

Schedule “A” – Form of Instruction Letter

A. Claims Procedure

By Order of the Honourable Justice Steele dated February 21, 2024 (the “**Claims Process Order**”) made pursuant to the Ontario *Business Corporations Act*, the Liquidator has been authorized and directed to conduct a claims solicitation procedure (“**Claims Procedure**”) for the final determination of all claims against 1827403 Ontario Inc. and/or 1950979 Ontario Inc. (together, the “**Debtors**”, which term shall be read as “the Debtors or either of them”).

This letter provides instructions for the submission of a Proof of Claim. Capitalized terms not defined in this letter have the meanings given to them in the Claims Process Order. This letter does not replace or amend the Claims Process Order, which should be read attentively. In case of discrepancy between this letter and the Claims Process Order, the terms of the Claims Process Order shall prevail in all respects.

The Claims Process Order provides that every Creditor shall prove its Claim(s) against the Debtors by filing a Proof of Claim with the Liquidator, whether by email or mail, so as to be received by the Liquidator before the Claims Bar Date of **March 31, 2024**, at the following Addresses:

Albert Gelman Inc., in its capacity as court-appointed liquidator
of 1827403 Ontario Inc. and 1950979 Ontario Inc.
250 Ferrand Drive, Suite 403
Toronto, ON M3C 3G8

Attention: Thomas McElroy
tmcelroy@albertgelman.com

THE CLAIMS PROCESS ORDER PROVIDES THAT ALL CLAIMS THAT ARE NOT PROVEN IN ACCORDANCE WITH THE CLAIMS PROCESS ORDER SHALL BE FOREVER BARRED AND EXTINGUISHED.

IF YOU BELIEVE THAT YOU HAVE A CLAIM AGAINST THE DEBTORS, YOU MUST FILE A PROOF OF CLAIM SO AS TO BE RECEIVED BY THE LIQUIDATOR AT THE ADDRESSES SET OUT ABOVE BEFORE THE CLAIMS BAR DATE OF 5:00 P.M. (EASTERN STANDARD TIME) ON MARCH 31, 2024.

B. General Instructions for Completing A Proof of Claim

The Proof of Claim must be completed by an individual, or an individual acting on behalf of a corporation. The individual acting for a corporation or other person must state the capacity in which he/she is acting, such as “Credit Manager”, “Treasurer”, “Authorized Agent”, etc. The individual completing the Proof of Claim must have knowledge of the circumstances connected with the Claim. All Proofs of Claim must be sworn and dated before a duly appointed Commissioner of Oaths or Notary Public. The full legal name of the Creditor must be filled out in its entirety. Only one Proof of Claim may be filed per legal entity notwithstanding that separate divisions or operating units of a Creditor may have separate Claims against the Debtors. Creditors who file a Proof of Claim by a division, or who file several Proofs of Claim by divisions, may have their Proof of Claim disallowed.

A Statement of Account and all evidence that the Creditor relies upon to prove its Claim, as well as the full particulars of the Claim, must be attached to the Proof of Claim. The Proof of Claim should include all amounts owing by the Debtors before the Claims Process Order.

For Claims made in respect of debts owing as a result of advances or loans to, or investments made in the Debtors, the Proof of Claim must be submitted along with (i) a copy of all agreements, contracts, promissory notes or other loan or investment documentation, and (ii) proof of all advances made to Debtors, such as copies of cheques, money orders, drafts, wire transfers, etc.

If the Creditor holds security for the indebtedness, a statement of the value, nature and collateral of the security must accompany the Proof of Claim, as must a copy of the agreement granting security.

If the Creditor holds a contingent or unliquidated Claim, the Creditor must provide all the evidence it relies upon to prove its Claim and the amount of it, together with a full description of all the particulars of the Claim.

If the Claim or a portion thereof has been sold or assigned, the name of the party purchasing the Claim, the amount of the Claim sold or assigned, as well as supporting documentation, must be attached to the Proof of Claim submitted. The Proof of Claim can be completed by either the original Creditor or by the assignee, but not both. Creditors and assignee(s) must determine amongst themselves who will file the Proof of Claim.

