation of the financial statements	1.5		
Billy Walsh	12/11/23	Performed of audit procedures relating to the audit of intercompany balances of VAMI 2020 consolidated financial statements	3.0		

Name	Date	Description	Hours	Rate	Amount
Billy Walsh	12/11/23	Work completed in order to prepare a representation letter for VAMI 2020 Consolidated financial statements to be presented to the Board of Directors	3.0		
Billy Walsh	12/11/23	Work completed in order to prepare an audit opinion for VAMI Consol to be provided to the Board of Directors	2.5		
Billy Walsh	12/12/23	Work completed in order to review changes to the financial statements	3.0		
Billy Walsh	12/12/23	Review of the financial statements prior to being presented to the Board of Directors	3.0		
Billy Walsh	12/12/23	Work completed on relating to disclosures accompanying the financial statements	2.5		
Billy Walsh	12/13/2023	Performed audit procedures relating to the audit of subsidiary balances as part of the VAMI 2020 Consolidated financial statements	3.0		
Billy Walsh	12/13/2023	Work completed in order to prepare a rep letter for VAMI Consol to be prepared to the Board of Directors	3.0		
Billy Walsh	12/13/2023	Updating the audit findings report for all adjusted and unadjusted audit differences in relation to VAMI Consol	2.0		
Billy Walsh	12/13/2023	Updating the audit findings report for all adjusted and unadjusted audit differences in relation to VAMI Company only	1.5		
Billy Walsh	12/14/2023	Audit Work completed on the updated financial statement	3.0		
Billy Walsh	12/14/2023	Performed audit procedures relating to the audit of Consolidated balance sheet relating to the consolidation workings	3.0		
Billy Walsh	12/14/2023	Work completed in order to complete an Independence Letter between KPMG and VAMI	3.0		
Billy Walsh	12/15/2023	Work completed in order to the audit of financial statement disclosures	3.0		

Name	Date	Description	Hours	Rate	Amount
Billy Walsh	12/15/2023	Performed audit procedures in relation to audit completion documentation required under auditing standards	3.0		
Billy Walsh	12/15/2023	Performed audit procedures relating to the audit of Company balance sheet relating to the investment in subsidiaries balance	1.5		
Billy Walsh	12/18/2023	Work completed in order to finalise an audit findings report for VAMI Consol to be presented to the Board of Directors	3.0		
Billy Walsh	12/18/2023	Performed audit procedures relating to the audit of disclosures in the financial statements	3.0		
Billy Walsh	12/18/2023	Performed audit procedures relating to the audit of Consolidated balance sheet relating to trade and other receivables	2.5		
Billy Walsh	12/19/2023	Performed audit procedures relating to the audit of Consolidated balance sheet relating to valuation of property, plant and equipment	3.0		
Billy Walsh	12/19/2023	Performed audit procedures relating to the audit of Company balance sheet relating to the investment in finance lease	3.0		
Billy Walsh	12/19/2023	Preparation of the subsequent events checks	2.5		
Billy Walsh	12/20/2023	Completion of audit procedures on the final signed consolidated financial statements of VAMI 2020 as required by auditing standards	3.0		
Billy Walsh	12/20/2023	Review of final signed financial statements of VAMI 2020	3.0		
Billy Walsh	12/20/2023	Review of final representation letter	0.5		
Billy Walsh	12/20/2023	Review of final audit opinion	0.5		
Billy Walsh	12/20/2023	Review of final subsequent events	0.5		
Karen Conboy	12/13/23	Partner review of final draft management representation letter VAMI 2020 group FS	3.0		
Karen Conboy	12/13/23	Partner review of final audit findings report document for VAMI 2020 group FS	3.0		
Karen Conboy	12/13/23	Partner review of final consolidation schedule	2.0		

Name	Date	Description	Hours	Rate	Amount
Karen Conboy	12/13/23	Partner clearance of audit file review points VAMI 2020	2.5		
Karen Conboy	12/19/23	Partner review of latest subsequent events for VAMI 2020	3.5		
Karen Conboy	12/19/23	Partner review of final tax calculations	2.0		
Karen Conboy	12/19/23	Partner review of tax review workpapers	1.5		
Karen Conboy	12/19/23	Partner review of assets recorded in the VAMI 2020 consolidated financial statements	1.5		
Karen Conboy	12/19/23	Partner review of liabilities recorded in the VAMI 2020 consolidated financial statements	1.5		
Karen Conboy	12/20/23	Partner attendance at VAMI board meeting to discuss audit findings and final draft group financial statements for VAMI 2020	1.5		
Karen Conboy	12/20/23	Partner review of final file documents on closing meetings and sign-offs prior to issuance of audit opinion for VAMI 2020	2.0		
Cathal Flynn	12/15/23	Completion of IFRS Checklist review for VAMI 2020 consolidated financial statements	4.0		
Anshul Goyal	12/04/23	Reconciling the updated finance lease receivable for Aetios 1 in the updated Aetios 1 financial statements	3.0		
Anshul Goyal	12/05/23	Reconciling the updated finance lease payable for Aetios 1 in the updated Aetios 1 financial statements	1.5		
Anshul Goyal	12/06/23	Reconciling the updated finance lease receivable for PAL XII in the updated PAL XII financial statements	2.0		
Anshul Goyal	12/06/23	Reconciling the updated finance lease payable for PAL XII in the updated PAL XII financial statements	1.5		
Anshul Goyal	12/06/23	Reconciling the updated finance lease receivable for PAL XIII in the updated PAL XIII financial statements	1.5		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	12/06/23	Reconciling the updated finance lease payable for PAL XIII in the updated PAL XIII financial statements	1.5		
Anshul Goyal	12/07/23	Reconciling the updated finance lease receivable for Aetios 2 in the updated Aetios 2 financial statements	2.0		
Anshul Goyal	12/07/23	Reconciling the updated finance lease payable for Aetios 2 (V8) in the updated Aetios 2 financial statements	2.0		
Anshul Goyal	12/12/23	Agreeing disclosures in signed financial statements for PAL XIII to the audit file	2.0		
Anshul Goyal	12/13/23	Agreeing disclosures in signed financial statements for PAL XII to the audit file	2.0		
Anshul Goyal	12/13/23	Performed audit procedure on consolidated cashflow workings in Aetios 1	1.5		
Anshul Goyal	12/13/23	Performed audit procedure on consolidated cashflow workings in Aetios 2	1.5		
Anshul Goyal	12/18/23	Comparing the signed financial statements received from client with the financial statements on the audit file for Aetios 1	1.5		
Anshul Goyal	12/18/23	Comparing disclosures in the final signed financial statements of Aetios 1 to the audit file	2.0		
Anshul Goyal	12/18/23	Comparing the signed financial statements received from client with the financial statements on the audit file for Aetios 2	1.5		
Anshul Goyal	12/18/23	Comparing disclosures in the final signed financial statements of Aetios 2 to the audit file	2.0		
Anshul Goyal	12/19/23	Comparing the signed financial statements received from client with the financial statements on the audit file for PAL XII	1.5		
Anshul Goyal	12/19/23	Comparing disclosures in the final signed financial statements of PAL XII to the audit file	2.0		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	12/20/23	Comparing the signed financial statements received from client with the financial statements on the audit file for PAL XII	1.5		
Anshul Goyal	12/20/23	Comparing disclosures in the final signed financial statements of PAL XII to the audit file	2.0		
Danish Shakil	12/01/23	Manager review of the updated finance lease receivable for Aetios 1 in the updated Aetios 1 financial statements	2.0		
Danish Shakil	12/01/23	Manager review of the updated finance lease payable for Aetios 1 in the updated Aetios 1 financial statements	1.5		
Danish Shakil	12/01/23	Manager review of the updated finance lease receivable for PAL XII in the updated PAL XII financial statements	2.0		
Danish Shakil	12/01/23	Continued Manager review of the updated finance lease payable for PAL XII in the updated PAL XII financial statements	2.0		
Danish Shakil	12/04/23	Manager review of the updated finance lease receivable for PAL XIII in the updated PAL XIII financial statements	2.0		
Danish Shakil	12/04/23	Continued Manager review of the updated finance lease payable for PAL XIII in the updated PAL XIII financial statements	2.0		
Danish Shakil	12/04/23	Manager review of the updated finance lease receivable for Aetios 2 in the updated Aetios 2 financial statements	2.5		
Danish Shakil	12/04/23	Review of the updated finance lease payable for Aetios 2 (V8) in the updated Aetios 2 financial statements	1.0		
Danish Shakil	12/07/23	Review of the updated consolidated FS for Aetios 1 (V9)	4.0		
Danish Shakil	12/07/23	Review of the updated FS for PAL XII (V11)	3.5		
Danish Shakil	12/08/23	Review of the updated FS for PAL XIII (v3)	3.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	12/08/23	Review of the updated Consolidated FS for Aetios 2 (V8)	4.0		
Danish Shakil	12/11/23	Preparation of Going Concern section under Audit Findings Letter for PAL XII	1.5		
Danish Shakil	12/11/23	Preparation of Significant Risk section under Audit Findings Letter for PAL XII	1.0		
Danish Shakil	12/11/23	Preparation of observations in financial reporting section under Audit Findings Letter for PAL XII	1.5		
Danish Shakil	12/11/23	Preparation of basis of preparation section under Audit Findings Letter for PAL XIII	1.5		
Danish Shakil	12/11/23	Preparation of Significant Risk section under Audit Findings Letter for PAL XIII	1.0		
Danish Shakil	12/11/23	Preparation of Others observations in financial reporting section under Audit Findings Letter for PAL XIII	1.0		
Danish Shakil	12/12/23	Preparation of basis of preparation section under Audit Findings Letter for Aetios 1	1.0		
Danish Shakil	12/12/23	Preparation of areas of audit focus section under Audit Findings Letter for Aetios 1	1.5		
Danish Shakil	12/12/23	Preparation of observations in financial reporting section under Audit Findings Letter for Aetios 1	1.0		
Danish Shakil	12/12/23	Preparation of basis of preparation section under Audit Findings Letter for Aetios 2	1.5		
Danish Shakil	12/12/23	Preparation of areas of audit focus section under Audit Findings Letter for Aetios 2	1.0		
Danish Shakil	12/12/23	Preparation of observations in financial reporting section under Audit Findings Letter for Aetios 2	1.5		
Danish Shakil	12/14/23	Preparation of summary of adjusted amendments noted for PAL XII to be included in the Audit Findings Letter	2.5		
Danish Shakil	12/14/23	Preparation of summary of unadjusted amendments noted for PAL XII to be included in the Audit Findings Letter	1.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	12/14/23	Preparation of summary of unadjusted amendments noted for PAL XIII to be included in the Audit Findings Letter	2.0		
Danish Shakil	12/14/23	Preparation of Summary of Adjusted amendments noted for PAL XIII to be included in the Audit Findings Letter	1.5		
Danish Shakil	12/15/23	Preparation of Summary of Unadjusted amendments noted for Aetios 1 to be included in the Audit Findings Letter	2.5		
Danish Shakil	12/15/23	Preparation of summary of adjusted amendments noted for Aetios 1 to be included in the Audit Findings Letter	2.0		
Danish Shakil	12/15/23	Preparation of summary of unadjusted amendments noted for Aetios 2 to be included in the Audit Findings Letter	1.0		
Danish Shakil	12/15/23	Preparation of Summary of Adjusted amendments noted for Aetios 2 to be included in the Audit Findings Letter	2.0		
Danish Shakil	12/18/23	Preparation of Audit Report for Aetios 1	2.0		
Danish Shakil	12/18/23	Preparation of Representation Letter for Aetios 1	2.0		
Danish Shakil	12/18/23	Preparation of Audit Report for Aetios 2	2.0		
Danish Shakil	12/18/23	Preparation of Representation Letter for Aetios 2	1.5		
Danish Shakil	12/19/23	Preparation of Audit Report for PAL XII	2.5		
Danish Shakil	12/19/23	Preparation of Representation Letter for PAL XII	1.5		
Danish Shakil	12/19/23	Preparation of Audit Report for PAL XIII	2.0		
Danish Shakil	12/19/23	Preparation of Representation Letter for PAL XIII	1.5		
Danish Shakil	12/20/23	Final review and referencing of all numbers within audit file to the signed final FS received for Aetios 1	2.0		
Danish Shakil	12/20/23	Final review and referencing of all numbers within audit file to the signed final FS received for Aetios 2	2.0		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	12/20/23	Final review and referencing of all numbers within audit file to the signed final FS received for PAL XII	2.0		
Danish Shakil	12/20/23	Final review and referencing of all numbers within audit file to the signed final FS received for PAL XIII	1.5		
Danish Shakil	12/21/23	Review of the Standalone balance sheet in first draft of VAMI 2021 Consolidated workings received	3.5		
Danish Shakil	12/21/23	Review of the Standalone balance sheet in first draft of VAMI 2021 Consolidated workings received (continued)	4.0		
Danish Shakil	12/22/23	Review of the Consolidated balance sheet in first draft of VAMI 2021 Consolidated workings received	3.5		
Danish Shakil	12/22/23	Review of the Consolidated profit and loss account in first draft of VAMI 2021 Consolidated workings received	4.0		
Sam Moore	12/01/23	Manager review of risk assessment required under auditing standards	0.5		
Sam Moore	12/01/23	Manager review of materiality assessment required under auditing standards	0.5		
Sam Moore	12/01/23	Manager review of control environment required auditing standards	0.5		
Sam Moore	12/04/23	Manager review of journal testing required auditing standards	0.5		
Sam Moore	12/04/23	Manager review of service organisation assessment required auditing standards	1.0		
Sam Moore	12/06/23	Manager review of audit work completed on MSN 1579 lease income	0.5		
Sam Moore	12/06/23	Manager review of audit work completed on MSN 1579 operating expenses	0.5		
Sam Moore	12/06/23	Manager review of audit work completed on MSN 1579 finance expenses	0.5		

Name	Date	Description	Hours	Rate	Amount
Sam Moore	12/06/23	Manager review of audit work completed on MSN 1579 cash	0.5		
Sam Moore	12/08/23	Manager review of audit work completed on MSN 1579 entity intercompany receivables	0.5		
Sam Moore	12/08/23	Manager review of audit work completed on MSN 1579 entity intercompany payables	0.5		
Sam Moore	12/08/23	Manager review of audit work completed on MSN 1579 entity maintenance reserves	0.5		
Sam Moore	12/08/23	Manager review of audit work completed on MSN 1579 entity security deposit	0.5		
Sam Moore	12/08/23	Manager review of audit work completed on MSN 1579 entity accruals	0.5		
Aman Ullah	12/14/23	Review of the IC working papers completed for the VAMI 2020 YE audit.	1.0		
Ciaran McLoughlin	12/07/23	Completed audit work on the liabilities of MSN 1432 for 2022.	3.5		
Ciaran McLoughlin	12/08/23	Completed the trial balance reconciliation for MSN 1432 for 2022	2.5		
Ciaran McLoughlin	12/08/23	Obtained the companies registration office report for MSN 1432	1.5		
Ciaran McLoughlin	12/11/23	Completed audit work on liabilities of MSN 1579 for 2022.	3.5		
Ciaran McLoughlin	12/12/23	Performed required audit procedures on review of board minutes of MSN 1432	1.0		
Ciaran McLoughlin	12/18/23	Completed audit testing on the Interest Income of MSN 1432	2.5		
Ciaran McLoughlin	12/18/23	Completed audit testing on the Interest Income of MSN 1135	2.0		
Ciaran McLoughlin	12/18/23	Completed audit work on the liabilities of PAL VI for 2022.	3.0		
Sean McCormack	12/04/23	Completed the planning analytical review of MSN 1432	0.8		
Sean McCormack	12/04/23	Completed the planning analytical review of MSN 1579	0.8		

Name	Date	Description	Hours	Rate	Amount
Sean McCormack	12/04/23	Completed the planning analytical review of PAL XI	1.0		
Sean McCormack	12/04/23	Completed the planning analytical review of PAL IV	0.5		
Sean McCormack	12/04/23	Completed the planning analytical review of Cayenne 1123	0.5		
Sean McCormack	12/04/23	Completed the planning analytical review of Cayenne 1135	0.8		
Sean McCormack	12/05/23	Completed planning analytical review for the following; PAL VI	1.5		
Sean McCormack	12/05/23	Completed the planning analytical review of PAL XII	1.0		
Sean McCormack	12/05/23	Completed audit work in relation to documentation of materiality as required under auditing standards	0.5		
Sean McCormack	12/06/23	Completed audit work required by auditing standards in relation to documentation of the entity and its environment	0.5		
Sean McCormack	12/06/23	Completed audit work in relation to the documentation of the inquiries performed with management as required by auditing standards	0.5		
Sean McCormack	12/06/23	Provide a summary of the VAMI minutes and uploaded to the file	1.5		
Sean McCormack	12/11/23	Completed journal entry testing for PAL VI	1.0		
Sean McCormack	12/12/23	Performed audit work in relation to testing for MSN 1579 lease income	1.5		
Sean McCormack	12/12/23	Performed audit work relating to testing for MSN 1579 interest expense	1.5		
Sean McCormack	12/12/23	Performed audit work in relation to testing for MSN 1579 aircraft and related components	1.5		
Sean McCormack	12/12/23	Performed audit work in relation to testing for MSN 1579 trade receivables and creditors	1.5		
Sean McCormack	12/12/23	Performed audit work in relation to MSN 1579 trial balance reconciliation.	1.3		

Name	Date	Description	Hours	Rate	Amount
Sean McCormack	12/13/23	Completed the trial balance reconciliations for MSN 1579	1.5		
Claire Patterson	12/06/23	Review of lease agreements on file	1.0		
Maria Murphy	12/01/23	Performed audit procedure in relation to updated financing balances for MSN 1432	3.0		
Maria Murphy	12/01/23	Performed audit procedure in relation to financing workings received for MSN 1579	3.5		
Maria Murphy	12/04/03	Performed audit procedure in relation to financing workings received for PAL IV	3.5		
Maria Murphy	12/06/23	Performed audit procedure in relation to financing workings received for PAL XI	3.0		
Maria Murphy	12/06/23	Performed audit procedure in relation to aircraft for MSN 1432	1.0		
Maria Murphy	12/06/23	Performed audit procedure in relation to borrowings for MSN 1432	1.0		
Maria Murphy	12/06/23	Performed audit procedure in relation to finance expense for MSN 1432	1.0		
Maria Murphy	12/06/23	Performed audit procedure in relation to aircraft for PAL IV	1.0		
Maria Murphy	12/06/23	Performed audit procedure in relation to borrowings for PAL IV	1.0		
Maria Murphy	12/06/23	Performed audit procedure in relation to finance expense for PAL IV	1.0		
Maria Murphy	12/08/23	Performed audit procedure in relation to updated financing workings received for PAL XI	2.5		
Maria Murphy	12/12/23	Updated work on MSN 1432 intercompany balances	3.0		
Maria Murphy	12/12/23	Updated work on PAL XI intercompany balances	2.5		
Maria Murphy	12/13/23	Performed audit procedure in relation to updated financing workings received for PAL VI	3.0		
Maria Murphy	12/13/23	Updated work on PAL VI intercompany balances	3.0		
Arsam Taimoor Waheed	12/01/23	Performance of audit work in relation to the balance sheet of 1579	3.5		
Arsam Taimoor Waheed	12/01/23	Performance of audit work in relation to the profit and loss account of 1579			

Name	Date	Description	Hours	Rate	Amount
Arsam Taimoor Waheed	12/08/23	Performance of audit work in relation to the balance sheet of PAL XI	2.5		
Arsam Taimoor Waheed	12/08/23	Performance of audit work in relation to the profit and loss account of PAL XI	2.5		
Nishtha Wadhwa	12/01/23	Perform audit procedure in relation to balance sheet item - Finance lease liability for Aetios 1	1.0		
Nishtha Wadhwa	12/01/23	Perform audit procedure in relation payables on balance sheet items for Aetios 1	0.5		
Nishtha Wadhwa	12/01/23	Perform audit procedure in relation to receivables on balance sheet items for Aetios 1	0.5		
Nishtha Wadhwa	12/01/23	Perform audit procedure in relation to balance sheet item - Finance lease liability for Aetios 2	1.0		
Nishtha Wadhwa	12/01/23	Perform audit procedure in relation payables on balance sheet items for Aetios 2	0.5		
Nishtha Wadhwa	12/01/23	Perform audit procedure in relation to receivables on balance sheet items for Aetios 2	0.5		
Nishtha Wadhwa	12/01/23	Performance of check of totals in the financial statements of PAL XII	1.0		
Nishtha Wadhwa	12/01/23	Performance consistency check in the financial statements of PAL XII	0.5		
Nishtha Wadhwa	12/01/23	Performance of check of totals in the financial statements of Aetios 1	1.0		
Nishtha Wadhwa	12/01/23	Performance of consistency check in the financial statements of Aetios 1	0.5		
Nishtha Wadhwa	12/01/23	PAL XIII - Updating income testing for 2022	1.0		
Nishtha Wadhwa	12/01/23	PAL XIII - Updating expense testing for 2022	1.0		
Nishtha Wadhwa	12/04/23	PAL XIII - Continue updating income testing for 2022	0.5		
Nishtha Wadhwa	12/05/23	Perform audit procedure in relation to borrowings for PAL XII	1.0		
Nishtha Wadhwa	12/05/23	Perform audit procedure in relation to other assets for PAL XII	0.5		
Nishtha Wadhwa	12/05/23	Perform audit procedure in relation to borrowings for PAL XIII	1.0		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	12/05/23	Perform audit procedure in relation to other assets for PAL XIII	1.0		
Nishtha Wadhwa	12/08/23	Performance of check of totals in the financial statements of PAL XII	2.0		
Nishtha Wadhwa	12/08/23	Performance consistency check in the financial statements of PAL XII	2.0		
Nishtha Wadhwa	12/08/23	Performance of check of totals in the financial statements of Aetios 1	2.0		
Nishtha Wadhwa	12/08/23	Performance consistency check in the financial statements of Aetios 1	1.5		
Nishtha Wadhwa	12/11/23	Performance of consistency check n the final draft financial statements of PAL XII	1.0		
Nishtha Wadhwa	12/11/23	Performance of check of totals in the financial statements of Aetios 2	2.0		
Nishtha Wadhwa	12/11/23	Performance consistency check in the financial statements of Aetios 2	2.0		
Nishtha Wadhwa	12/12/23	Performance of check of totals in the financial statements of PAL XII	2.0		
Nishtha Wadhwa	12/12/23	Performance consistency check in the financial statements of PAL XII	2.0		
Nishtha Wadhwa	12/13/23	Updating tax tab workings per final draft of FS - Aetios 1 for 2021	2.0		
Nishtha Wadhwa	12/13/23	Updating tax tab workings per final draft of FS - Aetios 2 for 2021	1.5		
Nishtha Wadhwa	12/14/23	Audit procedure in relation to profit and loss account Aetios 1	1.5		
Nishtha Wadhwa	12/18/23	Audit procedure in relation to profit and loss account (Finance income)- Aetios 2	0.5		
Nishtha Wadhwa	12/18/23	Audit procedure in relation to profit and loss account (other SGA expenses, other income-) for Aetios 2	0.5		
Nishtha Wadhwa	12/18/23	FS Referencing (giving file references for the the P&L and balance sheet items) - VAMI Consolidation 2020	0.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	12/19/23	Updating materiality WP (per the final draft of FS workings) - Aetios 1	0.5		
Nishtha Wadhwa	12/19/23	Perform audit procedure in relation to balance sheet items VAMI Single Entity WP	4.0		
Nishtha Wadhwa	12/20/23	Perform audit procedure in relation to balance sheet item- borrowings for VAMI Single Entity 2021 Financial statements	1.0		
Nishtha Wadhwa	12/20/23	Perform audit procedure in relation to balance sheet item of Payables for VAMI Single Entity 2021	1.0		
Nishtha Wadhwa	12/20/23	Perform audit procedure in relation to balance sheet item of investments in subsidiary workings for VAMI Single Entity 2021	1.0		
Nishtha Wadhwa	12/20/23	Perform audit procedure in relation to disclosures for VAMI Single Entity 2021 Financial statements	1.0		
Nishtha Wadhwa	12/20/23	Performing audit work on intercompany netting letter VAMI Consolidation audit 2021	1.0		
Nishtha Wadhwa	12/20/23	Updating Trade payables and receivables tab using Signed intercompany confirmation for Aetios 1	0.5		
Nishtha Wadhwa	12/20/23	Updating Trade payables and receivables tab using Signed intercompany confirmation for Aetios 2	0.5		
Nishtha Wadhwa	12/21/23	Perform audit procedures in relation to audit of Loan reconciliation for VAMI 2021 consolidated financial statements	1.0		
Nishtha Wadhwa	12/21/23	Perform audit procedures in relation to audit of Consol workings for VAMI 2021 consolidated financial statements	1.0		
Nishtha Wadhwa	12/21/23	Perform audit procedures in relation to audit of disclosure notes relating to VAMI 2021 Consolidation financial statements	0.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	12/21/23	Perform audit procedures in relation to audit of disclosure notes for related party in relation to VAMI 2021 Consolidation financial statements	0.5		
Nishtha Wadhwa	12/21/23	Perform audit procedures in relation to audit of disclosure notes for loans and borrowings for VAMI 2021 Consolidation financial statements	0.5		
Nishtha Wadhwa	12/22/23	Perform audit procedures in relation to audit of disclosure notes relating to Cash & cash equivalents for VAMI 2021 Consolidation financial statements	0.5		
Nishtha Wadhwa	12/22/23	Perform audit procedures in relation to audit of disclosure notes for other assets for VAMI 2021 Consolidation financial statements	0.5		
Nishtha Wadhwa	12/22/23	Perform audit procedures in relation to audit of disclosure notes for the finance income & expense note for the VAMI 2021 Consolidation financial statements	0.5		
Nishtha Wadhwa	12/22/23	Perform audit procedures in relation to audit of disclosure notes relating to the net investment in finance lease for VAMI 2021 Consolidation financial statements	0.5		
Nishtha Wadhwa	12/22/23	Perform audit procedure in relation to balance sheet of loans and borrowings for VAMI Single Entity 2021	0.5		
Nishtha Wadhwa	12/22/23	Perform audit procedure in relation to balance sheet of payables for VAMI Single Entity 2021	0.5		
Nishtha Wadhwa	12/22/23	Perform audit procedure in relation to balance sheet item of investments in subsidiary workings for VAMI Single Entity 2021	0.5		
Nishtha Wadhwa	12/22/23	Perform audit procedure in relation to P & L items for VAMI Single Entity	0.5		
Nishtha Wadhwa	12/22/23	Perform audit procedure in relation to P & L item of general & other expenses for VAMI Single Entity 2021	0.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	12/22/23	Perform audit procedure in relation to P & L items of Finance income & expense for VAMI Single entity 2021	1.0		
Nishtha Wadhwa	12/22/23	Perform audit procedure in relation to P & L items - VAMI Single Entity WP	0.5		
David Gleeson	12/01/23	Manager review of audit work on valuation of aircraft	1.0		
David Gleeson	12/18/23	Review of depreciation workpaper for Cayenne 1135	0.5		
David Gleeson	12/18/23	Review of depreciation workpaper for PAL VI	0.5		
David Gleeson	12/18/23	Review of depreciation workpaper for PAL XI	0.5		
David Gleeson	12/18/23	Manager review of audit work relating to risk assessment required under auditing standard for PAL VI	0.5		
David Gleeson	12/18/23	Manager review of audit work relating to risk assessment required under auditing standard for Cayenne 1135	0.5		
David Gleeson	12/18/23	Manager review of audit work relating to risk assessment required under auditing standard for PAL XI	0.5		
David Gleeson	12/18/23	Review of Cayenne 135 workpaper and discussing review points with associates	1.5		
David Gleeson	12/18/23	Manager review of estimates applied in the preparation of the financial statements	0.5		
David Gleeson	12/19/23	Manager review of audit work relating to PAL VI profit and loss account	0.5		
David Gleeson	12/19/23	Manager review of audit work relating to PAL VI balance sheet	1.0		
David Gleeson	12/19/23	Manager review of audit work relating to PAL VI profit and loss account	0.5		
David Gleeson	12/19/23	Manager review of audit work relating to PAL VI balance sheet	1.0		
Brian McGlynn	12/01/23	Testing of Valuation of aircraft for Cayenne 1123	2.0		

