

**INSTRUCTION LETTER
FOR THE CLAIMS PROCEDURE
OF AMSCAN CANADA INC.**

CLAIMS PROCEDURE

By Order of the Ontario Superior Court of Justice (Commercial List) dated March 10, 2025 (as such Order may be amended from time to time, the “**Claims Procedure Order**”) Albert Gelman Inc., in its capacity as the Court-appointed liquidator (the “**Liquidator**”) of Amscan Canada Inc. (“**Amscan Canada**”), has been authorized to conduct a claims procedure (the “**Claims Procedure**”). A copy of the Claims Procedure Order and other public information concerning this proceeding is available on the Liquidator’s website at <http://www.albertgelman.com/corporate-solutions/other-engagements/>.

This letter provides general instructions for completing a Proof of Claim form. Capitalized terms not defined within this instruction letter shall have the meaning ascribed thereto in the Claims Procedure Order.

The Claims Procedure serves to identify and determine the amount of any claims against Amscan Canada. Please review the Claims Procedure Order for the full terms of the Claims Procedure.

Please direct all forms and inquiries with respect to the Claims Procedure to the Liquidator by prepaid registered mail, courier, personal delivery, facsimile transmission, email, or telephone at the address below:

Albert Gelman Inc., Court-appointed liquidator of Amscan Canada Inc.

250 Ferrand Dr., Suite 403,

Toronto, ON M3C 3G8.

Attention: Adam Zeldin

Phone: (416) 504-1650, ext 129

Fax: (416) 504-1655

Email: azeldin@albertgelman.com

FOR CREDITORS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim against Amscan Canada, you must complete and file a Proof of Claim form with the Liquidator. All Proofs of Claim **must be received by the Liquidator before 5:00 p.m. (Toronto Time) on May 13, 2025** (the “**Claims Bar Date**”). Any Creditor that does not file a Proof of Claim in respect of a Claim on or before the Claims Bar Date, shall: (a) be forever barred, estopped and enjoined from asserting or enforcing any Claim (or filing a Proof of Claim with respect to such Claim) against the Company and such Claim shall be forever extinguished; (b) not be entitled to participate in or receive any distribution in this proceeding on account of any such Claim; and (c) not be entitled to notice of any further matters in this proceeding.

ADDITIONAL FORMS

Additional Proof of Claim forms are available on the Liquidator’s website at <http://www.albertgelman.com/corporate-solutions/other-engagements/> or by contacting the Liquidator.

DATED at Toronto this 14th day of March, 2025.

Yours very truly,

**ALBERT GELMAN INC., in its
capacity as Court-appointed Liquidator of
Amscan Canada Inc.
and not in its personal capacity**

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE)	MONDAY, THE 10 th
)	
JUSTICE KIMMEL)	DAY OF MARCH, 2025

IN THE MATTER OF AN APPLICATION UNDER SECTION 207 OF THE *BUSINESS CORPORATIONS ACT*, R.S.O. 1990, C. B.16, AS AMENDED;

ORDER
(appointing Liquidator)

THIS APPLICATION made by the Applicant for an Order pursuant to section 207 of the *Business Corporations Act*, R.S.O., 1990, c. B-16, as amended (the "**BCA**"), appointing Albert Gelman Inc. ("**AGI**") as liquidator (in such capacity, the "**Liquidator**") without security, of all of the assets, undertakings and properties (the "**Property**") of Amscan Canada Inc. (collectively, the "**Company**"), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Application, the Affidavit of Kevin Trolaro and the exhibits thereto, and on hearing the submissions of counsel for the Applicant, and on reading the consent of AGI to act as the Liquidator, no one appearing for any other person on the service list, although properly served as appears from the certificate of service of James Aston, filed.

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application and the Application Record is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

WINDING UP AND APPOINTMENT OF LIQUIDATOR

2. **THIS COURT ORDERS** that the Company shall be wound up pursuant to sections 207(1)(c) of the BCA.

3. **THIS COURT ORDERS** that pursuant to sections 207 and 210 of the BCA, AGI is hereby appointed Liquidator, without security, of all the Property with the powers set forth herein and those set forth in Part XVI of the BCA.

