

THE KING'S BENCH
WINNIPEG CENTRE

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF
POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC.,
GLASS 8 INC., NATIONAL INTERIORS (2021) INC.,
12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS),
POLAR HOLDING LTD., 10064720 MANITOBA LTD., and
12986914 CANADA LTD.

APPLICANTS

SIXTH REPORT OF THE MONITOR
BDO CANADA LIMITED

JANUARY 23, 2024

MONITOR

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INTRODUCTION

1. On February 10, 2023, Polar Window of Canada Ltd. (“**Polar Window**”), Accurate Dorwin (2020) Inc. (“**Accurate Dorwin**”), Glass 8 Inc. (“**Glass 8**”), National Interiors (2021) Inc. (“**National Interiors**”), 12986647 Canada Ltd. (o/a Allsco Windows & Doors) (“**Allsco**”), 12986591 Canada Ltd. (o/a Alweather Windows & Doors) (“**Alweather**”, and collectively the “**Opcos**”), Polar Holding Ltd. (“**Polar Holdco**”), 10064720 Manitoba Ltd. (“**1006**”), and 12986914 Canada Ltd. (“**6914**”, and collectively with the Opcos the “**Companies**” or the “**Applicants**”) filed for and obtained protection under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”). Deloitte Restructuring Inc. (“**Deloitte**”) was appointed the monitor of the Applicants in the CCAA proceedings and a stay of proceedings was granted in favour of the Applicants to February 20, 2023.
2. At the comeback hearing on February 14, 2023, the Honourable Justice Bock of the Court of King’s Bench in Manitoba (the “**Court**”) granted an amended and restated initial order (the “**ARIO**”), which extended the stay of proceedings to May 5, 2023.
3. On April 5, 2023, the Court granted an order (the “**April 5, 2023 Order**”), which among other things, extended the stay of proceedings to July 28, 2023.
4. On July 21, 2023, the Court granted two (2) orders: an approval and vesting order (the “**AVO**”) approving the sale transaction (the “**Transaction**”) between Deloitte, in its capacity as monitor for and on behalf of the Applicants, as vendor, and Stephen Segal in trust for a corporation or corporations to be formed (the “**Purchaser**”), as purchaser; and a stay extension, interim distribution, and other relief order (the “**July 21, 2023 Order**”), extending the stay of proceedings to September 12, 2023.
5. On September 12, 2023, the Court granted an order (the “**September 12, 2023 Order**”), which, among other things, approved an amendment to the Asset Purchase Agreement (the “**APA**”) for the Transaction and extended the stay of proceedings to November 3, 2023.
6. On October 27, 2023, the Court granted (2) orders: an order enhancing the monitor’s powers (the “**Enhanced Powers Order**”) which was to take effect upon the filing of the

Monitor's Certificate (as defined therein); and a stay extension and other relief order (the "**October 27, 2023 Order**") extending the stay of proceedings to December 8, 2023.

7. On December 5, 2023, the Court granted an order (the "**December 5, 2023 Order**"), attached hereto as Appendix A, which, among other things, approved further amendments to the APA and corresponding amendments to the AVO, and extended the stay of proceedings to January 29, 2024 (the "**Stay Period**").
8. On December 22, 2023, the Court granted an order (the "**December 22, 2023 Order**"), attached hereto as Appendix B, substituting BDO Canada Limited ("**BDO**") in place of Deloitte as the CCAA monitor (the "**Monitor**"). All references to the Monitor prior to the December 22, 2023 Order refer to Deloitte, and all references to the Monitor after the granting of the December 22, 2023 order refer to BDO.
9. Deloitte, in its capacity as Monitor, previously provided the Court with the following reports:
 - (a) A Pre-Filing Report of the Proposed Monitor dated February 7, 2023 in connection with the Applicants' application for protection under the CCAA;
 - (b) A First Report of the Monitor dated April 3, 2023 in connection with the Applicants' motion to extend the stay of proceedings and approve the SISP and the SISP Procedures;
 - (c) A Second Report of the Monitor dated July 20, 2023 (the "**Second Report**") in connection with the Monitor's motion to approve the Transaction and extend the stay of proceedings;
 - (d) A Confidential Supplement to the Second Report of the Monitor dated July 20, 2023 in connection with the Transaction;
 - (e) A Third Report of the Monitor dated September 8, 2023 (the "**Third Report**") in connection with the Monitor's motion to approve the amendments to the APA (the "**First Amending Agreement**") and extend the stay of proceedings;
 - (f) A Confidential Supplement to the Third Report of the Monitor dated September 8,

- 2023 in connection with the First Amending Agreement;
- (g) A Fourth Report of the Monitor dated October 24, 2023 (the “**Fourth Report**”) in connection with the Monitor’s motion to approve further amendments to the APA (the “**Second Amending Agreement**”) and extend the stay of proceedings;
 - (h) A Confidential Supplement to the Fourth Report of the Monitor dated October 24, 2023 in connection with the Second Amending Agreement;
 - (i) A Supplement to the Fourth Report dated October 26, 2023 in connection with the Monitor’s motion to extend the stay of proceedings;
 - (j) A Fifth Report of the Monitor dated December 3, 2023 (the “**Fifth Report**”) in connection with the Monitor’s motion to amend the AVO and approve further amendments to the APA (the “**Third and Fourth Amending Agreements**”, and collectively with the First Amending Agreement and the Second Amending Agreement, the “**Amended Transaction**”), and extend the stay of proceedings; and
 - (k) A Confidential Supplement to the Fifth Report of the Monitor dated December 3, 2023 in connection with the Amended Transaction.
10. Pursuant to the ARIIO, Deloitte, in its capacity as Monitor has made the Court Orders and other information related to the CCAA proceedings available on its website at www.insolvencies.deloitte.ca/en-ca/AccurateGroup (the “**Deloitte Website**”). BDO, in its capacity as Monitor has also made the CCAA materials available on its website at www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup (the “**BDO Website**”) (collectively the “**Monitors’ Websites**”).

PURPOSE

11. The purpose of this sixth report (the “**Sixth Report**”) is to provide the Court with information with respect to the following:
- (a) The Monitor’s activities since the Fifth Report;

- (b) The status of the Amended Transaction;
- (c) The status and quantum of the Unpaid Post-Filing Debts (as defined below); and
- (d) The necessity and appropriateness to implement a D&O Claims Process and facilitate a WEPPA Filing (both as defined below).

12. Furthermore, this Sixth Report is being filed in support of the Monitor's motion to this Honourable Court on January 26, 2024, seeking the following:

- (a) Abridging the time for service of the Monitor's notice of motion and all other materials filed in support of the same;
- (b) Extending the stay of proceedings from January 29, 2024 to cover the Applicant Stay Period and the Extended CCAA Stay Period (both as defined below);
- (c) Authorizing and directing the Monitor to carry out the prescribed duties under the *Wage Earner Protection Program Act (Canada)* ("WEPPA");
- (d) Enhancing the Monitor's powers upon the filing of a Monitor's certificate if the sole officer of the Applicants resigns;
- (e) Approving the Sixth Report, inclusive of the reported activities and actions detailed therein;
- (f) Approving the fees and disbursements of Deloitte in its capacity as Monitor, BDO in its capacity as Monitor, and the Monitor's legal counsel for the periods of November 27, 2023 to December 22, 2023, December 11, 2023 to January 14, 2024, and November 25, 2023 to January 12, 2024, respectively;
- (g) Providing that the Case Website (as defined in the ARIO) for the within proceeding shall now be www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup.
- (h) Approving the D&O Claims Process and authorizing and directing the Monitor to implement same in accordance with the D&O Claims Process Order (as defined

below);

- (i) Terminating MLT Aikins LLP (“**MLT Aikins**”) from any and all engagements with the Applicants; and
- (j) Such further and other relief that the Court considers just and warranted in the circumstances.

13. Capitalized terms not otherwise defined in this Sixth Report are as defined in the affidavits of Stephen Segal sworn on February 6, 2023 and April 3, 2023 (the “**Segal Affidavits**”), the initial Order dated February 10, 2023 (the “**Initial Order**”), the ARIO, the April 5, 2023 Order, the AVO, the July 21, 2023 Order, the September 12, 2023 Order, the Enhanced Powers Order, the October 27, 2023 Order, the December 5, 2023 Order (collectively the “**CCAA Orders**”), and the Monitor’s reports previously filed in these proceedings.

TERMS OF REFERENCE

14. In preparing this Sixth Report, the Monitor has relied upon unaudited interim financial information, the Applicants’ books and records, the Segal Affidavits, and discussions with management (“**Management**”) and The Toronto-Dominion Bank (“**TD Bank**”) and their respective legal advisors.
15. The financial information of the Companies has not been audited, reviewed or otherwise verified by the Monitor as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that this Sixth Report may not disclose all significant matters about the Companies. Additionally, none of the Monitor’s procedures were intended to detect defalcations or other irregularities. If the Monitor were to perform additional procedures or to undertake an audit examination of the financial statements in accordance with generally accepted auditing standards, additional matters may have come to the Monitor’s attention. Accordingly, the Monitor does not express an opinion nor does it provide any other form of assurance on the financial or other information presented herein. The Monitor may refine or alter its observations as further information is obtained or brought to its attention after the date of this Sixth Report.

16. The Monitor assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction, or use of this Sixth Report. Any use that any party makes of this Sixth Report, or any reliance on or decisions to be made based on it is the responsibility of such party.
17. Unless otherwise stated, all monetary amounts contained in this Sixth Report are expressed in Canadian dollars.

MONITOR'S ACTIVITIES SINCE THE FIFTH REPORT

18. Since the filing of the Fifth Report, the Monitor's activities have included the following:
 - (a) Closing the Amended Transaction in accordance with the December 5, 2023 Order and filing the Monitor's Certificate with the Court;
 - (b) Facilitating the transfer of the CCAA proceedings from Deloitte to BDO, in accordance with the December 22, 2023 Order;
 - (c) Facilitating numerous calls and meetings with the Applicants' former Management and providing the Monitor's views with respect to the ongoing administration of the CCAA proceedings;
 - (d) Arranging for payment of the outstanding professional fees as approved by the December 5, 2023 Order;
 - (e) Arranging for the repayment of the DIP Facility to TD Bank in the amount of \$1,823,948 (exclusive of TD Bank's legal fees);
 - (f) Maintaining the Monitors' Websites and making available the various orders granted in these proceedings, along with certain motion materials and stakeholder notices;
 - (g) Corresponding with TD Bank and TD Bank's legal counsel with respect to the Amended Transaction closing, creditor matters, and other matters relating to the CCAA proceedings generally;
 - (h) Attending to continued inquiries from creditors, customers, suppliers, and

stakeholders of the Companies;

- (i) Corresponding with Canada Revenue Agency (“CRA”) and the Applicants to facilitate reconciling outstanding statutory remittances;
- (j) Attending the December 5, 2023 hearing;
- (k) Reviewing draft motion materials relating to the January 26, 2024 hearing; and
- (l) Preparing this Sixth Report.

TRANSACTION UPDATE

- 19. In accordance with the December 5, 2023 Order, the Cash to Close, as defined in the Fourth Amending Agreement (attached as Appendix G to the Fifth Report), was received in full by the Monitor on December 5, 2023. The Monitor also received confirmation from TD Bank that the outstanding principal amount owing under the DIP Facility had been reduced to \$1.8 million as contemplated by the amendments to the AVO effected by the December 5, 2023 Order.
- 20. As the Monitor was in possession of the aggregate Purchase Price (as defined in the Amended Transaction), on December 5, 2023, the Monitor facilitated payments to First West Credit Union Capital Corp. and Sallyport Commercial Finance, ULC on account of the Additional Consideration, and to Merchant Opportunities Fund Ltd. on account of the Settlement Agreement.
- 21. Following the making of the foregoing payments, the Monitor, with the assistance of counsel, drafted, negotiated, executed, and exchanged the documents necessary to close the Amended Transaction effective December 7, 2023 (the “**Amended Transaction Closing Date**”). As the Amended Transaction was completed to the satisfaction of the Monitor, on December 8, 2023, the Monitor filed the Monitor’s Certificate with the Court, a copy of which is attached hereto as Appendix C.

STAKEHOLDER UPDATE

- 22. As detailed in the Third, Fourth, and Fifth Reports of the Monitor, several of the Opcos’ suppliers continued to be supportive of the Companies subsequent to the Initial Order,

supplying goods and services on a “cash on delivery” or “cash in advance” basis, and in many cases, extended credit to the Companies (the “**Trade Creditors**”) despite not being required to do so by the ARIO.