Name	Date	Description	Hours	Rate	Amount
Brian McGlynn	12/04/23	Testing of Valuation of aircraft for cayenne 1135	2.0		
Brian McGlynn	12/04/23	Testing of Valuation of aircraft for MSN 1432	2.0		
Brian McGlynn	12/04/23	Testing of Valuation of aircraft for PAL IV	2.0		
Brian McGlynn	12/05/23	Testing of Valuation of aircraft for PAL VI	2.0		
Brian McGlynn	12/05/23	Testing of Valuation of aircraft for MSN 1579	2.0		
Brian McGlynn	12/06/23	Testing of Valuation of aircraft for PAL XI	2.0		
Brian McGlynn	12/07/23	Testing mathematical accuracy of valuation model for Cayenne 1123	2.0		
Brian McGlynn	12/07/23	Testing mathematical accuracy of valuation model for Cayenne 1135	2.0		
Brian McGlynn	12/11/23	Testing mathematical accuracy of valuation model for MSN 1432	2.0		
Brian McGlynn	12/11/23	Testing mathematical accuracy of valuation model for PAL IV	2.0		
Brian McGlynn	12/12/23	Testing mathematical accuracy of valuation model for PAL VI	2.0		
Brian McGlynn	12/12/23	Testing mathematical accuracy of valuation model for MSN 1579	2.0		
Brian McGlynn	12/13/23	Testing mathematical accuracy of valuation model for PAL XI	2.0		
Brian McGlynn	12/13/23	Testing of inputs into valuation model for Cayenne 1135	2.0		
Brian McGlynn	12/14/23	Testing of inputs into valuation model for Cayenne 1123	2.0		
Brian McGlynn	12/14/23	Testing of inputs into valuation model for MSN 1432	2.0		
Brian McGlynn	12/14/23	Testing of inputs into valuation model for PAL IV	2.0		
Brian McGlynn	12/14/23	Testing of inputs into valuation model for MSN 1542	2.0		
Brian McGlynn	12/15/23	Testing of inputs into valuation model for PAL VI	2.0		
Brian McGlynn	12/15/23	Testing of inputs into valuation model for MSN 1579	2.0		

Name	Date	Description	Hours	Rate	Amount
Brian McGlynn	12/15/23	Testing of inputs into valuation model for Intrepid	2.0		
Brian McGlynn	12/19/23	Testing of inputs into valuation model for PAL XI	2.0		
Brian McGlynn	12/19/23	Testing assumptions used into valuation model for Cayenne 1123	2.0		
Brian McGlynn	12/19/23	Testing assumptions used in valuation model for Cayenne 1135	2.0		
Brian McGlynn	12/19/23	Testing assumptions used in valuation model for MSN 1432	2.0		
Brian McGlynn	12/20/23	Testing assumptions used in valuation model for PAL IV	2.0		
Brian McGlynn	12/20/23	Testing assumptions used in valuation model for PAL VI	2.0		
Brian McGlynn	12/21/23	Testing assumptions used in valuation model for MSN 1579	2.0		
Brian McGlynn	12/22/23	Testing assumptions used in valuation model for PAL XI	2.0		
Brian McGlynn	12/22/23	Testing assumptions used in valuation model for PAL XI	2.0		
Brian McGlynn	12/22/23	Performance of audit procedures relating to the audit of depreciation for Cayenne 1123	0.5		
Brian McGlynn	12/22/23	Performance of audit procedures relating to the audit of depreciation for Cayenne 1135	0.5		
Brian McGlynn	12/22/23	Performance of audit procedures relating to the audit of depreciation for 1432	0.5		
Brian McGlynn	12/22/23	Performance of audit procedures relating to the audit of depreciation for 1579	0.5		
Brian McGlynn	12/22/23	Performance of audit procedures relating to the audit of depreciation for PIV	0.5		
Brian McGlynn	12/22/23	Performance of audit procedures relating to the audit of depreciation for PVI	0.5		
John Ahern	12/01/23	Partner review of audit of valuation of aircraft of Cayenne Aviation 1123 Ltd for 2022	0.5		

Name	Date	Description	Hours	Rate	Amount
John Ahern	12/01/23	Partner review of audit of valuation of aircraft of Cayenne Aviation 1135 Ltd for 2022	0.5		
John Ahern	12/05/23	Partner review of audit of valuation of aircraft of 1432 for 2022	0.5		
John Ahern	12/05/23	Partner review of audit of valuation of aircraft of 1579 for 2022	0.5		
John Ahern	12/05/23	Partner review of audit of valuation of aircraft of PAL IV Ltd for 2022	0.5		
John Ahern	12/05/23	Partner review of audit of valuation of aircraft of PAL XI Ltd for 2022	0.5		
John Ahern	12/06/23	Partner review of audit of borrowings for 1123 for 2022	0.5		
John Ahern	12/06/23	Partner review of audit of borrowings for 1135for 2022	0.5		
John Ahern	12/06/23	Partner review of audit of borrowings for 1579for 2022	0.5		
John Ahern	12/06/23	Partner review of audit of borrowings for PAL IV for 2022	0.5		
John Ahern	12/15/23	Partner review of the financial statements of Aetios 1 for 2021	0.5		
John Ahern	12/15/23	Partner review of the financial statements of Aetios 2 for 2022	0.5		
John Ahern	12/15/23	Partner review of the financial statements of PAL XIII for 2021	0.5		
John Ahern	12/15/23	Partner review of the financial statements of PAL XII for 2021	0.5		
Barrie O'Connell	12/15/23	Partner review of the financial statements of the consolidated financial statements of VAMI for 2020	1.5		
Barrie O'Connell	12/15/23	Partner review of the audit work for VAMI consolidated balance sheet for 2020	1.5		
Barrie O'Connell	12/15/23	Partner review of the audit work for VAMI consolidated profit and loss account for 2020	1.5		

Name	Date	Description	Hours	Rate	Amount
Barrie O'Connell	12/15/23	Partner review of the audit work for VAMI company balance sheet for 2020	1.5		
Barrie O'Connell	12/15/23	Partner review of the audit work for VAMI company profit and loss account for 2020	0.5		
Barrie O'Connell	12/15/23	Partner review of the audit work for VAMI 2020 consolidation workings	1.0		
Barrie O'Connell	12/20/23	Partner review of the audit completion documents for VAMI 2020	1.5		
Barrie O'Connell	12/20/23	Partner review of the disclosure requirements for VAMI company profit and loss account for 2020	1.5		
Subtotal Audit Services (December)			551.5		€ 199,687.99 \$ 216,641.50
January					
Nishtha Wadhwa	01/02/24	Agreeing balance for VAMI Consolidation audit 2021 to the trial balance	1.0		
Nishtha Wadhwa	01/02/24	Perform audit procedure in relation to loans and borrowings for VAMI Single Entity	0.5		
Nishtha Wadhwa	01/02/24	Perform audit procedure in relation to payables for VAMI Single Entity	0.5		
Nishtha Wadhwa	01/02/24	Perform audit procedure in relation to disclosure for VAMI Single Entity WP	0.5		
Nishtha Wadhwa	01/02/24	Perform audit procedure in relation to investment in subsidiary for VAMI Single Entity WP	0.5		
Nishtha Wadhwa	01/02/24	Perform audit procedure in relation to lease revenue for VAMI Single Entity	0.5		
Nishtha Wadhwa	01/02/24	Perform audit procedure in relation to general expenses for VAMI Single Entity	0.5		
Nishtha Wadhwa	01/02/24	Perform audit procedure in relation to Finance income for VAMI Single Entity	0.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	01/02/24	Perform audit procedure in relation to Finance expense for VAMI Single Entity WP	0.5		
Nishtha Wadhwa	01/02/24	Perform audit procedure in relation to balance sheet items VAMI Single Entity	1.5		
Nishtha Wadhwa	01/03/24	Perform audit procedure in relation to intercompany loans receivable - VAMI Single Entity WP	1.5		
Nishtha Wadhwa	01/03/24	Perform audit procedure in relation to investment in subsidiaries - VAMI Single Entity WP	1.0		
Anshul Goyal	01/03/24	Mapped accounts for financing entities of VAMI 2021 consolidation	1.5		
Anshul Goyal	01/03/24	Performed roll forward of Lux SARL entity for VAMI 2021 audit	1.5		
Anshul Goyal	01/03/24	Performed roll forward of Lux 1 entity for VAMI 2021 consolidation audit	1.0		
Nishtha Wadhwa	01/04/24	Handling audit file for VAMI Consolidation audit 2021	1.0		
Nishtha Wadhwa	01/04/24	Continue to perform audit procedure in relation to balance sheet items for VAMI Single Entity	1.5		
Nishtha Wadhwa	01/04/24	Continue to perform audit procedure in relation to P & L items for VAMI Single Entity	2.0		
Nishtha Wadhwa	01/04/24	Perform audit procedure in relation to expenses for VAMI Single Entity	1.0		
Nishtha Wadhwa	01/04/24	Updating interco matrix testwork by reconciling balances with TB - Related Party WP	2.5		
Anshul Goyal	01/04/24	Address N. Wadhwa queries on VAMI SE	0.5		
Danish Shakil	01/04/24	Reviewed testing of the first draft of VAMI 2021 consolidated testing on the consolidated TB (Income Statement)	2.5		
Danish Shakil	01/04/24	Reviewed testing of the first draft of VAMI 2021 consolidated testing on the consolidated TB (Income Statement) (continued)	2.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	01/04/24	Reviewed testing of the first draft of VAMI 2021 consolidated testing on the consolidated TB (Income Statement) (continued)	2.5		
Anshul Goyal	01/05/24	Performed audit procedure on Lux SARL note balance for VAMI 2021 consolidation audit	3.0		
Anshul Goyal	01/05/24	Performed audit procedure on Lux SARL income balance for VAMI 2021 consolidation audit	1.5		
Danish Shakil	01/05/24	Reviewed testing of the first draft of VAMI 2021 consolidated carried out testing on the consolidated TB (Balance Sheet)	2.5		
Danish Shakil	01/05/24	Reviewed testing of the first draft of VAMI 2021 consolidated carried out testing on the consolidated TB (Balance Sheet) (continued)	2.5		
Danish Shakil	01/05/24	Reviewed testing of the first draft of VAMI 2021 consolidated carried out testing on the consolidated TB (Balance Sheet)	2.5		
Nishtha Wadhwa	01/08/24	Continue updating interco matrix testwork by reconciling balances with Consol TB - Related Party WP	2.5		
Nishtha Wadhwa	01/08/24	Updating interco matrix testwork by reconciling balances with Company TB - Related Party WP	2.0		
Nishtha Wadhwa	01/08/24	Continue to perform audit procedure in relation to balance sheet items VAMI Single Entity	2.0		
Brian McGlynn	01/08/24	Performed audit procedure in relation to updated accounting for aircraft of Cayenne 1123	1.5		
Brian McGlynn	01/08/24	Performed audit procedure in relation to updated accounting for aircraft of Cayenne 1135	1.0		
Brian McGlynn	01/08/24	Performed audit procedure in relation to updated accounting for aircraft of PAL VI	1.5		
Brian McGlynn	01/08/24	Performed audit procedure in relation to updated accounting for aircraft of PAL XI	1.0		
Anshul Goyal	01/08/24	Performed audit procedure on Lux SARL intercompany schedules roll forward	1.5		

Name	Date	Description	Hours	Rate	Amount
Anshul Goyal	01/08/24	Performed audit procedure relating to Lux SARL loan note workings	1.5		
Danish Shakil	01/08/24	Reviewed Calculation of the re allocation for VAMI Group	2.5		
Danish Shakil	01/08/24	Reviewed the Investment in subsidiaries in consolidation file	2.5		
Danish Shakil	01/08/24	Review analytical review of the consolidated balance sheet of VAMI	1.5		
Danish Shakil	01/08/24	Review analytical review of the consolidated income statement of VAMI	1.0		
John Ahern	01/08/24	Partner review of accounting for aircraft of 1123	1.0		
John Ahern	01/08/24	Partner review of accounting for aircraft of 1135	1.0		
John Ahern	01/08/24	Partner review of accounting for aircraft of PVI	1.0		
Arsam Taimoor Waheed	01/09/24	Roll forward of the lease modification workpaper for PAL XI	0.4		
Arsam Taimoor Waheed	01/09/24	Extracted breakdown for lease rentals for PAL XI in relation to lease modification purposes on PAL XI	0.6		
Arsam Taimoor Waheed	01/09/24	Prepared discounted cashflow calculation and updated the conclusion in relation to lease modification on PAL XI	0.5		
Arsam Taimoor Waheed	01/09/24	Obtained independent appraiser values to complete audit procedures in relation to lease modification for MSN 1635	0.5		
Arsam Taimoor Waheed	01/09/24	Extracted breakdown for lease rentals for MSN 1635 in relation to lease modification purposes on MSN 1635	0.5		
Arsam Taimoor Waheed	01/09/24	Prepared discounted cashflow calculation and updated the conclusion in relation to lease modification on MSN 1635	0.5		
Arsam Taimoor Waheed	01/09/24	Obtained independent appraiser values to complete audit procedures in relation to lease modification for MSN 1123	0.5		

Name	Date	Description	Hours	Rate	Amount
Arsam Taimoor Waheed	01/09/24	Extracted breakdown for lease rentals for MSN 1123 in relation to lease modification purposes on MSN 1123	0.4		
Arsam Taimoor Waheed	01/09/24	Prepared discounted cashflow calculation and updated the conclusion in relation to lease modification on MSN 1123	0.6		
Arsam Taimoor Waheed	01/09/24	Obtained independent appraiser values to complete audit procedures in relation to lease modification for MSN 1135	0.5		
Arsam Taimoor Waheed	01/09/24	Extracted breakdown for lease rentals for MSN 1135 in relation to lease modification purposes on MSN 1135	0.4		
Arsam Taimoor Waheed	01/09/24	Prepared discounted cashflow calculation and updated the conclusion in relation to lease modification on MSN 1135	0.6		
Brian McGlynn	01/09/24	Performed audit procedure in relation to updated accounting for aircraft of MSN 1432	1.5		
Brian McGlynn	01/09/24	Performed audit procedure in relation to updated accounting for aircraft of MSN 1579	1.0		
Brian McGlynn	01/09/24	Performed audit procedure in relation to updated accounting for aircraft of PAL IV	1.5		
Brian McGlynn	01/09/24	Performed audit procedure in relation to changes in leases in 2022 testing	2.5		
Lanty Molloy	01/09/24	Conducted a companies register search on Voyager 2021	0.5		
Lanty Molloy	01/09/24	Prepared a summary re directors of VAMI	0.5		
Lanty Molloy	01/09/24	Put companies registration office filings on the audit file	0.5		
Lanty Molloy	01/09/24	Agreed the income statement balances per the consolidated trial balance to the individual statement	3.5		
Sam Moore	01/09/24	Review of director emolument forms on VAMI	2.5		
Danish Shakil	01/09/24	Reviewed the lease revenue figures per the consolidated income statement for VAMI 2021	2.0		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	01/09/24	Reviewed the lease revenue figures per the consolidated income statement for VAMI 2021 (continued)	2.0		
Danish Shakil	01/09/24	Reviewed calculation of consolidated depreciation expenses for VAMI 2021	2.0		
Danish Shakil	01/09/24	Reviewed consolidated general and administration expenses for VAMI 2021	1.5		
John Ahern	01/09/24	Partner review of accounting for aircraft of PXI	1.0		
John Ahern	01/09/24	Partner review of accounting for aircraft of 1432	1.0		
John Ahern	01/09/24	Partner review of accounting for aircraft of 1579	1.0		
Arsam Taimoor Waheed	01/10/24	Obtained independent appraiser values to complete audit procedures in relation to lease modification for MSN 1554	0.5		
Arsam Taimoor Waheed	01/10/24	Extracted breakdown for lease rentals for MSN 1554 in relation to lease modification purposes on MSN 1554	0.4		
Arsam Taimoor Waheed	01/10/24	Prepared discounted cashflow calculation and updated the conclusion in relation to lease modification on MSN 1554	0.6		
Brian McGlynn	01/10/24	Performed audit testing in relation to input used in the accounting for aircraft on the balance sheet	3.0		
Brian McGlynn	01/10/24	Creating updated audit report, Rep letter and ISA 260 for Aetios 1	0.5		
Brian McGlynn	01/10/24	Creating updated audit report, Rep letter and ISA 260 for Aetios 2,	0.5		
Brian McGlynn	01/10/24	Creating updated audit report, Rep letter and ISA 260 for PAL XII	0.5		
Brian McGlynn	01/10/24	Creating updated audit report, Rep letter and ISA 260 for PAL XIII	0.5		
Lanty Molloy	01/10/24	Agreed the balance sheet balance per the consolidated trial balance to the individual financial statement	3.5		

Name	Date	Description	Hours	Rate	Amount
Lanty Molloy	01/10/24	Performed calculations relating to VAMI 2021 audit	0.5		
Lanty Molloy	01/10/24	Performed documentation relating to VAMI 2021 audit	0.5		
Lanty Molloy	01/10/24	Reconciled 2020 consolidation file to the 2021 consolidation file	1.5		
Lanty Molloy	01/10/24	Performed analytical review on the Financial Statements	1.5		
Anshul Goyal	01/10/24	Performed audit procedure for Lux SARL loans balance	1.5		
Anshul Goyal	01/10/24	Performed audit procedure for Lux SARL income balance	1.5		
Anshul Goyal	01/10/24	Performed audit procedure relating to Lux SARL loan note workings	1.5		
Anshul Goyal	01/10/24	Performed audit procedure for Lux 1 intercompany balance	0.5		
Anshul Goyal	01/10/24	Performed audit procedure for Lux 2 intercompany balance	0.5		
Sam Moore	01/10/24	Review of description of IT systems	1.5		
Brian McGlynn	01/11/24	Creating updated audit report, Rep letter and ISA 260 for Cayenne 1123	0.5		
Brian McGlynn	01/11/24	Creating updated audit report, Rep letter and ISA 260 for Cayenne 1135	0.5		
Brian McGlynn	01/11/24	Creating updated audit report, Rep letter and ISA 260 for PAL VI	0.5		
Brian McGlynn	01/11/24	Creating updated audit report, Rep letter and ISA 260 for PAL XI	0.5		
Brian McGlynn	01/11/24	Creating updated audit report, Rep letter and ISA 260 for MSN 1432	0.5		
Brian McGlynn	01/11/24	Creating updated audit report, Rep letter and ISA 260 for MSN 1579	0.5		
Brian McGlynn	01/11/24	Creating updated audit report, Rep letter and ISA 260 for PAL IV	0.5		

Name	Date	Description	Hours	Rate	Amount
Lanty Molloy	01/11/24	Compared lease revenue per the consolidated TB to individual subsidiary financial statement	2.5		
Lanty Molloy	01/11/24	Compared consolidated depreciation figures per the consolidated TB to individual subsidiary financial statement	2.5		
Lanty Molloy	01/11/24	Compared consolidated general expenses figures per the consolidated TB to individual subsidiary financial statement	2.5		
Anshul Goyal	01/11/24	Performed audit procedure relating to Lux SARL loan note workings	1.5		
Anshul Goyal	01/11/24	Performed audit procedure for Lux SARL interest income (continued)	1.5		
Anshul Goyal	01/11/24	Performed audit procedure for interest expense of Lux SARL	1.5		
Sam Moore	01/11/24	Review of service organisation agreement relating to entity providing services to VAMI	1.5		
Danish Shakil	01/11/24	Review of the liability workings for Cayenne Aviation MSN 1123	2.5		
Danish Shakil	01/11/24	Review of the liability workings for Cayenne Aviation MSN 1135	2.5		
John Ahern	01/11/24	Partner review of payables of 1123	1.0		
John Ahern	01/11/24	Partner review of payables of 1135	1.0		
Arsam Taimoor Waheed	01/12/24	Performed audit procedures in relation liabilities for PAL XI	0.7		
Arsam Taimoor Waheed	01/12/24	Performed audit procedures in relation to notes on PAL XI	0.8		
Lanty Molloy	01/12/24	Compared consolidated asset expense of the consolidated TB to individual financial statement	2.5		
Lanty Molloy	01/12/24	Performed an analytical review of expected expenses for VAMI 2021	1.0		
Lanty Molloy	01/12/24	Performed a recalculation of expenses for VAMI 2021	2.0		

Name	Date	Description	Hours	Rate	Amount
Lanty Molloy	01/12/24	Compared consolidated TB figures for assets to individual financial statement	2.0		
Sam Moore	01/12/24	Review of service organisation agreement relating to entity providing services to VAMI (continued)	1.5		
Danish Shakil	01/12/24	Review of the liability workings for MSN 1579	2.5		
Danish Shakil	01/12/24	Review of the liability workings for PAL IV	2.5		
John Ahern	01/12/24	Partner review of payables of 1432	1.0		
John Ahern	01/12/24	Partner review of payables of 1579	1.0		
Brian McGlynn	01/15/24	Updating documentation on audit file following partner review	2.5		
Brian McGlynn	01/15/24	Performed audit procedure on post balance sheet events for 1123	0.5		
Brian McGlynn	01/15/24	Performed audit procedure on post balance sheet events for 1135	0.5		
Brian McGlynn	01/15/24	Performed audit procedures on post balance sheet events for 1432	0.5		
Brian McGlynn	01/15/24	Performed audit procedure on post balance sheet events for 1579	0.5		
Lanty Molloy	01/15/24	Compared consolidated TB figures for Investments to subsidiary financial statement	1.5		
Lanty Molloy	01/15/24	Compared restricted cash per the consolidated TB to individual financial statement	2.0		
Lanty Molloy	01/15/24	Performed an analytical review of other assets	0.5		
Lanty Molloy	01/15/24	Agreed the accounts receivable balance to the consolidated TB	2.0		
Lanty Molloy	01/15/24	Compared cash and cash equivalents per the consolidated TB to individual financial statement	1.5		
Anshul Goyal	01/15/24	Performed audit procedure relating to Lux SARL loan note workings (continued)	1.5		
Anshul Goyal	01/15/24	Performed audit procedure for Lux SARL interest income (continued)	1.5		
Anshul Goyal	01/15/24	Performed audit procedure for interest expense of Lux SARL	1.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	01/16/24	Continue to perform audit procedure in relation to VAMI Single Entity	1.0		
Nishtha Wadhwa	01/16/24	Perform audit procedure in relation to investments in subsidiary workings - VAMI Single Entity WP	2.0		
Nishtha Wadhwa	01/16/24	Continue to perform audit procedure in relation to balance sheet items VAMI Single Entity WP	2.0		
Lanty Molloy	01/16/24	Compared the security deposit figures per the consolidated TB to individual financial statement	1.5		
Lanty Molloy	01/16/24	Compared the maintenance reserve figures per the consolidated TB to individual financial statement	1.5		
Lanty Molloy	01/16/24	Compared the derivative liabilities figure per the consolidated TB to individual financial statement	1.0		
Lanty Molloy	01/16/24	Compared the deferred income figure per the consolidated TB to individual financial statement	1.0		
Lanty Molloy	01/16/24	Agreed liabilities to supporting schedule for VAMI 2021	2.0		
Lanty Molloy	01/16/24	Agreed intercompany confirmation to the audit file	1.5		
Anshul Goyal	01/16/24	Performed audit procedure for intercompany balance of Lux 3	1.5		
Danish Shakil	01/16/24	Review consolidated asset expense in VAMI 2021	2.5		
Danish Shakil	01/16/24	Reviewed an analytical review of expected interest expenses.	1.0		
Danish Shakil	01/16/24	Reviewed a Calculation of interest expense	1.5		
Danish Shakil	01/16/24	Reivewed recalculation of expense items	2.5		
John Ahern	01/16/24	Partner review of cash balances of 1123	0.5		
John Ahern	01/16/24	Partner review of cash balances of 1135	0.5		
John Ahern	01/16/24	Partner review of cash balances of 1432	0.5		

Name	Date	Description	Hours	Rate	Amount
John Ahern	01/16/24	Partner review of cash balances of 1579	0.5		
Nishtha Wadhwa	01/17/24	Reconciling Consol TB balances TB Reconciliation WP	3.0		
Nishtha Wadhwa	01/17/24	Perform audit procedure in relation to expenses for VAMI Single Entity	1.0		
Nishtha Wadhwa	01/17/24	Continue to perform audit procedure in relation to investments in subsidiary workings - VAMI Single Entity WP	2.0		
Nishtha Wadhwa	01/17/24	Continue to perform audit procedure in relation to balance sheet items for VAMI Single Entity WP	2.0		
Lanty Molloy	01/17/24	Performed audit testing on the cashflow statement included in the draft financial statements	2.5		
Lanty Molloy	01/17/24	Performed an analytical review of the VAMI DAC income statement figures	1.0		
Sam Moore	01/17/24	Manager Review of financial reporting process for VAMI	1.0		
Sam Moore	01/17/24	Manager Review of key controls for VAMI	1.0		
Danish Shakil	01/17/24	Reivewed the consolidated restricted cash figures for VAMI 2021	2.5		
Danish Shakil	01/17/24	Reviewed consolidated other assets for VAMI 2021	2.5		
Danish Shakil	01/17/24	Reviewed the consolidated accounts receivable balance for VAMI 2021	2.5		
John Ahern	01/17/24	Partner review of lease income for 1123	0.5		
John Ahern	01/17/24	Partner review of lease income for 1135	0.5		
John Ahern	01/17/24	Partner review of lease income for 1432	0.5		
John Ahern	01/17/24	Partner review of lease income for 1579	0.5		
Lanty Molloy	01/18/24	Performed an analytical review of the VAMI DAC balance sheet figures	1.0		
Ross Hackett	01/18/24	Performed review of company office search from the Company Registration Office for PAL XII	2.0		
Ross Hackett	01/18/24	Reviewed board minutes for PAL XII	2.0		

Name	Date	Description	Hours	Rate	Amount
Ross Hackett	01/18/24	Performed audit procedures relating to agreeing the trial balance for PAL XII to the audit file	3.5		
Anshul Goyal	01/18/24	Performed audit procedure relating to Lux SARL loan note workings (continued)	1.5		
Sam Moore	01/18/24	Manager Review of PAL IV working paper prepared by the team and financial statements review	1.5		
Danish Shakil	01/18/24	Reviewed the consolidated cash and cash equivalents for VAMI 2021	1.5		
Danish Shakil	01/18/24	Reconciled confirmation to balance sheet	1.0		
Danish Shakil	01/18/24	Reviewed recalculation of the consolidated maintenance reserve for VAMI 2021	2.5		
Danish Shakil	01/18/24	Reviewed recalculation of the consolidated derivative liabilities for VAMI 2021	2.5		
Nishtha Wadhwa	01/19/24	Perform audit procedures in relation to audit of disclosure notes VAMI 2021 Consolidation financial statements	2.0		
Nishtha Wadhwa	01/19/24	Continue to perform audit procedures in relation to audit of disclosure notes in relation to VAMI 2021 Consolidation financial statements	2.0		
Nishtha Wadhwa	01/19/24	Performance of check of totals in the VAMI Consolidated FS - Draft 1	1.0		
Nishtha Wadhwa	01/19/24	Performance of internal consistency and PY consistency in the VAMI Consolidated FS - Draft 1	0.5		
Nishtha Wadhwa	01/19/24	Performance of prior year consistency check in the VAMI Consolidated FS - Draft 1	0.5		
Ross Hackett	01/19/24	Performed audit procedures relating to agreeing the trial balance for PAL XII to the audit file (continued)	0.5		
Ross Hackett	01/19/24	Performance of audit procedures for Income Statement PAL XII	2.0		
Ross Hackett	01/19/24	Performed audit procedures relating to Other Income	1.5		

