

ZAKAY LAW GROUP, APLC

Shani O. Zakay (State Bar #277924)

shani@zakaylaw.com

Jackland K. Hom (State Bar #327243)

jackland@zakaylaw.com

Rachel Newman (State Bar #350826)

rachel@zakaylaw.com

Jennifer M. Gerstenzang (State Bar #279810)

jenny@zakaylaw.com

Jaclyn Joyce (State Bar #285124)

jaclyn@zakaylaw.com

5440 Morehouse Drive, Suite 3600

San Diego, CA 92121

Telephone: (619) 255-9047

JCL LAW FIRM, APC

Jean-Claude Lapuyade (State Bar #248676)

jlapuyade@jcl-lawfirm.com

5440 Morehouse Drive, Suite 3600

San Diego, CA 92121

Telephone: (619) 599-8292

Attorneys for PLAINTIFFS

SUPERIOR COURT OF THE STATE OF CALIFORNIA

IN AND FOR THE COUNTY OF LOS ANGELES

ALEXANDER PEGUES, JR. and MANOLO PEREZ, individuals, on behalf of themselves and on behalf of all persons similarly situated,

Plaintiffs,

v.

ELINK RECRUITING SOLUTIONS, INC., a Georgia Corporation; GLOBAL MAIL, INC., an Ohio Corporation; and DOES 1-50, Inclusive,

Defendants.

Case No. 22STCV18259

DECLARATION OF KENNETH CREAL, CPA

Date: August 28, 2025

Time: 10:30 a.m.

Judge: Hon. Carolyn B. Kuhl

Dept.: 12

DECLARATION OF KENNETH CREAL CPA

I, Kenneth Creal, declare as follows:

1. I am a Certified Public Accountant licensed in the State of California and have been engaged in the full-time practice of public accounting since 1975 and licensed continuously by the California State Board of Accountancy since 1978. In more than 600 cases, I have offered forensic accounting expert testimony or reports on many business economic topics including damages models in more than 400 wage & hour class actions, numerous individual wage & hour claims, as well as other employment law and business disputes. In addition, I have been retained on more than 600 occasions to review defendants' financial documents to offer an opinion as to the financial ability of class action/PAGA defendants to pay a particular settlement or to provide an opinion as to the range of potential settlement that would not be financially destructive to the defendant's ability to stay in business.

2. I have reviewed the Financial Documents of the Defendant, eLink Recruiting Solutions, Inc. in this matter supplied to me in November, 2023 consisting of the following:

- a. Tax Returns for 2022.
- b. Financial Statements consisting of the profit & loss statement covering 2022.
- c. Monthly bank statements through September 2023.

3. Based on the tax return and financial statement, I gathered information regarding the Defendant's profit and loss, assets potentially available to satisfy a class wide settlement, possible payments to affiliates and shareholders, and liabilities to third parties.

4. In my November 7, 2023 communication to Plaintiffs' counsel, I indicated factors that suggested the financial position of the Company was minimally profitable and few if any assets appeared to be available to support a class wide/PAGA settlement. Having made myself aware of potential assets available for settlement, I recommended to Plaintiffs' counsel a settlement of \$100,000 would be difficult to achieve.

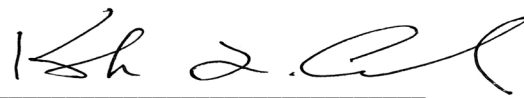
5. I have reviewed the Memorandum of Understanding executed October 17, 2024, and learned that the Parties' proposed settlement of the litigation is \$90,000.00 with an additional \$10,000.00 toward an individual settlement allocated to the named Plaintiff. In my view, the

settlement amount and payment terms are consistent with the settlement opinions I expressed in late 2023.

6. In my opinion, based on my review of the Financial Documents, the Gross Settlement Amounts and proposed payment plan is reasonable and appropriate in light of the Defendant's financial condition and the need to avoid negatively impacting Defendant's continued business operations.

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

Executed at Long Beach, California, June 1, 2025.

A handwritten signature in black ink, appearing to read "Ksh 2. CREAL", written over a horizontal line.

KENNETH CREAL