

[5] The respondent submits that success was divided and that each of the parties should bear their own costs. They argue that the appellant failed in their primary issue on appeal which sought judgment in their favour.

[6] The respondent is correct that the appellant did not achieve all that they had argued for on this appeal. However, the success on the set-off ground of appeal was of greater monetary value, albeit not substantially greater, than the amount of the lien it was seeking to enforce. Moreover, taking a bird's eye view of the appeal, the outcome did fall somewhat in favour of the appellant. A principled basis therefore exists to grant some award of costs to the appellant.

[7] That said, the amount sought by the appellant is disproportionate to the reality of the final outcome. In our view, looking at all the appropriate factors, \$6,000 all-inclusive is a reasonable, fair, and proportionate award of costs. It is noted that the appellant incurred \$4,356.83 as a disbursement for the transcript from the nine-day trial.

R. Lococo J.

S. Nakatsuru J.

M. Kurz J.

Released: January 14, 2026

CITATION: Invoice Payment Systems Corp. v. The Block Inc., 2025 ONSC 7156
DIVISIONAL COURT FILE NO.: 524/24
DATE: 20260114

ONTARIO
SUPERIOR COURT OF JUSTICE
DIVISIONAL COURT

R. Lococo, S. Nakatsuru, M. Kurz JJ.

BETWEEN:

INVOICE PAYMENT SYSTEM CORPORATION

Appellant

- and -

THE BLOCK INC.

Respondent

COSTS ENDORSEMENT