Name	Date	Description	Hours	Rate	Amount
Ross Hackett	01/19/24	Performed audit procedures relating to Finance Income for PAL XII	2.0		
Sam Moore	01/19/24	Continue Manager Review of PAL IV financial statements	1.0		
Sam Moore	01/19/24	Continue Manager Review of PAL IV working paper prepared by the team	0.5		
Danish Shakil	01/19/24	Reviewed recalculation of the consolidated deferred income for VAMI 2021	2.5		
Danish Shakil	01/19/24	Reviewed consolidated loans and borrowings for VAMI 2021	2.5		
Danish Shakil	01/19/24	Reviewed consolidated loans and borrowings for VAMI 2021 (continued)	2.5		
Astha Sugla	01/22/24	Performed audit procedure in relation to the trial balance of Aetios 2 for 2022	2.0		
Ross Hackett	01/22/24	Performed audit procedures relating to Finance Income for PAL XII (continued)	2.0		
Ross Hackett	01/22/24	Performed audit procedures relating to Finance expense for PAL XII	1.0		
Ross Hackett	01/22/24	Performed audit procedure relating to finance income	2.0		
Ross Hackett	01/22/24	Performed audit procedures relating to payables of PAL XII	2.5		
Danish Shakil	01/22/24	Reviewed consolidated trade payables for VAMI 2021	2.5		
Danish Shakil	01/22/24	Reviewed consolidated cash flow statement for VAMI 2021	2.5		
Danish Shakil	01/22/24	Reviewed consolidated cash flow statement for VAMI 2021 (continued)	2.5		
Astha Sugla	01/23/24	Preparation and research of Aetios 2 WP	1.0		
Ross Hackett	01/23/24	Performed audit procedures relating to assets of PAL XII	1.0		
Ross Hackett	01/23/24	Performed audit procedures relating to Finance lease receivable PAL XII	2.0		

Name	Date	Description	Hours	Rate	Amount
Ross Hackett	01/23/24	Performed audit procedures relating to trade receivables PAL XII	2.0		
Ross Hackett	01/23/24	Performed audit procedures on agreement between loan payables during the period and supporting loan repayment schedule	2.0		
Nishtha Wadhwa	01/24/24	Query Discussion call with Danish Shakill - Manager	0.5		
Astha Sugla	01/24/24	Performed audit procedure in relation to finance income of Aetios 2 for 2022	2.0		
Astha Sugla	01/24/24	Performed audit procedure in relation to finance expense of Aetios 2 for 2022	2.0		
Astha Sugla	01/24/24	Performed audit procedures relation to lease receivable for Aetios 2	2.0		
Astha Sugla	01/24/24	Performed audit procedure in relation to amortisation schedules for Aetios 2	2.0		
Ross Hackett	01/24/24	Performed review of company office search from the Company Registration Office for Aetios 1	2.0		
Ross Hackett	01/24/24	Reviewed board minutes for Aetios 1	2.0		
Ross Hackett	01/24/24	Performed audit procedures relating to Creditor Balance per FS PAL XII	1.5		
Ross Hackett	01/24/24	Performed audit procedures relating to Tax calculation	2.0		
Danish Shakil	01/24/24	Reviewed analytical review of the VAMI DAC standalone income statement figures	2.5		
Danish Shakil	01/24/24	Reviewed analytical review of the VAMI DAC standalone balance sheet figures	2.5		
Danish Shakil	01/24/24	Reviewed intercompany confirmation, for VAMI Consolidation audit 2021	1.0		
Astha Sugla	01/25/24	Performed audit procedure in relation to other assets for Aetios 2 WP	1.0		
Astha Sugla	01/25/24	Performed audit procedure relating to cash in Aetios 2 for 2022	1.0		

Name	Date	Description	Hours	Rate	Amount
Astha Sugla	01/25/24	Performed audit procedure in relation to company secretarial disclosure for Aetios 2 for 2022	2.0		
Astha Sugla	01/25/24	Performed audit procedures in relation to lease payable for Aetios 2 for 2022	2.0		
Astha Sugla	01/25/24	Performed audit procedures in relation to trade payables form Aetios 2 for 2022	2.0		
Ross Hackett	01/25/24	Performed audit procedures relating to Trial Balance reconciliation for Aetios 1	3.5		
Ross Hackett	01/25/24	Performed audit procedures relating to Financial statements for Aetios 1	3.0		
Danish Shakil	01/25/24	Reviewed procedure performed in relation to balance sheet items VAMI DAC 2021 Standalone	2.0		
Danish Shakil	01/25/24	Reviewed loans and borrowings for VAMI DAC 2021 Standalone	1.0		
Danish Shakil	01/25/24	Reviewed procedure performed in relation to payables for VAMI DAC 2021 Standalone	1.0		
Danish Shakil	01/25/24	Reviewed audit procedure performed in relation to P&L items for VAMI DAC 2021 Standalone WP	0.5		
Danish Shakil	01/25/24	Reviewed audit procedure performed in relation to lease revenue for VAMI Single Entity	0.5		
Danish Shakil	01/25/24	Reviewed audit procedure performed in relation to general expenses for VAMI Single Entity	0.5		
Danish Shakil	01/25/24	Reviewed audit procedure performed in relation to Finance income for VAMI Single Entity	0.5		
Danish Shakil	01/25/24	Reviewed audit procedure performed in relation to loans and borrowings for VAMI Single Entity	1.0		
Danish Shakil	01/25/24	Reviewed audit procedure performed in relation to investments in subsidiary workings for VAMI single entity	0.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	01/25/24	Reviewed audit procedure in relation to intercompany loans receivable - VAMI Single Entity WP	2.0		
John Ahern	01/25/24	Partner review of consolidated profit and loss workings of VAMI for 2021	2.5		
John Ahern	01/25/24	Partner review of consolidated balance sheet workings of VAMI for 2021	3.0	≠	
Ross Hackett	01/26/24	Performed audit procedures relating to financial statement disclosures Aetios PAL XII	3.0		
Ross Hackett	01/26/24	Performed roll forward of journals workpaper	1.0		
Ross Hackett	01/26/24	Performed roll forward of post balance sheet events workpaper	1.0		
Ross Hackett	01/26/24	Performed roll forward of loans workpaper	1.0		
Danish Shakil	01/26/24	Reviewed audit procedure in relation to investment in subsidiaries - VAMI Single Entity WP	1.0		
Danish Shakil	01/26/24	Reviewed intercompany memo for VAMI Consolidation audit 2021	1.0		
Danish Shakil	01/26/24	Reviewed audit procedure in relation to loans and borrowings, payables, disclosure tab & investments in subsidiary workings for VAMI	0.5		
Danish Shakil	01/26/24	Reviewed audit procedure in relation to payables for VAMI	0.5		
Danish Shakil	01/26/24	Reviewed audit procedure in relation to disclosures for VAMI	0.5		
Danish Shakil	01/26/24	Reviewed audit procedure in relation to lease revenue for VAMI	0.5		
Danish Shakil	01/26/24	Reviewed audit procedure in relation to general expenses for VAMI 2021	0.5		
Danish Shakil	01/26/24	Reviewed audit procedure in relation to Finance income for VAMI 2021	0.5		
Danish Shakil	01/26/24	Reviewed audit procedure in relation to finance expense for VAMI	0.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	01/26/24	Reviewed audit procedure in relation to Other expenses for VAMI	0.5		
Danish Shakil	01/26/24	Reviewed interco matrix testwork by reconciling balances with trial balance -	1.0		
John Ahern	01/26/24	Partner review of intercompany elimination matrix for VAMI for 2021	2.5		
John Ahern	01/26/24	Partner review of VAMI single entity income for 2021	1.5		
John Ahern	01/26/24	Partner review of VAMI single entity admin expenses for 2021	1.5		
Astha Sugla	01/29/24	Performed audit procedures in relation to disclosures for Aetios 2 for 2022	2.0		
Astha Sugla	01/29/24	Performed audit procedures in relation to cashflows for Aetios 2 for 2022	2.0		
Astha Sugla	01/29/24	Performed audit procedures in relation ot loans for Aetios 2 for 2022	2.0		
Astha Sugla	01/29/24	Performed audit procedures in relation to PAL XIII 2022 income statement	1.0		
Astha Sugla	01/29/24	Performed audit procedures in relation to PAL XIII 2022 balance sheet	1.0		
Ross Hackett	01/29/24	Performed audit procedures relating to Aetios 1 profit and loss account and balance sheet	3.5		
Ross Hackett	01/29/24	Performed audit procedure relating to income statement for Consolidated FS Aetios 1	1.0		
Ross Hackett	01/29/24	Performed audit procedure relating to balance sheet for Consolidated FS Aetios 1	1.5		
Ross Hackett	01/29/24	Performed audit procedure relation to Intercompany balances for Pal XII	1.0		
Ross Hackett	01/29/24	Performed audit procedure relation to Intercompany disclosure for Pal XII	0.5		
Ross Hackett	01/29/24	Performed audit procedure relation to Intercompany balances for Aetios 1	1.0		
Ross Hackett	01/29/24	Performed audit procedure relation to Intercompany disclosure for Aetios 1	0.5		

Name	Date	Description	Hours	Rate	Amount
John Ahern	01/29/24	Partner review of LUX sarl subsidiary interest income for 2021	1.5		
John Ahern	01/29/24	Partner review of LUX sarl subsidiary interest expense for 2021	1.0		
John Ahern	01/29/24	Partner review of LUX sarl subsidiary intercompany receivables for 2021	3.0	≠	
Astha Sugla	01/30/24	Reconciled the Trial balance of Aetios 2 for 2022 to the audit file	2.0		
Astha Sugla	01/30/24	Reconciled information obtained from companies register search to the audit file for Aetios 2	2.0		
Astha Sugla	01/30/24	Performed audit procedure in relation to income of Aetios 2 for 2022	2.0		
Astha Sugla	01/30/24	Performed audit procedure in relation to expenses for Aetios 2 for 2022	2.0		
Ross Hackett	01/30/24	Performed Audit procedures in relation to Journal entries PAL XII	2.5		
Ross Hackett	01/30/24	Performed audit procedures relating to Trade Payables eliminations	2.0		
Ross Hackett	01/30/24	Performed audit procedures on disclosures for PAL XIII	2.0		
Ross Hackett	01/30/24	Performed audit procedures related to trade and other receivables Aetios 1	1.0		
John Ahern	01/30/24	Partner review of LUX 1 sarl subsidiary for VAMI 2021	0.5		
John Ahern	01/30/24	Partner review of LUX 2 sarl subsidiary for VAMI 2021	0.5		
John Ahern	01/30/24	Partner review of LUX 3 sarl subsidiary for VAMI 2021	0.5		
John Ahern	01/30/24	Partner review of draft financial statements of VAMI for 2021	3.0	≠	
Arsam Taimoor Waheed	01/31/24	Performed roll forward of note audit working papers for PAL XI.	0.4		

Name	Date	Description	Hours	Rate	Amount
Arsam Taimoor Waheed	01/31/24	Completion of audit recalculation procedures in relation note for PAL XI.	0.7		
Arsam Taimoor Waheed	01/31/24	Perform audit tasks regarding note for PAL XI.	0.4		
Arsam Taimoor Waheed	01/31/24	Performed audit procedures in relation to accounting for the note on PAL XI	0.5		
Arsam Taimoor Waheed	01/31/24	Completion of audit procedure in relation to note for MSN 1123	0.7		
Arsam Taimoor Waheed	01/31/24	Documentation of calculation and conclusion in relation to the note for MSN 1123	0.6		
Arsam Taimoor Waheed	01/31/24	Documentation of journal entry for the recognition of note for MSN 1123	0.5		
Astha Sugla	01/31/24	Performed audit procedures in relation to disclosures for Aetios 2 for 2022	2.0		
Astha Sugla	01/31/24	Performed audit procedures in relation to cashflows for Aetios 2 for 2022	2.0		
Ross Hackett	01/31/24	Performed audit procedure on Lease income Aetios 1	1.5		
Ross Hackett	01/31/24	Performed audit procedure on General expenses for Aetios 1	2.5		
Ross Hackett	01/31/24	Performed audit procedure on Finance Income for Aetios 1	1.5		
Ross Hackett	01/31/24	Performed audit procedure on Finance Expense for Aetios 1	1.5		
Danish Shakil	01/31/24	Reviewed interco matrix testwork by reconciling balances with the consolidated trial balance	2.5		
Danish Shakil	01/31/24	Reviewed interco matrix testwork by reconciling balances with Company trial balance	2.5		
Danish Shakil	01/31/24	Reviewed audit procedure in relation to balance sheet items - VAMI Single Entity WP	2.5		
John Ahern	01/31/24	Partner review of subsidiary TB reconciliation for VAMI 2021 consolidate financial statements	2.0		
John Ahern	01/31/24	Partner review of VAMI single entity receivables for 2021	1.0		

Name	Date	Description	Hours	Rate	Amount
John Ahern	01/31/24	Partner review of VAMI single entity payables for 2021	1.0		
Subtotal Audit Services (January)			426.8	€ 199,400.00	\$ 216,329.06
February					
Nishtha Wadhwa	02/01/24	Perform audit procedure in relation to loans- VAMI Single Entity	1.0		
Nishtha Wadhwa	02/01/24	Perform audit procedure in relation to payables- VAMI Single Entity	1.0		
Nishtha Wadhwa	02/01/24	Perform audit procedure in relation to disclosure - VAMI Single Entity	1.0		
Nishtha Wadhwa	02/01/24	Perform audit procedure in relation to intercompany loans receivable - VAMI Single Entity	1.0		
Nishtha Wadhwa	02/01/24	Perform audit procedure in relation to investments in subsidiary working - VAMI Single Entity	1.5		
Nishtha Wadhwa	02/01/24	Perform audit procedure in relation to finance income - VAMI Single Entity	1.0		
Nishtha Wadhwa	02/01/24	Perform audit procedure in relation to other expenses breakdown - VAMI Single Entity	0.5		
Astha Sugla	02/01/24	Updated Trial balance for Pal XIII	3.0		
Danish Shakil	02/01/24	Manager review of borrowings of Luxembourg SARL	2.5		
Danish Shakil	02/01/24	Manager review of receivables of VAMI	2.5		
Danish Shakil	02/01/24	Manager of borrowings related to 1552	2.5		
Nishtha Wadhwa	02/02/24	Updating interco matrix testwork by reconciling balance with Consol TB - Related Party WP	2.5		
Nishtha Wadhwa	02/02/24	Perform audit procedure in relation to finance income - VAMI Single Entity WP	1.5		
Nishtha Wadhwa	02/02/24	Perform audit procedure in relation to other expenses breakdown - VAMI Single Entity WP	1.0		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	02/02/24	Perform audit procedure in relation to lease revenue,VAMI Single Entity WP	1.0		
Nishtha Wadhwa	02/02/24	Perform audit procedure in relation to general expense - VAMI Single Entity WP	1.0		
Nishtha Wadhwa	02/02/24	Perform audit procedure in relation to finance expense - VAMI Single Entity WP	1.0		
Astha Sugla	02/02/24	Performed audit procedure relating to the trial balance of PAL XIII	2.5		
John Ahern	02/02/24	Partner review of 2022 Financial statement of Cayenne Aviation MSN 1123 relating to asset	1.5		
John Ahern	02/02/24	Partner review of 2022 Financial statement of Cayenne Aviation MSN 1135 relating to asset	1.5		
John Ahern	02/02/24	Partner review of lease revenue of VAMI 2021 Consolidated Profit and Loss account	1.0		
John Ahern	02/02/24	Partner review of depreciation of VAMI 2021 Consolidated Profit and Loss account	1.0		
John Ahern	02/02/24	Partner review of administration of VAMI 2021 Consolidated Profit and Loss account	1.0		
Nishtha Wadhwa	02/05/24	Perform audit procedure in relation to balance sheet items as per Draft 3 workings provided by client - VAMI Single Entity WP	3.0		
Nishtha Wadhwa	02/05/24	Perform audit procedure in relation to reconciliation of intercompany loan - VAMI Consolidation 2021	3.0		
Nishtha Wadhwa	02/05/24	Perform audit procedure in relation to profit & loss item as per Draft 3 workings provided by client - VAMI Single Entity WP	2.0		
Nishtha Wadhwa	02/06/24	Perform audit procedure in realtion to reconciliation of intercompany loan - VAMI Consolidation 2021	4.0		
Nishtha Wadhwa	02/06/24	Perform audit procedures in relation to reconciliation of intercompany loan - VAMI Consolidation 2021	4.0		

Name	Date	Description	Hours	Rate	Amount
Arsam Taimoor Waheed	02/06/24	Performed audit procedure re loan schedule of of MSN 1552	1.0		
Arsam Taimoor Waheed	02/06/24	Performed profit or loss audit procedure on modified profit-participating note to batch workpaper on MSN 1552	0.5		
Arsam Taimoor Waheed	02/06/24	Performed audit procedure in relation to projection for future period on MSN 1552 profit-participating note	0.5		
Arsam Taimoor Waheed	02/06/24	Performed testing in relation to revenue on MSN 1552 note	0.5		
Arsam Taimoor Waheed	02/06/24	Performed audit procedure in relation available cash for the profit-participating note for MSN 1552	0.5		
Arsam Taimoor Waheed	02/06/24	Compared trade receivables breakdown on profit-participating note to batch workings.	0.5		
Arsam Taimoor Waheed	02/06/24	Performed test on asset value included in note of MSN 1552	0.5		
Astha Sugla	02/06/24	Performed audit procedure in relation to director changes	1.5		
Danish Shakil	02/06/24	Performed audit testing in relation to borrowings for MSN 1602	2.5		
Danish Shakil	02/06/24	Performed audit testing in relation to borrowings for MSN 1542	2.5		
Danish Shakil	02/06/24	Performed audit testing in relation for PAL VII	2.5		
John Ahern	02/06/24	Partner review of 2022 Financial statement of A330 MSN 1432 relating to asset	1.5		
John Ahern	02/06/24	Partner review of 2022 Financial statement of A330 MSN 1579 relating to asset	1.5		
John Ahern	02/06/24	Partner review of charge to the profit and loss account of VAMI 2021 Consolidated financial statements in respect of asset	2.0		
John Ahern	02/06/24	Partner review of VAMI 2021 Consolidated balance sheet in respect of asset	2.0		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	02/07/24	Perform audit procedures in realtion to reconciliation of intercompany loan - VAMI Consolidation 2021 (continued)	2.5		
Nishtha Wadhwa	02/07/24	Updating interco matrix testwork by reconciling balances with Consolidated TB - Related Party WP	1.0		
Nishtha Wadhwa	02/07/24	Perform audit procedure in relation to lease income Aetios 1 WP 2022	1.0		
Nishtha Wadhwa	02/07/24	Perform audit procedure in relation to Finance expense - Aetios 1 WP 2022	1.0		
Nishtha Wadhwa	02/07/24	Perform audit procedure in relation to general expenses - Aetios 1 WP 2022	0.5		
Nishtha Wadhwa	02/07/24	Perform audit procedure in relation to lease income - PAL XII WP 2022	1.0		
Nishtha Wadhwa	02/07/24	Perform audit procedure in relation to general expenses PAL XII WP 2022	0.5		
Nishtha Wadhwa	02/07/24	Perform audit procedure in relation to Finance income - PAL XII WP 2022	1.0		
Astha Sugla	02/07/24	Performed audit test on Aetios 2 2022 profit and loss account	1.0		
Astha Sugla	02/07/24	Performed audit test on Aetios 2 2022 balance sheet	1.0		
Astha Sugla	02/07/24	Performed audit test on Aetios 2 2022 consolidated profit and loss account	1.0		
Astha Sugla	02/07/24	Performed audit test on Aetios 2 2022 consolidated balance sheet	1.0		
Astha Sugla	02/07/24	Performed audit test on PAL XIII profit and loss account	1.0		
Ross Hackett	02/07/24	Performed work on post balance sheet events	2.0		
Astha Sugla	02/07/24	Performed audit test on PAL XIII asset for 2022	1.0		
Astha Sugla	02/07/24	Performed audit test on PAL XIII liability for 2022	1.0		
Danish Shakil	02/07/24	Manager review of audit testing of borrowings for PAL X	2.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	02/07/24	Manager review of audit testing of borrowings for Intrepid Aviation Blue	2.5		
Danish Shakil	02/07/24	Manager review of audit testing of borrowings for PAL VI	2.5		
John Ahern	02/07/24	Partner review of 2022 Financial statement of Panamera Aviation Leasing IV Limited relating to asset	1.5		
John Ahern	02/07/24	Partner review of 2022 Financial statement of Panamera Aviation Leasing VI Limited relating to asset	1.5		
John Ahern	02/07/24	Partner review of 2022 Financial statement of Panamera Aviation Leasing XI Limited relating to asset	1.5		
John Ahern	02/07/24	Partner review of VAMI 2021 Consolidated balance sheet in respect of finance lease	1.0		
John Ahern	02/07/24	Partner review of VAMI 2021 Consolidated balance sheet in respect of cash	1.5		
John Ahern	02/07/24	Partner review of VAMI 2021 Consolidated balance sheet in respect of security deposits and maintenance reserves	0.5		
John Ahern	02/07/24	Partner review of VAMI 2021 Consolidated balance sheet in respect of derivatives	0.5		
Nishtha Wadhwa	02/08/24	Updating interco matrix testwork by reconciling balances with Consol TB - Related Party WP	1.0		
Nishtha Wadhwa	02/08/24	Perform audit procedure in relation to financial statement disclosure in relation to the profit and loss account	1.5		
Nishtha Wadhwa	02/08/24	Perform audit procedure in relation to Balance sheet disclosure	2.5		
Nishtha Wadhwa	02/08/24	Perform audit procedure in relation to loans - VAMI Single Entity WP	0.5		
Nishtha Wadhwa	02/08/24	Perform audit procedure in relation to payables VAMI Single Entity WP	0.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	02/08/24	Perform audit procedure in relation to disclosures tab - VAMI Single Entity WP	0.5		
Nishtha Wadhwa	02/08/24	Perform audit procedure in relation to intercompany loans receivable - VAMI Single Entity WP	0.5		
Arsam Taimoor Waheed	02/08/24	Performed effective interest rate calculation and prepared discounted cashflow testing on MSN 1552's profit-participating note	0.5		
Arsam Taimoor Waheed	02/08/24	Prepared profit-participating note modification	0.3		
Arsam Taimoor Waheed	02/08/24	Performed audit testing in relation to the borrowing of MSN 1552	0.7		
Arsam Taimoor Waheed	02/08/24	Prepared the lead sheet for profit-participating note of MSN 1552	0.5		
Ross Hackett	02/08/24	Performed audit test in relation to investment income from updated lease schedule	1.5		
Ross Hackett	02/08/24	Resolution of audit quiries in relation to intra group balances for Aetios 1 consolodation	1.0		
Danish Shakil	02/08/24	Manager review of borrowing for PAL XI	2.5		
Danish Shakil	02/08/24	Manager review of borrowings for PAL IV	2.5		
Danish Shakil	02/08/24	Reviewed the client calculaton and novation of PPN workings for Cayenne 1123 between VAMI and Lux	2.5		
John Ahern	02/08/24	Partner review of VAMI 2021 Consolidated balance sheet in respect of prepaid lease revenue	0.5		
John Ahern	02/08/24	Partner review of VAMI 2021 Consolidated balance sheet in respect of interest payable	0.5		
John Ahern	02/08/24	Partner review of VAMI 2021 Consolidated balance sheet in respect of derivatives	0.5		
John Ahern	02/08/24	Partner review of VAMI 2021 Consolidated balance sheet in respect of cashflow statement	1.5		
Nishtha Wadhwa	02/09/24	Updating interco matrix testwork by reconciling balances with Consol TB - Related Party WP	0.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	02/09/24	Perform audit procedure in relation to P & L items disclosure	2.5		
Nishtha Wadhwa	02/09/24	Perform audit procedure in relation to Balance sheet disclosure	2.0		
Nishtha Wadhwa	02/09/24	Perform audit procedure in relation to loan - VAMI Single Entity WP	1.0		
Nishtha Wadhwa	02/09/24	Perform audit procedure in relation to payable - VAMI Single Entity WP	1.0		
Nishtha Wadhwa	02/09/24	Perform audit procedure in relation to disclosure -- VAMI Single Entity WP	1.0		
Arsam Taimoor Waheed	02/09/24	Review PPN structure of MSN 1135	0.2		
Arsam Taimoor Waheed	02/09/24	Performed profit or loss verification procedures on modified profit-participating note to batch workpaper on MSN 1135	0.5		
Arsam Taimoor Waheed	02/09/24	Performed impairment projection for future period on MSN 1135 profit-participating note	0.5		
Arsam Taimoor Waheed	02/09/24	Performed revenue and management fee recalculation on MSN 1135 profit-participating note	0.5		
Danish Shakil	02/09/24	Manager review of borrowings for Cayenne 1135	2.5		
Danish Shakil	02/09/24	Manager review of borrowing for MSN 1579	2.5		
Danish Shakil	02/09/24	Manager review of borrowings for MSN 1432	2.5		
John Ahern	02/09/24	Partner review of of VAMI 2021 company profit and loss account in respect of management fee income	1.5		
John Ahern	02/09/24	Partner review of VAMI 2021 company profit and loss account in respect of operating expenses	1.5		
Nishtha Wadhwa	02/12/24	Perform audit procedure in relation to Aetios 1 balance sheet	0.5		
Nishtha Wadhwa	02/12/24	Perform audit procedure in relation to Aetios 2 balance sheet	0.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	02/12/24	Updating interco matrix testwork by reconciling balances with Consol TB - Related Party WP	1.0		
Nishtha Wadhwa	02/12/24	Perform audit procedure in relation to lease revenue - VAMI Single Entity WP	0.5		
Nishtha Wadhwa	02/12/24	Perform audit procedure in relation to general expenses - VAMI Single Entity WP	0.5		
Nishtha Wadhwa	02/12/24	Perform audit procedure in relation to Finance income - VAMI Single Entity WP	0.5		
Nishtha Wadhwa	02/12/24	Perform audit procedure in relation to Finance expense - VAMI Single Entity WP	0.5		
Nishtha Wadhwa	02/12/24	Updating interco matrix testwork by reconciling balances with Consol TB - Related Party WP	1.5		
Nishtha Wadhwa	02/12/24	Perform audit procedure in relation to loans- VAMI Single Entity WP	0.5		
Nishtha Wadhwa	02/12/24	Perform audit procedure in relation to payables, VAMI Single Entity WP	0.5		
Nishtha Wadhwa	02/12/24	Perform audit procedure in relation to disclosure - VAMI Single Entity WP	0.5		
Nishtha Wadhwa	02/12/24	Perform audit procedure in relation to intercompany loans receivable - VAMI Single Entity WP	0.5		
John Ahern	02/12/24	Partner review of 2022 Financial statement of Cayenne Aviation MSN 1123 relating to loan	1.0		
John Ahern	02/12/24	Partner review of 2022 Financial statement of Cayenne Aviation MSN 1135 relating to loan	1.0		
John Ahern	02/12/24	Partner review of 2022 Financial statement of A330 MSN 1432 relating to loan	1.0		
John Ahern	02/12/24	Partner review of VAMI 2021 company balance sheet in respect of loans	1.5		
John Ahern	02/12/24	Partner review of VAMI 2021 company balance sheet in respect of payables	1.5		
Nishtha Wadhwa	02/13/24	Perform audit procedures in relation to PPN Modification - VAMI Consolidation 2021	4.0		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	02/13/24	Updating interco matrix testwork by reconciling balances with Consol TB - Related Party WP	1.0		
Arsam Taimoor Waheed	02/13/24	Performed a test of going concern procedures on the profit-participating note for MSN 1135	0.5		
Arsam Taimoor Waheed	02/13/24	Compared trade receivables breakdown on profit-participating note to batch workings.	0.5		
Arsam Taimoor Waheed	02/13/24	Performed gain/loss testing on disposal of aircraft for a future period on profit-participating note of MSN 1135	0.5		
Arsam Taimoor Waheed	02/13/24	Performed effective interest rate calculation and prepared discounted cashflow testing on MSN 1135's profit-participating note	0.5		
Arsam Taimoor Waheed	02/13/24	Prepared the correcting journals as at the date of modification for profit-participating note of MSN 1135	0.5		
Arsam Taimoor Waheed	02/13/24	Prepared the lead sheet for profit-participating note of MSN 1135	0.5		
Arsam Taimoor Waheed	02/13/24	Extracted a loan schedule of modified profit-participating note of MSN 1135	0.8		
Arsam Taimoor Waheed	02/13/24	Performed profit or loss verification procedures on modified profit-participating note to batch workpaper on MSN 1135	0.5		
Danish Shakil	02/13/24	Manager review of borrowing related to PAL XII for VAMI 2021	2.5		
Danish Shakil	02/13/24	Manager review of borrowing related to PAL XIII for VAMI 2021	2.5		
Danish Shakil	02/13/24	Manager review of borrowing related to Aetios 1 for VAMI 2021	2.5		
John Ahern	02/13/24	Partner review of 2022 Financial statement of A330 MSN 1579 relating to loan	1.0		
John Ahern	02/13/24	Partner review of 2022 Financial statement of Panamera Aviation Leasing IV Limited relating to loan	1.0		