LIQUIDATOR'S POWERS

4. **THIS COURT ORDERS** that in addition to all the powers provided in Part XVI of the BCA, the Liquidator is empowered and authorized, but not obligated, to act at once in respect of the Property and, without limiting the generality of the foregoing, empowered and authorized to do any of the following where the Liquidator considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Liquidator's powers and duties, including without limitation those conferred by this Order, and in this regard the Liquidator is specifically authorized to retain counsel for the Applicant to advise and represent it save and except on matters upon which the Liquidator in its judgment

determines that it requires independent advice, in which case the Liquidator shall retain independent counsel;

- (d) to receive and collect all monies and accounts now owed or hereafter owing to the Company and to exercise all remedies of the Company in collecting such monies, including, without limitation, to enforce any security held by the Company;
- (e) to settle, extend or compromise any indebtedness owing to the Company;
- (f) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Liquidator's name or in the name and on behalf of the Company, for any purpose pursuant to this Order;
- (g) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Company, the Property or the Liquidator, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (h) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Liquidator in its discretion may deem appropriate;
- (i) to report to, meet with and discuss with such affected Persons (as defined below) as the Liquidator deems appropriate on all matters relating to the Property, and to share information, subject to such terms as to confidentiality as the Liquidator deems advisable;
- (j) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;

- (k) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Liquidator, in the name of the Company;
- (l) to apply to the Court for an order dissolving the Company;
- (m) make an assignment into bankruptcy on behalf of the Company; and
- (n) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Liquidator takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Company, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE LIQUIDATOR

5. **THIS COURT ORDERS** that (i) the Company, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on their instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Liquidator of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Liquidator, and shall deliver all such Property to the Liquidator upon the Liquidator's request.

6. **THIS COURT ORDERS** that all Persons shall forthwith advise the Liquidator of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Company, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Liquidator or permit the Liquidator to make, retain and take away copies thereof and grant to the Liquidator unfettered

access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 6 or in paragraph 7 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Liquidator due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

7. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Liquidator for the purpose of allowing the Liquidator to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Liquidator in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Liquidator. Further, for the purposes of this paragraph, all Persons shall provide the Liquidator with all such assistance in gaining immediate access to the information in the Records as the Liquidator may in its discretion require including providing the Liquidator with instructions on the use of any computer or other system and providing the Liquidator with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE LIQUIDATOR

8. **THIS COURT ORDERS** that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Liquidator except with the written consent of the Liquidator or with leave of this Court.

NO PROCEEDINGS AGAINST THE COMPANIES OR THE PROPERTY

9. **THIS COURT ORDERS** that no Proceeding against or in respect of the Company or the Property shall be commenced or continued except with the written consent of the Liquidator or with leave of this Court and any Proceedings currently under way against or in respect of the Company or the Property are hereby stayed and suspended pending further Order of this Court.

NO INTERFERENCE WITH THE LIQUIDATOR

10. **THIS COURT ORDERS** that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Company, without written consent of the Liquidator or leave of this Court.

CONTINUATION OF SERVICES

11. **THIS COURT ORDERS** that all Persons having oral or written agreements with the Company or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Company are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Liquidator, and that the Liquidator shall be entitled to the continued use of the Company's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Liquidator in accordance with normal payment practices of the Company or such other practices as may be agreed upon by the supplier or service provider and the Liquidator, or as may be ordered by this Court.

LIMITATION ON THE LIQUIDATOR'S LIABILITY

12. **THIS COURT ORDERS** that the Liquidator shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Liquidator by Part XVI of the BCA or by any other applicable legislation.

LIQUIDATOR'S ACCOUNTS

13. **THIS COURT ORDERS** that the Liquidator and counsel to the Liquidator shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Liquidator and counsel to

the Liquidator shall be entitled to and are hereby granted a charge (the "**Liquidator's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Liquidator's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person.

14. **THIS COURT ORDERS** that the Liquidator and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Liquidator and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

15. **THIS COURT ORDERS** that prior to the passing of its accounts, the Liquidator shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Liquidator or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

SERVICE AND NOTICE

16. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the "**Protocol**") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL '<http://www.albertgelman.com/corporate-solutions/other-engagements/>'.

17. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Liquidator is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile

transmission to the Companies creditors or other interested parties at their respective addresses as last shown on the records of the Companies and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL PROVISIONS

18. **THIS COURT ORDERS** that the Liquidator may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder or for such further order or orders as it considers necessary or desirable to amend, supplement or replace this Order.

19. **THIS COURT ORDERS** that nothing in this Order shall prevent the Liquidator from acting as a trustee in bankruptcy of the Companies.

20. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Liquidator and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Liquidator and its agents in carrying out the terms of this Order.

21. **THIS COURT ORDERS** that the Liquidator be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Liquidator is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

22. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Liquidator and to any other party

likely to be affected by the order sought or upon such other notice, if any, as this Court may order.



Digitally signed by
Jessica Kimmel
Date: 2025.03.10
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Amscan Canada Inc.
Applicant

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

PROCEEDING COMMENCED AT
TORONTO

**ORDER
(appointing Liquidator)**

GOWLING WLG (CANADA) LLP

Barristers & Solicitors
1 First Canadian Place
100 King Street West, Suite 1600
Toronto ON M5X 1G5

Tel: 416-862-7525

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C. Haddon Murray (LSO#61640P)

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James Aston (LSO#82118H)

Tel: 416-369-6659

james.aston@gowlingwlg.com

Lawyers for the Applicant

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE

)

MONDAY, THE 10th

)

JUSTICE KIMMEL

)

DAY OF MARCH, 2025

**IN THE MATTER OF AN APPLICATION UNDER SECTION 207 OF THE
BUSINESS CORPORATIONS ACT, R.S.O. 1990, C. B.16, AS AMENDED;**

AND IN THE MATTER OF THE LIQUIDATION OF AMSCAN CANADA INC.

ORDER

(Claims Solicitation Procedure and Bar Order)

THIS APPLICATION, made by the Applicant for, among other things, an order approving and establishing a procedure for the identification, resolution and barring of certain claims against Amscan Canada Inc. (the “**Company**”), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Application, the Affidavit of Kevin Trolaro and the Factum of the Applicant, **AND ON HEARING** the submissions of the lawyers for the Applicant, no one appearing for any other person on the service list, although properly served as appears from the certificate of service of James Aston, filed.

DEFINITIONS

1. **THIS COURT ORDERS** that the following terms in this Order shall have the following meanings ascribed to them:

(a) “**Appointment Date**” means the date of the Appointment Order;

(b) “**Appointment Order**” means the Order of Justice Kimmel dated March 10, 2025;

- (c) **“Business Day”** means a day which is not: (a) a Saturday or a Sunday; or (b) a day observed as a holiday under the laws of the Province of Ontario or the federal laws of Canada applicable in the Province of Ontario;
- (d) **“Claim”** means (i) any right or claim of any Person that may be asserted or made in whole or in part against the Company, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest that may accrue thereon in which there is an obligation to pay, and costs which such Person would be entitled to receive pursuant to the terms of any contract with such Person at law or in equity, any right of ownership of or title to property or assets or to a trust or deemed trust (statutory or otherwise) against any property or assets, whether or not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, or any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, based in whole or in part on facts which exist prior to the Appointment Date, together with any other rights or claims, whether or not asserted, made after the Appointment Date, in any way, directly or indirectly related to any action taken or power exercised prior to the Completion Date; and (ii) any Tax Claim, and does not include an Excluded Claim;
- (e) **“Claims Bar Date”** means 5:00 p.m. (Eastern Standard Time) on May 13, 2025, or such later date as may be ordered by this Court;
- (f) **“Claims Procedure”** means the claims solicitation procedure and schedules set out herein, as may be amended from time to time;
- (g) **“Court”** means the Ontario Superior Court of Justice (Commercial List);