23. On December 7, 2023, the Purchaser confirmed with the Monitor that it would not be assuming liability for any of the Applicants' debts to the unpaid Trade Creditors as part of the Amended Transaction, the exact quantum of which debts was unknown at that time.
24. The Monitor brought to the attention of the Purchaser the terms of the First Amending Agreement which provided that “...*the Purchaser agrees that it is responsible for funding the operations of the Accurate Group during the Interim Period.*” The Monitor further advised the Purchaser that it was appropriate for these post-filing obligations to be assumed by the Purchaser as part of the Amended Transaction; however, the Monitor was not in a position to insist that these post-filing obligations be assumed by the Purchaser as this was not expressly contemplated in the APA.
25. The Monitor carefully considered the situation, noting the following:
 - (a) The Trade Creditors were not likely to be in a better position were the Monitor to not close the Amended Transaction and instead trigger the Enhanced Powers Order, as the business would not continue in the ordinary course; rather, as per the Enhanced Powers Order, the Applicants would cease operations, the employees would be terminated, and the property would be liquidated;
 - (b) The Additional Consideration and the Settlement Agreement funds had already been paid to the parties entitled to the same; and
 - (c) Approximately 255 jobs depended on the closing of the Amended Transaction.
26. As a result of the foregoing, the Monitor concluded that the prejudice to the collective stakeholders would be far greater were the Monitor to use this as a basis to terminate the APA, and that closing the Amended Transaction was the preferred path forward in the difficult circumstances.
27. Since the Amended Transaction Closing Date, the Monitor has become aware of

additional post-filing creditors that remain unpaid:

- (a) Polar Window is indebted to customers for deposits that it accepted post-filing, but for which the customers did not receive a finished product; and
- (b) Accurate Dorwin is indebted to certain independent contractors for post-filing sales commissions.

In each case, the relevant contracts were not assumed by the Purchaser as part of the Amended Transaction and remain with Polar Window and Accurate Dorwin, respectively.

- 28. On December 19, 2023, the Monitor was contacted by a former sales agent of the Companies, John P. Okeefe LLC (“**Okeefe**”), alleging that he was owed approximately \$155,092 USD in commissions for services provided to Accurate Dorwin subsequent to the date of the Initial Order. Okeefe further advised that in July 2023, Stephen Segal represented that the CCAA proceedings only applied to orders completed prior to the date of the Initial Order, and that orders after February 10, 2023 would be processed in the normal manner, by the successor company aided by new capital and a line of credit. Stephen Segal advised the Monitor that he denies that the Purchaser represented that it would assume Accurate Dorwin’s liability for any such commissions. The amounts alleged to be owing to Okeefe are included in the Unpaid Post-Filing Debts (as defined below) compiled by the Applicants (further detailed below).
- 29. Finally, since the December 5, 2023 hearing, the Applicants have worked with CRA to reconcile the unpaid GST amounts that were raised by CRA's counsel at the hearing, the particulars of which are discussed below. However, on December 29, 2023, the Applicants advised the Monitor that they had also accrued post-filing source deduction arrears, the majority of which relate to the final payrolls before the Amended Transaction was closed.
- 30. With the continued involvement of the Applicants, it has been determined that the aggregate amount of the Opco’s post-filing debts to the Trade Creditors, Polar Window's post-filing customer deposits, and the Opco's unpaid GST and payroll source deduction

amounts total approximately \$1.8 million (the “Unpaid Post-Filing Debts”). The Unpaid Post-Filing Debts are detailed in Appendix D, and are summarized in the table below:

**Summary
Unpaid Post-Filing Debts**

Company	CRA - GST	CRA - Source Deductions	Customer Deposits	Employees	Trade Creditors	Total
Polar Window of Canada Limited	(39,844)	814	129,930	100,598	139,307	330,805
Accurate Dorwin (2020) Inc.	(10,357)	11,246	-	71,447	335,915	408,251
Glass 8 Inc.	(38,404)	19,531	-	34,611	172,575	188,313
National Interiors (2021) Inc.	(90,247)	2,965	-	46,630	32,352	(8,300)
Allsco Windows and Doors	(136,828)	28,825	-	21,645	205,285	118,927
Alweather Windows and Doors	447,480	84,667	-	27,008	176,925	736,079
Total	131,799	148,048	129,930	301,940	1,062,359	1,774,075

31. As at the date of this Sixth Report, the Monitor has not reviewed the Unpaid Post-Filing Debts in detail with the Applicants, and is not able to comment on the accuracy or completeness of the obligations. As the Applicants were still finalizing the disparate schedules at the time of filing the Sixth Report, the Monitor has only been able to prepare summaries of the Unpaid Post-Filing Debts segmented by Opco. Additionally, the Applicants acknowledge that the Unpaid Post-Filing Debts appear to reflect those amounts recorded in the various accounting systems of the Applicants, or reflect amounts that have been provided by third-party suppliers, but the Applicants make no representations with respect to same.

32. Despite the quantum of the Unpaid Post-Filing Debts existing at the Amended Transaction Closing Date (or emerging post-closing), the Applicants remain of the view that the Companies have operated in good faith throughout the CCAA proceedings while attempting to restructure the operations in the early stages of the proceedings, and then to close the Amended Transaction. The Applicants further advised the Monitor that the Companies were attempting to balance the interests of the stakeholders throughout the proceedings with finite cash resources and their inability to collect accounts receivable being impaired by liens. Further, the Applicants advised that they were not fully aware of the quantum of the accruing Unpaid Post-Filing Debts as the Companies attempted to stay in business and operate in the ordinary course.

DIRECTORS' AND OFFICERS' CLAIMS PROCESS

33. Paragraph 23 of the ARIO granted the directors and officers of the Applicants a \$300,000 charge (the “**Directors’ Charge**”) on the Property as security for the Applicants’ obligation to indemnify the directors and officers against post-filing obligations and liabilities they may incur while acting as directors and officers of the Applicants, except to the extent the obligation or liability was incurred as a result of the director’s and officer’s gross negligence or willful misconduct (as detailed in paragraph 22 of the ARIO).
34. The Monitor is of the view that a claims process (the “**D&O Claims Process**”) is necessary to definitively determine the quantum of any such claims before the Monitor will be in a position to recommend a final distribution and seek its discharge in the CCAA proceedings.
35. The Monitor is requesting the Court’s approval to administer the D&O Claims Process detailed in the draft D&O Claims Process Order (the “**D&O Claims Process Order**”), attached hereto as Appendix E. Capitalized terms describing the D&O Claims Process, and as set out below, shall have the meaning ascribed to them in the D&O Claims Process Order.
36. The D&O Claims Process calls for any Claimants who believe that they have a claim against the Applicants’ Past and Present Directors and Officers, which claim arose subsequent to February 10, 2023 (the date of the Initial Order), to file a proof of claim with the Monitor asserting such claim prior to the March 1, 2024 Claims Bar Date.
37. A summary of the more significant provisions within the D&O Claims Process include the following:
 - (a) The call for claims shall exclude any Excluded Claim (i.e. claims enumerated in sections 5.1(2) and 19(2) of the CCAA and claims arising from the Past and Present Directors’ and Officers’ gross negligence or willful misconduct), but shall include any claim, cause of action, or demand of any nature or kind whatsoever of any Person against any Past and Present Director and Officer arising **after** February 10, 2023 (the “**Filing Date**”), whether or not such right or claim is reduced to

- judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution, indemnity, or otherwise against any of the Past and Present Directors and Officers with respect to any matter, action, cause, or chose in action, whether existing at present or arising or commenced in the future, for which any Past and Present Director and Officer is alleged to be by statute, law, equity, or otherwise liable to pay in his or her capacity as a Past and Present Director and Officer;
- (b) All known Unpaid Post-Filing Creditors identified by the Applicants will receive a claims package (the “**D&O Claims Package**”) that will include a copy of the D&O Claims Process Order, Instruction Letter, Proof of Claim, and such other materials as the Monitor or the Court considers necessary or appropriate (the “**D&O Claims Package Notice**”). The D&O Claims Package Notice will also be available for access on the BDO Website;
 - (c) Any Person with a Claim must deliver the Proof of Claim form to the Monitor on or before the March 1, 2024 Claims Bar Date, or such later date as the Monitor may agree in writing or the Court may otherwise direct, failing which the Claim against the Past and Present Directors and Officers shall be forever barred and extinguished, and the Claimant will not be entitled to receive further notice with respect to the D&O Claims Process;
 - (d) The Monitor will review all Proofs of Claim, and in consultation with the Past and Present Directors and Officers named in the Proofs of Claim, will accept, revise, or reject each Claim or, alternatively, refer the Claim to the Court for adjudication, in accordance with the D&O Claims Process;
 - (e) The Monitor will notify any Claimant whose claim has been revised or rejected by the Monitor, and the reasons therefore, by sending a Notice of Revision or Disallowance to the Claimant by no later than 21 Calendar Days (i.e. March 22,

2024) after receipt of the Proof of Claim. Where the Monitor does not send a Notice of Revision or Disallowance or a Referral Notice to a Claimant by such date, the Claim will be deemed to be accepted by the Monitor in the amount set out in the Proof of Claim;

- (f) Any Claimant who intends to dispute a Notice of Revision or Disallowance must
 - (i) deliver a completed Notice of Dispute to the Monitor by no later than 10 Calendar Days (i.e. April 1, 2024) from the date the Notice of Revision or Disallowance was delivered by the Monitor to the Claimant, or such other date as may be agreed to by the Monitor in writing, and
 - (ii) within 10 Calendar Days (i.e. April 11, 2024) of delivery of the Notice of Dispute, file and serve on counsel for the Monitor and all counsel listed on the Service List a Notice of Motion returnable in the CCAA proceedings on April 26, 2024, along with supporting affidavit materials, seeking to determine the validity of that portion of the Claimant's Claim that was disallowed; and
- (g) Where a Claimant that receives a Notice of Revision or Disallowance does not file a completed Notice of Dispute and file and serve the Notice of Motion and supporting affidavit(s) as provided for in the D&O Claims Process Order, such Claimant's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance.

38. The members of the Service List have received the Monitor's Notice of Motion and the draft D&O Claims Process Order. If granted, the signed D&O Claims Process Order itself will be served on the members of the Service List following the January 26, 2024 hearing. The D&O Claims Process Order itself does not contemplate any publication of the D&O Claims Process other than by way of the following:

- (a) Posting the D&O Claims Package Notice on the BDO Website; and
- (b) Mailing the D&O Claims Package Notice to all parties identified by the Applicants as having potential Claims against any of the Past and Present Directors and Officers.

The Monitor believes that the above publication approach is reasonable and appropriate in the circumstances as it will avoid confusion amongst the general body of creditors who may have a claim against the Applicants for a pre-filing obligation, it will limit the costs of advertising and reduce the costs of the Monitor having to administer claims being filed that are not covered by the D&O Claims Process, and it will focus on those Claimants with a valid claim against the Past and Present Directors and Officers (e.g. claims for which they may be liable in their capacity as directors or officers pursuant to applicable employment and/or taxing legislation, etc.).

39. The Monitor is recommending the approval of the D&O Claims Process as outlined in the D&O Claims Process Order. The D&O Claims Process will provide Claimants with the opportunity to evaluate whether they have a claim against the Past and Present Directors and Officers of the Applicants, submit the necessary Proof of Claim, and should any dispute arise, the D&O Claims Process provides for a resolution process to fairly address disputed claims.
40. Further, as detailed in the Monitor's Fourth and Fifth Reports, the D&O Claims Process will allow any interested stakeholder to participate if they believe they have a valid Claim against the Past and Present Directors and Officers of the Applicants.

CANADA REVENUE AGENCY

41. Subsequent to the December 5, 2023 hearing, CRA and the Applicants have been working to reconcile the Companies' statutory filings for both payroll source deductions and GST/HST remittances.
42. As at the date of this Sixth Report, the Monitor understands that CRA and the Applicants have reconciled the payroll source deduction account balances to the end of November 2023. The Applicants continue to work with CRA to regain online access to complete the December 2023 filings. The table below summarizes the aggregate of the post-filing unremitted payroll source deductions based on the Applicants' books and records to December 2023.