Name	Date	Description	Hours	Rate	Amount
John Ahern	02/13/24	Partner review of 2022 Financial statement of Panamera Aviation Leasing VI Limited relating to loan	1.0		
John Ahern	02/13/24	Partner review of VAMI 2021 company cashflow statement	1.0		
John Ahern	02/13/24	Partner review of VAMI 2021 intercompany elimination	2.0		
John Ahern	02/13/24	Partner review of VAMI 2021 intercompany elimination (contined)	2.0		
Nishtha Wadhwa	02/14/24	Perform audit procedures in relation to PPN amendment - VAMI Consolidation 2021	3.0		
Nishtha Wadhwa	02/14/24	Perform audit procedure in relation to Luxembourg subsidiary for VAMI 2021	4.0		
Arsam Taimoor Waheed	02/14/24	Performed related party breakdown verification procedures on modified profit-participating note to batch workpaper on MSN 1135	0.5		
Arsam Taimoor Waheed	02/14/24	Performed impairment projection for future period on MSN 1135 profit-participating note	0.2		
Arsam Taimoor Waheed	02/14/24	Performed revenue and management fee recalculation on MSN 1135 profit-participating note	0.5		
Arsam Taimoor Waheed	02/14/24	Performed a test of going concern procedures on the profit-participating note for MSN 1135	0.5		
Arsam Taimoor Waheed	02/14/24	Compared trade receivables breakdown on profit-participating note to batch workings.	0.5		
Arsam Taimoor Waheed	02/14/24	Performed gain/loss testing on disposal of aircraft for a future period on profit-participating note of MSN 1135	0.5		
Arsam Taimoor Waheed	02/14/24	Performed test in relation to effective interest rate for MSN 1135's	0.5		
Danish Shakil	02/14/24	Manager review of borrowing related to Aetios 2 for VAMI 2021	2.5		
Danish Shakil	02/14/24	Manager review of financing for VAMI 2021	2.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	02/14/24	Manager review of financing for Luxembourg subsidiary 2921	2.5		
John Ahern	02/14/24	Partner review of 2022 Financial statement of Panamera Aviation Leasing XI Limited relating to loan	1.0		
Nishtha Wadhwa	02/15/24	Perform audit procedure in relation to Luxembourg subsidiary balance sheet for VAMI 2021	4.0		
Nishtha Wadhwa	02/15/24	Perform audit procedure in relation to P & L - VAMI Single Entity WP (Updating per latest draft of FS workings)	1.5		
Nishtha Wadhwa	02/15/24	Perform audit procedure in relation to balance sheet - VAMI Single Entity WP (Updating per latest draft of FS workings)	2.0		
Arsam Taimoor Waheed	02/15/24	Prepared the revising journals as at the date of modification for profit-participating note of MSN 1135	0.5		
Arsam Taimoor Waheed	02/15/24	Prepared the lead sheet for profit-participating note of MSN 1135	0.5		
Arsam Taimoor Waheed	02/15/24	Extracted a loan schedule of modified profit-participating note of MSN 1123	0.5		
Arsam Taimoor Waheed	02/15/24	Performed profit or loss verification procedures on modified profit-participating note to batch workpaper on MSN 1123	0.5		
Arsam Taimoor Waheed	02/15/24	Performed impairment projection for future period on MSN 1123 profit-participating note	0.5		
Arsam Taimoor Waheed	02/15/24	Performed test relation to revenue for MSN 1123 note	0.5		
Arsam Taimoor Waheed	02/15/24	Performed a test of cash for MSN 1123 note	0.5		
Arsam Taimoor Waheed	02/15/24	Compared trade receivables breakdown on profit-participating note to batch workings.	0.5		
Arsam Taimoor Waheed	02/15/24	Performed gain/loss testing on disposal of aircraft for a future period on profit-participating note of MSN 1123	0.5		

Name	Date	Description	Hours	Rate	Amount
Arsam Taimoor Waheed	02/15/24	Performed effective interest rate calculation and prepared discounted cashflow testing on MSN 1123's profit-participating note	0.5		
Arsam Taimoor Waheed	02/15/24	Prepared the correcting journals as at the date of modification for profit-participating note of MSN 1123	0.5		
Arsam Taimoor Waheed	02/15/24	Prepared the lead sheet for profit-participating note of MSN 1123	0.5		
Danish Shakil	02/15/24	Reviewed the consolidated IC Loan between VAH and VAMI for 2021	2.5		
Danish Shakil	02/15/24	Reviewed the Intercompany matrix for MSN 1552	2.5		
Danish Shakil	02/15/24	Reviewed the Intercompany matrix for MSN 1602	2.5		
John Ahern	02/15/24	Partner review of VAMI 2021 subsidiary loan	1.0		
Nishtha Wadhwa	02/16/24	Perform audit procedures in relation to Luxembourg subsidiary profit and loss account 2021	4.0		
Nishtha Wadhwa	02/16/24	Perform audit procedures in relation to PPN Modification - VAMI Consolidation 2021	4.0		
Arsam Taimoor Waheed	02/16/24	Extracted a loan schedule of modified profit-participating note of MSN 1123	0.5		
Arsam Taimoor Waheed	02/16/24	Performed profit or loss verification procedures on modified profit-participating note to batch workpaper on MSN 1123	0.5		
Arsam Taimoor Waheed	02/16/24	Performed profit or loss verification procedures on modified profit-participating note to batch workpaper on MSN 1123	0.5		
Arsam Taimoor Waheed	02/16/24	Performed impairment projection for future period on MSN 1123 profit-participating note	0.5		
Arsam Taimoor Waheed	02/16/24	Performed revenue and management fee recalculation on MSN 1123 profit-participating note	0.5		

Name	Date	Description	Hours	Rate	Amount
Arsam Taimoor Waheed	02/16/24	Performed a test of going concern procedures on the profit-participating note for MSN 1123	0.5		
Arsam Taimoor Waheed	02/16/24	Compared trade receivables breakdown on profit-participating note to batch workings.	0.5		
Arsam Taimoor Waheed	02/16/24	Performed gain/loss testing on disposal of aircraft for a future period on profit-participating note of MSN 1123	0.5		
Arsam Taimoor Waheed	02/16/24	Performed effective interest rate calculation and prepared discounted cashflow testing on MSN 1123's profit-participating note	0.5		
Arsam Taimoor Waheed	02/16/24	Prepared the revising journals as at the date of modification for profit-participating note of MSN 1123	0.5		
Arsam Taimoor Waheed	02/16/24	Prepared the lead sheet for profit-participating note of MSN 1123	0.5		
Arsam Taimoor Waheed	02/16/24	Performed test in relation to loan for MSN 1602 note	0.5		
Arsam Taimoor Waheed	02/16/24	Performed profit or loss verification procedures on modified profit-participating note to batch workpaper on MSN 1602	0.5		
Arsam Taimoor Waheed	02/16/24	Performed impairment projection for future period on MSN 1602 profit-participating note	0.5		
Danish Shakil	02/16/24	Reviewed the Intercompany matrix for MSN PAL VII	2.5		
Danish Shakil	02/16/24	Reviewed the Intercompany matrix for PAL X	2.5		
Danish Shakil	02/16/24	Reviewed the Intercompany matrix for MSN 1542	2.5		
John Ahern	02/16/24	Partner review of VAMI 2021 subsidiary loan	1.0		
Nishtha Wadhwa	02/19/24	Performed audit procedures for Aetios 2 & PAL XIII WP 2022	0.5		
Nishtha Wadhwa	02/19/24	Perform audit procedure in relation to balance sheet VAMI Single Entity WP (Updating per latest draft of FS workings)	3.0		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	02/19/24	Performing TB reconciliation for VAMI Company 2021 audits	4.0		
Nishtha Wadhwa	02/19/24	Perform audit procedure in relation to P & L items - VAMI Single Entity WP (Updating per latest draft of FS workings)	1.0		
Arsam Taimoor Waheed	02/19/24	Performed revenue and management fee recalculation on MSN 1602 profit-participating note	0.5		
Arsam Taimoor Waheed	02/19/24	Performed a test of going concern procedures on the profit-participating note for MSN 1602	0.5		
Arsam Taimoor Waheed	02/19/24	Compared trade receivables breakdown on profit-participating note to batch workings.	0.5		
Arsam Taimoor Waheed	02/19/24	Performed test in relation to asset for MSN 1602 note	0.5		
Arsam Taimoor Waheed	02/19/24	Performed effective interest rate calculation and prepared discounted cashflow testing on MSN 1602's profit-participating note	0.5		
Arsam Taimoor Waheed	02/19/24	Performed audit test on journal for MSN 1602 finance	0.5		
Arsam Taimoor Waheed	02/19/24	Prepared the lead sheet for profit-participating note of MSN 1602	0.5		
Arsam Taimoor Waheed	02/19/24	Extracted a loan schedule of modified profit-participating note of MSN 1602	0.5		
Arsam Taimoor Waheed	02/19/24	Performed profit or loss verification procedures on modified profit-participating note to batch workpaper on MSN 1602	0.5		
Arsam Taimoor Waheed	02/19/24	Performed profit or loss verification procedures on modified profit-participating note to batch workpaper on MSN 1602	0.5		
Arsam Taimoor Waheed	02/19/24	Performed impairment projection for future period on MSN 1602 profit-participating note	0.5		
Arsam Taimoor Waheed	02/19/24	Performed revenue and management fee recalculation on MSN 1602 profit-participating note	0.5		

Name	Date	Description	Hours	Rate	Amount
Arsam Taimoor Waheed	02/19/24	Performed a test of going concern procedures on the profit-participating note for MSN 1602	0.5		
Arsam Taimoor Waheed	02/19/24	Compared trade receivables breakdown on profit-participating note to batch workings.	0.5		
Arsam Taimoor Waheed	02/19/24	Performed gain/loss testing on disposal of aircraft for a future period on profit-participating note of MSN 1602	0.5		
Arsam Taimoor Waheed	02/19/24	Performed effective interest rate calculation and prepared discounted cashflow testing on MSN 1602's profit-participating note	0.5		
Danish Shakil	02/19/24	Reviewed the Intercompany matrix for PAL VI	2.5		
Danish Shakil	02/19/24	Reviewed the Intercompany matrix for PAL XI	2.5		
Danish Shakil	02/19/24	Reviewed the Intercompany matrix for PAL IV	2.5		
John Ahern	02/19/24	Partner review of 2022 Financial statement of Cayenne Aviation MSN 1123 relating to expense	0.5		
John Ahern	02/19/24	Partner review of 2022 Financial statement of Cayenne Aviation MSN 1135 relating to expense	0.5		
John Ahern	02/19/24	Partner review of 2022 Financial statement of A330 MSN 1432 relating to expense	0.5		
John Ahern	02/19/24	Partner review of 2022 Financial statement of A330 MSN 1579 relating to expense	0.5		
Nishtha Wadhwa	02/20/24	Perform audit procedures in realtion to reconciliation of intercompany loan - VAMI Consolidation 2021	3.5		
Nishtha Wadhwa	02/20/24	Perform audit procedure in relation to balance sheet VAMI Single Entity WP (Updating per latest draft of FS workings)	2.5		
Arsam Taimoor Waheed	02/20/24	Performed audit test on MSN 1602 note	0.5		
Arsam Taimoor Waheed	02/20/24	Prepared the lead sheet for profit-participating note of MSN 1602	0.5		
Arsam Taimoor Waheed	02/20/24	Reviwed the structure of PAL IV	0.5		

Name	Date	Description	Hours	Rate	Amount
Arsam Taimoor Waheed	02/20/24	Extracted a loan schedule of modified profit-participating note of PAL IV	0.5		
Arsam Taimoor Waheed	02/20/24	Performed profit or loss verification procedures on modified profit-participating note to batch workpaper on PAL IV	0.5		
Arsam Taimoor Waheed	02/20/24	Performed impairment projection for future period on PAL IV profit-participating note	0.5		
Arsam Taimoor Waheed	02/20/24	Performed revenue and management fee recalculation on PAL IV profit-participating note	0.5		
Arsam Taimoor Waheed	02/20/24	Performed a test of cash for PAL IV note	0.5		
Arsam Taimoor Waheed	02/20/24	Compared trade receivables breakdown on profit-participating note to batch workings.	0.5		
Arsam Taimoor Waheed	02/20/24	Performed gain/loss testing on disposal of aircraft for a future period on profit-participating note of PAL IV	0.5		
Danish Shakil	02/20/24	Reviewed the Intercompany matrix for MSN 1432	2.5		
Danish Shakil	02/20/24	Reviewed the Intercompany matrix for MSN 1579	2.5		
Danish Shakil	02/20/24	Reviewed the Intercompany matrix for Interpid Aviation Blue	2.5		
John Ahern	02/20/24	Partner review of VAMI 2021 subsidiary loan	2.0		
Nishtha Wadhwa	02/21/24	Perform audit procedure in relation to Luxembourg subsidiary balance sheet for VAMI 2021	4.0		
Nishtha Wadhwa	02/21/24	Perform audit procedures in relation to Luxembourg entity profit and loss account for VAMI 2021	4.0		
Arsam Taimoor Waheed	02/21/24	Performed effective interest rate calculation and prepared discounted cashflow testing on PAL IV's profit-participating note	0.5		
Arsam Taimoor Waheed	02/21/24	Performed test on journal for PAL IV note	0.5		
Arsam Taimoor Waheed	02/21/24	Prepared the lead sheet for profit-participating note of PAL IV	0.5		

Name	Date	Description	Hours	Rate	Amount
Arsam Taimoor Waheed	02/21/24	Performed audit test on loan for PAL IV note	0.5		
Arsam Taimoor Waheed	02/21/24	Performed profit or loss verification procedures on modified profit-participating note to batch workpaper on PAL IV	0.5		
John Ahern	02/21/24	Partner review of VAMI 2021 parent loan	2.0		
Nishtha Wadhwa	02/22/24	Performing component materiality assessment for VAMI Consolidated financial statement	2.0		
Nishtha Wadhwa	02/22/24	Perform audit procedures in relation to Luxembourg subsidiary intercompany balance for 2021	2.5		
Nishtha Wadhwa	02/22/24	Perform audit procedures in relation to PPN Modification - VAMI Consolidation 2021	2.0		
Danish Shakil	02/22/24	Reviewed the PPN Modification workings for MSN 1552	2.5		
Danish Shakil	02/22/24	Reviewed the PPN Modification workings for MSN 1602	2.5		
Danish Shakil	02/22/24	Reviewed the PPN Modification workings for Cayenne MSN 1123	2.5		
John Ahern	02/22/24	Partner review of VAMI 2021 consolidation workings relating to Luxembourg sarl subsidiary intercompany receivable	1.0		
Dilpreet Singh	02/23/24	Performed Comparing Trial Balance of PAL XI PPN with Updated working of PAL XI	1.0		
Arsam Taimoor Waheed	02/23/24	Performed audit test on interest rate applied in accounting for finance	0.8		
Arsam Taimoor Waheed	02/23/24	Reviewed structure of MSN PAL XI	0.5		
Arsam Taimoor Waheed	02/23/24	Performed test on financing for PAL XI	0.6		
Arsam Taimoor Waheed	02/23/24	Performed impairment projection for future period on PAL XI profit-participating note	0.4		
Arsam Taimoor Waheed	02/23/24	Performed revenue and management fee recalculation on PAL XI profit-participating note	0.5		
Arsam Taimoor Waheed	02/23/24	Performed a test of going concern procedures on the profit-participating note for PAL XI	0.5		
Arsam Taimoor Waheed	02/23/24	Performed test on receivable for PAL XI note	0.6		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	02/23/24	Reviewed the PPN Modification workings for Cayenne MSN 1135	2.5		
Danish Shakil	02/23/24	Reviewed the PPN Modification workings for PAL IV	2.5		
Danish Shakil	02/23/24	Reviewed the ECL working for Intercompany Loan for PAL X	2.5		
John Ahern	02/23/24	Partner review of VAMI 2021 consolidation workings relating to Luxembourg sarl subsidiary intercompany receivable (continued)	1.0		
Nishtha Wadhwa	02/26/24	Performing component materiality assessment for VAMI Company	2.0		
Nishtha Wadhwa	02/26/24	Perform audit procedure in relation to Aetios1 2022 profit and loss account	0.5		
Nishtha Wadhwa	02/26/24	Perform audit procedure in relation to Aetios 2 2022 profit and loss account	0.5		
Dilpreet Singh	02/26/24	Performed PPN Calculation Tab in PAL XI	1.0		
Dilpreet Singh	02/26/24	Performed PPN Calculation TAB in MSN 1542	1.0		
Dilpreet Singh	02/26/24	Performed PPN Calculation TAB in PAL IX	2.0		
Danish Shakil	02/26/24	Reviewed the Intercompany Loan for PAL VII	2.5		
Danish Shakil	02/26/24	Reviewed the Intercompany Loan for MSN 1542	2.5		
Danish Shakil	02/26/24	Reviewed the Intercompany Loan for PAL VI	1.5		
Danish Shakil	02/26/24	Reviewed the Intercompany Loan for PAL XI	1.0		
John Ahern	02/26/24	Partner review of 2022 Financial statement of Panamera Aviation Leasing IV Limited relating to expense	0.5		
John Ahern	02/26/24	Partner review of 2022 Financial statement of Panamera Aviation Leasing VI Limited relating to expense	0.5		
John Ahern	02/26/24	Partner review of 2022 Financial statement of Panamera Aviation Leasing XI Limited relating to expense	0.5		

Name	Date	Description	Hours	Rate	Amount
John Ahern	02/26/24	Partner review of VAMI 2021 consolidation workings relating to Luxembourg sarl subsidiary intercompany payable	1.0		
Nishtha Wadhwa	02/27/24	Perform audit procedure in relation to PAL XIII profit and loss account	0.5		
Nishtha Wadhwa	02/27/24	Perform audit procedure in relation to P & L - VAMI Single Entity WP (Updating per latest draft of FS workings)	2.0		
Nishtha Wadhwa	02/27/24	Perform audit procedure in relation to balance sheet VAMI Single Entity WP (Updating per latest draft of FS workings)	2.5		
Arsam Taimoor Waheed	02/27/24	Performed audit test in relation to asset for PAL XI note	0.4		
Arsam Taimoor Waheed	02/27/24	Prepared the lead sheet for profit-participating note of PAL XI	0.5		
Arsam Taimoor Waheed	02/27/24	Performed audit test on finance for 1542	0.6		
Arsam Taimoor Waheed	02/27/24	Performed impairment projection for future period on MSN 1432 profit-participating note	0.4		
Arsam Taimoor Waheed	02/27/24	Performed revenue and management fee recalculation on MSN 1432 profit-participating note	0.5		
Arsam Taimoor Waheed	02/27/24	Performed a test of going concern procedures on the profit-participating note for MSN 1432	0.5		
Arsam Taimoor Waheed	02/27/24	Compared trade receivables breakdown on profit-participating note to batch workings.	0.6		
Arsam Taimoor Waheed	02/27/24	Performed gain/loss testing on disposal of aircraft for a future period on profit-participating note of MSN 1432	0.4		
Danish Shakil	02/27/24	Manager of intercompany finance for VAMI 2021	2.5		
Danish Shakil	02/27/24	Manager review of intercompany finance relating to Luxembourg subsidiary	2.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	02/27/24	Reviewed the updated client calculaton and novation of PPN workings for MSN 1552 between VAMI and Lux	0.5		
Danish Shakil	02/27/24	Reviewed the updated client calculaton and novation of PPN workings for MSN 1602 between VAMI and Lux	0.5		
Danish Shakil	02/27/24	Reviewed the updated client calculaton and novation of PPN workings for MSN 1542 between VAMI and Lux	0.5		
Danish Shakil	02/27/24	Reviewed the updated client calculaton and novation of PPN workings for PAL VII between VAMI and Lux	0.5		
Danish Shakil	02/27/24	Reviewed the updated client calculaton and novation of PPN workings for PAL X between VAMI and Lux	0.5		
John Ahern	02/27/24	Partner review of 2022 Financial statement of Cayenne Aviation MSN 1123 relating to debtor	0.5		
John Ahern	02/27/24	Partner review of 2022 Financial statement of Cayenne Aviation MSN 1135 relating to debtor	0.5		
John Ahern	02/27/24	Partner review of 2022 Financial statement of A330 MSN 1432 relating to debtor	0.5		
John Ahern	02/27/24	Partner review of 2022 Financial statement of A330 MSN 1579 relating to debtor	0.5		
John Ahern	02/27/24	Partner review of 2022 Financial statement of Panamera Aviation Leasing IV Limited relating to debtor	0.5		
John Ahern	02/27/24	Partner review of VAMI 2021 consolidation workings relating to Luxembourg sarl subsidiary intercompany payable (continued)	1.0		
Daniel O'Callaghan	02/27/24	Performed audit work on disclosures included in the financial statements	0.5		
Nishtha Wadhwa	02/28/24	Performing compoent materiality assessment for VAMI Company and all the relevant SPVs	0.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	02/28/24	Perform audit procedure in relation to balance sheet items - VAMI Single Entity WP (Updating per latest draft of FS workings)	3.0		
Nishtha Wadhwa	02/28/24	Perform audit procedures in relation to reconciliation of intercompany loan - VAMI Consolidation 2021	2.5		
Nishtha Wadhwa	02/28/24	Perform audit procedure in relation to PAL XII profit and loss account	0.5		
Dilpreet Singh	02/28/24	Reperformed PPN Calculation Tab in PAL XI	1.0		
Dilpreet Singh	02/28/24	Reperformed PPN Calculation TAB in MSN 1542	1.0		
Arsam Taimoor Waheed	02/28/24	Prepared the lead sheet for profit-participating note of MSN 1432	0.5		
Arsam Taimoor Waheed	02/28/24	Performed profit or loss verification procedures on modified profit-participating note to batch workpaper on MSN 1542	0.6		
Arsam Taimoor Waheed	02/28/24	Performed impairment projection for future period on MSN 1542 profit-participating note	0.4		
Arsam Taimoor Waheed	02/28/24	Performed revenue and management fee recalculation on MSN 1542 profit-participating note	0.5		
Arsam Taimoor Waheed	02/28/24	Performed a test of cash for MSN 1542 note	0.5		
Arsam Taimoor Waheed	02/28/24	Performed a test of trade receivable for MSN 1542 note	0.6		
Arsam Taimoor Waheed	02/28/24	Performed testing in relation to asset for MSN 1542 note	0.4		
Arsam Taimoor Waheed	02/28/24	Prepared the lead sheet for profit-participating note of MSN 1542	0.5		
John Ahern	02/28/24	Partner review of 2022 Financial statement of Panamera Aviation Leasing VI Limited relating to receivable	0.5		
John Ahern	02/28/24	Partner review of 2022 Financial statement of Panamera Aviation Leasing XI Limited relating to receivables	0.5		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	02/29/24	Perform audit procedures in realtion to reconciliation of intercompany loan - VAMI Consolidation 2021	2.0		
Nishtha Wadhwa	02/29/24	Perform audit procedure in relation to balance sheet items- VAMI Consolidation	3.0		
Nishtha Wadhwa	02/29/24	Perform audit procedure in relation to P & L- VAMI Single Entity WP	1.0		
Nishtha Wadhwa	02/29/24	Perform audit procedure in relation to P & L items - VAMI Consolidation WP	2.0		
Danish Shakil	02/29/24	Reviewed the updated client calculaton and novation of PPN workings for Intrepid Aviation Blue between VAMI and Lux	0.5		
Danish Shakil	02/29/24	Reviewed the updated client calculaton and novation of PPN workings for PAL VI between VAMI and Lux	0.5		
Danish Shakil	02/29/24	Manager review of PXI financing for VAMI 2021	1.0		
Danish Shakil	02/29/24	Reviewed the updated client calculaton and novation of PPN workings for PAL IV between VAMI and Lux	0.5		
Danish Shakil	02/29/24	Reviewed the updated client calculaton and novation of PPN workings for Cayenne 1123 between VAMI and Lux	0.5		
Danish Shakil	02/29/24	Reviewed the updated client calculaton and novation of PPN workings for Cayenne 1135 between VAMI and Lux	0.5		
Danish Shakil	02/29/24	Reviewed the updated client calculaton and novation of PPN workings for MSN 1579 between VAMI and Lux	0.5		
Danish Shakil	02/29/24	Reviewed the updated client calculaton and novation of PPN workings for MSN 1432 between VAMI and Lux	0.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	02/29/24	Reviewed the updated client calculaton and novation of PPN workings for PAL XII between VAMI and Lux	0.5		
Danish Shakil	02/29/24	Reviewed the updated client calculaton and novation of PPN workings for PAL XIII between VAMI and Lux	0.5		
Danish Shakil	02/29/24	Manager review of Aetios 1 financing for VAMI 2021	1.0		
Danish Shakil	02/29/24	Manager review of Aetios 2 financing for VAMI 2021	1.0		
Barrie O'Connell	02/29/24	Partner review of audit of accounting for aircraft	1.0		
Barrie O'Connell	02/29/24	Partner review of audit of accounting for loans	1.0		
Barrie O'Connell	02/29/24	Partner review of audit of consolidation	0.5		
Barrie O'Connell	02/29/24	Partner review of audit of profit and loss account	0.5		
Barrie O'Connell	02/29/24	Partner review of audit of balance sheet	0.5		
Subtotal Audit Services (February)			405.0		€ 69,650.00 \$ 75,563.29
March - April					
John Ahern	03/01/24	Partner review of 2022 Cayenne Aviation MSN 1123 relating to audit work on asset	1.0		
John Ahern	03/01/24	Partner review of 2022 Cayenne Aviation MSN 1123 relating to audit work on liability	1.0		
Nishtha Wadhwa	03/01/24	Perform audit procedure in relation to lease revenue for VAMI Consolidation	1.0		
Nishtha Wadhwa	03/01/24	Perform audit procedure in relation to general expenses - VAMI Consolidation	1.0		
Nishtha Wadhwa	03/01/24	Perform audit procedure in relation to Finance income VAMI Consolidation	1.0		
Nishtha Wadhwa	03/01/24	Perform audit procedure in relation to Finance expense - VAMI Consolidation	1.0		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	03/01/24	Perform audit procedure in relation to reconciliation of intercompany loan for VAMI Consolidation 2021	4.0		
Danish Shakil	03/01/24	Reviewed the updated client calculaton of liabilty working for PAL XIII	2.5		
Danish Shakil	03/01/24	Reviewed the updated client calculaton of liability working for Aetios 1	2.5		
Danish Shakil	03/01/24	Reviewed the updated client calculaton of liability working for Aetios 2	2.5		
John Ahern	03/04/24	Partner review of Voyager Aviation Management Ireland DAC 2021 consolidated asset	2.0		
John Ahern	03/04/24	Partner review of 2022 Cayenne Aviation MSN 1135 relating to audit work on asset	1.0		
Nishtha Wadhwa	03/04/24	Perform audit procedure in relation to updated loans for VAMI Consolidation	1.0		
Nishtha Wadhwa	03/04/24	Perform audit procedure in relation to updated payables for VAMI Consolidation	0.5		
Nishtha Wadhwa	03/04/24	Perform audit procedure in relation to disclosure for VAMI Consolidation	0.5		
Nishtha Wadhwa	03/04/24	Perform audit procedure in relation to reconciliation of intercompany loan for VAMI Consolidation 2021	3.0		
Danish Shakil	03/04/24	Performed audit procedure in relation to Maintenance Reserve	2.5		
Danish Shakil	03/04/24	Performed audit procedure in relation to aircraft	2.5		
Danish Shakil	03/04/24	Performed audit procedure relating to tax for Cayenne MSN 1123 Limited	2.5		
John Ahern	03/05/24	Partner review of Voyager Aviation Management Ireland DAC 2021 company balance sheet relating to asset	2.0		
Nishtha Wadhwa	03/05/24	Perform audit procedure in relation to revenue for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/05/24	Perform audit procedure in relation to general expenses for Aetios 2 2022	1.0		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	03/05/24	Perform audit procedure in relation to Finance income for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/05/24	Perform audit procedure in relation to Finance expense for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/05/24	Perform audit procedure in relation to lease revenue for PAL XIII 2022	1.0		
Nishtha Wadhwa	03/05/24	Perform audit procedure in relation to general expenses for PAL XIII 2022	1.0		
Nishtha Wadhwa	03/05/24	Perform audit procedure in relation to Finance income for PAL XIII 2022	1.0		
Nishtha Wadhwa	03/05/24	Perform audit procedure in relation to Finance expense for PAL XIII 2022	1.0		
Danish Shakil	03/05/24	Performed audit procedure relation to tax for Cayenne MSN 1135 Limited	2.5		
Danish Shakil	03/05/24	Performed audit procedure relation to tax for PAL VI	2.5		
John Ahern	03/06/24	Partner review of Voyager Aviation Management Ireland DAC 2021 consolidated balance sheet in relation to liability	2.0		
Arsam Taimoor Waheed	03/06/24	Audit planning in relation to approach on trial balance reconciliation and journal entry testing	0.8		
Nishtha Wadhwa	03/06/24	Perform audit procedure in relation to lease revenue for Aetios 1 2022	1.0		
Nishtha Wadhwa	03/06/24	Perform audit procedure in relation to finance expense for Aetios 1 2022	1.0		
Nishtha Wadhwa	03/06/24	Perform audit procedure in relation to revenue for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/06/24	Perform audit procedure in relation to general expense for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/06/24	Perform audit procedure in relation to Finance income for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/06/24	Perform audit procedure in relation to payroll testing for VAMI Single Entity 2021	3.0		