- (h) **“Creditor”** means any Person having a Claim and, if the context requires, an assignee or transferee of a Claim or a trustee, receiver, receiver-manager or other Person acting on behalf of such Person;
- (i) **“Designated Newspapers”** means the National Post (National Edition) and the Toronto Star;
- (j) **“Dollars”** or **“\$”** means lawful money of Canada unless otherwise indicated;
- (k) **“Excluded Claim”** means, subject to further order of this Court, (a) any claims of the Liquidator and its counsel; and (b) any claims for amounts due for goods or services actually supplied to the Company on or after the Appointment Date; and,
- (l) **“Instruction Letter”** means the instruction letter to Creditors, in substantially the form attached hereto as Schedule “A”, regarding completion of a Proof of Claim;
- (m) **“Liquidator”** means Albert Gelman Inc. in its capacity as court-appointed Liquidator of the Company and not in its personal capacity;
- (n) **“Newspaper Notice”** means the notice of this Order to be published in the Designated Newspapers in accordance with paragraph 5 of this Order in substantially the form attached hereto as Schedule “D”;
- (o) **“Notice of Revision or Disallowance”** means the notice substantially in the form attached hereto as Schedule “C”;
- (p) **“Notice of Dispute”** means a notice given by a Creditor to the Liquidator advising the Liquidator of the Creditor's objection to the Liquidator's Notice of Revision or Disallowance;
- (q) **“OBCA”** means the Business Corporations Act, R.S.O. 1990, c. B.16, as amended;
- (r) **“OBCA Proceeding”** means the within proceeding before the Court in respect of the Company commenced pursuant to the OBCA;
- (s) **“Order”** means any order of the Court in connection with the OBCA Proceeding;

- (t) **“Person”** means any individual, partnership, joint venture, trust, corporation, unincorporated organization, government or any agency or instrumentality thereof, or any other juridical entity howsoever designated or constituted;
- (u) **“Proof of Claim”** means the form to be completed and filed by a Creditor setting forth its proposed Claim, substantially in the form attached hereto as Schedule “B”;
- (v) **“Proof of Claim Document Package”** means a document package which shall include a copy of the Instruction Letter, a Proof of Claim, and such other materials as the Liquidator may consider appropriate or desirable;
- (w) **“Tax”** or **“Taxes”** means any and all amounts subject to a withholding or remitting obligation and any and all taxes, duties, fees and other governmental charges, duties, impositions and liabilities of any kind whatsoever whether or not assessed by the Taxing Authorities (including any Claims by any of the Taxing Authorities), including all interest, penalties, fines, fees, other charges and additions with respect to such amount;
- (x) **“Taxing Authorities”** means His Majesty the King, His Majesty the King in right of Canada, His Majesty the King in right of any province or territory of Canada, the Canada Revenue Agency, any similar revenue or taxing authority of each and every province or territory of Canada and any political subdivision thereof, and any Canadian or foreign governmental authority, and **“Taxing Authority”** means any one of the Taxing Authorities; and,
- (y) **“Tax Claim”** means any Claim against the Company for any Taxes in respect of any taxation year or period ending on or prior to the Appointment Date, for any Taxes in respect of or attributable to the portion of the taxation period commencing prior to the Appointment Date, and up to and including the Appointment Date.

SERVICE

2. **THIS COURT ORDERS** that the time for service of the Notice of Application and the Application Record is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

NOTICE OF CLAIMS

3. **THIS COURT ORDERS** that the Liquidator is authorized and directed to send a copy of the Proof of Claim Document Package to each Creditor that it is aware of and the Canada Revenue Agency and any similar revenue or Taxing Authority in Ontario, by ordinary mail, email or facsimile transmission, which method shall be at the sole and unfettered discretion of the Liquidator, as soon as is practicable after the date of this Order.

4. **THIS COURT ORDERS** that the Liquidator shall cause the Proof of Claim Document Package to be posted on the Liquidator's website, as soon as is practicable after the Appointment Date, until the expiry of the Claims Procedure.

5. **THIS COURT ORDERS** that the Liquidator shall dispatch by ordinary mail, courier or email, as soon as practicable, following receipt of a request therefore, a copy of the Proof of Claim Document Package to any Person claiming to be a Creditor and requesting such material.

PUBLICATION OF NEWSPAPER NOTICE

6. **THIS COURT ORDERS** that as soon as practicable after the date of this Order, the Liquidator shall publish the Newspaper Notice in the Designated Newspapers.