**Canada Revenue Agency
Payroll Source Deductions**

Company	Business #	Nov-23	Due Date	Dec-23	Due Date	Total
Polar Window of Canada Limited	104257852	-		814	15-Jan-24	814
Accurate Dorwing (2020) Inc.	748528270	-		11,246	15-Jan-24	11,246
Glass 8 Inc.	797635695	-		19,531	15-Jan-24	19,531
National Interiors (2021) Inc.	774872345	2,851	15-Dec-23	114	15-Jan-24	2,965
Allsco Windows and Doors	761703149	-		28,825	15-Jan-24	28,825
Alweather Windows and Doors	761712546	54,262	15-Dec-23	30,405	15-Jan-24	84,667
Total		57,113		90,935		148,048

The Applicants and CRA have reconciled the GST/HST account balances to the end of October 2023, although certain of the account balances remain subject to CRA audit. The Applicants continue to work with CRA to regain online access to complete the November 2023 filings. The table below summarizes the aggregate of the post-filing unremitted GST/HST based on the Applicants' books and records to November 30, 2023.

**Canada Revenue Agency
GST/HST**

Company	Business #	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Total
Polar Window of Canada Limited	104257852	-	-	-	-	-	-	-	-	(39,844)	-	(39,844)
Accurate Dorwing (2020) Inc.	748528270	-	-	-	6,685	78	(168)	(238)	(4,631)	(9,697)	(2,386)	(10,357)
Glass 8 Inc.	797635695	-	-	30	(15,972)	(1,166)	(5,817)	(365)	(134)	(14,932)	(50)	(38,404)
National Interiors (2021) Inc.	774872345	(2,789)	(4,883)	-	(7,623)	(2,671)	(2,794)	(1,542)	(72)	(67,874)	-	(90,247)
Allsco Windows and Doors	761703149	-	-	(22,241)	-	1,901	(944)	(109,302)	(23,626)	(19,603)	36,988	(136,828)
Alweather Windows and Doors	761712546	-	-	-	(217)	80,000	-	125,134	83,022	91,094	68,446	447,480
Total		(2,789)	(4,883)	(22,211)	(17,127)	78,142	(9,723)	13,687	54,559	(60,855)	102,998	131,799

43. As at the date of this Sixth Report, the Monitor is aware that CRA may be asserting a priority interest to the funds being held in trust by the Monitor. As the quantum of the post-filing CRA obligation is still being finally determined, and the Monitor is not recommending a distribution at this time, the Monitor is of the view that any priority determination can be addressed at a subsequent Court hearing.
44. On January 23, 2024, CRA provided the Monitor with information as to CRA's current calculation of the Applicants' source deduction and GST arrears. The Monitor has reviewed and notes that the amounts claimed by CRA do not accord with the balances reported to the Monitor by the Applicants. More time will be needed for the Applicants and CRA to reconcile and finalize these amounts.

WEPPA FILING

45. As the Amended Transaction required that the Purchaser hire 85% of the former employees of the Companies, certain of the former employees were terminated and were not offered employment by the Purchaser as at the Amended Transaction Closing Date.
46. In accordance with section 5(1) of the WEPPA, an individual is eligible to receive a payment under the program if:

- (a) The individual’s employment ended for a reason prescribed by regulation (i.e. the individual resigned or retired, the individual’s employment has terminated, or the term of the individual’s employment has expired);
 - (b) The former employer is the subject of proceedings under the CCAA, and a court determines under subsection (5) that the criteria prescribed by regulation are met (i.e. that the former employer is the former employer of all of whose employees in Canada have been terminated other than any retained to wind down its business operations); and
 - (c) The individual is owed eligible wages by the former employer.
47. The Applicants’ employees were all terminated as part of the closing of the Amended Transaction (although approximately 85% of the employees were offered employment with the Purchaser, and the Purchaser assumed all liabilities in relation to the rehired employees). Accordingly, the Monitor is of the view that the prescribed criteria for the application of the WEPPA is met in the circumstances. As a filing under the WEPPA is at the discretion of the Court in a CCAA proceeding, the Monitor is recommending that an order be made that the criteria prescribed by the WEPPA and the WEPPA Regulations has been met. In accordance with section 2(1) of the WEPPA, the period of time in which *eligible wages* (as defined therein) will be determined will be as follows:
- (a) the period beginning on the day that is six (6) months before the day on which the CCAA proceedings commenced (February 10, 2023) and ending on the day on which the Court makes a determination under subsection 5(5) of the WEPPA (January 26, 2024).
48. The Monitor is also recommending that it be authorized to carry out its prescribed duties in accordance with section 21 of the WEPPA (the “**WEPPA Filing**”).

ENHANCED POWERS OF THE MONITOR

49. As all of the Applicants’ directors resigned on July 20, 2023, and all of the officers resigned on December 7, 2023, immediately after the Amended Transaction closed, the Applicants were in a position whereby no individual could provide instructions on behalf

of the Companies subsequent to the Amended Transaction Closing Date. This affected the Applicants' ability to correspond with CRA, complete statutory filings, and work with the Monitor to release certain leased assets that were excluded from the Amended Transaction, as the ARIO did not provide the Monitor with the authority to make such decisions.

50. Accordingly, on January 15, 2024, in order to assist with the ongoing administration of the CCAA proceedings, Stephen Segal was reappointed as officer of the Applicants by way of the following documents (the “**Reappointment Documents**”):
- (a) Consents from the shareholders reappointing Stephen Segal, Brant Enderle, and Tim Morris as directors (the “**Directors**”);
 - (b) A Resolution of the Directors re-appointing Stephen Segal as President of the Applicants; and
 - (c) Resignations of the Directors resigning as the Directors of the Applicants.

The Reappointment Documents are attached hereto as Appendix F.

51. Given the disruption that materialized when the officers previously resigned on December 7, 2023, in the event that Stephen Segal elects, for whatever reason, to again resign as the sole officer of the Applicants, the Monitor is requesting that upon filing a certificate with the Court confirming Stephen Segal's resignation, that the Monitor be authorized, but not obligated to:
- (a) Provide written consent on behalf of the Applicants pursuant to paragraph 15 of the ARIO, allowing a Proceeding (as defined in the ARIO) in respect of the Applicants to be commenced or continued where the Monitor determines, in its sole discretion, that such written consent is appropriate in the circumstances;
 - (b) Execute, assign, issue, and endorse documents of whatever nature in respect of any of the Property, whether in the Monitor's name or in the name and on behalf of the Applicants, for the purposes of winding up the Business and concluding the CCAA Proceedings;

- (c) Complete and submit any outstanding statutory filings on behalf of the Applicants and correspond with any governmental (or other) authorities in respect of same; and
- (d) Take any other steps reasonably incidental to the exercise of these powers.

52. The Monitor is of the view that such enhanced powers are reasonable in the circumstances in order to allow for the continued administration of the CCAA proceedings in the event that Stephen Segal resigns as officer.

STAY PERIOD

53. Absent an extension of the Stay Period, the stay granted by the December 5, 2023 Order will expire on January 29, 2024. Although the Amended Transaction has closed, the Monitor is seeking an extension of the Stay Period as follows:

- (a) As against the Applicants, until February 26, 2024 (the “**Applicant Stay Period**”), after which time the Applicant Stay Period will come to an end and the stay lifted; and
- (b) As against the Amended Transaction proceeds and the Monitor, until April 30, 2024 (the “**Extended CCAA Stay Period**”).

54. Despite the Amended Transaction having closed, the Applicants continue to assist the Monitor with the administration of the CCAA proceedings (i.e. reconciling accounts with CRA, compiling information for the WEPPA Filing, and compiling information for the D&O Claims Process (collectively the “**Residual Activities**”). Lifting of the stay against the Applicants at this time has the potential to be disruptive as it may result in various actions being commenced against the Companies and/or the Past and Present Directors and Officers (as defined in the D&O Claims Process Order). The Applicants believe that the Applicant Stay Period will allow sufficient time to complete the Residual Activities and assist with the administration of the CCAA proceedings on an uninterrupted basis.

55. The Extended CCAA Stay Period will maintain the status quo and allow sufficient time

for the Monitor to facilitate the D&O Claims Process, complete the WEPPA Filing, and prepare for and attend the April 26, 2024 hearing.

56. The Monitor is aware of its duty under section 23(1)(h) of the CCAA. That section states that, if the Monitor is of the opinion that it would be more beneficial to the company's creditors if proceedings in respect of the company were taken under the *Bankruptcy and Insolvency Act* ("BIA"), it shall so advise the Court without delay after coming to that opinion. As at the date of this Sixth Report, the Monitor has not formed such an opinion.
57. The Monitor is of the view that continuing under the CCAA proceedings will be least disruptive to all stakeholders, and will allow the Monitor sufficient time to assess the priority interests in the Amended Transaction proceeds and make a distribution recommendation to the Court.
58. The Monitor is mindful of the CCAA's requirement that, in order to extend the stay of proceedings, the Applicants must have acted, and be continuing to act, in good faith and with due diligence. In respect of the Unpaid Post-Filing Debts, the Applicants have represented to the Monitor that at no time was it the Companies' intention to incur debt obligations that the Opcos' could not satisfy. The Companies were rather attempting to keep the Business operational with finite cash resources, ongoing difficulties collecting accounts receivable, and the credit provided by certain vendors. The Applicants maintain that they were genuinely not aware of the actual quantum of the accruing Unpaid Post-Filing Debts until the reconciliation was completed after the Amended Transaction was closed.
59. Based on the facts and information presently available to the Monitor, the Monitor has not concluded that the Applicants acted in bad faith. In addition, the Applicants have been transparent with the Monitor regarding the Unpaid Post-Filing Debts and are continuing to assist the Monitor in respect of the same, as well as assisting with the Residual Activities necessary to bring the proceedings to a conclusion. As the Applicant Stay Period is only being sought for an additional 30 days, following which it will automatically expire, the Monitor is recommending that the Court approve the Applicant Stay Period.

60. The Monitor respectfully recommends that this Honourable Court approve an extension of the stay of proceedings to cover the Applicant Stay Period and the Extended CCAA Stay Period.

FEES AND DISBURSEMENTS OF THE MONITOR AND LEGAL COUNSEL

61. Pursuant to paragraph 32 of the ARIO, the Monitor and its legal counsel shall pass their accounts from time to time.
62. Attached as Appendix G is a summary of the invoices of Deloitte for fees and disbursements incurred during the course of the proceedings for the period of November 27, 2023 to December 22, 2023. Deloitte's accounts total \$25,165 in fees and disbursements (including GST), which represents the final balance owing to Deloitte in these proceedings.
63. The fees charged by Deloitte were based on the amount of professional time required at hourly billing rates, which vary depending upon the experience level and location of the professionals involved. The average hourly rate charged by Deloitte in these proceedings \$519 per hour. The rates charged by Deloitte were the normal rates and charges for engagements of this nature, and these rates are comparable to the rates charged for the provision of services by other professional firms providing specialized financial advisory and restructuring services.
64. The Monitor is of the view that Deloitte's fees and disbursements are fair and reasonable in the circumstances and have been duly rendered in response to the required and necessary duties in its capacity as Monitor in accordance with the provisions of the CCAA Orders.
65. Attached as Appendix H is a summary of the invoices of BDO for fees and disbursements incurred during the course of the proceedings for the period of December 12, 2023 to January 14, 2024. BDO's accounts total \$25,044 in fees and disbursements (including GST).
66. The fees charged by BDO are based on the amount of professional time required at hourly billing rates, which vary depending upon the experience level and location of the

professionals involved. The average hourly rate charged by BDO in these proceedings for invoices issued to date is \$552 per hour. The rates charged by BDO are the normal rates and charges for engagements of this nature, and are comparable to the rates charged for the provision of services by other professional firms providing specialized financial advisory and restructuring services.

67. The Monitor is of the view that BDO's fees and disbursements are fair and reasonable in the circumstances and have been duly rendered in response to the required and necessary duties in its capacity as Monitor in accordance with the provisions of the CCAA Orders.
68. Attached as Appendix I is a summary of the invoices of the Monitor's legal counsel for fees and disbursements incurred during the course of the proceedings for the period of November 25, 2023 to January 12, 2024. The accounts total \$54,841 in fees and disbursements (including PST and GST).
69. The Monitor has reviewed the invoices rendered by its legal counsel and finds them reasonable and validly incurred in accordance with the provisions of the CCAA Orders.
70. Copies of the invoices of the Monitor's legal counsel, which outline the dates the work was completed, the description of the work completed, the length of time taken to complete the work, and the names and rates of the individuals who completed the work, can be made available to the Court upon request.
71. After the Applicants' officers resigned on December 7, 2023, MLT Aikins advised the Applicants that its engagement as legal counsel terminated, as there was no longer anyone to instruct MLT Aikins on the Applicants' behalf. The Applicants disputed the termination with reference to paragraph 19 of the ARIO, which precludes all persons having agreements with the Applicants from terminating the supply of goods or services. The Monitor understands that this issue has not been resolved, although the Applicants are of the belief that they have been without counsel since December 7, 2023. For clarity, at MLT Aikins' request, the Monitor is requesting a declaration that MLT Aikins' engagement as the Applicants' counsel be terminated.