Name	Date	Description	Hours	Rate	Amount
John Ahern	03/07/24	Partner review of Voyager Aviation Management Ireland DAC 2021 company liability	2.0		
John Ahern	03/07/24	Partner review of 2022 Cayenne Aviation MSN 1135 relating to audit work on liability	1.0		
John Ahern	03/07/24	Partner review of 2022 A330 MSN 1432 Ltd relating to audit work on asset	1.0		
Nishtha Wadhwa	03/07/24	Perform audit procedure in relation to revenue for PAL XIII 2022	1.0		
Nishtha Wadhwa	03/07/24	Perform audit procedure in relation to general expenses for PAL XIII 2022	1.0		
Nishtha Wadhwa	03/07/24	Perform audit procedure in relation to Finance income for PAL XIII 2022	1.0		
Nishtha Wadhwa	03/07/24	Updating intercompany matrix testwork for VAMI Consolidation	2.0		
Danish Shakil	03/07/24	Perform audit procedure in relation to tax for PAL XI 2022	2.5		
John Ahern	03/08/24	Partner review of 2022 A330 MSN 1432 Limited relating to audit work on liability	1.0		
Nishtha Wadhwa	03/08/24	Perform audit procedure in relation to loans for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/08/24	Perform audit procedure in relation to payables for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/08/24	Perform audit procedure in relation to disclosure for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/08/24	Perform audit procedure in relation to intercompany loans receivable for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/08/24	Perform audit procedure in relation loans and borrowings for PAL XIII 2022	1.0		
Nishtha Wadhwa	03/08/24	Perform audit procedure in relation to payables for PAL XIII 2022	1.0		
Nishtha Wadhwa	03/08/24	Perform audit procedure in relation to intercompany loans receivable for PAL XIII 2022	1.0		

Name	Date	Description	Hours	Rate	Amount
John Ahern	03/11/24	Partner review of Voyager Aviation Management Ireland DAC 2021 company balance sheet in relation to liability	2.0		
John Ahern	03/11/24	Partner review of 2022 A330 MSN 1579 Ltd relating to audit work on asset	1.0		
Nishtha Wadhwa	03/11/24	Perform audit procedure in relation to loans for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/11/24	Perform audit procedure in relation to payables for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/11/24	Perform audit procedure in relation to disclosure for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/11/24	Perform audit procedure in relation to intercompany loans receivable for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/11/24	Perform audit procedure in relation to loans for PAL XIII 2022	1.0		
Nishtha Wadhwa	03/11/24	Perform audit procedure in relation to payables for PAL XIII 2022	1.0		
Nishtha Wadhwa	03/11/24	Perform audit procedure in relation to disclosure for PAL XIII 2022	1.0		
Nishtha Wadhwa	03/11/24	Perform audit procedure in relation to intercompany loans receivable for PAL XIII 2022	1.0		
Danish Shakil	03/11/24	Perform audit procedure in relation to tax for PAL IV 2022	2.5		
Danish Shakil	03/11/24	Perform audit procedure in relation to tax for MSN 1432	2.5		
Danish Shakil	03/11/24	Perform audit procedure in relation to tax for MSN 1579	2.5		
John Ahern	03/12/24	Partner review of Voyager Aviation Management Ireland DAC 2021 consolidated asset	1.0		
John Ahern	03/12/24	Partner review of 2022 A330 MSN 1579 Limited relating to audit work on liability	1.0		
Daniel O'Callaghan	03/12/24	Performed audit procedure over investment in finance lease for Aetios 1	1.0		

Name	Date	Description	Hours	Rate	Amount
Daniel O'Callaghan	03/12/24	Performed audit procedure over restricted cash on Aetios 1	0.5		
Daniel O'Callaghan	03/12/24	Performed audit procedure over other asset for Aetios 1	0.5		
Nishtha Wadhwa	03/12/24	Perform audit procedure in relation to revenue for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/12/24	Perform audit procedure in relation to general for Aetios 2 2022	0.5		
Nishtha Wadhwa	03/12/24	Perform audit procedure in relation to Finance income for Aetios 2 2022	0.5		
Nishtha Wadhwa	03/12/24	Perform audit procedure in relation to Finance expense for Aetios 2 2022	0.5		
Nishtha Wadhwa	03/12/24	Perform audit procedure in relation to intercompany loans receivable for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/12/24	Perform audit procedure in relation to loans for Aetios 2 2022	1.0		
Danish Shakil	03/12/24	Reviewed the updated financial statement calculations for VAMI 2021	2.5		
Danish Shakil	03/12/24	Reviewed the updated financial statement for VAMI 2021	2.5		
Danish Shakil	03/12/24	Reviewed the updated financial statement disclosures for VAMI 2021	2.5		
John Ahern	03/13/24	Partner review of Voyager Aviation Management Ireland DAC 2021 liability	1.0		
John Ahern	03/13/24	Partner review of 2022 Panamera Aviation Leasing IV Limited relating to audit work on asset	1.0		
John Ahern	03/13/24	Partner review of 2022 Panamera Aviation Leasing IV Limited relating to audit work on liability	1.0		
Daniel O'Callaghan	03/13/24	Performed audit procedures over investment in finance lease	1.0		
Daniel O'Callaghan	03/13/24	Performed audit procedures over trade receivable on Aetios 1	0.5		

Name	Date	Description	Hours	Rate	Amount
Daniel O'Callaghan	03/13/24	Performed audit procedures over other assets for Aetios 1	0.5		
Nishtha Wadhwa	03/13/24	Perform audit procedure in relation to revenue for PAL XII 2022	1.0		
Nishtha Wadhwa	03/13/24	Perform audit procedure in relation to Finance income for PAL XII 2022	1.0		
Nishtha Wadhwa	03/13/24	Perform audit procedure in relation to Finance expense for PAL XII 2022	1.0		
Nishtha Wadhwa	03/13/24	Perform audit procedure in relation to loans and borrowings for PAL XII 2022	1.0		
Nishtha Wadhwa	03/13/24	Perform audit procedure in relation to intercompany loans receivable for PAL XII 2022	1.0		
Nishtha Wadhwa	03/14/24	Perform audit procedure in relation to Finance income for Aetios 1 2022	2.0		
Nishtha Wadhwa	03/14/24	Perform audit procedure in relation to revenue for PAL XII 2022	2.0		
Danish Shakil	03/14/24	Performed audit procedure relating to tax for PAL XII	2.5		
Danish Shakil	03/14/24	Performed audit procedure relating to tax for PAL XIII	2.5		
Danish Shakil	03/14/24	Performed audit procedure relating to tax for Aetios 1	2.5		
Nishtha Wadhwa	03/15/24	Perform audit procedure in relation to asset for Aetios 1 2022	2.0		
Danish Shakil	03/15/24	Performed audit procedure relating to tax for Aetios 2	2.5		
Nishtha Wadhwa	03/18/24	Perform audit procedure in relation to intercompany loan receivable for PAL XII 2022	2.0		
Nishtha Wadhwa	03/18/24	Perform audit procedure in relation to liabilities for PAL XII 2022	2.0		
Nishtha Wadhwa	03/18/24	Perform audit procedure in relation to asset for Aetios 1 2022	2.0		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	03/18/24	Perform audit procedure in relation to liability for Aetios 1 2022	2.0		
John Ahern	03/19/24	Partner review of Voyager Aviation Management Ireland DAC 2021 subsidiary balance	1.0		
John Ahern	03/19/24	Partner review of 2022 Panamera Aviation Leasing XI Limited relating to audit work on asset	1.0		
Danish Shakil	03/19/24	Reviewed the updated draft financial statement of Aetios 1	2.5		
Danish Shakil	03/19/24	Reviewed the updated financial statement draft of Aetios 2	2.5		
John Ahern	03/20/24	Partner review of Voyager Aviation Management Ireland DAC 2021 intercompany liability	2.0		
John Ahern	03/20/24	Partner review of 2022 Panamera Aviation Leasing XI Limited relating to audit work on liability	1.0		
Nishtha Wadhwa	03/20/24	Perform audit procedure in relation to borrowings for Aetios 1 2022	1.0		
Nishtha Wadhwa	03/20/24	Perform audit procedure in relation to intercompany loans receivable for Aetios 1 2022	1.0		
Danish Shakil	03/20/24	Reviewed the updated participating note Memo received for participating note	2.5		
Danish Shakil	03/20/24	Reviewed the updated working for the participating note for VAMI 2021	2.5		
Danish Shakil	03/20/24	Reviewed the updated workings for intercompany loan for VAMI 2021	2.5		
Nishtha Wadhwa	03/21/24	Perform audit procedure in relation lease revenue for PAL XII 2022	1.0		
Nishtha Wadhwa	03/21/24	Perform audit procedure in relation to Finance income for PAL XII 2022	1.0		
Danish Shakil	03/21/24	Reviewed the updated participating note working for PAL IV Limited	2.5		

Name	Date	Description	Hours	Rate	Amount
Danish Shakil	03/22/24	Reviewed the updated participating note working for Cayenne MSN 1123	2.5		
Danish Shakil	03/22/24	Reviewed the updated participating note working for Cayenne MSN 1135	2.5		
Danish Shakil	03/22/24	Reviewed the updated participating note working for MSN 1432	2.5		
Danish Shakil	03/25/24	Reviewed the updated participating note working for MSN 1579	2.5		
Danish Shakil	03/25/24	Reviewed the updated participating note working for PAL VI	2.5		
Arsam Taimoor Waheed	03/26/24	Performed audit procedure in relation to journal entry testing of PAL XI	0.8		
Arsam Taimoor Waheed	03/26/24	Performed audit procedure in relation to journal entry testing of PAL VI	0.7		
Nishtha Wadhwa	03/26/24	Performed audit procedure in relation to asset valuation	4.0		
Nishtha Wadhwa	03/26/24	Perform audit procedure in relation to revenue for PAL XI 2022	1.0		
John Ahern	03/27/24	Partner review of 2022 Panamera Aviation Leasing XIII DAC relating to audit work on asset	1.0		
John Ahern	03/27/24	Partner review of 2022 Panamera Aviation Leasing XIII DAC relating to audit work on liability	1.0		
Dilpreet Singh	03/27/24	Performed trial balance reconciliation for PAL VI	2.5		
Dilpreet Singh	03/27/24	Perform trial balance reconciliation for PAL X	0.5		
John Ahern	03/28/24	Partner review of 2022 Aetios Aviation Leasing 1 Limited relating to audit work on asset	1.0		
John Ahern	03/28/24	Partner review of 2022 Aetios Aviation Leasing 1 Limited relating to audit work on liability	1.0		
John Ahern	03/28/24	Partner review of 2022 Aetios Aviation Leasing 2 Limited relating to audit work on asset	1.0		
John Ahern	03/28/24	Partner review of 2022 Aetios Aviation Leasing 2 Limited relating to audit work on liability	1.0		

Name	Date	Description	Hours	Rate	Amount
John Ahern	03/28/24	Partner review of 2022 Panamera Aviation Leasing XII DAC relating to audit work on asset	1.0		
John Ahern	03/28/24	Partner review of 2022 Panamera Aviation Leasing XII DAC relating to audit work on liability	1.0		
Nishtha Wadhwa	03/26/24	Perform audit procedure in relation to Finance income for PAL XI 2022	0.5		
Nishtha Wadhwa	03/26/24	Perform audit procedure in relation to Finance income for PAL XI 2022	0.5		
Daniel O'Callaghan	03/28/24	Preparation of audit opinon for Aetios 1	1.0		
Daniel O'Callaghan	03/28/24	Preparation of audit opinon for Aetios 2	1.0		
Daniel O'Callaghan	03/28/24	Preparation of audit opinon for PAL XII	1.0		
Daniel O'Callaghan	03/28/24	Preparation of audit opinon for PAL XIII	1.0		
Daniel O'Callaghan	03/28/24	Preparation of audit opinon for MSN 1432	1.0		
Daniel O'Callaghan	03/28/24	Preparation of audit opinon for PAL IV	1.0		
Daniel O'Callaghan	03/28/24	Preparation of audit opinon for PAL VII	1.0		
Dilpreet Singh	03/28/24	Perform trial balance reconciliation for PAL X	1.5		
Dilpreet Singh	03/28/24	Perform trial balance reconciliation for PAL XI	2.0		
Dilpreet Singh	03/28/24	Perform trial balance reconciliation for MSN 1542	1.5		
Nishtha Wadhwa	03/28/24	Performing trial balance reconciliation for Aetios 1 2022	1.5		
Nishtha Wadhwa	03/28/24	Performing Journal entry testing for Aetios 1 2022	1.5		
Nishtha Wadhwa	03/28/24	Performing trial balance reconciliation for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/28/24	Performing Journal entry testing for Aetios 2 2022	1.0		
Nishtha Wadhwa	03/28/24	Performing trial balance reconciliation for PAL XII 2022	1.0		
Nishtha Wadhwa	03/28/24	Performing Journal entry testing for PAL XII 2022	1.0		
Nishtha Wadhwa	03/28/24	Performing trial balance reconciliation for PAL XIII 2022	1.0		

Name	Date	Description	Hours	Rate	Amount
Nishtha Wadhwa	03/28/24	Performing Journal entry testing for PAL XIII 2022	1.0		
		Subtotal Audit Services (March - April)	<u>222.8</u>	<u>€ 18,925.00</u>	<u>\$ 20,531.73</u>
		Total Audit Services	<u>4271.5</u>	<u>€ 487,662.99</u>	<u>\$ 529,065.58</u>

EXHIBIT C5

**Voyager Aviation Holdings, LLC et al.,
Case No. 23-11177
Retention Services
July 27, 2023 through April 5, 2024**

Name	Date	Description	Hours	Rate (EUR)	Rate (USD)	Amount (Euros)	Amount (USD)
July-August							
Laura McLoughlin	08/14/23	(0.8) Internal conference with T Woods & L. Jennings regarding retention and fees	0.8	€ 675.00	\$ 736	€ 540.00	\$ 588.60
Tom Woods	08/14/23	(0.8) Internal conference Call with L McLoughlin & L Jennings regarding retention and fees	0.8	€ 910.00	\$ 992	€ 728.00	\$ 793.52
	08/14/23	(0.4) Call with Allen & Overy to discuss process in relation to retention of KPMG Ireland as professional services provider to Voyager. Attendees from KPMG were T. Woods and L. McLoughlin. Attendees from Allen & Overy were R. Spiegel and J. Neffield.	0.4	€ 910.00	\$ 992	€ 364.00	\$ 396.76
Tom Woods	08/14/23	(0.4) Call with Allen & Overy to discuss process in relation to retention of KPMG Ireland as professional services provider to Voyager. Attendees from KPMG were T. Woods and L. McLoughlin. Attendees from Allen & Overy were R. Spiegel and J. Neffield.	0.4	€ 675.00	\$ 736	€ 270.00	\$ 294.30
Laura McLoughlin							
Laura McLoughlin	08/16/23	(0.2) Correspondence with L Jennings (KPMG) regarding retention matters.	0.2	€ 675.00	\$ 736	€ 135.00	\$ 147.15
Laura McLoughlin	08/16/23	(0.2)Email with P Braden and J Ahern (KPMG) regarding retention application and KPMG Ireland services.	0.2	€ 675.00	\$ 736	€ 135.00	\$ 147.15

Name	Date	Description	Hours	Rate (EUR)	Rate (USD)	Amount (Euros)	Amount (USD)
Tom Woods	08/17/23	(0.8)Internal conference to prepare retention declaration to be submitted to the Court to enable KPMG Ireland to be retained as a professional services provider of Voyager. (0.6) Call with KPMG US to discuss preparation of retention documentation. Attendees on the call were T. Woods, L. McLoughlin, M. Moynihan and Z. Lazardis (KPMG US)	1.4	€ 910.00	\$ 992	€ 1,274.00	\$ 1,388.66
Laura McLoughlin	08/17/23	(0.8)Internal conference to prepare retention declaration to be submitted to the Court to enable KPMG Ireland to be retained as a professional services provider of Voyager. (0.6) Call with KPMG US to discuss preparation of retention documentation. Attendees on the call were T. Woods, L. McLoughlin, M. Moynihan and Z. Lazardis (KPMG US)	1.4	€ 675.00	\$ 736	€ 945.00	\$ 1,030.05
Mairi Moynihan	08/17/23	(0.8)Internal conference to prepare retention declaration to be submitted to the Court to enable KPMG Ireland to be retained as a professional services provider of Voyager. (0.6) Call with KPMG US to discuss preparation of retention documentation. Attendees on the call were T. Woods, L. McLoughlin, M. Moynihan and Z. Lazardis (KPMG US)	1.4	€ 523.60	\$ 571	€ 733.04	\$ 799.01
Laura McLoughlin	08/17/23	(1.0) Internal conference with J Ahern (KPMG) regarding retention application	1.0	€ 675.00	\$ 736	€ 675.00	\$ 735.75
Tom Woods	08/18/23	(0.3) Partner review of retention declaration to be submitted to the Court to enable KPMG Ireland to be retained as a professional services provider of Voyager	0.3	€ 910.00	\$ 992	€ 273.00	\$ 297.57
Mairi Moynihan	08/18/23	(1.2) Further preparation of retention documentation to be submitted to the Court to enable KPMG Ireland to be retained as professional service advisors, consisting of updates in relation to audit and iXBRL services.	1.2	€ 523.60	\$ 571	€ 628.32	\$ 684.87
Laura McLoughlin	08/18/23	(1.5) Review (1.0) and provision of comments (0.5) to legal representatives (R. Spigel and J. Neifeld at A&O) on retention documents	1.5	€ 675.00	\$ 736	€ 1,012.50	\$ 1,103.63

Name	Date	Description	Hours	Rate (EUR)	Rate (USD)	Amount (Euros)	Amount (USD)
Tom Woods	08/21/23	(0.5) Internal discussion between T Woods, L. McLoughlin and M. Moynihan in relation to preparation of retention declaration to be submitted to the Court to enable KPMG Ireland to be retained as a professional services provider of Voyager	0.5	€ 910.00	\$ 992	€ 455.00	\$ 495.95
Laura McLoughlin	08/21/23	(0.5) Internal discussion between T Woods, L. McLoughlin and M. Moynihan in relation to preparation of retention declaration to be submitted to the Court to enable KPMG Ireland to be retained as a professional services provider of Voyager	0.5	€ 675.00	\$ 736	€ 337.50	\$ 367.88
Mairi Moynihan	08/21/23	(0.5) Internal discussion between T Woods, L. McLoughlin and M. Moynihan in relation to preparation of retention declaration to be submitted to the Court to enable KPMG Ireland to be retained as a professional services provider of Voyager	0.5	€ 523.60	\$ 571	€ 261.80	\$ 285.36
Laura McLoughlin	08/21/23	(0.5) Preparation of retention declaration to be submitted to the Court to enable KPMG Ireland to be retained as a professional services provider of Voyager	0.5	€ 675.00	\$ 736	€ 337.50	\$ 367.88
Tom Woods	08/22/23	(1.1) Review of further updates to retention declaration to be submitted to the Court to enable KPMG Ireland to be retained as a professional services provider of Voyager following review by R. Spigel and J. Neifeld at A&O.	1.1	€ 910.00	\$ 992	€ 1,001.00	\$ 1,091.09
Laura McLoughlin	08/22/23	(2.1) Further review (0.5), collation of billing data (1.0) and provision of comments (0.6) to legal representatives (R. Spigel and J. Neifeld at A&O) on retention documents	2.1	€ 675.00	\$ 736	€ 1,417.50	\$ 1,545.08
Tom Woods	08/23/23	(0.4) Further review of retention declaration to be submitted to the Court to enable KPMG Ireland to be retained as a professional services provider of Voyager to reflect updates required.	0.4	€ 910.00	\$ 992	€ 364.00	\$ 396.76
Laura McLoughlin	08/23/23	(0.2) Further review , collation of billing data and provision of comments to legal representatives (R. Spigel and J. Neifeld at A&O) on retention documents	0.2	€ 675.00	\$ 736	€ 135.00	\$ 147.15

Name	Date	Description	Hours	Rate (EUR)	Rate (USD)	Amount (Euros)	Amount (USD)
	08/24/23	(0.4) Further review of retention declaration to be submitted to the Court to enable KPMG Ireland to be retained as a professional services provider of Voyager which included a review of revised draft declaration.	0.4	€ 910.00	\$ 992	€ 364.00	\$ 396.76
Tom Woods							
	08/24/23	(1.7) Further review (0.5), collation of billing data (0.8) and provision of comments (0.4) to legal representatives (R. Spigel and J. Neifeld at A&O) on retention documents	1.7	€ 675.00	\$ 736	€ 1,147.50	\$ 1,250.78
Laura McLoughlin							
	08/25/23	(0.7) Review of L McLoughlin updates to draft retention declaration to be submitted to the Court to enable KPMG Ireland to be retained as a professional services provider of Voyager	0.7	€ 910.00	\$ 992	€ 637.00	\$ 694.33
Tom Woods							
	08/25/23	(3.9) Further (including final) review (1.0), collation of billing data (2.0) and provision of comments (0.9) to legal representatives (R. Spigel and J. Neifeld at A&O) on retention documents	3.9	€ 675.00	\$ 736	€ 2,632.50	\$ 2,869.43
Laura McLoughlin							
Subtotal Retention Services (July-August)			23.5			€ 16,803.16	\$18,315.44
September							
Tom Woods	09/08/23	(0.3) Partner updates to retention declaration	0.3	€ 910.00	\$ 992	€ 273.00	\$297.57
Tom Woods	09/11/23	(0.2) Further partner updates to retention declaration	0.2	€ 910.00	\$ 992	€ 182.00	\$198.38
Tom Woods	09/12/23	(0.2) Further partner updates to retention declaration	0.2	€ 910.00	\$ 992	€ 182.00	\$198.38
Laura McLoughlin	09/12/23	(0.4) Director updates to supplemental declaration to be submitted to the Court to enable KPMG Ireland to be retained as professional services advisor.	0.4	€ 675.00	\$ 736	€ 270.00	\$294.30
Tom Woods	09/15/23	(0.5) Further partner updates to retention declaration	0.5	€ 910.00	\$ 992	€ 455.00	\$495.95
Tom Woods	09/19/23	(0.3) Prepare for retention hearing	0.3	€ 910.00	\$ 992	€ 273.00	\$297.57
Subtotal Retention Services (September)			1.9			€ 1,635.00	\$1,782.15
Total Retention Services			25.4			€ 18,438.16	\$20,097.59

EXHIBIT C6

**Voyager Aviation Holdings, LLC et al.,
Case No. 23-11177
Fee Application Preparation Services
July 27, 2023 through April 5, 2024**

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
July-August							
Laura McLoughlin	07/27/23	(0.2) Director review of Chapter 11 fee guidelines and requirements	0.2	€ 675.00	\$ 736	€ 135.00	\$ 147.15
Laura McLoughlin	07/31/23	(0.4) Director review of Chapter 11 administration and time recording requirements. (0.9) Call with Wendy Schaffer (KPMG US) regarding Chapter 11 administration and fee applications	1.3	€ 675.00	\$ 736	€ 877.50	\$ 956.48
Mairi Moynihan	08/30/23	(1.1) Prepare monthly fee statement.	1.1	€ 523.60	\$ 571	€ 575.96	\$ 627.80
Subtotal Fee Application Preparation Services (July-August)			2.6			€ 1,588.46	\$ 1,731.42
September							
Ciara O'Shea	09/13/23	Associate - Prepare exhibits for fee statements.	0.5	€ 199.50	\$ 217	€ 99.75	\$ 108.73
Martyna Wojciechowska	09/14/23	Associate - Call with W. Schaffer (KPMG US) regarding fee statement.	1.0	€ 321.30	\$ 350	€ 321.30	\$ 350.22
Ciara O'Shea	09/14/23	Associate - Call with W. Schaffer (KPMG US) regarding fee statement.	1.0	€ 199.50	\$ 217	€ 199.50	\$ 217.46
Mairi Moynihan	09/14/23	(0.5) Call with W. Schaffer regarding fee statements.	0.5	€ 523.60	\$ 571	€ 261.80	\$ 285.36
Ciara O'Shea	09/14/23	Associate - Prepare exhibits for fee statemenst.	0.5	€ 199.50	\$ 217	€ 99.75	\$ 108.73
Mairi Moynihan	09/26/23	(1.2) Preparing first monthly fee statement.	1.2	€ 523.60	\$ 571	€ 628.32	\$ 684.87
Tom Woods	09/27/23	(0.1) Partner review of first monthly fee statement.	0.1	€ 910.00	\$ 992	€ 91.00	\$ 99.19
Tom Woods	09/28/23	(0.2) Partner review of updates to first monthly fee statements.	0.2	€ 910.00	\$ 992	€ 182.00	\$ 198.38