7. **THIS COURT ORDERS** that the Newspaper Notice be and is hereby approved.

NOTICE SUFFICIENT

8. **THIS COURT ORDERS** that the publication of the Newspaper Notice and the mailing to the Creditors of the Proof of Claim Document Package in accordance with the requirements of this Order shall constitute good and sufficient service and delivery of notice of this Order and the Claims Bar Date on all Persons who may be entitled to receive notice and who may wish to assert

Claims and that no other notice or service need be given or made and no other document or material need be sent to or served upon any Person in respect of this Order.

FILING OF PROOFS OF CLAIM

9. **THIS COURT ORDERS** that, except as otherwise provided herein, each Creditor that asserts a Claim against the Company shall file a written Proof of Claim so as to be received by the Liquidator on or before the Claims Bar Date, by registered mail, personal delivery, courier or e-mail.

10. **THIS COURT ORDERS** that a Proof of Claim shall be deemed timely filed only if mailed or delivered by registered mail, personal delivery, courier or email so as to be actually received by the Liquidator on or before the Claims Bar Date.

CLAIMS BAR

11. **THIS COURT ORDERS** that any Creditor that does not file a Proof of Claim in respect of a Claim in accordance with this Order on or before the Claims Bar Date, shall: (a) be forever barred, estopped and enjoined from asserting or enforcing any Claim (or filing a Proof of Claim with respect to such Claim) against the Company and such Claim shall be forever extinguished; (b) not be entitled to participate in or receive any distribution in the OBCA Proceeding on account of any such Claim; and (c) shall not be entitled to notice of any further matters in the OBCA Proceeding.

DETERMINATION OF CLAIMS

12. **THIS COURT ORDERS** that the Liquidator shall review each Proof of Claim received by the Claims Bar Date, and shall either accept, revise or reject the amount claimed for purposes of distribution.

13. **THIS COURT ORDERS** that if the Liquidator disputes the amount of a Claim set forth in a Proof of Claim, the Liquidator may attempt to consensually resolve the amount of the Claim with the Creditor, and/or send a Notice of Revision or Disallowance to the Creditor by no later than 21 days after the Claims Bar Date.

14. **THIS COURT ORDERS** that if the Liquidator does not deliver a Notice of Revision or Disallowance in accordance with this Order, with respect to the value of a Claim, then, subject to further order of this Court, such a Proof of Claim shall be deemed to be accepted as final and binding.

15. **THIS COURT ORDERS** that any Creditor who receives a Notice of Revision or Disallowance and who objects to same, shall deliver to the Liquidator a Notice of Dispute within 15 days of the issuance of the Notice of Revision or Disallowance, or, if the Creditor does not deliver the Notice of Dispute within such time, the value of such Creditor's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance.

16. **THIS COURT ORDERS** that any Creditor who delivers a Notice of Dispute to the Liquidator in accordance with this Order, shall, unless otherwise agreed by the Liquidator in writing, by no later than 5:00 p.m. on the day that is 15 days after the service of the Notice of Dispute, serve, and file with this Court, a Notice of Motion seeking to appeal the Liquidator's determination, returnable on a date to be fixed by this Court, and in any event, no later than 30 days from the date of the service of the Notice of Dispute. If an appeal is not filed within such period, then the Notice of Revision and Disallowance shall, subject to further order of this Court, be deemed to be final and binding.

GENERAL PROVISIONS

17. **THIS COURT ORDERS** that the Liquidator is authorized to use reasonable discretion as to adequacy of compliance with respect to the manner in which Proofs of Claim and Notices of Revision or Disallowance are completed and executed, and may, where the Liquidator is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Claims Procedure as to completion and execution of Proofs of Claim or Notices of Revision or Disallowance.

18. **THIS COURT ORDERS** that any document to be sent to any Creditor or Person pursuant to this Claims Procedure may be sent by e-mail, ordinary mail, registered mail, or courier to the address last shown on the books and records of the Company or whatever specific formal address has been provided to the Liquidator either through counsel or directly. A Creditor or Person shall

be deemed to have received any document sent pursuant to this Claims Procedure five (5) business days after such document is sent by ordinary mail or registered mail and one business day after such document is sent by e-mail, or courier.