RECOMMENDATIONS

72. For the reasons set out above, the Monitor recommends that the Court, should it see fit to do so, grant the following relief, including:
- (a) Abridging the time for service of the Monitor's notice of motion and all other materials filed in support of the same;
 - (b) Extending the stay of proceedings from January 29, 2024 to cover the Applicant Stay Period and the Extended CCAA Stay Period;
 - (c) Authorizing and directing the Monitor to carry out the prescribed duties under the WEPPA;
 - (d) Enhancing the Monitor's powers upon the filing of the Monitor's certificate in the event the sole officer of the Applicants resigns;
 - (e) Approving the Sixth Report, inclusive of the reported activities and actions detailed therein;
 - (f) Approving the fees and disbursements of Deloitte in its capacity as Monitor, BDO in its capacity as Monitor, and the Monitor's legal counsel for the periods of November 27, 2023 to December 22, 2023, December 11, 2023 to January 14, 2024, and November 25, 2023 to January 12, 2024, respectively;
 - (g) Providing that the Case Website (as defined in the ARIO) for the within proceeding shall now be www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup.
 - (h) Approving the D&O Claims Process and authorizing and directing the Monitor to implement same in accordance with the D&O Claims Process Order;
 - (i) Terminating MLT Aikins from any and all engagements with the Applicants; and
 - (j) Granting of such further and other relief that the Court considers just and warranted in the circumstances.

All of which is respectfully submitted at Winnipeg, Manitoba, this 23rd day of January, 2023.

BDO CANADA LIMITED

In its capacity as Monitor of
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,
Glass 8 Inc., National Interiors (2021) Inc.,
12986647 Canada Ltd. (o/a Allsco Windows & Doors),
12986591 Canada Ltd. (o/a Alweather Windows & Doors),
Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.
and not in its personal capacity.



Per: Brent Warga, CPA, CA, CIRP, LIT
Senior Vice-President

Appendix A – December 5, 2023 Stay Extension, Sealing, and Other Relief Order

THE KING'S BENCH
WINNIPEG CENTRE

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "Applicants")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

ORDER
(STAY EXTENSION, SEALING, AND OTHER RELIEF)
DATE OF HEARING: TUESDAY, DECEMBER 5, 2023 AT 9:00 A.M.
THE HONOURABLE MR. JUSTICE BOCK

McDougall Gauley LLP
500 616 Main Street
Saskatoon SK S7J 0H6

IAN A. SUTHERLAND, K.C. / CRAIG FRITH
PHONE: (306) 665-5417 / (306) 665-5432
FAX: (306) 664-4431
CLIENT FILE NO. 549268.11

ON READING the Fifth Report of the Monitor dated December 3, 2023 (the "**Fifth Report**"), the and Confidential Supplement, and on hearing the submissions of counsel for the Monitor, the Applicants, The Toronto-Dominion Bank, Canada Revenue Agency, and Maxim Transportation Services Inc. ("**Maxim**"), no one appearing for any other person on the Service List, although properly served as appears from the affidavit of Alecia Iwanchuk sworn December 4, 2023; all filed:

AND ON CONSIDERING the matters raised in the Affidavit of Michael Rosenbaum sworn on October 26, 2023 and the submissions of counsel for Maxim in respect of the same, following which the Court deferred granting any relief at this time:

SERVICE

1. THIS COURT ORDERS that the time for service of the Monitor's notice of motion and supporting materials is hereby abridged and validated so that the motion is properly returnable today and hereby dispenses with further service thereof.

EXTENSION OF THE STAY PERIOD

2. THIS COURT ORDERS that that the Stay Period (as that term is defined in the Amended and Restated Initial Order of the Honourable Mr. Justice Bock dated February 14, 2023) is hereby extended from December 5, 2023 to January 29, 2024.

SEALING OF THE CONFIDENTIAL SUPPLEMENT

3. THIS COURT ORDERS that the Confidential Supplement and the appendices thereto be filed under seal, kept confidential, and not form part of the public record. The Confidential Supplement shall be kept separate and apart from the other contents of the Court file in a sealed envelope which sets out the style of cause of these proceedings and a statement that the contents thereof are subject to a Sealing Order, and shall not be

opened except by the Registrar of this Court and the Honourable Mr. Justice Bock (or another Justice of the Court of King's Bench).

4. The Confidential Supplement shall only be made available or form part of the public record after the Monitor's Certificate (as that term is defined in the Approval and Vesting Order of the Honourable Justice Bock dated July 21, 2023, as amended by paragraph 3 of the Order (Amendment to the Sale Agreement and Other Relief) of the Honourable Justice Bock dated September 12, 2023 (the "AVO")) is filed with this Court, or further Order of this Court.

SECOND AMENDMENT TO THE APPROVAL AND VESTING ORDER

5. THIS COURT ORDERS that the preamble, paragraphs 4 and 9, and Schedule "A" of the AVO are hereby further amended as follows (with the bold and underlined text to be added to the Order):

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed monitor (the "**Monitor**") of the undertaking, property and assets of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**") for an order approving the sale transaction (the "**Transaction**") contemplated by an agreement of purchase and sale between the Monitor, in its capacity as court-appointed monitor of the Applicants and not in its personal or corporate capacity, and Stephen Segal (in trust for a corporation or corporations to be formed) (the "**Purchaser**") and appended to the Second Report of the Monitor dated July 20, 2023 (the "**Second Report**"), as amended by the the Amendment to the Asset Purchase Agreement dated August 31, 2023 appended to the Third Report of the Monitor dated September 8, 2023, the **Second Amendment to the Asset Purchase Agreement dated October 6, 2023 and appended to the Fourth Report of the Monitor dated October 24, 2023, and the Third Amendment to the Asset Purchase Agreement dated October 26, 2023 and Fourth Amendment to the Asset Purchase Agreement dated November 30, 2023 appended to the Fifth Report of the Monitor dated December 3, 2023** (together, the "**Sale Agreement**"), and vesting in the Purchaser the Applicants' right, title and interest in and to the assets described in the Sale Agreement (the "**Purchased Assets**"), was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

[...]

VESTING OF PROPERTY

4. THIS COURT ORDERS AND DECLARES that, upon the delivery of a Monitor's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "**Monitor's Certificate**") certifying, among other things, that the outstanding principal amount owing under the DIP Facility (as defined in the Amended and Restated Order of the Honourable Mr. Justice Bock dated February 14, 2023) ("DIP Facility") is no greater than \$1,800,000 in compliance with the Fifth Amendment to Interim Facility Loan Agreement dated December 1, 2023, all of the Applicants' right, title and interest in and to the Purchased Assets described in the Sale Agreement shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "**Claims**") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Amended and Restated Initial Order of the Honourable Justice Bock dated February 14, 2023; and (ii) all charges, security interests or claims evidenced by registrations pursuant to The Personal Property Security Act (Manitoba) or any other personal property registry system (all of which are collectively referred to as the "**Encumbrances**", but which term shall not include the permitted encumbrances listed at Schedule B herein) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

[...]

RELEASE

9. THIS COURT ORDERS that, conditional on the closing of the Transaction contemplated hereby, the delivery of the Monitor's Certificate to the Purchaser certifying, among other things, that the outstanding principal amount owing under the DIP Facility is no greater than \$1,800,000 in compliance with the Fifth Amendment to Interim Facility Loan Agreement dated December 1, 2023, and the Purchaser's payment of the Additional Consideration (as that term is defined in the Sale Agreement) to First West Credit Union Corp. and Sallyport Commercial Finance, LLC and effective immediately upon the filing of the Monitor's Certificate contemplated herein, Stephen Segal, Brant Enderle and Tim Morris (together the "**Principals**") are hereby forever and permanently released and discharged from any and all claims, liabilities or obligations in connection with any of the Principals' guarantees of any of the commitments, loans or obligations of any of the Applicants. Notwithstanding the foregoing, this release shall not release or discharge any statutory obligations that the Principals may have in their capacity as Directors or Officers of the Applicants (should they, in fact, be or have been a Director or Officer of the Applicants) or release or discharge any claims or entitlements that a Person may have against any Director's or Officer's liability insurance or the Director's Charge as contained in the Amended and Restated Order.

[...]

Schedule A – Form of Monitor's Certificate

[...]

THE MONITOR CERTIFIES the following:

1. The Purchaser has paid and the Monitor has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing the Sale Agreement have been satisfied or waived by the Monitor and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Monitor **and the outstanding principal amount owing under the DIP Facility (as defined in the Amended and Restated Order of the Honourable Mr. Justice Bock dated February 14, 2023) is no greater than \$1,800,000 in compliance with the Fifth Amendment to Interim Facility Loan Agreement dated December 1, 2023.**

[...]

USE OF THE DEPOSIT

6. THIS COURT ORDERS that the Monitor shall be authorized and directed to pay the outstanding professional fees owing by the Applicants to the Monitor, the Monitor's legal counsel, McDougall Gauley LLP, and the Applicant's legal counsel, MLT Aikins LLP, as set out in the Fifth Report, from the Increased Deposit (as defined in the Fifth Report) in the following amounts:

- (a) \$401,817 to the Monitor;
- (b) \$269,090 to McDougall Gauley LLP; and
- (c) \$242,971 to MLT Aikins LLP.

THIRD AMENDMENT TO THE JULY 21 ORDER

7. THIS COURT ORDERS that paragraph 7 of the Order (Stay Extension, Interim Distribution, and Other Relief) of the Honourable Justice Bock dated July 21, 2023 (as amended by the Order (Amendment to the Sale Agreement and Other Relief dated September 12, 2023 and the Order (Stay Extension and Other Relief) dated October 31, 2023) (the "**July 21 Order**") is hereby amended as follows (with the bold and underlined text to be substituted for the struck out text in the Order):

7. THIS COURT ORDERS that the Monitor shall **be authorized to repay the amount of the outstanding DIP Facility, up to the maximum amount of \$2,350,000, to TD Bank** ~~make the following interim distributions from the Net Proceeds:~~

- (a) ~~first, to reduce the amounts presently owed by the Applicants and secured by the Administration Charge:~~
 - (i) ~~to Deloitte Restructuring Inc., \$326,554 on account of the Monitor's outstanding fees and disbursements;~~
 - (ii) ~~to McDougall Gauley LLP, \$235,580 on account of its outstanding fees and disbursements;~~
 - (iii) ~~to MLT Aikins LLP, \$216,636.94 on account of its outstanding fees and disbursements;~~
- (b) ~~second, in satisfaction of the DIP Lender's Charge, to TD Bank, the repayment of the DIP Facility to the maximum amount of \$2,350,000.~~

NET PROCEEDS HOLDBACK

8. THIS COURT ORDERS that, after making the distributions contemplated by paragraph 6 of this Order and paragraph 7 of the July 21 Order (as amended herein), the balance of the net proceeds of the Amended Transaction (as defined in the Fifth Report) shall be held in trust by the Monitor pending a future motion to determine priority to the same.

AMENDMENT TO THE ENHANCED POWERS ORDER

9. THIS COURT ORDERS that paragraphs 2 and 8 and Schedule "A" of the Order (Enhancement of the Monitor's Powers) of the Honourable Mr. Justice Bock dated October 27, 2023 are hereby amended as follows (with the bold and underlined text to be substituted for the struck out text in the Order):

ORDER TO TAKE EFFECT UPON FILING OF MONITOR'S CERTIFICATE

2. THIS COURT ORDERS that the Monitor shall file the Monitor's certificate attached as **Schedule "A"** to this Order (the "**Monitor's Certificate**") if **the Monitor determines, in its sole discretion, that the Amended Transaction (as that term is defined in the Fifth Report of the Monitor dated December 4, 2023) is unlikely to**

close or, alternatively, that a material adverse change in the Applicants' financial condition has occurred. (i) the transaction for the purchase and sale of Applicants' assets pursuant to an Asset Purchase Agreement dated July 21, 2023 between Stephen Segal, in trust for a corporation of corporations to be formed (the "**Purchaser**") and the Monitor for and on behalf of the Applicants (as amended by amending agreements dated August 31, 2023 and October 6, 2023 and as may be amended thereafter) (collectively the "**APA**") fails to close by November 3, 2023, and (ii), the Purchaser fails to provide the Monitor with an additional non-refundable deposit by November 3, 2023 in accordance with the APA in an amount agreed upon by TD.