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Mairi Moynihan	09/28/23	(2.6) Updates to first monthly fee statement.	2.6	€ 523.60	\$ 571	€ 1,361.36	\$ 1,483.88
Laura McLoughlin	09/26/23	(0.3) Continue preparation of first monthly fee statement	0.3	€ 675.00	\$ 736	€ 202.50	\$ 220.73
Laura McLoughlin	09/27/23	(0.3) Further updates to first monthly fee statement.	0.3	€ 675.00	\$ 736	€ 202.50	\$ 220.73
Laura McLoughlin	09/28/23	(2.5) Director review and updates to first monthly fee statement.	2.5	€ 675.00	\$ 736	€ 1,687.50	\$ 1,839.38
Ciara O'Shea	09/28/23	Associate -Prepare exhibits for first monthly fee statement.	1.0	€ 199.50	\$ 217	€ 199.50	\$ 217.46
Laura McLoughlin	09/29/23	(1.1) Further director review and updates to first monthly fee statement.	1.1	€ 675.00	\$ 736	€ 742.50	\$ 809.33
Subtotal Fee Application Preparation Services (September)			12.8			€ 6,279.28	\$ 6,844.42
October							
Ciara O'Shea	10/03/23	Associate - Collate data and prepare exhibits for fee statements.	3.0	€ 199.50	\$ 210	€ 598.50	\$ 630.70
Ciara O'Shea	10/09/23	Associate - Collate data and prepare exhibits for fee statements.	1.2	€ 199.50	\$ 210	€ 239.40	\$ 252.28
Martyna Wojciechowska	10/10/23	Associate - Collate data and prepare exhibits for fee statements.	0.5	€ 321.30	\$ 339	€ 160.65	\$ 169.29
Ciara O'Shea	10/19/23	Associate - Collate data and prepare exhibits for fee statements.	2.0	€ 199.50	\$ 210	€ 399.00	\$ 420.47
Ciara O'Shea	10/25/23	Associate - Collate data and prepare exhibits for fee statements.	0.7	€ 199.50	\$ 210	€ 139.65	\$ 147.16
Laura McLoughlin	10/02/23	0.5) Director review and update to monthly fee statement exhibits	0.5	€ 674.80	\$ 711	€ 337.40	\$ 355.55
Mairi Moynihan	10/02/23	(1.1) Associate director review and update to monthly fee statement exhibits.	1.1	€ 523.60	\$ 552	€ 575.96	\$ 606.95
Mairi Moynihan	10/03/23	(0.6) Associate director review (0.3) and update (0.3)to monthly fee statement exhibit.	0.6	€ 523.60	\$ 552	€ 314.16	\$ 331.06
Laura McLoughlin	10/12/23	(1.5) Preparation of monthly fee statement.	1.5	€ 674.80	\$ 711	€ 1,012.20	\$ 1,066.66
Laura McLoughlin	10/12/23	(0.8) Preparation of monthly fee statement.	0.8	€ 674.80	\$ 711	€ 506.10	\$ 533.33
Martyna Wojciechowska	10/19/23	(0.5) Assistance in respect to the monthly fee statement.	0.5	€ 321.30	\$ 339	€ 160.65	\$ 169.29
Martyna Wojciechowska	10/23/23	(0.3) Assistance in respect to the monthly fee statement.	0.3	€ 321.30	\$ 339	€ 96.39	\$ 101.58
Conor McElhinney	10/26/23	(0.3) Preparation of monthly fee statement.	0.3	€ 674.80	\$ 711	€ 202.44	\$ 213.33
Laura McLoughlin	10/26/23	(2.5) Preparation of monthly fee statement.	2.5	€ 674.80	\$ 711	€ 1,687.00	\$ 1,777.76
Martyna Wojciechowska	10/26/23	(1.5) Preparation of monthly fee statement.	1.5	€ 321.30	\$ 339	€ 481.95	\$ 507.88
Laura McLoughlin	10/27/23	(3) Preparation of monthly fee statement.	3.0	€ 674.80	\$ 711	€ 2,024.40	\$ 2,133.31
Martyna Wojciechowska	10/27/23	(0.3) Preparation of monthly fee statement.	0.3	€ 321.30	\$ 339	€ 96.39	\$ 101.58
Laura McLoughlin	10/31/23	(0.5) Director review and update to monthly fee statement.	0.5	€ 674.80	\$ 711	€ 337.40	\$ 355.55

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Subtotal Fee Application Preparation Services (October)			20.8			€ 9,369.64	\$ 9,873.73
November							
Conor McElhinney	11/02/23	(0.5) Meeting in respect to the October monthly fee statement with L. McLoughlin and M. Wojciechowska.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Laura McLoughlin	11/02/23	(0.5) Meeting in respect to the October monthly fee statement with C. McElhinney and M. Wojciechowska.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Martyna Wojciechowska	11/02/23	(0.5) Meeting in respect to the October monthly fee statement with C. McElhinney and L. McLoughlin..	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Martyna Wojciechowska	11/02/23	(0.5) Prepare financial information for client.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Martyna Wojciechowska	11/03/23	(0.5) Prepare financial information for client.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Conor McElhinney	11/06/23	(0.2) Director review of financial information for client.	0.2	€ 674.80	\$ 732	€ 134.96	\$ 146.42
Martyna Wojciechowska	11/07/23	(0.5) Continue to prepare financial information.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Ciara O'Shea	11/07/23	Associate - Collate data and prepare exhibits for fee statements.	2.0	€ 199.50	\$ 216	€ 399.00	\$ 432.88
Laura McLoughlin	11/09/23	(2.5) Preparation of monthly fee statement.	2.5	€ 674.80	\$ 732	€ 1,687.00	\$ 1,830.23
Martyna Wojciechowska	11/14/23	(2) Preparation of monthly fee statement.	2.0	€ 321.30	\$ 349	€ 642.60	\$ 697.16
Martyna Wojciechowska	11/17/23	(0.3) Preparation of monthly fee statement.	0.3	€ 321.30	\$ 349	€ 80.33	\$ 87.14
	11/17/23	Associate - Call with D. Bergin (Associate) regarding fee statement exhibit.	0.5	€ 199.50	\$ 216	€ 99.75	\$ 108.22
Ciara O'Shea	11/17/23	Associate - Call with C. O'Shea (Associate) regarding fee statement exhibits.	0.5	€ 101.50	\$ 110	€ 50.75	\$ 55.06
Darragh Bergin	11/20/23	(2) Preparation of monthly fee statement.	2.0	€ 321.30	\$ 349	€ 642.60	\$ 697.16
Martyna Wojciechowska	11/21/23	(1) Preparation of monthly fee statement.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Ciara O'Shea	11/22/23	Associate - Collate data and prepare exhibits for fee statements.	0.5	€ 199.50	\$ 216	€ 99.75	\$ 108.22
Darragh Bergin	11/23/23	Associate - Collate data and prepare exhibits for fee statements.	1.5	€ 101.50	\$ 110	€ 152.25	\$ 165.18
Darragh Bergin	11/24/23	Associate - Collate data and prepare exhibits for fee statements.	3.0	€ 101.50	\$ 110	€ 304.50	\$ 330.35
Conor McElhinney	11/27/23	(0.3) Director review and update to monthly fee statement with M. Wojciechowska.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Laura McLoughlin	11/27/23	(0.3) Preparation of monthly fee statement.	0.3	€ 674.80	\$ 732	€ 168.70	\$ 183.02
	11/27/23	(0.3) Meeting with C. McElhinney on the monthly fee statement.	0.3	€ 321.30	\$ 349	€ 96.39	\$ 104.57
Martyna Wojciechowska	11/27/23	(0.5) Updates to the monthly fee statement following director review.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Martyna Wojciechowska	11/27/23	(0.3) Preparation of monthly fee statement.	0.3	€ 321.30	\$ 349	€ 96.39	\$ 104.57
Laura McLoughlin	11/29/23	(0.8) Updates to the monthly fee statement.	0.8	€ 674.80	\$ 732	€ 506.10	\$ 549.07
Martyna Wojciechowska	11/29/23	(2) Updates to the monthly fee statement.	2.0	€ 321.30	\$ 349	€ 642.60	\$ 697.16
	11/29/23	Associate - Collate data and prepare exhibits for fee statements.	1.5	€ 101.50	\$ 110	€ 152.25	\$ 165.18
Darragh Bergin	11/30/23	Associate - Collate data and prepare exhibits for fee statements.	0.3	€ 101.50	\$ 110	€ 30.45	\$ 33.04
Martyna Wojciechowska	11/30/23	(0.5) Updates to the monthly fee statement.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Subtotal Fee Application Preparation Services (November)			25.7			€ 8,148.81	\$ 8,840.64

December

Tom Woods	12/01/23	(0.5) Correspondence regarding the submission of fee statements to the court.	0.5	€ 910.00	\$ 987	€ 455.00	\$ 493.63
Tom Woods	12/04/23	(0.5) Correspondence regarding chapter 11 process.	0.5	€ 910.00	\$ 987	€ 455.00	\$ 493.63
Tom Woods	12/04/23	(0.2) Review of updated fee statement.	0.2	€ 910.00	\$ 987	€ 182.00	\$ 197.45
Darragh Bergin	12/05/23	(1) Associate - Work on fee statements.	1.0	€ 101.50	\$ 110	€ 101.50	\$ 110.12
Martyna Wojciechowska	12/07/23	(0.3) Preparation of the monthly fee statement.	0.3	€ 321.30	\$ 349	€ 80.33	\$ 87.14
Ciara O'Shea	12/11/23	(1.3) Associate - Prepare exhibits for fee statements.	1.3	€ 199.50	\$ 216	€ 259.35	\$ 281.37
Martyna Wojciechowska	12/12/23	(1.3) Preparation of the monthly fee statement.	1.3	€ 321.30	\$ 349	€ 401.63	\$ 435.72
	12/13/23	(0.5) Preparation of the monthly fee statement and (1.5) preparation of financial information for the client.	2.0	€ 321.30	\$ 349	€ 642.60	\$ 697.16
Darragh Bergin	12/14/23	(0.5) Preparation of financial information for the client.	0.5	€ 101.50	\$ 110	€ 50.75	\$ 55.06
Laura McLoughlin	12/14/23	(0.2) Director review of the monthly fee statement.	0.2	€ 674.80	\$ 732	€ 134.96	\$ 146.42
Darragh Bergin	12/15/23	(0.3) Preparation of financial information for the client.	0.3	€ 101.50	\$ 110	€ 25.38	\$ 27.53
Martyna Wojciechowska	12/15/23	(0.8) Preparation of financial information for the client.	0.8	€ 321.30	\$ 349	€ 257.04	\$ 278.86
Laura McLoughlin	12/18/23	(0.8) Director - Preparation of November fee statement	0.8	€ 674.80	\$ 732	€ 539.84	\$ 585.67
Martyna Wojciechowska	12/18/23	(1.8) Preparation of monthly fee statement.	1.8	€ 321.30	\$ 349	€ 562.28	\$ 610.01

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Conor McElhinney	12/20/23	(0.3) Director review of monthly fee statement and meeting with M. Wojciechowska	0.3	€ 674.80	\$ 732	€ 168.70	\$ 183.02
Laura McLoughlin	12/20/23	(1) Director review of monthly fee statement.	1.0	€ 674.80	\$ 732	€ 674.80	\$ 732.09
Martyna Wojciechowska	12/20/23	(0.3) Meeting with C. McElhinney regarding the monthly fee statement and (3.2) putting through updates to the monthly fee statement following review.	3.5	€ 321.30	\$ 349	€ 1,124.55	\$ 1,220.02
Laura McLoughlin	12/21/23	(0.3) Director review of monthly fee statement.	0.3	€ 674.80	\$ 732	€ 168.70	\$ 183.02
Martyna Wojciechowska	12/21/23	(2) Updates to the monthly fee statement.	2.0	€ 321.30	\$ 349	€ 642.60	\$ 697.16
Laura McLoughlin	12/22/23	(1) Updates to the monthly fee statement.	1.0	€ 674.80	\$ 732	€ 674.80	\$ 732.09
Martyna Wojciechowska	12/22/23	(2.5) Updates to the monthly fee statement.	2.5	€ 321.30	\$ 349	€ 803.25	\$ 871.45
Martyna Wojciechowska	12/22/23	(1) Preparation of financial information for the client.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Subtotal Fee Application Preparation Services (December)			22.8			€ 8,726.34	\$ 9,467.21
January							
Conor McElhinney	01/02/24	(0.3) Discussions with T. Woods regarding fees.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Tom Woods	01/02/24	(0.3) Discussions with C. McElhinney regarding fees.	0.3	€ 910.00	\$ 987	€ 273.00	\$ 296.18
Darragh Bergin	01/02/24	Associate - Compile data (2.0) and prepare exhibits (1.5) for fee statements.	3.5	€ 101.50	\$ 110	€ 355.25	\$ 385.41
Laura McLoughlin	01/03/24	(0.5) Director review of financial information prepared by M. Wojciechowska.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Ciara O'Shea	01/03/24	Associate - Compile data and prepare exhibits for fee statements.	0.5	€ 199.50	\$ 216	€ 99.75	\$ 108.22
Tom Woods	01/05/24	(0.5) Review of submitted fee applications.	0.5	€ 910.00	\$ 987	€ 455.00	\$ 493.63
Laura McLoughlin	01/08/24	(0.5) Preparation of interim application.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Laura McLoughlin	01/08/24	(0.5) Follow up re correspondence with R. Spigel re fees	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Ciara O'Shea	01/09/24	Associate - Compile data (0.7) and prepare exhibits (0.5) for fee statements.	1.2	€ 199.50	\$ 216	€ 239.40	\$ 259.73
Martyna Wojciechowska	01/10/24	(2) Preparation of exhibits to be included in the interim fee application.	2.0	€ 321.30	\$ 349	€ 642.60	\$ 697.16
Laura McLoughlin	01/11/24	(0.5) Continue preparation of interim application.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Martyna Wojciechowska	01/11/24	(0.8) Reconcile invoices in connection with fee applications	0.8	€ 321.30	\$ 349	€ 240.98	\$ 261.43
Martyna Wojciechowska	01/11/24	(3) Continue preparation of interim fee application.	3.0	€ 321.30	\$ 349	€ 963.90	\$ 1,045.74

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Laura McLoughlin	01/12/24	(3.5) Continue preparation of interim fee application.	3.5	€ 674.80	\$ 732	€ 2,361.80	\$ 2,562.32
Tom Woods	01/15/24	(0.5) Partner review of fees.	0.5	€ 910.00	\$ 987	€ 455.00	\$ 493.63
Conor McElhinney	01/15/24	(0.3) Director review of fees.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Laura McLoughlin	01/15/24	(3.8) Continue preparation of interim fee application.	3.8	€ 674.80	\$ 732	€ 2,564.24	\$ 2,781.94
Martyna Wojciechowska	01/15/24	(3.8) Continue preparation of interim fee application.	3.8	€ 321.30	\$ 349	€ 1,220.94	\$ 1,324.60
Martyna Wojciechowska	01/15/24	(1.5) Continue reconciliation of invoices for fee applications.	1.5	€ 321.30	\$ 349	€ 481.95	\$ 522.87
Darragh Bergin	01/15/24	Associate - Compile data (0.3) and prepare exhibits (0.2) for fee statements.	0.5	€ 101.50	\$ 110	€ 50.75	\$ 55.06
Conor McElhinney	01/16/24	(0.3) Director review of fees.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Tom Woods	01/16/24	(1) Partner review of fee application.	1.0	€ 910.00	\$ 987	€ 910.00	\$ 987.26
Martyna Wojciechowska	01/16/24	(1.5) Preparation of fee information for fee applications	1.5	€ 321.30	\$ 349	€ 481.95	\$ 522.87
Martyna Wojciechowska	01/17/24	(0.3) Continue preparation of fee information for fee applications	0.3	€ 321.30	\$ 349	€ 96.39	\$ 104.57
Laura McLoughlin	01/17/24	(1) Continue preparation of interim fee application.	1.0	€ 674.80	\$ 732	€ 674.80	\$ 732.09
Martyna Wojciechowska	01/17/24	(3) Continue to prepare interim fee application for upcoming hearing.	3.0	€ 321.30	\$ 349	€ 963.90	\$ 1,045.74
Darragh Bergin	01/17/24	Associate - Compile data (0.2) and prepare exhibits (0.1) for fee statements.	0.3	€ 101.50	\$ 110	€ 30.45	\$ 33.04
Laura McLoughlin	01/18/24	(0.3) Director review of interim fee application for hearing.	0.3	€ 674.80	\$ 732	€ 168.70	\$ 183.02
Martyna Wojciechowska	01/18/24	(0.8) Update interim fee application.	0.8	€ 321.30	\$ 349	€ 240.98	\$ 261.43
Laura McLoughlin	01/19/24	(0.3) Further Director review of interim fee application for hearing.	0.3	€ 674.80	\$ 732	€ 168.70	\$ 183.02
Martyna Wojciechowska	01/19/24	(0.5) Further update interim fee application.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Ciara O'Shea	01/19/24	(0.8) Preparation of December fee statement.	0.8	€ 199.50	\$ 216	€ 159.60	\$ 173.15
Martyna Wojciechowska	01/19/24	(1.5) Further reconciliation of invoices for fee applications	1.5	€ 321.30	\$ 349	€ 481.95	\$ 522.87
Martyna Wojciechowska	01/23/24	(2.3) Update and finalisation of interim fee statement.	2.3	€ 321.30	\$ 349	€ 722.93	\$ 784.30
Laura McLoughlin	01/24/24	(0.8) Continue preparation of December fee application.	0.8	€ 674.80	\$ 732	€ 506.10	\$ 549.07
Martyna Wojciechowska	01/24/24	(0.5) Continue preparation of December fee application.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Conor McElhinney	01/25/24	(0.5) Meeting with M. Wojciechowska in respect to the review of the December fee application.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Martyna Wojciechowska	01/25/24	(0.5) Meeting with C. McElhinney in respect to the review of the December fee application.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Martyna Wojciechowska	01/25/24	(0.5) Updates to December fee application following review.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Laura McLoughlin	01/29/24	(0.3) Director review of December fee application.	0.3	€ 674.80	\$ 732	€ 168.70	\$ 183.02
Martyna Wojciechowska	01/29/24	(1.5) Review of fee applications in respect to UST comments.	1.5	€ 321.30	\$ 349	€ 481.95	\$ 522.87
Martyna Wojciechowska	01/29/24	(1.3) Update December fee application.	1.3	€ 321.30	\$ 349	€ 401.63	\$ 435.72
Martyna Wojciechowska	01/29/24	(2) Update December fee application.	2.0	€ 321.30	\$ 349	€ 642.60	\$ 697.16
Ciara O'Shea	01/29/24	Associate - Compile data (0.6) and prepare exhibits (0.4) for fee statements.	1.0	€ 199.50	\$ 216	€ 199.50	\$ 216.44
Laura McLoughlin	01/31/24	(0.3) Director review of December fee application.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Martyna Wojciechowska	01/31/24	(1.5) Finalising December fee application for submission.	1.5	€ 321.30	\$ 349	€ 481.95	\$ 522.87
Subtotal Fee Application Preparation Services (January)			52.2			€ 21,526.68	\$ 23,354.30
February							
Tom Woods	02/01/24	(0.2) Partner review of payments received from Voyager.	0.2	€ 910.00	\$ 987	€ 182.00	\$ 197.45
Laura McLoughlin	02/01/24	(0.3) Director review of December fee statement.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Martyna Wojciechowska	02/01/24	(2) Finalising the December fee statement for submission.	2.0	€ 321.30	\$ 349	€ 642.60	\$ 697.16
Martyna Wojciechowska	02/02/24	(0.8) Preparing financial information regarding fee application.	0.8	€ 321.30	\$ 349	€ 257.04	\$ 278.86
Martyna Wojciechowska	02/02/24	(0.5) Preparing financial information for the interim fee application.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Ciara O'Shea	02/06/24	(0.5) Associate compiling data for fee statement.	0.5	€ 199.50	\$ 216	€ 99.75	\$ 108.22
Ciara O'Shea	02/06/24	(0.5) Preparation of exhibits for fee statement.	0.5	€ 199.50	\$ 216	€ 99.75	\$ 108.22
Darragh Bergin	02/08/24	(0.5) Associate compiling data for fee statement.	0.5	€ 101.50	\$ 110	€ 50.75	\$ 55.06
Darragh Bergin	02/08/24	(0.5) Associate preparation of exhibits for fee statement.	0.5	€ 101.50	\$ 110	€ 50.75	\$ 55.06
Ciara O'Shea	02/09/24	(0.4) Associate compiling data for fee statement.	0.4	€ 199.50	\$ 216	€ 79.80	\$ 86.58
Ciara O'Shea	02/09/24	(0.4) Preparation of exhibits for fee statement.	0.4	€ 199.50	\$ 216	€ 79.80	\$ 86.58
Conor McElhinney	02/09/24	(0.3) Director review of financial information prepared for fee application.	0.3	€ 674.80	\$ 732	€ 168.70	\$ 183.02
Martyna Wojciechowska	02/09/24	(1) Continued preparation of financial information for fee application.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Martyna Wojciechowska	02/09/24	(1) Preparing exhibits for fee statement.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Conor McElhinney	02/12/24	(0.2) Director review of financial information for fee statement.	0.2	€ 674.80	\$ 732	€ 134.96	\$ 146.42

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Conor McElhinney	02/13/24	(1) Preparation for interim fee application hearing.	1.0	€ 674.80	\$ 732	€ 674.80	\$ 732.09
Conor McElhinney	02/13/24	(0.5) Call with R. Spigel from Allen & Overy in respect to the interim fee application hearing with T. Woods, L. McLoughlin and M. Wojciechowska.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Tom Woods	02/13/24	(0.3) Preparation for interim fee application hearing.	0.3	€ 910.00	\$ 987	€ 273.00	\$ 296.18
Tom Woods	02/13/24	(0.5) Call with R. Spigel from Allen & Overy in respect to the interim fee application hearing with C. McElhinney, L. McLoughlin and M. Wojciechowska.	0.5	€ 910.00	\$ 987	€ 455.00	\$ 493.63
Laura McLoughlin	02/13/24	(0.5) Call with R. Spigel from Allen & Overy in respect to the interim fee application hearing with T. Woods, C. McElhinney and M. Wojciechowska.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Martyna Wojciechowska	02/13/24	(2.3) Preparation for interim fee application hearing.	2.3	€ 321.30	\$ 349	€ 738.99	\$ 801.73
Martyna Wojciechowska	02/13/24	(0.5) Call with R. Spigel from Allen & Overy in respect to the interim fee application hearing with T. Woods, C. McElhinney and L. McLoughlin.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Martyna Wojciechowska	02/15/24	(2) Preparation of January fee statement.	2.0	€ 321.30	\$ 349	€ 642.60	\$ 697.16
Martyna Wojciechowska	02/16/24	(2) Continued preparation of January fee statement.	2.0	€ 321.30	\$ 349	€ 642.60	\$ 697.16
Martyna Wojciechowska	02/19/24	(1) Continued preparation of January fee statement.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Martyna Wojciechowska	02/20/24	(1.8) Preparing financial information for fee statement.	1.8	€ 321.30	\$ 349	€ 578.34	\$ 627.44
Martyna Wojciechowska	02/20/24	(0.5) Updates to January fee statement.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Martyna Wojciechowska	02/20/24	(1) Review of payments for interim fee statement.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Laura McLoughlin	02/22/24	(0.8) Director review of January fee application.	0.8	€ 674.80	\$ 732	€ 539.84	\$ 585.67
Martyna Wojciechowska	02/23/24	(0.8) Updates to January fee statement.	0.8	€ 321.30	\$ 349	€ 257.04	\$ 278.86
Martyna Wojciechowska	02/23/24	(1) Reviewing interim fee statement against fees.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Laura McLoughlin	02/26/24	(1) Director review of January fee application.	1.0	€ 674.80	\$ 732	€ 674.80	\$ 732.09
Conor McElhinney	02/27/24	(1.5) Coordination with foreign office in respect to their time to be included in January fee statement.	1.5	€ 674.80	\$ 732	€ 1,012.20	\$ 1,098.14
Tom Woods	02/27/24	(0.5) Partner review of January fee submission.	0.5	€ 910.00	\$ 987	€ 455.00	\$ 493.63
Laura McLoughlin	02/27/24	(0.8) Revision to January fee statement.	0.8	€ 674.80	\$ 732	€ 539.84	\$ 585.67
Conor McElhinney	02/28/24	(1.5) Revisions to January fee statement.	1.5	€ 674.80	\$ 732	€ 1,012.20	\$ 1,098.14
Conor McElhinney	02/28/24	(0.2) Call with R. Spigel on January fee statement.	0.2	€ 674.80	\$ 732	€ 134.96	\$ 146.42
Laura McLoughlin	02/28/24	(1) Revisions to January fee statement.	1.0	€ 674.80	\$ 732	€ 674.80	\$ 732.09

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Conor McElhinney	02/29/24	(0.3) Revision of January fee statement.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Conor McElhinney	02/29/24	(0.5) Finalising January fee statement.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Tom Woods	02/29/24	(0.3) Review of January submission following revisions.	0.3	€ 910.00	\$ 987	€ 273.00	\$ 296.18
Subtotal Fee Application Preparation Services (February)			33.2			€ 14,930.44	\$ 16,198.03

March - April

Martyna Wojciechowska	03/05/24	Preparation of fee application.	1.5	€ 321.30	\$ 349	€ 481.95	\$ 522.87
Martyna Wojciechowska	03/11/24	Associate - Compile data and prepare exhibits for fee statements.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Conor McElhinney	03/11/24	Director review and changes to the fee statement.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Martyna Wojciechowska	03/12/24	Correspondence with G Hastings on fees.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Darragh Bergin	03/12/24	Associate - Compile data and prepare exhibits for fee statements.	1.5	€ 101.50	\$ 110	€ 152.25	\$ 165.18
Laura McLoughlin	03/13/24	Director preparation and review of fee statement.	1.5	€ 674.80	\$ 732	€ 1,012.20	\$ 1,098.14
Darragh Bergin	03/13/24	Associate -Prepare exhibits for fee statements.	1.5	€ 101.50	\$ 110	€ 152.25	\$ 165.18
Ciara O'Shea	03/13/24	Associate -Prepare exhibits for fee statements.	0.8	€ 199.50	\$ 216	€ 149.63	\$ 162.33
Martyna Wojciechowska	03/14/24	Preparation of fee application.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Martyna Wojciechowska	03/15/24	Continued preparation of fee application.	2.5	€ 321.30	\$ 349	€ 803.25	\$ 871.45
Martyna Wojciechowska	03/19/24	Continued preparation of fee application.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58
Martyna Wojciechowska	03/19/24	Meeting with C. McElhinney in respect to the fee application.	0.5	€ 321.30	\$ 349	€ 160.65	\$ 174.29
Conor McElhinney	03/19/24	Meeting with M. Wojciechowska in respect to the fee application.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Martyna Wojciechowska	03/19/24	Updates to fee application following meeting with C. McElhinney.	1.5	€ 321.30	\$ 349	€ 481.95	\$ 522.87
Laura McLoughlin	03/20/24	Review and preparation of fee statement.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Martyna Wojciechowska	03/20/24	Updates to the fee application.	1.0	€ 321.30	\$ 349	€ 321.30	\$ 348.58