19. **THIS COURT ORDERS** that any notice or other communication to be given under this Order by a Creditor to the Liquidator shall be in writing in substantially the form, if any, provided for in this Order, and will be sufficiently given only if delivered by registered mail, courier, personal delivery, or e-mail addressed to:

Albert Gelman Inc.
in its capacity as court-appointed
liquidator of Amscan Canada Inc.

250 Ferrand Dr., Suite 403,
Toronto, ON M3C 3G8.

Attention: Adam Zeldin
Phone: (416) 504-1650, ext 129
Fax: (416) 504-1655
Email: azeldin@albertgelman.com

20. **THIS COURT ORDERS** that the following Schedules form part of this Order:

Schedule "A" - Instruction Letter
Schedule "B" - Proof of Claim
Schedule "C" - Notice of Revision or Disallowance
Schedule "D" - Newspaper Notice

21. **THIS COURT ORDERS** that the Liquidator may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder or for such further order or orders as it considers necessary or desirable to amend, supplement or replace this Order.

22. **THIS COURT ORDERS** that nothing in this Order shall prevent the Liquidator from acting as a trustee in bankruptcy of the Companies.

23. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Liquidator and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.



Digitally signed
by Jessica
Kimmel
Date: 2025.03.10
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Court File No. CV-25-00737796-00CL

Amscan Canada Inc.
Applicant

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

ORDER
(Claims Solicitation Procedure and Bar Order)

GOWLING WLG (CANADA) LLP

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Lawyers for the Applicant

PROOF OF CLAIM FORM
ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

**IN THE MATTER OF AN APPLICATION UNDER SECTION 207 OF THE
BUSINESS CORPORATIONS ACT, R.S.O. 1990, C. B.16, AS AMENDED;**

AND IN THE MATTER OF THE LIQUIDATION OF AMSCAN CANADA INC.

PROOF OF CLAIM

1. PARTICULARS OF CREDITOR

Full Legal Name of Creditor:

Full Mailing Address of Creditor:

Telephone Number of Creditor:

Facsimile Number of Creditor:

E-mail Address of Creditor:

Attention (Contact Person):

**PARTICULARS OF ORIGINAL CREDITOR FROM WHOM YOU ACQUIRED CLAIM, IF
APPLICABLE:**

Have you acquired this Claim by assignment?

Yes ☐ No ☐

(if yes, attach documents evidencing assignment)

Full Legal Name of original creditors(s):

PROOF OF CLAIM

THE UNDERSIGNED CERTIFIES AS FOLLOWS:

That I am a Creditor of Amscan Canada Inc. ("**Amscan Canada**") / I hold the position of _____ of
the Creditor;

That I have knowledge of all the circumstances connected with the Claim described and set out
below; and

Amscan Canada Inc. was and still is indebted to the Creditor as follows:¹

Debtor	Claim Amount
Amscan Canada Inc.	

PARTICULARS OF CLAIM:

The particulars of the undersigned's Claims are attached.

(Provide full particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, particulars and copies of any security and amount of Claim allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed).

FILING OF CLAIM

This Proof of Claim must be returned to, and received by, the Liquidator by **5:00 p.m. (Toronto Time) on the Proof of Claims Filing Date (May 13, 2025).**

Completed forms must be delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or email at the address below to the Liquidator at the following address:

Albert Gelman Inc.
in its capacity as court-appointed
liquidator of Amscan Canada Inc.

250 Ferrand Dr., Suite 403,
Toronto, ON M3C 3G8.
Attention: Adam Zeldin
Phone: (416) 504-1650, ext 129
Fax: (416) 504-1655
Email: azeldin@albertgelman.com

DATED at _____ this _____ day of _____, 2025.

(signature of creditor or its authorized

¹ Any Claims denominated in a foreign currency shall be converted to Canadian Dollars based on the Bank of Canada's daily average exchange rate for that currency against the Canadian Dollar on the Court Appointment Date

representative)

Name:

Title:

Capitalized terms that are not defined herein have the meanings ascribed thereto in the Claims Procedure Order.

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