[...]

USE OF THE DEPOSIT

8. THIS COURT ORDERS that the Monitor shall be authorized and entitled to make the following interim disbursements from the Deposit (as that term is defined in the APA):

(a) ~~first, to pay the outstanding professional fees owing by the Applicants to the Monitor, the Monitor's legal counsel, McDougall Gauley LLP ("MG"), and the Applicant's legal counsel, MLT Aikins LLP ("MLTA") as set out in the Fourth Report.~~

(b)(a) ~~second~~ **first**, to pay the ongoing reasonable professional fees and disbursements of the Monitor and **MG McDougall Gauley LLP** and any final invoice received from **MLTA MLT Aikins LLP**, in each case at their standard rates and charges as part of the costs of these proceedings; and

(c)(b) ~~third~~ **second**, to pay the reasonable costs and expenses incurred in exercising the Monitor's powers pursuant to the terms of this Order

[...]

Schedule A – Form of Monitor's Certificate

[...]

THE MONITOR CERTIFIES the following:

1. The **Monitor has concluded that:**

[the transaction for the purchase and sale of the Applicants' assets pursuant to an Asset Purchase Agreement dated July 21, 2023 between Stephen Segal, in trust for a corporation ~~or~~ of corporations to be formed (the "Purchaser") and the Monitor for and on behalf of the Applicants (as amended by the amending agreements dated August 31, 2023, and October 6, 2023, ~~October 26, 2023, and November 30, 2023,~~ and as may be amended thereafter is unlikely to close]

OR

that a material adverse change in the Applicants' financial circumstances has occurred.]

~~2. The Purchaser failed to provide the Monitor with an additional non-refundable deposit by November 3, 2023 in accordance with the APA in an amount agreed upon by TD; and~~

~~3.2.~~ This Certificate was delivered by the Monitor at _____ [TIME] on _____ [DATE].

[...]

APPROVALS

10. THIS COURT ORDERS that the Fifth Report, the Confidential Supplement, and the activities, actions, and conduct of the Monitor described therein are hereby approved.

11. THIS COURT ORDERS that the fees and disbursements of the Monitor and its legal counsel, McDougall Gauley LLP, as set out in the Fifth Report are hereby approved.

MISCELLANEOUS MATTERS

12. 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 Applicants, the Monitor and their 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 Applicants or the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order.

December 5, 2023

T. BOCK

BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

J.J. Burnell, MLT Aikins LLP, counsel for the Applicants
Sam Gabor, Gowling WLG, counsel for The Toronto-Dominion Bank
Penny Piper, Department of Justice (Canada), counsel for Canada Revenue Agency

Donald R. Knight, K.C., Knight Law Office, counsel for Maxim Transportation Services Inc.

Appendix B – December 22, 2023 Substitution Order

THE KING'S BENCH
Winnipeg Centre

IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER PURSUANT TO
SECTION 243 OF THE BANKRUPTCY AND INSOLVENCY
ACT R.S.C. 1985, c. B-3, AS AMENDED AND SECTION 55
OF *THE KING'S BENCH ACT*, C.C.S.M. c. C280

BETWEEN:

BUSINESS DEVELOPMENT BANK OF CANADA,

Applicant,

-and-

KROMAR PRINTING LTD.,

Respondent.

ORDER

MLT AIKINS LLP
3000 – 360 Main Street
Winnipeg, Manitoba R3C 4G1

J.J. BURNELL/ANJALI SANDHU
Ph: (204) 957-4663 / (204) 957-4760
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File No. 0135165.00011

Box #3

**THE KING'S BENCH
Winnipeg Centre**

IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER PURSUANT TO SECTION 243 OF THE BANKRUPTCY AND INSOLVENCY ACT R.S.C. 1985, c. B-3, AS AMENDED AND SECTION 55 OF *THE KING'S BENCH ACT*, C.C.S.M. c. C280

THE HONOURABLE M Justice) Thu DAY, THE 22
JUSTICE C. M. Martin) DAY OF Dec., 2023

BETWEEN:

BUSINESS DEVELOPMENT BANK OF CANADA,

Applicant,

-and-

KROMAR PRINTING LTD.,

Respondent.

ORDER

THIS MOTION made by Deloitte Restructuring Inc. ("**Deloitte**") was heard this day at the Law Courts Building, 408 York Avenue, Winnipeg, Manitoba.

UPON READING the Affidavit of Brent Warga, sworn December ____, 2023, and the consents of BDO Canada Limited ("**BDO**") and the Office of the Superintendent of Bankruptcy:

Service

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

Substitution

2. **THIS COURT ORDERS** that BDO be and hereby is substituted in place of Deloitte, as:
 - a. Receiver (“**Receiver**”) of all matters listed in Schedule “A” attached hereto (the “**Receivership Estates**”); and
 - b. Monitor (“**Monitor**”) of all matters listed in Schedule “B” attached hereto (the “**CCAA Estate**” and together with the Receivership Estates, the “**Estates**”).

Discharge

3. **THIS COURT ORDERS** that Deloitte is hereby discharged as:
 - a. Receiver of the assets, undertakings and properties of the debtors of the Receivership Estates; and
 - b. Monitor of the CCAA Estate.
4. **THIS COURT ORDERS** that upon its discharge Deloitte shall have no further duties, obligations, or responsibilities in respect of the Estates, provided however that notwithstanding its discharges herein Deloitte shall continue to have the benefit of the provisions of the *Bankruptcy and Insolvency Act* (the “**BIA**”), the *Companies’ Creditors Arrangement Act* (the “**CCAA**”), and all orders pronounced in each of the Estates (the “**Orders**”), including all approvals, protections and stays of proceedings and charges in favour of Deloitte in its capacity as Receiver or Monitor of the Estates, as the case may be.

5. **THIS COURT ORDERS** that the discharges set out in paragraph [3] shall be without prejudice to the rights of the Superintendent of Bankruptcy or other professional body, to commence or pursue any professional conduct matters relating to the Estates.
6. **THIS COURT ORDERS AND DECLARES** that Deloitte shall not be required to: (i) undertake to keep all estate books, records and documents as provided by Rule 68 of the BIA; or, (ii) submit a final report and statement of accounts provided by section 246(3) of the BIA.
7. **THIS COURT ORDERS AND DECLARES** that, subject to paragraph [21] below Deloitte is hereby released and discharged from any and all liability that Deloitte now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of Deloitte while acting in its capacity as Receiver and Monitor, as the case may be, of the Estates as described in the Receiver's or Monitor's reports as approved by the Court (the "**Reports**") filed in the respective Estates' proceedings (the "**Proceedings**"), save and except for any gross negligence or wilful misconduct on Deloitte's part. Without limiting the generality of the foregoing, Deloitte is hereby forever released and discharged from any and all liability relating to matters that were raised in respect of the Reports, or which could have been raised, save and except for any gross negligence or wilful misconduct on Deloitte's part.
8. **THIS COURT ORDERS AND DECLARES** that no action or other proceeding shall be commenced against Deloitte, including its current and former officers, directors, employees, solicitors and agents and assigns in any way arising from or related to its capacity or conduct as the Receiver or Monitor of the Estates, as the case may be, except with prior leave of the Court in respect of such Estates, on notice to Deloitte, and upon such terms as this Court may direct.

Vesting

9. **THIS COURT ORDERS** that BDO is hereby vested with the powers and protections granted to the Receiver and the Monitor under the BIA, the CCAA and the Orders pronounced in the Proceedings.

Estate Administration

10. **THIS COURT ORDERS AND DIRECTS** Deloitte to deliver all property of the Estates, including all books, records and electronic website files, in the possession of control of Deloitte to BDO in its capacity as Receiver or Monitor, as the case may be.
11. **THIS COURT ORDERS AND DIRECTS** Deloitte to hereby transfer to BDO all funds that remain in its consolidated trust bank accounts and all other trust bank accounts that belong to the Estates, and Deloitte and BDO are hereby authorized to take all steps and execute any instrument or documentation required or necessary for such purpose.
12. **THIS COURT ORDERS** that in its capacity as substituted Receiver or Monitor, as the case may be BDO is hereby authorized to endorse for deposit, deposit, transfer, sign, accept or otherwise deal with all cheques, bank drafts, money orders, cash or other remittances received in relation to any of the Estates where such cheques, bank drafts, money orders, cash or other remittances are made payable or delivered to Deloitte, in relation to the same, and any bank, financial institution or other deposit-taking institution with which BDO may deal and is hereby authorized to rely on this order for all purposes of this paragraph.
13. **THIS COURT ORDERS AND DIRECTS** (i) the Registrar of Land Titles, in any Land Title District; (ii) the Registrar of the Manitoba Personal Property Registry; and, (iii) the Director of the Companies' Office, wherein any registration was previously made by Deloitte in its capacity as Receiver or Monitor of an Estate, as the case may be, to amend any such registration to reflect the substitution of BDO for Deloitte as Receiver or Monitor, upon notice by BDO.

14. **THIS COURT ORDERS** that BDO is authorized and directed to continue and to complete the administration of the Estates and to deal with the Estates' property, in accordance with the duties and functions of a Receiver, as set out in the BIA and the orders pronounced in the Receivership Estates (the "**Receivership Orders**"), and as a Monitor, as set out in the CCAA and the orders pronounced in the CCAA Estate (the "**CCAA Orders**").
15. **THIS COURT ORDERS** that BDO is entitled to any remuneration arising from the services performed in the respective Estates from and after the effective date of this order until its discharge, and BDO, together with its counsel shall have the benefit of all court-ordered charges over the assets, undertakings and properties of the respective debtors or Applicants of the Estates, as the case may be and as provided for in the respective Orders, together *pari passu* with Deloitte and its counsel, for their respective accounts.
16. **THIS COURT ORDERS** that BDO shall be required and responsible to pass the Receiver's and Monitor's accounts with respect to all work performed in respect of the Estates after the effective date of this order, through to the completion of the administration of such Estates and discharge of BDO as the new Receiver or Monitor, as the case may be.
17. **THIS COURT ORDERS** that in respect of Deloitte's unpassed accounts in each of the Proceedings, that the responsibility to pass such accounts is hereby assigned and transferred to BDO, and that BDO shall use best efforts to pass Deloitte's accounts which remain unpassed to date in the course of the Estates' Proceedings and, if such accounts are approved by the this Honourable Court, such amounts shall be held in trust for and distributed to Deloitte by BDO.
18. **THIS COURT ORDERS** that BDO shall not be required to: (i) prepare and send the notice referred to under section 245 of the BIA to the Superintendent of Bankruptcy or to any other person, (ii) prepare and send the statement referred to

under section 246(1) of the BIA to the Superintendent of Bankruptcy or to any other person, or (iii) file the report required under sections 23(1)(b) of the CCAA.

General

19. **THIS COURT ORDERS** that the requirement for a separate Notice of Motion and supporting Affidavit to be filed in the respective Court file of each of the Estates is hereby waived.
20. **THIS COURT ORDERS AND DIRECTS** that BDO shall cause a copy of this order to be filed in the Estate Proceedings.
21. **THIS COURT ORDERS** that BDO shall serve a copy of this order, together with the new website address for the Estate, on every party on the respective service lists (as defined in the respective Orders) of the Proceedings. Any party so served may apply to this Court to vary or amend paragraph [7] within fourteen (14) days of the date of service, on notice to Deloitte and BDO.
22. **THIS COURT ORDERS** that BDO be granted leave to apply to this Court as necessary for further orders or advice and directions with respect to the subject matter of this order.
23. **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 BDO 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 BDO, as an officer of this Court, as may be necessary or desirable to give effect to this order or to assist BDO and its agents in carrying out the terms of this order.

December 22, 2023

C. MARTIN

, J.

Schedule "A"

Name	Court of King's Bench File No.
BANK OF MONTREAL v. 3816410 MANITOBA LTD.	CI 23-01-41060
BUSINESS DEVELOPMENT BANK OF CANADA v. KROMAR PRINTING LTD.	CI 23-01-43791

Schedule "B"

Name	Court of King's Bench File No.
RE: POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.	CI 23-01-39360

Appendix C – Monitor’s Certificate

THE KING'S BENCH
WINNIPEG CENTRE

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

MONITOR'S CERTIFICATE

McDougall Gauley LLP
500 616 Main Street
Saskatoon SK S7J 0H6

FILED DEC 08 2023

IAN A. SUTHERLAND, K.C. / CRAIG FRITH
PHONE: (306) 665-5417
FAX: (306) 664-4431

THE KING'S BENCH

WINNIPEG CENTRE

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

MONITOR'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Mr. Justice Bock of the Manitoba Court of King's Bench (the "**Court**") dated February 10, 2023, Deloitte Restructuring Inc. was appointed as the Monitor (the "**Monitor**") of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**").