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Martyna Wojciechowska	03/20/24	Preparation of financial information for client.	1.8	€ 321.30	\$ 349	€ 578.34	\$ 627.44
Conor McElhinney	03/21/24	Director review and changes to the fee statement.	0.5	€ 674.80	\$ 732	€ 337.40	\$ 366.05
Laura McLoughlin	03/22/24	Director - Compile data and prepare fee estimates for Chapter 11 emergence	0.3	€ 674.80	\$ 732	€ 168.70	\$ 183.02
Conor McElhinney	03/25/24	Continued director review and changes to the fee statement.	0.3	€ 674.80	\$ 732	€ 202.44	\$ 219.63
Tom Woods	03/26/24	Partner review of fee statement and signing of fee submission.	0.5	€ 910.00	\$ 987	€ 455.00	\$ 493.63
Tom Woods	04/02/24	Fee statement review following emergence from Chapter 11.	0.5	€ 910.00	\$ 987	€ 455.00	\$ 493.63
Ciara O'Shea	04/02/24	Associate - Compile data and prepare exhibits for fee statements.	0.5	€ 199.50	\$ 216	€ 99.75	\$ 108.22
Darragh Bergin	04/03/24	Associate -Prepare exhibits for fee statements.	0.5	€ 101.50	\$ 110	€ 50.75	\$ 55.06
Darragh Bergin	04/04/24	Associate -Prepare exhibits for fee statements.	1.5	€ 101.50	\$ 110	€ 152.25	\$ 165.18
Ciara O'Shea	04/04/24	Associate -Prepare exhibits for fee statements.	1.0	€ 199.50	\$ 216	€ 199.50	\$ 216.44
Subtotal Fee Application Preparation Services (March - April)			23.4			€ 8,095.05	\$ 8,782.31
Total Fee Application Preparation Services			193.4			€ 78,664.69	\$ 85,092.05

EXHIBIT C7

**Voyager Aviation Holdings, LLC et al.,
Case No. 23-11177
Transfer Pricing Services
July 27, 2023 through April 5, 2024**

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
September							
Klaudio Prifti	09/15/23	Senior Associate - Identified the loans in the scope of transfer pricing work and their relevant economical and contractual terms.	2.0	€ 321.30	\$ 350	€ 642.60	\$ 700.43
Klaudio Prifti	09/15/23	Senior Associate - Reviewed Voyager's group structure (0.5), financing structures (2.5) and the financing arrangements (2). (18 pages and 2 PPT)	5.0	€ 321.30	\$ 350	€ 1,606.50	\$ 1,751.09
Klaudio Prifti	09/18/23	Senior Associate - Researched S&P, Moody's, Fitch public rating history of Voyager (3). The loans were then grouped together into 4-6 potential benchmarks (1.5).	4.5	€ 321.30	\$ 350	€ 1,445.85	\$ 1,575.98
Caoimhe McLoughlin	09/22/23	Partner - Email correspondence with J. Reys (Voyager) to discuss on the transfer pricing scope, and proposed approach.	1.0	€ 910.00	\$ 992	€ 910.00	\$ 991.90
Klaudio Prifti	09/22/23	Senior Associate - Modeling exercise for the bond searches template and the respective agreed criteria.	3.0	€ 321.30	\$ 350	€ 963.90	\$ 1,050.65
Klaudio Prifti	09/25/23	Senior Associate - TP work, performing the 4 core bond searches in Eikon Thompson Reuters database. Voyager - KPMG Ireland Bond Searches 25092023 DRAFT	7.0	€ 321.30	\$ 350	€ 2,249.10	\$ 2,451.52

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Klaudio Prifti	09/26/23	Senior Associate - TP work, performing the remaining 2 additional bond searches in Eikon Thompson Reuters database (3.5). Performed additional adjustments based on S&P - CapitalIQ - Corporate Yield Curve (2.5). Workings reflected in the Excel template Voyager - KPMG Ireland Bond Searches 26092023 DRAFT (2).	8.0	€ 321.30	\$ 350	€ 2,570.40	\$ 2,801.74
Klaudio Prifti	09/27/23	Senior Associate - TP work, performing tenor adjustment to comparable bonds for the 6 benchmarks.	2.0	€ 321.30	\$ 350	€ 642.60	\$ 700.43
Klaudio Prifti	09/28/23	Senior Associate - TP work, benchmarks three (2), five (1) and six (1) were re-performed	4.0	€ 321.30	\$ 350	€ 1,285.20	\$ 1,400.87
Vincent Yu	09/29/23	Director - Reviewed the work prepared by K. Prifti for Voyager Aviation Holdings (1.0) and discussion with K. Prifti regarding same (1.0).	2.0	€ 597.10	\$ 651	€ 1,194.20	\$ 1,301.68
Klaudio Prifti	09/29/23	Senior Associate - Discussion with V. Yu regarding transfer pricing work product (1.0), and update work based on discussion (2.0).	3.0	€ 321.30	\$ 350	€ 963.90	\$ 1,050.65
Subtotal Transfer Pricing Services (September)			41.5			€ 14,474.25	\$ 15,776.93
October							
Caoimhe McLoughlin	10/02/23	Partner - call with Tom Woods to discuss-approach taken for benchmark 3 (0.5) and the other 5 standard benchmarks (1.8)	2.3	€ 910.00	\$ 959	€ 2,047.50	\$ 2,157.66
Tom Woods	10/02/23	Partner - call with Caoimhe McLoughlin to discuss approach taken for benchmark 3 (0.5) and the other 5 standard benchmarks (1.8)	2.3	€ 910.00	\$ 959	€ 2,047.50	\$ 2,157.66

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Klaudio Prifti	10/02/23	Senior Associate - Market Research on S&P Capital IQ bond searches ranges. (3)	3.0	€ 321.30	\$ 339	€ 963.90	\$ 1,015.76
Vincent Yu	10/02/23	Director - TP work, reviewed the 2 additional bond searches performed in Eikon Thompson Reuters database by Klaudio Prifti on 09/26/23 (2.5) the additional adjustments based on S&P - CapitalIQ - Corporate Yield Curve (2), made updates in the workings spreadsheet (2).	6.5	€ 597.10	\$ 629	€ 3,881.15	\$ 4,089.96
Caoimhe McLoughlin	10/04/23	Partner - Discussing with Vincent Yu and Klaudio Prifti on the approach taken (1.5), a list of technical review points was shared with the team (0.5), and further discussions on the effective dates used for the searches were held (1.3).	3.3	€ 910.00	\$ 959	€ 2,957.50	\$ 3,116.61
Vincent Yu	10/05/23	Director - TP work, reviewing benchmarks three (1), five (0.5) and six (0.5).	2.0	€ 597.10	\$ 629	€ 1,194.20	\$ 1,258.45
Vincent Yu	10/10/23	Director - Discussion with Klaudio Prifti on the S&P Capital IQ corroborative analysis for the bond searches.	1.5	€ 597.10	\$ 629	€ 895.65	\$ 943.84
Klaudio Prifti	10/11/23	Senior Associate - BB and B yield curves were downloaded (1) and the the full range calculated. (1)	2.0	€ 321.30	\$ 339	€ 642.60	\$ 677.17
Vincent Yu	10/11/23	Director - Reviewed the updated KPMG TP workings prepared by Klaudio Prifti for Voyager Aviation Holdings and status follow up.	0.3	€ 597.10	\$ 629	€ 149.28	\$ 157.31
Caoimhe McLoughlin	10/12/23	Partner - Discussion with the team regarding current status and on the priority of Benchmark 1 for the client (1.3). The new average effective yields for respectively 30 and 90 days reviewed (1) and discussions on the adjustments application (1.5)	3.8	€ 910.00	\$ 959	€ 3,412.50	\$ 3,596.09
Klaudio Prifti	10/12/23	Senior Associate - Recalculating the adjustment factor based on 90 day average for benchmark 3 (2). Applying the 30 day average for the other 4 bechmarks (2), preparing the draft email for Partner review (2)	6.0	€ 321.30	\$ 339	€ 1,927.80	\$ 2,031.52
Klaudio Prifti	10/13/23	Senior Associate - Call with Caoimhe McLoughlin to discuss the email deliverable for the client (0.5), updating the analyses and presentation of data (2), updating the email deliverable (1)	3.5	€ 321.30	\$ 339	€ 1,124.55	\$ 1,185.05

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Caoimhe McLoughlin	10/13/23	Partner - Discussing with Klaudio Prifti deliverable to client (0.5) and reviewing the final results (1)	1.5	€ 910.00	\$ 959	€ 1,365.00	\$ 1,438.44
Klaudio Prifti	10/14/23	Senior Associate - Reflecting the relevant changes and mark ups provided by Caoimhe McLoughlin to deliverable to client	3.3	€ 321.30	\$ 339	€ 1,044.23	\$ 1,100.40
Caoimhe McLoughlin	10/14/23	Partner - Call with client to discuss on the draft results and limitations (1.5). Call with Klaudio Prifti regarding deliverable to client(1)	2.5	€ 910.00	\$ 959	€ 2,275.00	\$ 2,397.40
Klaudio Prifti	10/15/23	Senior Associate - Call with Caoimhe McLoughlin regarding deliverable to client (1), updating caveats and limitations in the final email (1), email to J. Reys (0.5).	2.5	€ 321.30	\$ 339	€ 803.25	\$ 846.46
Vincent Yu	10/15/23	Director - Reviewed the final deliverable and completed the internal review process.	2.0	€ 597.10	\$ 629	€ 1,194.20	\$ 1,258.45
Klaudio Prifti	10/22/23	Senior Associate - Follow up with the client on their review points (0.5) and organising an internal call to close the project (1)	1.5	€ 321.30	\$ 339	€ 481.95	\$ 507.88
Caoimhe McLoughlin	10/24/23	Partner - Call with Tom Woods discussing the the final results.	1.0	€ 910.00	\$ 959	€ 910.00	\$ 958.96
Tom Woods	10/24/23	Partner - Call with Caoimhe McLoughlin discussing the the final results.	1.0	€ 910.00	\$ 959	€ 910.00	\$ 958.96
Subtotal Transfer Pricing Services (October)			51.5			€ 30,227.75	\$ 31,854.00
Total Transfer Pricing Services			93.0			€ 44,702.00	\$ 47,630.94

EXHIBIT C8

**Voyager Aviation Holdings, LLC et al.,
Case No. 23-11177
Employment Tax Services
July 27, 2023 through April 5, 2024**

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
September							
Jorge Carpio Martin	08/30/23	Analysis of Spanish income tax position in respect of an employee performing duties remotely in Spain	0.7	€ 401.80	\$ 438	€ 281.26	\$ 306.73
Jorge Carpio Martin	08/30/23	Analysis of Spanish social security position in respect of an employee performing duties remotely in Spain	0.8	€ 401.80	\$ 438	€ 321.44	\$ 350.54
Jorge Carpio Martin	08/30/23	Preparation of written email advice on Spanish income tax implications of an employee performing duties remotely in Spain under an Irish contract.	0.6	€ 401.80	\$ 438	€ 241.08	\$ 262.91
Jorge Carpio Martin	08/30/23	Preparation of written email advice on Spanish social security implications of an employee performing duties remotely in Spain under an Irish contract.	1.1	€ 401.80	\$ 438	€ 441.98	\$ 482.00
Keelin Kane	09/05/23	Analysis of income tax position in respect of an employee performing duties remotely in Spain under an Irish contract based on the information	0.5	€ 401.80	\$ 438	€ 200.90	\$ 219.09
Keelin Kane	09/05/23	Analysis of social security position in respect of an employee performing duties remotely in Spain under an Irish contract based on the information.	1.0	€ 401.80	\$ 438	€ 401.80	\$ 438.18
Keelin Kane	09/05/23	Email correspondence to J. Reys (Voyager) on status of Irish and Spanish income tax and social security advice and expected timeline of delivery.	0.2	€ 401.80	\$ 438	€ 80.36	\$ 87.64
Keelin Kane	09/05/23	Review and updates to Spanish income tax advice received from KPMG Spain in respect of the employee.	0.5	€ 401.80	\$ 438	€ 200.90	\$ 219.09
Keelin Kane							

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Keelin Kane	09/05/23	Review and updates of Spanish social security advice received from KPMG Spain in respect of the employee.	1.6	€ 401.80	\$ 438	€ 642.88	\$ 701.09
Keelin Kane	09/05/23	Amalgamating Irish and Spanish income tax advice in respect of employee working remotely in Spain under Irish contract to deliverable client format.	1.1	€ 401.80	\$ 438	€ 441.98	\$ 482.00
Keelin Kane	09/05/23	Amalgamating Irish and Spanish social security implications in respect of employee working remotely in Spain under an Irish contract to deliverable client format.	2.7	€ 401.80	\$ 438	€ 1,084.86	\$ 1,183.09
Edward Stewart Moore	09/07/23	Review and updates to Irish and Spanish income tax advice prepared by Manager	0.4	€ 692.30	\$ 754	€ 276.92	\$ 301.71
Edward Stewart Moore	09/07/23	Review and updates to Irish and Spanish social security implications prepared by Manager	1.0	€ 692.30	\$ 754	€ 692.30	\$ 754.28
Keelin Kane	09/07/23	Updating and finalising deliverable for client following Director updates	1.2	€ 401.80	\$ 438	€ 482.16	\$ 525.82
Olive O'Donoghue	09/12/23	Call with J. Reys (Voyager) in respect of the Irish and Spanish income tax and social security implications of the employee working remotely in Spain under an Irish contract.	1.3	€ 910.00	\$ 992	€ 1,183.00	\$ 1,289.47
Olive O'Donoghue	09/12/23	Email correspondence with J. Carpio Martin (KPMG Spain) regarding EU legislation updates and the impact on the employee's Spanish social security position and Spanish registrations.	0.6	€ 910.00	\$ 992	€ 546.00	\$ 595.14
Jorge Carpio Martin	09/12/23	Email correspondence with O. O'Donoghue (KPMG Ireland) regarding EU legislation updates and the potential impact on the employee's Spanish social security position and Spanish registrations	0.7	€ 401.80	\$ 438	€ 281.26	\$ 306.73
Keelin Kane	09/15/23	Email correspondence to J. Reys (Voyager) regarding Spanish social security registrations.	1.2	€ 401.80	\$ 438	€ 482.16	\$ 525.82
Keelin Kane	09/15/23	Updates to social security implications advice on receipt of additional information on EU legislation and the impact on the employee working remotely in Spain's position.	0.8	€ 401.80	\$ 438	€ 321.44	\$ 350.54
Olive O'Donoghue	09/29/23	Review and sign off on income tax and social security deliverable prepared by Manager and Director.	1.2	€ 910.00	\$ 992	€ 1,092.00	\$ 1,190.28

Name	Date	Description	Hours	Rate (Euros)	Rate (USD)	Amount (Euros)	Amount (USD)
Keelin Kane	09/27/23	Updating and issuing deliverable to client following partner sign off on the income tax and social security advice	0.7	€ 401.80	\$ 438	€ 281.26	\$ 306.73
Subtotal Employment Tax Services (September)			19.9			€ 9,977.94	\$ 10,878.85
October							
Keelin Kane	10/18/23	Follow up with client Jane Reys on any outstanding queries in respect of the employee working remotely in Spain	0.1	€ 401.80	\$ 424	€ 40.18	\$ 42.36
Keelin Kane	10/26/23	Email correspondence to Jane Reys on Irish pension contributions	0.5	€ 401.80	\$ 424	€ 200.90	\$ 211.81
Subtotal Employment Tax Services (October)			0.6			€ 241.08	\$ 254.18
Total Employment Tax Services			20.5			€ 10,219.02	\$ 11,133.03

Exhibit D

Expense Summary¹

Interim Compensation Period
December 1, 2023 through April 5, 2024

Service description	Amount (Euro)	Amount (USD)
Airfare	-	-
Lodging	-	-
Meals	-	-
Ground Transportation	-	-
Miscellaneous	-	-
Legal services	€52,520.42	\$56,979.40
VAT (fees and legal services)	€156,970.02	\$170,296.78
Total	€209,490.44	\$227,276.18

Final Compensation Period
July 27, 2023 through April 5, 2024

Service description	Amount (Euro)	Amount (USD)
Airfare	-	-
Lodging	-	-
Meals	-	-
Ground Transportation	-	-
Miscellaneous	-	-
Legal services	€170,340.94	\$184,876.05
Estimated legal services	€13,826	\$15,000
VAT (fees and legal services)	€ 229,893.03	\$ 248,992.28
Total	€ 414,060.13	\$ 448,868.33

¹ Expenses are calculated using the fixed fee amounts in this second interim and final interim fee application are calculated using the November 16, 2023 euro to U.S. dollar conversion rate of €1.0849 to \$1.00 and include 23% Irish value added tax.

EXHIBIT D1

Voyager Aviation Holdings, LLC et al.,
Case No. 23-11177
Detail of Out of Pocket Expenses
July 27, 2023 through April 5, 2024

Name	Date	Description	Amount (Euros)	Amount
		Air Fare Subtotal		\$ -
		Lodging Subtotal		\$ -
		Meals Subtotal		\$ -
		Total Ground Transportation		\$ -
		Miscellaneous Subtotal		\$ -
		Fee in relation to Legal services (1)	€184,167.10	\$ 199,876.05
		Legal services	€ 184,167.10	\$ 199,876.05
		VAT on both total fees and legal services	€ 229,893.03	\$ 248,992.28
		VAT	€ 229,893.03	\$ 248,992.28
		Total Out of Pocket Expenses (2)	€ 414,060.13	\$ 448,868.33

Footnotes

Name	Date	Description	Amount (Euros)	Amount
		⁽¹⁾ This amount includes \$15,000 / €13,826 in estimated legal fees and expenses in connection with the final fee application.		
		⁽²⁾ Expenses are calculated using the November 16, 2023 euro to U.S. dollar conversion rate of €1.0849 to \$1.00 and include 23% value added tax (“VAT”).		

Exhibit D2

ALLEN & OVERY

KPMG, IRELAND
1 Harbourmaster Place
IFSC
D01 F6F5 Dublin
Ireland

Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
USA

For the attention of Louise Jennings, Associate General Counsel & DPO

Tel +1 212 610 6300
Fax +1 212 610 6399

U.S. Taxpayer ID # 13-3302093
Invoice Date September 14, 2023
Due Date October 14, 2023
Invoice Number 6001045272

Subject KPMG Ireland - Voyager

Our reference 0058395-0000005/ROPS
Your Sales Tax N° to be provided
Period Through 8/31/2023

	USD
Charges	
Legal Services	70,708.10
Total Professional Services	70,708.10
AMOUNT DUE	\$70,708.10



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KPMG, IRELAND
 KPMG Ireland - Voyager
 0058395-0000005

Invoice Number 6001045272

FEE DETAIL

LEGAL SERVICES

Date	Fee Earner	Description	Hours
8/2/2023	Robin Spigel	T/c with L. Jennings re assignment; follow up re same	0.50
8/8/2023	Robin Spigel	Teleconference with E. Linden and J. Santos (Milbank) re retention (.3); email to J. Roberts (KPMG US) re same (.1); reviewing and revising declaration (.4).	0.80
8/14/2023	Josh Neifeld	Email correspondence from R. Spigel regarding matter and next steps (.3); draft exhibit to T. Woods declaration (1.1); email correspondence with R. Spigel regarding Participation Debtors (.2); review KPMG draft retention order (.7); comments regarding same (1.4).	3.70
8/14/2023	Robin Spigel	Conference call with T. Woods, L. McLoughlin, L. Jennings re retention and fee matters (.6); follow up emails with W. Shaffer and J. Roberts (KPMG US) re same (.3); emails with J. Neifeld re declaration and order (.4); review and revise declaration (2.4); review and revise proposed order (1.1).	4.80
8/15/2023	Josh Neifeld	Discuss declaration exhibit with R. Spigel (.3); revise declaration (3.0); office conference with R. Spigel re fee applications (.2)	3.50
8/15/2023	Robin Spigel	Office conference with J. Neifeld regarding retention declaration (.3); telephone conference with L. Jennings re retention documents and fees (.3); review revised declaration (.6); office conferences with J. Neifeld re same (.4); review and edits to further revised declaration (.9); review and revise proposed order (.5); email to T. Woods, L. Jennings re same (.3)	3.30
8/21/2023	Josh Neifeld	Review comments from L. McLoughlin (.6); revise declaration as per KPMG comments (2.4); telephone call with R. Spigel re declaration and next steps (.3); revise declaration as per R. Spigel comments (1.3).	4.60
8/21/2023	Robin Spigel	Email with L. Jennings, T. Wood, L. McLoughlin re retention application (.1); review KPMG Ireland's comments to proposed order (.1); telephone conference with J. Neifeld re retention declaration (.3); review KPMG Ireland comments to declaration (.2); review and edits to revise declaration (.9); emails with J. Neifeld re same (.1)	1.70
8/22/2023	Josh Neifeld	Review comments to declaration from L. McLoughlin and other members of KPMG Ireland team regarding declaration (0.5); discuss declaration with R. Spigel (0.2); revise declaration as per KPMG Ireland and R. Spigel comments (2.1); email correspondence with team at KPMG Ireland (L. McLoughlin, T. Woods, and team), team at KPMG US (J. Roberts and W. Shaffer), and Milbank (J. Santos) regarding same (0.3); email to L. Laughlin, T. Woods, J. Ahern and team regarding declaration (0.3).	3.40
8/22/2023	Robin Spigel	Review T. Woods and team comments to declaration (.1); conferences and emails with J. Neifeld re same (.4); review revised declaration (.3)	0.80
8/23/2023	Josh Neifeld	Draft edits to retention order and email correspondence concerning same (0.5); review revised exhibits to T. Woods declaration and email correspondence with L. McLoughlin, T. Woods, and team at KPMG Ireland concerning same (.2); review comments and questions to KPMG declaration received from L. McLoughlin (KPMG Ireland) (.5); email with J. Santos (Debtors' counsel) re declaration (.1); draft edits to declaration (2.0); discuss same with R. Spigel (.3); process further comments and questions regarding retention declaration from R. Spigel (.6); email correspondence with KPMG Ireland team regarding revised declaration and order (.6); email correspondence with J. Santos at Milbank regarding declaration questions (.1); prepare filing of Exhibit to T. Woods declaration (0.3).	5.20
8/23/2023	Robin Spigel	Review edits to order and revise same (.3); review declaration edits from L. McLoughlin, email to J. Santos (Milbank) re retention (.1); office conferences with J. Neifeld re retention documents (.3); telephone conference with J. Neifeld re same (.2); review and consider KPMG Ireland comments to retention declaration (.2); review and comments to further revised declaration (.9); emails to J. Neifeld re same (.4); additional emails with J. Neifeld re retention	2.90

KPMG, IRELAND
 KPMG Ireland - Voyager
 0058395-0000005

Invoice Number 6001045272

8/24/2023	Josh Neifeld	documents (.4); email with L. Doyle (Milbank) re same (.1) Review email correspondence from W. Shaffer (KPMG US) and J. Ahern (KPMG Ireland) regarding VAH 2022 audit (.5); email correspondence with J. Santos (Milbank) regarding retention application (.2); email correspondence with KPMG Ireland team regarding finalizing declaration (0.3); review comments from L. McLoughlin, J. Ahern and team as well as comments from J. Santos (Milbank) to declaration and draft order (1.0); email correspondence and follow up regarding comments with R. Spigel and KPMG Ireland team (1.0); draft edits to declaration and order and email correspondence concerning same (1.3); Review retention application (.5); comments to same (.6); Incorporate and respond to questions from R. Spigel regarding retention application (1.2) and proposed order (.4); revise declaration (0.4); review retention documents for filing (1.3);	8.70
8/24/2023	Robin Spigel	Review J. Neifeld email to T. Woods, L. Jennings and team re declaration (.2); email to J. Neifeld re declaration edits (.1); review KPMG Ireland comments to declaration (.2); email to J. Neifeld re same (.1); review retention application (.7); email with J. Neifeld re same (.2)	1.50
8/25/2023	Josh Neifeld	Review revised draft of retention application (.4); email correspondence regarding finalizing and filing application with J. Santos (Milbank) (.4); update retention declaration per L. McLoughlin comments (.2); email correspondence concerning same (.9); emails with L. McLoughlin, J. Ahern and team regarding open issues in declaration (2.5); draft edits to application and order and email correspondence with J. Santos concerning same (1.0); review and incorporate comments to declaration from KPMG Ireland team and R. Spigel (1.2); research regarding retention (.7); email correspondence concerning same with R. Spigel (.2)	7.50
8/25/2023	Robin Spigel	Emails with L. McLoughlin re retention declaration (.5); review emails from J. Santos (Milbank) re same (.1); emails with J. Neifeld re same and open items (.4); additional emails with L. McLoughlin re declaration (.9); telephone conference with J. Neifeld re declaration (.2); email with J. Ahern re declaration (.3); review revised retention documents (.3); telephone conference with J. Neifeld re same (.2)	2.90
8/26/2023	Josh Neifeld	Further edits to declaration (1); email correspondence with L. McLoughlin, T. Woods and KPMG Ireland team regarding finalizing application (.3)	0.40
8/29/2023	Josh Neifeld	Email correspondence with KPMG US team and Milbank team regarding updated Schedule to declaration(.2); email correspondence from R. Spigel regarding fee applications (.1)	0.30
8/30/2023	Josh Neifeld	Review email correspondence from R. Spigel regarding next steps (.2); discuss next steps with R. Spigel (.4)	0.60
8/30/2023	Robin Spigel	Email to T. Woods, L. Jennings and team regarding next steps (.2); office conference with J. Neifeld re fee applications, next steps (.6)	0.80
LEGAL SERVICES			57.90

KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001045272

SUMMARY OF FEES

Fee Earner	Hours	Rate	Amount (USD)
NEW YORK			
Josh Neifeld	37.90	1,139.00	43,168.10
Robin Spigel	20.00	1,377.00	27,540.00
Total	57.90		70,708.10
TOTAL FOR LEGAL SERVICES	57.90		\$70,708.10

ALLEN & OVERY

KPMG, IRELAND
1 Harbourmaster Place
IFSC
D01 F6F5 Dublin
Ireland

Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
USA

For the attention of Louise Jennings, Associate General Counsel & DPO

Tel +1 212 610 6300
Fax +1 212 610 6399

U.S. Taxpayer ID # [REDACTED]
Invoice Date October 13, 2023
Due Date November 12, 2023
Invoice Number 6001045557

Subject KPMG Ireland - Voyager

Our reference 0058395-0000005/ROPS
Your Sales Tax N° to be provided
Period Through 9/30/2023

	USD
Charges	
Legal Services	36,585.70
Total Professional Services	36,585.70
Other Charges	
Other Charges	127.60
Total Charges	36,713.30
Disbursements	
Disbursements	195.95
Total Disbursements	195.95
Total Charges and Disbursements	36,909.25
AMOUNT DUE	\$36,909.25

We kindly request payment of \$ 36,909.25 to the following bank account, quoting reference 6001045557/0058395-0000005. If the details below are different than those you currently hold, please contact our Finance team before making payment.