You may contact the Liquidator at the coordinates stated above for any question or concern regarding the Claims Process.

As provided in the Claims Process Order, the Liquidator will evaluate the Timely Proofs of Claim only, and will determine whether and to what extent the Claims set out therein are Proven Claims or Disallowed Claims. The mere filing of a Timely Proof of Claim does not in itself mean that a Claim is proven.

Schedule “B” – Form of Proof of Claim

[*See next page.*]

Please read carefully the enclosed Instruction Letter for completing this Proof of Claim form. Capitalized terms not otherwise defined below have the meanings given to them in the Instruction Letter.

A. PARTICULARS OF THE CREDITOR:

(1) Full Legal Name of Creditor (include trade name, if different):

.....
.....

(the "**Creditor**"). The full legal name should be the name of the Creditor notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred prior to or following the Claims Process Order.

(2) Full Mailing Address of Creditor: (The mailing address should be the mailing address of the Creditor and not any assignee)

.....
.....

(3) Telephone Number of Creditor:

(4) E-mail Address of Creditor:

(5) Attention (Contact Person):

Has the claim set out herein been sold, transferred or assigned by the Creditor to another party?

Yes: [] No: []

B. PARTICULARS OF THE ASSIGNEE(S) (IF APPLICABLE)

.....

If the Claim set out herein has been sold, transferred or assigned, complete the required information set out below. If there is more than one assignee, please attach a separate sheet which contains all of the required information set out below for each assignee.

(1) Full Legal Name of the Assignee:

.....

.....

(2) Full Mailing Address of the Assignee:

.....

.....

(3) Telephone Number of Assignee:

(4) E-mail Address of Assignee:

(5) Attention (Contact Person):

C. PROOF OF CLAIM

THE UNDERSIGNED HEREBY MAKES OATH AND SAYS AS FOLLOWS:

(1) That I:

am a Creditor of the Company; or *(if applicable)* am the:

.....

(state position or title)

of

.....

(Name of Creditor)

- (2) That I have knowledge of all of the circumstances connected with the Claim described and set out below:
- (3) The Claim seeks payment of \$.....*[Insert \$ value of claim]*

CAD in the Company on account of principal

..... and on account of interest

[Provide particulars of interest claim and calculation of same]

NOTE: Claims in a foreign currency are to be converted to Canadian Dollars at the Bank of Canada noon spot rate as of the date of the Claims Process Order.

D. PARTICULARS OF CLAIM

Other than as already set out herein, the particulars of the undersigned's total Claim against the Company are attached on a separate sheet.

Provide all particulars of the Claim and supporting documentation, including amount, description of transaction(s), copies of cheques, bank draft, money orders, wire transfers, etc., loan

documents, promissory notes or other agreement(s) giving rise to the Claim and any security interest.

SWORN BEFORE ME at the _____)
_____ in the _____)
Province of _____)
this _____ day of _____,)
_____)

A Commissioner, or Notary Public, etc.

Name of Deponent

[or if sworn via video conferencing]

SWORN REMOTELY by _____)
_____ at the _____)
_____)
_____)
in the _____)
_____)
on _____, 2024)

in accordance with O. Reg. 431/20,
Administering Oath or Declaration Remotely

A Commissioner, or Notary Public, etc.

Name of Deponent

E. FILING OF CLAIM

This Proof of Claim form must be received by the Liquidator by no later than 5:00 p.m. (Eastern Standard time) on March 31, 2024 (the “**Claims Bar Date**”) at the following physical address or email address:

Albert Gelman Inc., in its capacity as court-appointed liquidator
of 1827403 Ontario Inc. and 1950979 Ontario Inc.
250 Ferrand Drive, Suite 403
Toronto, ON M3C 3G8

Attention: Thomas McElroy
tmcelroy@albertgelman.com

Failure to file your Proof of Claim and any required documentation as directed in relation to any Claim by 5:00 p.m. (Eastern Standard Time) on the Claims Bar Date will result in your Claim being forever barred and extinguished, and you will be prohibited from making or enforcing that Claim against the Company and shall not be entitled to further notice or distribution, if any, in respect of that Claim, and shall not be entitled to participate as a Creditor in these proceedings in respect of that Claim.