B. Pursuant to an Order of the Court dated July 21, 2023, the Court approved the agreement of purchase and sale (the "**Sale Agreement**") between the Monitor, in its capacity as court-appointed monitor for and on behalf of the Applicants and not in its personal or corporate capacity, and Stephen Segal (in trust for a corporation or corporations to be formed) (the "**Purchaser**") and provided for the vesting in the Purchaser of the Applicants' right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Monitor to the

Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing have been satisfied or waived by the Monitor and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Monitor.

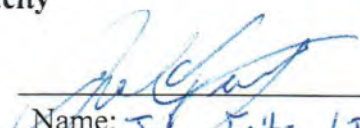
C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE MONITOR CERTIFIES the following:

1. The Purchaser has paid and the Monitor has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing the Sale Agreement have been satisfied or waived by the Monitor and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Monitor and the outstanding principal amount owing under the DIP Facility (as defined in the Amended and Restated Order of the Honourable Mr. Justice Bock dated February 14, 2023) is no greater than \$1,800,000 in compliance with the Fifth Amendment to Interim Facility Loan Agreement dated December 1, 2023.
4. This Certificate was delivered by the Monitor at 5:30pm on December 7, 2023

Deloitte Restructuring Inc., in its capacity as Monitor of the undertaking, property and assets of the Applicants, and not in its personal capacity

Per: _____


Name: John Fritz, LIT
Title: Vice-President

Appendix D – Unpaid Post-Filing Debts

Summary**Unpaid Post-Filing Debts**

Company	CRA - GST	CRA - Source Deductions	Customer Deposits	Employees	Trade Creditors	Total
Polar Window of Canada Limited	(39,844)	814	129,930	100,598	139,307	330,805
Accurate Dorwin (2020) Inc.	(10,357)	11,246	-	71,447	335,915	408,251
Glass 8 Inc.	(38,404)	19,531	-	34,611	172,575	188,313
National Interiors (2021) Inc.	(90,247)	2,965	-	46,630	32,352	(8,300)
Allsco Windows and Doors	(136,828)	28,825	-	21,645	205,285	118,927
Alweather Windows and Doors	447,480	84,667	-	27,008	176,925	736,079
Total	131,799	148,048	129,930	301,940	1,062,359	1,774,075

**Canada Revenue Agency
Unpaid Post-Filing Debts**

Company	Business #	GST (Refund) Owing	Payroll Source Deductions
Polar Window of Canada Limited	104257852	(39,843.61)	814.36
Accurate Dorwing (2020) Inc.	748528270	(10,357.49)	11,245.59
Glass 8 Inc.	797635695	(38,404.26)	19,531.05
National Interiors (2021) Inc.	774872345	(90,247.21)	2,964.57
Allsco Windows and Doors	761703149	(136,827.97)	28,825.39
Alweather Windows and Doors	761712546	447,479.51	84,666.64
Total		131,798.97	148,047.60

**Canada Revenue Agency
GST/HST**

Company	Business #	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Total
Polar Window of Canada Limited	104257852	-	-	-	-	-	-	-	-	(39,844)	-	(39,844)
Accurate Dorwing (2020) Inc.	748528270	-	-	-	6,685	78	(168)	(238)	(4,631)	(9,697)	(2,386)	(10,357)
Glass 8 Inc.	797635695	-	-	30	(15,972)	(1,166)	(5,817)	(365)	(134)	(14,932)	(50)	(38,404)
National Interiors (2021) Inc.	774872345	(2,789)	(4,883)	-	(7,623)	(2,671)	(2,794)	(1,542)	(72)	(67,874)	-	(90,247)
Allsco Windows and Doors	761703149	-	-	(22,241)	-	1,901	(944)	(109,302)	(23,626)	(19,603)	36,988	(136,828)
Alweather Windows and Doors	761712546	-	-	-	(217)	80,000	-	125,134	83,022	91,094	68,446	447,480
Total		(2,789)	(4,883)	(22,211)	(17,127)	78,142	(9,723)	13,687	54,559	(60,855)	102,998	131,799

**Canada Revenue Agency
Payroll Source Deductions**

Company	Business #	Nov-23	Due Date	Dec-23	Due Date	Total
Polar Window of Canada Limited	104257852	-		814	15-Jan-24	814
Accurate Dorwing (2020) Inc.	748528270	-		11,246	15-Jan-24	11,246
Glass 8 Inc.	797635695	-		19,531	15-Jan-24	19,531
National Interiors (2021) Inc.	774872345	2,851	15-Dec-23	114	15-Jan-24	2,965
Allsco Windows and Doors	761703149	-		28,825	15-Jan-24	28,825
Alweather Windows and Doors	761712546	54,262	15-Dec-23	30,405	15-Jan-24	84,667
Total		57,113		90,935		148,048

Polar Window of Canada Limited
Unpaid Post-Filing Debts

Vendor Name	Amount
Accountingseed	1.00
Aviva Insurance	602.55
Bannister Rent	21,522.82
Chase Paymentech	1.00
CWB National Leasing	1,036.27
De Lage Landen	70.26
Desjardins	6,535.61
Falcon Auto Leasing	1,194.49
Hopewell Edmonton Rent	22,304.39
Hub D & O Runoff Policy	30,753.65
Maxim	10,601.86
Momentum Canada	4,319.00
Ryder	37,671.58
Salesforce	1.00
True North Net	476.00
Worker's Compensation of Alberta	1.00
Worker's Compensation of Manitoba	2,214.41
Total	139,306.89

Customer Name	Amount
Martin	25.00
Willow	1,150.00
Hilton	1,500.00
Greidanus	1,300.00
Wood	1,500.00
Wood	1,800.00
Lemoine	2,000.00
Byrne	1,000.00
Robert Klein	2,500.00
Weger	300.00
Bugera	2,000.00
Penny/Blyth	2,600.00
Lamont	300.00
MacKinnon	6,000.00
BENNETT	3,000.00
Smoley	200.00
Huffman	1,500.00
Homan	900.00
Springler	2,000.00
Slywka	2,500.00
Melnyk	3,500.00
Titan Construction	700.00
Beauchesne	2,600.00
Laslo	2,500.00
Baerg	737.75
Townsend	3,500.00
Ouellette	9,000.00
Gagne	1,800.00
Atkin	700.00
Bowlby	1,500.00
Krysa	600.00
Bowlby	2,000.00

Customer Name	Amount
Bowlby	4,000.00
Townsend	4,300.00
Bailie	1,700.00
Weikl	3,500.00
Zuzak	3,200.00
Reilly	3,600.00
Hoekstra	350.00
Bowlby	350.00
Martel	4,200.00
Baird	1,100.00
Melnyk	2,000.00
Sherman	1,500.00
Thompson	1,500.00
Siegle	500.00
Potts	900.00
Eremita	3,736.35
Bennett	3,000.00
Bennett	3,000.00
Kent	300.00
Golar	7,000.00
Wheeler	4,000.00
Kerr	1,000.00
Hamper	400.00
Singendonk	706.00
Sieppert	300.00
Metcalf	150.00
Kristiansen	250.00
Friesen	350.00
Simonin	225.00
Gingras	4,200.00
Donahue	1,000.00
Hoffman	1,500.00
Giba	1,000.00
Schubert	1,600.00
Davidson	300.00
Total	129,930.10

Polar Window of Canada Limited
Unpaid Post-Filing Debts
Employee Obligations

Name	Vacation Pay	Severance Pay	Total
ANDRADE, CHRISTIAN	4,172.74	2,692.31	6,865.05
BAND, IAN	6,222.81	-	6,222.81
BERRY, ADAM	217.33	3,200.00	3,417.33
BILLS, NICHOLAS	938.59	18,240.00	19,178.59
BONIN, REAL	2,134.87	1,760.00	3,894.87
BOYKO, MICHELLE	360.17	720.00	1,080.17
DUARTE, STEFANIE	284.05	720.00	1,004.05
GOULET, TERIE	2,271.41	-	2,271.41
HENDERSON, SCOTT	1,702.82	1,760.00	3,462.82
HOWELL, DANIEL	1,695.88	6,153.84	7,849.72
LANIGAN, TOM	364.39	-	364.39
MONDOR, CHRIS	1,405.94	1,360.00	2,765.94
PHILLIPS, KYLE	520.63	-	520.63
RIEGER, TAYA	94.08	-	94.08
SALLENBACK, CODY	7.85	1,440.00	1,447.85
SNIDER, KRISTA	2,824.35	-	2,824.35
TETREAULT, ROBIN	7,902.07	6,615.38	14,517.45
TSCHETTER, MICHAEL J	16.17	5,880.00	5,896.17
TURGEON, LORI	12.40	-	12.40
VANDENBERG, MATT	5,463.80	-	5,463.80
VINER, CORY	1,312.27	2,880.00	4,192.27
WILSON, DOUG	6,031.49	1,220.00	7,251.49
Total	45,956.11	54,641.53	100,597.64

Accurate Dorwin (2020) Inc.
Unpaid Post-Filing Debts

Vendor Name	Amount
Access Management	277.76
Cascades Containerboard Packaging	14,633.36
Custom Gaskets	1,008.00
Derksen Plumbing	1,563.01
Desjardins	36,760.58
Exchange Technology	12,489.24
Falcon Auto Leasing	1,287.86
Fastenal Canada	164.09
Federated Coop	25,429.60
Gardewine Transport	861.88
GHY	16.76
Imperial Soap	218.90
Industrial Water Treatment	138.88
International Union of Painter	9,864.76
John O'Keefe Commissions (USD Funds in amount owed)	170,293.93
Klassen Manufacturing	7,024.50
Lavergne Draward	176.89
Malach	1,273.23
Metal Depot	10,398.92
Novus Profile Solutions	1,620.15
Paul's Grinding	172.15
Quality Custom Coating	2,204.24
Stericycle	267.48
Superior Contracting (legal name 4277296 Manitoba Ltd)	1,039.50
The Headhunters Recruitment	5,250.00
The Lumberzone	14,137.04
Tyco Integrated Fire & Security	448.70
United Rentals	33.40
Wareham & Crowe Electric	1,652.00
Waste Connections	543.79
Wearing Williams	2,258.35
Winnipeg TIPP (Property and Business Tax)	8,135.35
Worker's Compensation of Manitoba	4,271.14
Total	335,915.44

Accurate Dorwin (2020) Inc.
Unpaid Post-Filing Debts
Employee Obligations

Name	Vacation Pay	Severance Pay	Total
Baatz, Baron	(3.27)	1,826.92	1,823.65
BOIS, LEROY	91.58	1,492.00	1,583.58
Bradbury, Arianna	92.37	-	92.37
BUKOVSKI, MAYA	411.34	980.77	1,392.11
CARSWELL, SARAH	672.48	-	672.48
COCHRANE, DARRYL	61.63	735.20	796.83
DODGE, SEAN M	1,761.36	10,800.00	12,561.36
ELDRIDGE, KRISTY	356.56	923.08	1,279.64
HAMEL, GEORGE	70.89	725.60	796.49
HAMPSHIRE, BRYCE	456.89	643.60	1,100.49
ISKANDER, CHRISTINE	311.46	2,400.00	2,711.46
Johnson, Brandon	172.51	-	172.51
MACKSEY, JEFFREY	0.09	-	0.09
MANKU, SABRINA M	-	923.08	923.08
MOORE, FAYE	3,806.97	31,730.82	35,537.79
Pollard, Taylir	60.78	-	60.78
RAGBIR, RICHARD	14.43	-	14.43
RICHTER, SUZANNE	0.87	-	0.87
ROMUND, KENT	85.04	3,224.00	3,309.04
SCHMIDT, RICK	3,930.16	-	3,930.16
Shale, Victoria	52.89	-	52.89
SZEWAGA, COLIN	369.42	-	369.42
TANNER, PATRICK	27.95	2,238.00	2,265.95
Total	12,804.40	58,643.06	71,447.46