Citigroup
153 E 53 St
New York, NY 10043
USA



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KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001045557

FEE DETAIL

LEGAL SERVICES

Date	Fee Earner	Description	Hours
9/1/2023	Josh Neifeld	Review docket and email with KPMG team regarding key dates in chapter 11 case	0.10
9/5/2023	Josh Neifeld	Review email from R. Spigel regarding KPMG work streams	0.10
9/5/2023	Robin Spigel	Teleconference with L. Jennings re retention (.1); email to L. Jennings re same (.3).	0.40
9/6/2023	Josh Neifeld	Review UST comments to proposed order (.5); discuss same with R. Spigel (.2); email correspondence with KPMG (Ireland) team regarding same (.1); research regarding recent retention order and email to R. Spigel re same (.5)	1.30
9/6/2023	Robin Spigel	Review UST comments to proposed order (.3); email to J. Santos re same (.1); email to J. Roberts, W. Shaffer and S. Davidson (KPMG US) re same (.1); email with J. Neifeld re same (.1).	0.60
9/7/2023	Josh Neifeld	Prepare for call with L. Jennings and R. Spigel regarding UST comments to proposed order (.1); call with L. Jennings and R. Spigel regarding UST comments to proposed order (.5); review KPMG (US) comments to proposed order (.1); call with S. Davidson, W. Shaffer, and R. Spigel concerning UST comments (.6)	1.30
9/7/2023	Robin Spigel	C/c with L. Jennings and J. Neifeld re UST comments to proposed order (.5); prepare for (.3); and c/c with S. Davidson (K&S), W. Shaffer, J. Neifeld re UST comments to proposed order (.6); email to L. Jennings re same (.3); email to W. Shaffer re order (.1)	1.80
9/8/2023	Josh Neifeld	Call with D. Rudewicz at U.S. Trustee office and R. Spigel re proposed order (.5)	0.60
9/8/2023	Robin Spigel	T/c with L. Jennings, J. Neifeld re next steps, open issues (.2); c/c with S. Davidson (K&S), W. Shaffer, J. Roberts (KPMG US) re UST comments to order (.3); email to J. Santos (Milbank) re same (.1); email to L. Jennings re same (.2); t/c with D. Rudewicz (UST), S. Davidson, J. Santos, J. Neifeld re retention order (.5); follow up call with S. Davidson re same (.1); review and revise order (.6); emails with S. Davidson, W. Shaffer, J. Roberts and J. Neifeld re same (.2); email to L. Jennings re same (.4)	2.60
9/10/2023	Robin Spigel	Handling proposed order matters	0.30
9/11/2023	Josh Neifeld	Email correspondence with R. Spigel regarding Intrepid Aviation Blue (.1); prepare supplemental declaration (.6); review comments from R. Spigel re same (.2); email regarding Intrepid Aviation Blue with L. Jennings and KPMG (Ireland) Team (.2)	1.00
9/11/2023	Robin Spigel	Emails with L. Jennings re UST comments to retention order (.2); email and t/c with J. Santos, L. Doyle (Milbank) re same (.2); email to D. Rudewicz (UST) re retention order (.2); t/c with J. Santos (Milbank) re same (.1); emails with J. Neifeld re supplemental declaration (.1); review and revise same (.6).	1.40
9/12/2023	Josh Neifeld	Revise supplemental declaration (.4); email with L. Jennings and team regarding declaration (.2); review email correspondence from U.S. Trustee (D. Rudewicz) regarding proposed order (.1)	0.70
9/12/2023	Robin Spigel	Edit revised declaration (.3); emails with J. Neifeld re same (.1); emails with L. McLoughlin and L. Jennings re same (.1); email with D. Rudewicz (UST) re retention order, email to L. Doyle (Milbank) and S. Davison (KPMG US) re same (.1)	0.60
9/13/2023	Josh Neifeld	Follow up email with L. Jennings and team regarding supplemental declaration (.1); review comments to proposed order sent by D. Rudewicz at U.S. Trustee's office (.5); email correspondence with R. Spigel regarding U.S. Trustee comments (.3); revise order per R. Spigel comments (1.17); email with R. Spigel regarding terms of engagement letters (.2); email with L. Jennings and KPMG (Ireland) team regarding status of proposed order (.3)	2.50
9/13/2023	Josh Neifeld	Email correspondence with J. Santos and Debtors' counsel regarding US Trustee comments to order	0.10
9/13/2023	Robin Spigel	Email with D. Rudewicz (UST) re proposed order (.2); brief review of order, email with J. Neifeld re same (.4); email to S. Davidson (KPMG US counsel), J. Roberts, W. Shaffer (KPMG US) re proposed order (.1); review versions of edited order (.6); emails	1.50

KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001045557

9/14/2023	Josh Neifeld	with J. Neifeld re same (.2) Draft further edits to proposed order per R. Spigel comments (.2); review relevant court orders and chamber rules regarding court appearances and email correspondence with J. Santos regarding same (.2); email correspondence with T. Woods regarding court appearance (.1); in person conference with R. Spigel regarding next steps (.1); email correspondence with R. Spigel regarding preparation for hearing (.1)	0.70
9/14/2023	Robin Spigel	Email to L. Jennings re supplemental declaration and proposed order (.1); t/c and email with J. Santos (Milbank) re same (.1); email with J. Neifeld re same (.1); email to D. Rudewicz (UST) re proposed order (.2)	0.50
9/15/2023	Robin Spigel	T/c with D. Rudewicz (UST) re proposed order and supplemental declaration (.2); email with T. Woods re supplemental declaration (.2); email with T. Woods and L. Jennings re supplemental declaration (.4); finalize order and email to J. Santos, L. Doyle (Milbank) re same (.1); additional emails with L. Jennings re supplemental declaration (.3); finalize supplemental declaration and email with J. Santos and L. Doyle re same (.2)	1.40
9/20/2023	Robin Spigel	Email to T. Woods, L. Jennings, L. McLoughlin, J. Ahern and team re signed retention order and interim compensation procedures	0.40
9/26/2023	Josh Neifeld	Email with L. McLoughlin regarding first fee statement.	0.80
9/26/2023	Robin Spigel	Email with J. Neifeld regarding interim compensation for KPMG Ireland and responses to L. McLoughlin inquiries.	0.20
9/27/2023	Josh Neifeld	Email with L. McLoughlin regarding first fee statement.	4.40
9/28/2023	Josh Neifeld	Email correspondence with J. Ahern regarding fee statement questions (.3); review and comments to same to KPMG fee statement exhibits (3.7); email regarding fee statement schedules with J. Ahern and team (.4).	1.20
9/28/2023	Robin Spigel	Email to and o/c with J. Neifeld re first monthly fee statement (.2); reviewing exhibits to monthly fee statement (.8); o/c with J. Neifeld re same (.2)	2.00
9/29/2023	Josh Neifeld	Review amended fee statement exhibit (.3); review email from R. Spigel regarding comments to fee statement (.1); review and edit fee statement (.9); email correspondence to M. Moynihan and team regarding comments to fee statement (.2); incorporate R. Spigel comments to fee statement (.4).	0.60
9/29/2023	Robin Spigel	Review first monthly fee statement (.4); email and t/c with J. Neifeld re same (.2)	
LEGAL SERVICES			29.30

KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001045557

SUMMARY OF FEES

Fee Earner	Hours	Rate	Amount (USD)
NEW YORK			
Josh Neifeld	15.80	1,139.00	17,996.20
Robin Spiegel	13.50	1,377.00	18,589.50
Total	29.30		36,585.70
TOTAL FOR LEGAL SERVICES	29.30		\$36,585.70

KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001045557

OTHER CHARGES

Description	Amount (USD)
Internal Printing and Photocopying (at \$0.20 a copy)	127.60

DISBURSEMENTS

Description	Amount (USD)
On Line Services	195.95

ALLEN & OVERY

KPMG, IRELAND
1 Harbourmaster Place
IFSC
D01 F6F5 Dublin
Ireland

Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
USA

For the attention of Louise Jennings, Associate General Counsel & DPO

Tel +1 212 610 6300
Fax +1 212 610 6399

U.S. Taxpayer ID # [REDACTED]
Invoice Date November 13, 2023
Due Date December 13, 2023
Invoice Number 6001045951

Subject KPMG Ireland - Voyager

Our reference 0058395-0000005/ROPS
Your Sales Tax N° to be provided
Period Through 10/31/2023

	USD
Charges	
Legal Services	14,582.60
Total Professional Services	14,582.60
AMOUNT DUE	\$14,582.60

We kindly request payment of \$ 14,582.60 to the following bank account, quoting reference 6001045951/0058395-0000005. If the details below are different than those you currently hold, please contact our Finance team before making payment.

Citigroup
153 E 53 St
New York, NY 10043
USA



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KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001045951

FEE DETAIL

LEGAL SERVICES

Date	Fee Earner	Description	Hours
10/1/2023	Josh Neifeld	Email correspondence to M. Moynihan regarding fee statement (.1); email correspondence with R. Spigel regarding fee statement (.1)	0.20
10/2/2023	Josh Neifeld	Review revised exhibit to fee statement	0.20
10/2/2023	Robin Spigel	Review and revise first monthly fee statement (.7); t/c and emails with M. Moynihan re same (.5); finalize (.3); email to J. Santos (Milbank) re same (.2).	1.70
10/3/2023	Robin Spigel	T/c and email with J. Santos (Milbank) re first monthly fee statement; emails to M. Moynihan and team re same	0.50
10/4/2023	Robin Spigel	Emails with J. Ahern regarding first monthly fee statement	0.10
10/5/2023	Robin Spigel	Email with J. Ahern re fee statement (.2); email to J. Santos (Milbank) re same (.2)	0.40
10/11/2023	Robin Spigel	Email with M. Moynihan and team re fee statement and re disclosure statement approval (.1); email with W. Shaffer re retention declaration (.1).	0.20
10/12/2023	Josh Neifeld	Call with L. Jennings at KPMG and R. Spigel regarding sale and KPMG services	0.20
10/12/2023	Robin Spigel	T/c with L. Jennings, J. Neifeld re sale and KPMG services (.2); email to J. Santos, L. Doyle (Milbank) re same (.2)	0.40
10/13/2023	Robin Spigel	T/c with J. Santos (Milbank) re status and email to L. Jennings re same	0.20
10/16/2023	Josh Neifeld	Email correspondence with L. Jennings regarding next steps and progress on fee application for September	0.30
10/20/2023	Josh Neifeld	Email correspondence with L. McLoughlin regarding f fee statement	0.20
10/24/2023	Josh Neifeld	O/c with R. Spigel regarding fee statement	0.20
10/25/2023	Josh Neifeld	Review first fee statement (.5); revise same (.5);email with L. McLoughlin and J. Ahern regarding same (.1)	1.10
10/26/2023	Josh Neifeld	Review fee statement schedule provided by L. McLoughlin and revise same (.2); email correspondence with R. Spigel regarding transfer pricing services (.2); email correspondence with J. Santos (Milbank) regarding fee statement (.1); draft September fee statement (.3); incorporate R. Spigel comments to fee statement (.2); review updated fee statement schedule provided by L. McLoughlin (.3) and revise same (.2); review R. Spigel edits to fee statement schedule and email correspondence with L. McLoughlin regarding same (.3)	1.80
10/26/2023	Robin Spigel	Email with L. McLoughlin re September fee statement (.2); review and revise fee statement (.8); email with J. Neifeld re same (.2).	1.20
10/27/2023	Josh Neifeld	Email with L. McLoughlin and M. Wojciechowska regarding fee statement (.6); review revisions to fee statement received from L. McLoughlin (.3) and email correspondence regarding same (.2); discuss fee statement with R. Spigel (.1); revise fee statement (.2); email with J. Santos (Milbank) regarding fee statement (.1)	1.50
10/27/2023	Robin Spigel	Teleconference and emails with J. Neifeld re monthly fee statement.	0.10
10/30/2023	Josh Neifeld	Revise fee statement based on comments received from J. Santos (Milbank) (.8); email with L. McLoughlin regarding finalization of fee statement (.1); call with R. Spigel regarding fee statement (.1); email correspondence with J. Santos (Milbank) regarding finalizing and filing fee statement and additional comments (.2)	1.30

LEGAL SERVICES

11.80

KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001045951

SUMMARY OF FEES

Fee Earner	Hours	Rate	Amount (USD)
NEW YORK			
Josh Neifeld	7.00	1,139.00	7,973.00
Robin Spiegel	4.80	1,377.00	6,609.60
Total	11.80		14,582.60
TOTAL FOR LEGAL SERVICES	11.80		\$14,582.60

ALLEN & OVERY

KPMG, IRELAND
1 Harbourmaster Place
IFSC
D01 F6F5 Dublin
Ireland

Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
USA

For the attention of Louise Jennings, Associate General Counsel & DPO

Tel +1 212 610 6300
Fax +1 212 610 6399

U.S. Taxpayer ID # [REDACTED]
Invoice Date December 13, 2023
Due Date January 12, 2024
Invoice Number 6001046271

Subject KPMG Ireland - Voyager

Our reference 0058395-0000005/ROPS
Your Sales Tax N° to be provided
Period Through 11/30/2023

	USD
Charges	
Legal Services	5,696.70
Total Professional Services	5,696.70
AMOUNT DUE	\$5,696.70

We kindly request payment of \$ 5,696.70 to the following bank account, quoting reference 6001046271/0058395-0000005. If the details below are different than those you currently hold, please contact our Finance team before making payment.

Citigroup
153 E 53 St
New York, NY 10043
USA



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KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001046271

FEE DETAIL

LEGAL SERVICES

Date	Fee Earner	Description	Hours
11/3/2023	Josh Neifeld	Email from J. Santos regarding assumption	0.10
11/6/2023	Josh Neifeld	Call with J. Ahern, L. Jennings and R. Spigel regarding assumption matters (.2); review plan provisions regarding professional fees (.2); email correspondence with R. Spigel regarding status and next steps (.2); email response to question from L. McLoughlin regarding fee application (.3).	0.90
11/6/2023	Robin Spigel	Reviewing plan re professional fee claims (.1); c/c with L. Jennings, J. Ahern, J. Neifeld re assumption, emergence (.2); email to B. Kinney and J. Santos (Milbank) re same (.2); email to J. Neifeld re same (.1)	0.60
11/7/2023	Josh Neifeld	Review assumption motion and schedule of contracts to be assumed (.2); email correspondence with R. Spigel regarding schedule (.1); email correspondence with J. Santos (Milbank) regarding assumption motion (.1); email correspondence with L. Jennings regarding same (.2)	0.60
11/8/2023	Josh Neifeld	Further email correspondence L. Jennings regarding assumption motion	0.20
11/9/2023	Josh Neifeld	Email correspondence with J. Santos at Milbank regarding letter of variation (.1); email correspondence with R. Spigel regarding assumption motion (.1)	0.20
11/14/2023	Josh Neifeld	Email correspondence with L. Jennings regarding September Fee Statement	0.10
11/27/2023	Robin Spigel	Email to L. Loughlin re October monthly fee statement	0.10
11/28/2023	Robin Spigel	Email with L. Jennings re process (.2); review October fee statement exhibit (.7); email to L. Loughlin and team re same (.2); review and revise October fee statement (.3)	1.40
11/29/2023	Robin Spigel	Emails with M. Wojciechowska regarding October fee statement (.2); email to J. Santos re same (.1)	0.30
LEGAL SERVICES			4.50

KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001046271

SUMMARY OF FEES

Fee Earner	Hours	Rate	Amount (USD)
NEW YORK			
Josh Neifeld	2.10	1,139.00	2,391.90
Robin Spiegel	2.40	1,377.00	3,304.80
Total	4.50		5,696.70
TOTAL FOR LEGAL SERVICES	4.50		\$5,696.70

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KPMG, IRELAND
1 Harbourmaster Place
IFSC
D01 F6F5 Dublin
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Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
USA

For the attention of Louise Jennings, Associate General Counsel & DPO

Tel +1 212 610 6300
Fax +1 212 610 6399

U.S. Taxpayer ID # [REDACTED]
Invoice Date January 8, 2024
Due Date February 7, 2024
Invoice Number 6001046514

Subject KPMG Ireland - Voyager

Our reference 0058395-0000005/ROPS
Your Sales Tax N° to be provided
Period Through 12/31/2023

	USD
Charges	
Legal Services	4,957.20
Total Professional Services	4,957.20
AMOUNT DUE	\$4,957.20

We kindly request payment of \$ 4,957.20 to the following bank account, quoting reference 6001046514/0058395-0000005. If the details below are different than those you currently hold, please contact our Finance team before making payment.

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153 E 53 St
New York, NY 10043
USA



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KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001046514

FEE DETAIL

LEGAL SERVICES

Date	Fee Earner	Description	Hours
12/1/2023	Robin Spigel	Email with J. Santos (Milbank) re October fee statement; email with M. Wojciechowska and team re same; email with T. Woods re same	0.20
12/4/2023	Robin Spigel	Emails with S. Moore re October fee statement (.3); finalize fee statement (.3); emails with J. Santos re same (.2)	0.80
12/13/2023	Robin Spigel	Review docket; email to T. Woods and team re same and November fee statement	0.10
12/19/2023	Robin Spigel	Review docket; email to client re monthly fee statement and confirmation hearing	0.10
12/21/2023	Robin Spigel	Review November fee statement (1.6); email to J. Ahern, L. McLoughlin, T. Woods and team re same (.1)	1.70
12/22/2023	Robin Spigel	Review revisions to monthly fee statement (.3); email with J. Ahern re same (.2); emails with J. Santos (Milbank) re same (.2)	0.70

LEGAL SERVICES

3.60

KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001046514

SUMMARY OF FEES

Fee Earner	Hours	Rate	Amount (USD)
NEW YORK			
Robin Spigel	3.60	1,377.00	4,957.20
TOTAL FOR LEGAL SERVICES	3.60		\$4,957.20

ALLEN & OVERY

KPMG, IRELAND
1 Harbourmaster Place
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D01 F6F5 Dublin
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Allen & Overy LLP
1221 Avenue of the Americas
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USA

For the attention of Louise Jennings, Associate General Counsel & DPO

Tel +1 212 610 6300
Fax +1 212 610 6399

U.S. Taxpayer ID # [REDACTED]
Invoice Date February 13, 2024
Due Date March 14, 2024
Invoice Number 6001046848

Subject KPMG Ireland - Voyager

Our reference 0058395-0000005/ROPS
Your Sales Tax N° to be provided
Period Through 1/31/2024

	USD
Charges	
Legal Services	25,525.50
Total Professional Services	25,525.50
AMOUNT DUE	\$25,525.50

We kindly request payment of \$ 25,525.50 to the following bank account, quoting reference 6001046848/0058395-0000005. If the details below are different than those you currently hold, please contact our Finance team before making payment.

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New York, NY 10043
USA



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KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001046848

FEE DETAIL

LEGAL SERVICES

Date	Fee Earner	Description	Hours
1/3/2024	Robin Spigel	Review and revise first interim fee application	0.50
1/7/2024	Robin Spigel	Finish reviewing and revising fee application (1.8); email to T. Woods and team regarding same (.2)	2.00
1/8/2024	Robin Spigel	Review docket; email to T. Woods and team re same	0.10
1/11/2024	Robin Spigel	Email L. McLoughlin and M. Wojciechowska re interim fee application	0.60
1/12/2024	Robin Spigel	Reviewing first interim fee application (1.8); email to J. Santos and E. Seltzer (Milbank) re same (.1)	1.90
1/13/2024	Robin Spigel	Email with E. Selzer (Milbank) re comments to first interim fee application and review same	0.20
1/14/2024	Robin Spigel	Additional revisions to first interim fee application (2.2); email to T. Woods and team re same (.4)	2.60
1/15/2024	Robin Spigel	Review L. Loughlin and M. Wojciechowska comments to first interim fee application (.4); c/c with L. Loughlin and M. Wojciechowska re same (.3); email with J. Santos (Milbank) re fee application (.3); emails to L. Loughlin and M. Wojciechowska re same (.4); review further comments from L. Loughlin, M. Wojciechowska (.4); revise application as per comments (.8)	2.60
1/16/2024	Robin Spigel	Email with T. Woods and to L. McLoughlin and team re fee hearing and objection deadline	0.20
1/17/2024	Robin Spigel	Email with M. Wojciechowska re first interim fee application	0.80
1/19/2024	Robin Spigel	Email with M. Wojciechowska re interim fee application	0.20
1/23/2024	Robin Spigel	Email with M. Wojciechowska re interim fee application (.4); email with J. Santos re same (.1)	0.50
1/25/2024	Robin Spigel	Review December monthly fee statement (.4); email to M. Wojciechowski re same (.4)	0.80
1/26/2024	Robin Spigel	Review D. Rudewski (UST) comments to fee application; email to T. Woods and team re same	0.30
1/29/2024	Robin Spigel	Email with M. Wojciechowska re UST comments (.3); email with M. Wojciechowska re December monthly fee statement (.6); emails with J. Ahern re same (.1)	1.00
1/30/2024	Robin Spigel	Reviewing December monthly fee application (.8); email to T. Woods and team re UST comments to first interim fee application (.2)	1.00
1/31/2024	Robin Spigel	Email with J. Ahern re December monthly fee application (.1); email with J. Santos re same (.3); emails with M. Wojciechowska re same (.5); updating fee application (.3)	1.20

LEGAL SERVICES

16.50

KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001046848

SUMMARY OF FEES

Fee Earner	Hours	Rate	Amount (USD)
NEW YORK			
Robin Spigel	16.50	1,547.00	25,525.50
TOTAL FOR LEGAL SERVICES	16.50		\$25,525.50

ALLEN & OVERY

KPMG, IRELAND
1 Harbourmaster Place
IFSC
D01 F6F5 Dublin
Ireland

Allen & Overy LLP
1221 Avenue of the Americas
New York, NY 10020
USA

For the attention of Louise Jennings, Associate General Counsel & DPO

Tel +1 212 610 6300
Fax +1 212 610 6399

U.S. Taxpayer ID # [REDACTED]
Invoice Date March 5, 2024
Due Date April 4, 2024
Invoice Number 6001047172

Subject KPMG Ireland - Voyager

Our reference 0058395-0000005/ROPS
Your Sales Tax N° to be provided
Period Through 2/29/2024

	USD
Charges	
Legal Services	11,138.40
Project Management Services	197.70
Total Professional Services	11,336.10
AMOUNT DUE	\$11,336.10

We kindly request payment of \$ 11,336.10 to the following bank account, quoting reference 6001047172/0058395-0000005. If the details below are different than those you currently hold, please contact our Finance team before making payment.

Citigroup
153 E 53 St
New York, NY 10043
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KPMG, IRELAND
KPMG Ireland - Voyager
0058395-0000005

Invoice Number 6001047172

FEE DETAIL

LEGAL SERVICES

Date	Fee Earner	Description	Hours
2/1/2024	Robin Spiegel	Emails with J. Santos (Milbank) re 5th monthly fee statement (.5), email with D. Rudewicz (UST) re 1st interim fee application (.2) and emails with M. Wojeichowski and L. Loughlin re monthly and interim fee application (.2) and finalize December monthly statement (.3) and email with E. Seltzer (Milbank) re fee statement (.3)	1.50
2/13/2024	Robin Spiegel	C/c with T. Woods and team re fee application hearing, email to J. Santos and team (Milbank) re same (.3) and review proposed fee order and email with E. Selzer (Milbank) re same (.2)	0.50
2/23/2024	Robin Spiegel	Emails with M. Wojciechowska re January fee application (.4) and emails with W. Shaffer re same (.1)	1.10
2/26/2024	Robin Spiegel	Email with L. McLoughlin re January fee statement	0.30
2/27/2024	Robin Spiegel	Email with C. McElhinney re January fee statement (.2) and review and revise exhibits to monthly fee statement (.8) and email with J. Ahern re same (.1)	1.10
2/28/2024	Robin Spiegel	Emails with J. Ahern, C. McElhinney, L. McLoughlin and team re January fee statement (.2) and t/c with C. McElhinney re same (.1) and email with C. McElhinney and team re same (.4) and update documents (.1) and email to E. Selzer (Milbank) re same (.2)	1.00
2/29/2024	Robin Spiegel	Review E. Seltzer comments to January fee statement (.2) and email to L. McLoughlin, J. Ahern and team re same (.3) and begin preparation of next interim fee application (.8) and email with C. McElhinney, J. Ahern and T. Woods re January fee statement (.1) and review revised fee statement (.2) and email to E. Seltzer re same (.1)	1.70

LEGAL SERVICES

7.20

PROJECT MANAGEMENT SERVICES

Date	Fee Earner	Description	Hours
2/1/2024	Ashley Graham	Format of exhibit for fee application	0.20
2/1/2024	Ashley Graham	Call with Robin Spiegel re fee app for Voyager matter	0.10

PROJECT MANAGEMENT SERVICES

0.30

KPMG, IRELAND
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SUMMARY OF FEES

LEGAL SERVICES

Fee Earner	Hours	Rate	Amount (USD)
NEW YORK			
Robin Spigel	7.20	1,547.00	11,138.40
TOTAL FOR LEGAL SERVICES	7.20		\$11,138.40

PROJECT MANAGEMENT SERVICES

Fee Earner	Hours	Rate	Amount (USD)
NEW YORK			
Ashley Graham	0.30	659.00	197.70
TOTAL FOR PROJECT MANAGEMENT SERVICES	0.30		\$197.70

ALLEN & OVERY

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USA

For the attention of Louise Jennings, Associate General Counsel & DPO

Tel +1 212 610 6300
Fax +1 212 610 6399

U.S. Taxpayer ID # [REDACTED]
Invoice Date April 16, 2024
Due Date May 16, 2024
Invoice Number 6001047499

Subject KPMG Ireland - Voyager

Our reference 0058395-0000005/ROPS
Your Sales Tax N° to be provided
Period Through 4/5/2024

	USD
Charges	
Legal Services	15,160.60
Total Professional Services	15,160.60
AMOUNT DUE	\$15,160.60

We kindly request payment of \$ 15,160.60 to the following bank account, quoting reference 6001047499/0058395-0000005. If the details below are different than those you currently hold, please contact our Finance team before making payment.

Citigroup
153 E 53 St
New York, NY 10043
USA



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KPMG, IRELAND
KPMG Ireland - Voyager
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FEE DETAIL

LEGAL SERVICES

Date	Fee Earner	Description	Hours
3/18/2024	Robin Spiegel	Email with T. Woods and team re confirmation (.2) review docket re plan (.2)	0.40
3/19/2024	Robin Spiegel	Review and revise February fee statement (.6). Email to M. Wojechowska re same (.1)	0.70
3/20/2024	Robin Spiegel	Review and revise January fee statement (.4) review chapter 11 plan re fee claims (.1) email to M. Wojechowska and T. Woods re same (.1)	0.60
3/27/2024	Robin Spiegel	Reviewing exhibits to monthly fee statement (1.4) and email to J. Ahern re same (.1)	1.50
3/28/2024	Robin Spiegel	Review J. Ahern comments to February fee statement and email to J. Ahern re same (.2) revise February fee statement (1.2) email to E. Seltzer re same (.2) emails with E. Seltzer and with L. Doyle re fee estimates and fee statement (.2) t/c and email with T. Woods re same (.1)	1.90
3/29/2024	Robin Spiegel	Revise February fee statement (.4) and email to T. Woods and team re same (.1) and t/c with J. Ahern re same (.2) and emails from C. McElhinny and J. Ahern re final fee application (.3) and preparing email re same (1.1) and email to E. Seltzer (Milbank) re same (.2) and email to T. Woods and team re same (.6) and email with L. McLoughlin re same (.1)	3.00
4/1/2024	Robin Spiegel	Continue to review and revise final fee application	0.90
4/2/2024	Robin Spiegel	Email with J. Ahern and L. McLoughlin re professional fee escrow and email with E. Seltzer (Milbank) re same (.2) revise final fee application (.6)	0.80

LEGAL SERVICES

9.80

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Invoice Number 6001047499

SUMMARY OF FEES

Fee Earner	Hours	Rate	Amount (USD)
NEW YORK			
Robin Spigel	9.80	1,547.00	15,160.60
TOTAL FOR LEGAL SERVICES	9.80		\$15,160.60