Glass 8 Inc.
Unpaid Post-Filing Debts

Vendor Name	Amount
Aviva Insurance	2,814.27
Bison Crane	1,770.30
Burnt Timber Lifting Solutions	2,193.45
Carlyle PSS	460.05
De Lage Landen RLS	720.45
Desjardins	52,008.51
Direct Energy	301.73
Dr. Hook Towing	455.95
Exchange Technology	333.89
Falcon Auto Leasing	3,168.44
Gallagher (GCL) Policy	4,319.00
Garibaldi Glass	38.09
Grant Metal	2,598.75
Hi-Rise Carpentry	5,395.87
Innovair Industrial	1,346.57
Lavergne Draward	1,745.51
Legacy Equipment	35,036.52
Lumberzone	1,935.89
MRK Solutions	151.87
Paul's Grinding	270.69
Purolator	651.20
Sunbelt Rentals	35,013.38
Super Lube	250.96
Viewpoint	5,816.21
Waste Connections	847.05
Worker's Compensation of Alberta	7,067.95
Worker's Compensation of Manitoba	5,862.28
Total	172,574.83

Glass 8 Inc.
Unpaid Post-Filing Debts
Employee Obligations

Name	Vacation Pay	Severance Pay	Total
Barantsov, Dmytro	435.83	-	435.83
Barantsov, Serhii	528.39	-	528.39
Blyskavka, Oleksandr	276.36	1,000.00	1,276.36
Borodin, Dmytro	53.48	-	53.48
Borodin, Oleksandr	27.15	-	27.15
Chelombitko, Ievgen	491.17	880.00	1,371.17
Douglas, Kadeem	359.58	-	359.58
Dutchak, Hryhorii	17.31	-	17.31
Girchytsia, Rostyslav	17.46	-	17.46
Holovatenko, Illia	16.01	-	16.01
Ivanov, Oleksandr	-	29.21	-
Johnson, Milissa Mae	4,090.00	-	4,090.00
Khomenko, Yehor	17.81	-	17.81
Kopiak, Petro	922.97	680.00	1,602.97
Magtoto, Francis	5,771.86	-	5,771.86
Manzano, Gerry	8,417.06	-	8,417.06
Molinski, Brendan	1,207.50	-	1,207.50
Pavlenko, Eduard	1,290.41	-	1,290.41
Radlovskiy, Andrii	700.62	-	700.62
Raya, Timothy	16.00	-	16.00
Revenko, Vladyslav	680.29	-	680.29
Rogiani, Chris	1,160.00	-	1,160.00
Royer, Cory	88.57	-	88.57
Sadaat, Syed	443.52	-	443.52
Shybko, Oleksandr	413.17	-	413.17
Sieben, Chris	492.90	1,200.00	1,692.90
Simon, Anton	0.87	-	0.87
Skibenko, Kyrylo	68.10	-	68.10
Snitsar, Serhii	1,025.73	-	1,025.73
Talbot, Curtis	340.79	-	340.79
Torrington, Reginald	1,107.72	-	1,107.72
Wyatt, Lenny	392.30	-	392.30
Zhalenko, Valerii	9.44	-	9.44
Total	30,851.16	3,760.00	34,611.16

National Interiors (2021) Inc.
Unpaid Post-Filing Debts

Vendor Name	Amount
971 Wall Street Rent	11,406.76
Arwin Installations	309.41
BBO Flooring	1,697.78
Chase Paymentech	3,050.80
Dale Bowden	362.00
Delos Reyes Tile Works	28.98
Desjardins	184.88
Drake's Flooring	9,426.67
DVGeekie	171.72
Floors Entirely	672.80
Ian Band	430.10
Jeremiah Mustard	25.00
Matt Veldkamp	107.25
Pro-Reno by Toby Limited	12.00
Scott Bowden	372.66
Shane's Signature Flooring	918.73
Vickar Chevrolet	1,437.33
Worker's Compensation of Manitoba	1,737.16
Total	32,352.03

National Interiors (2021) Inc.
Unpaid Post-Filing Debts
Employee Obligations

Name	Vacation Pay	Severance Pay	Total
Basilio Guen	821.62	-	821.62
Bellabono, Brandon	362.45	-	362.45
Chaudhary, Chandler	559.04	-	559.04
Chornoboy, Brian mark	9,599.64	3,653.86	13,253.50
Dunham, Brad	673.38	-	673.38
Dunham, Lynn	322.50	-	322.50
Dunham, Mike	3,669.25	-	3,669.25
Godwin, Sharleen	4,805.00	3,649.71	8,454.71
Lerm, Cade	439.64	-	439.64
Peters, Bonita	750.14	-	750.14
Streu, Heidi	9,258.08	-	9,258.08
Wilson, Michael	588.81	-	588.81
Witt, Julie T	2,873.08	4,604.29	7,477.37
Total	34,722.63	11,907.85	46,630.48

Allsco Windows & Doors
Unpaid Post-Filing Debts

Vendor Name	Amount
677015 NB INC (CULLIGAN)	119.00
71993 NB LTD. MARITIME SAW	315.10
ALL LIFT TRUCK TRAINING	37,513.00
Amesbury Truth	8,981.47
BELL ALIANT(ALLSCO)	27.48
CERTIFIED TRACKING SOLUTIONS	501.66
CONTAINER & TRAILER SERVICES LTD	2,093.00
CORPORATE EXPRESS CANADA INC.	928.62
CR LAURENCE CANADA	698.27
DOOR COM PRODUCTS	2,876.15
FORD CREDIT CANADA COMPANY	4,282.54
FRANK LOWE	687.92
GENTEK BUILDING PRODUCTS	4,173.88
GEO. H. YOUNG & CO. LTD.	275.87
Go Daddy	29.99
GREATER MONCTON HOME BUILDERS` ASSOC. INC.	1,171.09
Groupe Promax Inc.	669.60
H.B. FULLER CANADA	91.08
INGGA INTEGRATIONS INC.	1,412.50
Irving Energy	4,935.63
IRVING OIL MARKETING GP	5,189.73
J & D ELECTRIC LTD	11,903.12
JAVA BREW BOX	778.33
JEFF LEARY	237.49
LBMX	391.00
LIBERTY UTILITIES	1,447.35
M. ALLAIN JANITORIAL	3,522.15
MARITIME COFFEE SERVICE	1,683.44
MESSER CANADA INC. #15687	678.09
NB POWER	8,790.51
NORTH ATLANTIC INTERNATIONAL LOGISTICS INC.	20,094.59
NOVATECH GLASS INC.	937.07
PPG ARCHITECTURAL COATING CAN. INC.	1,380.00
PRECICOM TECHNOLOGIES INC	668.15
PROLUX PAINT INC. (EVOTECH)	188.82
RAYAN INVESTMENTS LTD.	431.25
RENTOKIL CANADA CORPORATION	336.18
RIVERVIEW TRUCK REPAIR LTD.	72.08
ROGERS WIRELESS	3,255.20
RYDER TRUCK RENTAL Canada Ltd.	28,147.69
SERVITEK FENESTRATION INC.	551.06
SHRED-IT CANADA TORONTO	902.69
SILLIKER GLASS	9,124.96
SMART HUMAN RESOURCES SOLUTIONS	7,375.00
The Chamber of Commerce for Greater Moncton	1,048.80
UFCW CANADA - EASTERN PROVINCES COUNCIL	18,123.52
UNIFIRST CANADA LTD	2,567.80
URBAN MACHINERY CANADA	25.98
VI-LUX BUILDING PRODUCTS	352.47
WHITE CAB	1,533.30
WOLSELEY CANADA INC.	1,763.17
Total	205,284.84

**Allsco Windows & Doors
Unpaid Post-Filing Debts
Employee Obligations**

Name	Vacation Pay	Banked Pay	Severance Pay	Total
Arsenault, Richard	289.27	62.71	-	351.98
Banfield, Jennifer	104.51	-	-	104.51
Bastarache, Brandon	221.84	-	-	221.84
Bastarache, Elise M		20.23		20.23
Bastarache, Stephanie	286.70	40.47	-	327.17
Bauer, Dyego	181.99	19.56	-	201.55
Ben Abda, Aymen	100.67	-	-	100.67
Fitzpatrick, Rhiannon	142.20	-	-	142.20
Gaudet, Chaz D	82.68	-	-	82.68
Jameson, Lane	280.35	20.23	-	300.58
Jesso, Manuel	80.18	-	-	80.18
Kay, Donald W.	8.33	41.81	-	50.14
Kelly, Noella	43.66	-	-	43.66
Leblanc, Daniel	500.60	43.82	-	544.42
Leblanc, Robert	49.05	-	-	49.05
Leblanc, Ronald J	5.26	-	-	5.26
MacDonald, Troy	33.64	68.74	-	102.38
MacLean, Darren	485.10	-	-	485.10
Mamye, Charles	4,642.36	-	8,118.10	12,760.46
Mattix, William K.	263.90	-	-	263.90
Pankov, Sergei	-	98.83	-	77.73
Rector, Jason	402.60	-	-	402.60
Singh, Ajaypal	77.13	-	-	77.13
Somerville, Christopher LK	4.52	40.47	-	44.99
Warman, Shawn G	1,586.40	-	8,461.54	10,047.94
Wright, Colby	119.44	-	-	119.44
Total	9,971.28	456.87	16,579.64	27,007.79

Alweather Windows & Doors
Unpaid Post-Filing Debts

Vendor Name	Amount
A. W. Allen & Son Limited (Store 3099-0)	73.50
ALL GLASS PARTS	167.90
Andy's Tire Shop	2,198.71
Bell Aliant	30.66
Berwick Home Hardware Building Centre	1,668.80
C & S Cartridge Supply Inc.	776.25
C.E. HARRISON & SONS LIMITED	963.17
Canadian Springs	85.69
Charlottetown Water and Sewer Utility	169.53
Chase (CC Terminal) Fees	103,681.60
Cumberland Joint Services Management Authority	92.60
EASTLINK	387.87
Fero Waste & Recycling Inc.	897.67
Forty Below Heating & Propane Services	560.57
FRASER'S PRO HOME CENTRE	5,201.30
GE Environmental	613.87
GENTEK	2,300.53
HALIFAX REGIONAL MUNICIPALITY	6,774.54
IMPERIAL OIL	15,295.35
IRVING OIL MARKETING GP	3,917.88
KnightKare Cleaning & Restoration	189.75
Label Construction & Sanitation Div	994.29
Major Discount Mufflers & Brakes	658.59
Maritime Electric	838.18
MILLER WASTE SYSTEMS	1,830.72
Moore Automotive & Recreation Ltd.	958.31
Municipal Joint Services Board	295.87
Municipality of the District of Lunenburg	1,610.43
North Rustico Home Centre	1,424.55
NOVA SCOTIA POWER INC.	2,093.38
Pride and Joy	4,640.54
Province Of Prince Edward Island	5,164.76
Steven Walker Automotive Services Inc.	212.15
TOWN OF BERWICK	3,486.23
TOWN OF TRURO	1,539.82
Ultramar	725.58
United Janitorial	446.32
VALLEY WASTE-RESOURCE MANAGEMENT	816.19
Wilson's of Halifax	2,822.73
ZINCK COMPUTER GROUP	318.55
Total	176,924.93

Alweather Windows & Doors
Unpaid Post-Filing Debts
Employee Obligations

Name	Vacation Pay	Severance Pay	Total
Banfield, Jennifer	118.39	-	118.39
Fitzpatrick, Rhiannon	142.20	-	142.20
Frizzell, Trevor	2,412.37	5,313.66	7,726.03
Jesso, Manuel	80.18	-	80.18
Kerr, Nicholas	87.30	720.00	807.30
MacLean, Darren	485.10	-	485.10
McElhone, Rick	8.56	4,243.20	4,251.76
Rector, Jason	402.60	-	402.60
Webb, Russell	-	1,795.20	1,795.20
Williams, Steven	5,836.38	-	5,836.38
Total	9,573.08	12,072.06	21,645.14

Appendix E – Draft Directors’ and Officers’ Claims Process Order

THE KING'S BENCH
WINNIPEG CENTRE

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "Applicants")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

ORDER
(DIRECTORS' AND OFFICERS' CLAIMS PROCESS)
DATE OF HEARING: FRIDAY, JANUARY 26, 2024 AT 9:00 A.M.
THE HONOURABLE MR. JUSTICE BOCK

McDougall Gauley LLP
500 616 Main Street
Saskatoon SK S7J 0H6

IAN A. SUTHERLAND, K.C. / CRAIG FRITH
PHONE: (306) 665-5417 / (306) 665-5432
FAX: (306) 664-4431
CLIENT FILE NO. 549268.11

THE KING'S BENCH
WINNIPEG CENTRE

THE HONOURABLE) the 26th day of January, 2024
)
MR. JUSTICE BOCK)

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

ORDER
(DIRECTORS' AND OFFICERS' CLAIMS PROCESS)

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed monitor (the "**Monitor**") of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**") for an order implementing a directors' and officers' claims process, and other relief, was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the Sixth Report of the Monitor dated January 23, 2024 (the "**Sixth Report**"), and on hearing the submissions of counsel for the Monitor, the Applicants, and The Toronto-Dominion Bank, no one appearing for any other person on the Service List,

although properly served as appears from the affidavit of Shelby Braun sworn January 24, 2024; all filed:

SERVICE

1. THIS COURT ORDERS that the time for service of the Monitor's notice of motion and supporting materials is hereby abridged and validated so that the motion is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS

2. THIS COURT ORDERS that all capitalized terms used and not otherwise defined herein shall have the same meanings given to them in the Amended and Restated Initial Order of the Honourable Mr. Justice Bock dated February 14, 2023 (the "**ARIO**").

3. THIS COURT ORDERS that for the purposes of this Order:

- (a) "**Business Day**" means a day other than a Saturday, Sunday, or a statutory holiday on which banks are open for business in Winnipeg, Manitoba;
- (b) "**Calendar Day**" means a day, including a Saturday, Sunday, and any statutory holidays;
- (c) "**Case Website**" means <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup>
- (d) "**CCAA**" means the *Companies' Creditors Arrangement Act* (Canada);
- (e) "**CCAA Proceedings**" means the court proceedings respecting the Applicants in Court File No. CI 23-01-39360;
- (f) "**Claim**" shall exclude an Excluded Claim (as defined herein) but shall include any other claim, cause of action, or demand of any nature or kind whatsoever of any Person against any Past and Present Director and Officer arising **after** the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, and whether or

not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution, indemnity, or otherwise against any of the Past and Present Directors and Officers with respect to any matter, action, cause, or chose in action, whether existing at present or arising or commenced in the future, for which any Past and Present Director and Officer is alleged to be by statute, law, equity, or otherwise liable to pay in his or her capacity as a Past and Present Director and Officer;

- (g) "**Claimant**" means a Person asserting a Claim in accordance with the Claims Process contained in this Order;
- (h) "**Claims Bar Date**" means 4:00 p.m. CST on March 1, 2024;
- (i) "**Claims Package**" means the materials to be provided by the Monitor, which materials shall include the Notice to Creditor, blank Proof of Claim Form with a Proof of Claim instruction letter, and such other materials and information as the Monitor considers appropriate or desirable;
- (j) "**Claims Process**" means the procedure outlined in this Order in connection with the assertion of a Claim against any Past and Present Directors and Officers;
- (k) "**Court**" means the Court of King's Bench of Manitoba;
- (l) "**Creditor**" means any Person having a Claim that is recognized as a Creditor in accordance with this Order;
- (m) "**Excluded Claims**" means claims enumerated in sections 5.1(2) and 19(2) of the *CCAA* and claims arising from the Past and Present Directors' and Officers' gross negligence or willful misconduct;
- (n) "**Filing Date**" means February 10, 2023;
- (o) "**Notice to Creditor**" means the notice to be sent by the Monitor to the Creditors and posted on the Case Website which shall be substantially in the form attached hereto as Schedule "A";
- (p) "**Notice of Dispute**" means the notice, which may be delivered to the Monitor by a Claimant disputing a Notice of Revision or Disallowance and which shall be substantially in the form attached hereto as Schedule "D";
- (q) "**Notice of Revision or Disallowance**" means the notice advising a Claimant that the Monitor has revised or disallowed all or part of such Claimant's Claim as set out in its Proof of Claim, which shall be substantially in the form attached hereto as Schedule "C";

- (r) **"Past and Present Directors and Officers"** means any one or more of the former, current, or future directors and officers of the Applicants or any of them;
- (s) **"Proof of Claim"** means the proof of claim to be filed by a Claimant, which shall be substantially in the form attached hereto as Schedule "B";
- (t) **"Proven Claim"** means a Claim, as finally determined in accordance with this Order;
- (u) **"Referral Notice"** means the notice to be sent by the Monitor advising a Claimant that the Claimant's Claim has been referred to the Court for adjudication and which shall be substantially in the form attached hereto as Schedule "E."

CLAIMS PROCESS

4. THIS COURT ORDERS that the Claims Process is hereby approved.

NOTICE OF CLAIMS PACKAGE

5. THIS COURT ORDERS that, within 7 Business Days of the date of this Order, the Monitor shall send the Claims Package (by prepaid registered mail, courier, personal delivery, facsimile transmission, or email) to any Person whom the Monitor or any Past and Present Director and Officer believes may have a potential Claim, including:

- (a) all present and former employees of the Applicants whose employment was terminated on or after the Filing Date;
- (b) all unions, employee associations, or similar entities that represent or represented any employee of the Applicants on or after the Filing Date;
- (c) all government entities or persons who may have Claims arising under any federal or provincial statute, including without limitation:
 - (i) federal or provincial statutes in respect of taxes or other levies or charges; and
 - (ii) the *Wage Earner Protection Program Act*.

6. THIS COURT ORDERS that the Proof of Claim to be delivered as part of the Claims Package in accordance with paragraph 5 of this Order shall provide general information and instructions in respect of the filing of Claims.

7. THIS COURT ORDERS that the Monitor shall cause the Claims Package and a copy of this Order to be posted on the Case Website within 7 Business Days of the date of this Order.

8. THIS COURT ORDERS that, to the extent that any Person requests documents relating to the Claims Process prior to the Claims Bar Date or if the Monitor becomes aware of any further Claims, the Monitor shall forthwith direct the Person to the Claims Package posted on the Case Website or otherwise respond to the request for the Claims Package as may be appropriate in the circumstances.

9. THIS COURT ORDERS that the forms of Notice to Creditor, Proof of Claim, Notice of Revision or Disallowance, Notice of Dispute, and Referral Notice attached hereto as Schedules “A” to “E”, respectively, are hereby approved. Despite the foregoing, the Monitor may, from time to time, make non-substantive changes to these forms as the Monitor considers necessary or desirable.

10. THIS COURT ORDERS that the sending to the Persons identified as having potential Claims against any of the Past and Present Directors and Officers, the publication of the Claims Package in accordance with this Order, and the completion of the other 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 a Claim, and no other notice or service need be given or made and no other document or materials need be sent to or served upon any Person in respect of this Order.

11. THIS COURT ORDERS that the delivery of a Claims Package by the Monitor to a Person shall not constitute an admission by the Monitor or the Past and Present Directors and Officers that any of the Past and Present Directors and Officers are liable for any potential Claims.

FILING PROOFS OF CLAIM

12. THIS COURT ORDERS that any Person with a Claim must deliver a Proof of Claim to the Monitor on or before the Claims Bar Date or such later date as the Monitor may agree in writing or the Court may otherwise direct. Any Person with a Claim who fails to deliver a Proof of Claim to the Monitor shall:

- (a) be and is hereby forever barred, estopped, and enjoined from asserting or enforcing any Claim against the Past and Present Directors and Officers, and all such Claims shall be forever extinguished; and
- (b) not be entitled to receive further notice with respect to the Claims Process.

This paragraph 12 shall survive any termination of the *CCAA* Proceedings.

13. THIS COURT ORDERS that a Proof of Claim must be filed in respect of every Claim, regardless of whether or not a legal proceeding in respect of a Claim has been previously commenced.

14. THIS COURT ORDERS that each Person shall include any and all Claims in a single Proof of Claim.

ADJUDICATION OF CLAIMS

15. THIS COURT ORDERS that the Monitor shall review all Proofs of Claim it receives. The Monitor, in consultation with the Past and Present Directors and Officers named in the Proofs of Claim, shall accept, revise, or reject each Claim (or, alternatively, refer the Claim to the Court for adjudication) in accordance with the process set out in paragraphs 16 to 20 of this Order.

16. THIS COURT ORDERS that the Monitor shall deliver copies of the Proofs of Claim received from Claimants to the Past and Present Directors and Officers named in the Proofs of Claim, along with the Monitor's assessment of whether the Claim should be accepted, revised, rejected, or referred to the Court for adjudication. The Past and Present Directors and Officers named in the Proofs of Claim shall advise the Monitor in writing whether they concur or object to the Monitor's assessment of the Proof of Claim by no later than 5 Calendar Days from the date the Proof of Claim was delivered by the Monitor to the Past and Present Directors and Officers. Where the Past and Present Directors and Officers do not deliver a written response to the Monitor by such date, the Past and Present Directors shall be deemed to have accepted the Monitor's assessment of the Claim.

17. THIS COURT ORDERS that, if the Monitor, in consultation with the Past and Present Directors and Officers named in the Proofs of Claim, intends to revise or reject a Claim, the Monitor shall notify the Claimant who has delivered such Proof of Claim that such Claim as set out therein has been revised or rejected and the reasons therefore by sending a Notice of Revision or Disallowance to the Claimant by no later than 21 Calendar Days (i.e. March 22, 2024) after receipt of the Proof of Claim from the Claimant. Where the Monitor does not send a Notice of Revision or Disallowance or a Referral Notice to a Claimant by such date, the Monitor shall be deemed to have accepted such Claimant's Claim in the amount set out in that Claimant's Proof of Claim.

18. THIS COURT ORDERS that the Monitor or any applicable Past and Present Directors and Officers may refer any Claim to the Court for adjudication, and in that event, the Monitor shall send a Referral Notice to the applicable parties.

19. THIS COURT ORDERS that any Claimant who intends to dispute a Notice of Revision or Disallowance shall:

- (a) deliver a completed Notice of Dispute to the Monitor by no later than 10 Calendar Days (i.e. April 1, 2024) from the date the Notice of Revision or

Disallowance was delivered by the Monitor to the Claimant or such other date as may be agreed to by the Monitor in writing; and

- (b) within 10 Calendar Days (April 11, 2024) of delivery of the Notice of Dispute, file and serve on counsel for the Monitor and all counsel listed on the Service List a Notice of Motion returnable in the *CCAA* Proceedings on **April 26, 2024** along with supporting affidavit materials seeking to determine the validity of that portion of the Claimant's Claim that was disallowed by the Monitor.

20. THIS COURT ORDERS THAT, where a Claimant that receives a Notice of Revision or Disallowance does not file a completed Notice of Dispute and file and serve the Notice of Motion and supporting affidavit(s) by the time set out in paragraph 18 of this Order, such Claimant's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance.

SET-OFF

21. THIS COURT ORDERS THAT the Past and Present Directors and Officers may set-off (whether by way of legal, equitable, or contractual set-off) against payments any claims of any nature whatsoever that the Past and Present Directors and Officers may have against such Claimant; however, neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Past and Present Directors and Officers of any such claim that they may have against such Claimant.

NOTICE OF TRANSFEREES

22. THIS COURT ORDERS THAT, subject to the terms of any subsequent Order of this Court, if, after the Filing Date, the holder of a Claim transfers or assigns the whole of such Claim to another Person, the Monitor shall not be obligated to give notice or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, shall have been received and acknowledged by the Monitor in writing and thereafter such transferee or assignee shall for the purposes hereof constitute the

“Claimant” in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Order prior to receipt and acknowledgement by the Monitor of satisfactory evidence of such transfer or assignment. A transferee or assignee of a Claim takes the Claim subject to any rights of set-off to which the Past and Present Directors and Officers may be entitled with respect to such Claim. For greater certainty, a transferee or assignee of a Claim is not entitled to set-off, apply, merge, consolidate, or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such Person to the Past and Present Directors and Officers. Reference to "transfer" in this Order includes a transfer or assignment, whether absolute or intended as security.

SERVICE AND NOTICE

23. THIS COURT ORDERS THAT the Monitor may, unless otherwise specified by this Order, serve and deliver the Claims Package, any letters, notices, or other documents to Creditors or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, facsimile transmission, or email to such Persons at the physical or electronic address, as applicable, last shown on the books and records of the Applicants or set out in such Claimant’s Proof of Claim. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, the third Business Day after mailing; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by facsimile transmission or by email by 4:00 p.m. on a Business Day, on such Business Day and if delivered after 4:00 p.m. or other than on a Business Day, on the following Business Day.

24. THIS COURT ORDERS that any notice or communication required to be provided or delivered by a Creditor or Claimant to the Monitor under this Order shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or email addressed to:

BDO Canada Limited
201 Portage Avenue, 26th Floor
Winnipeg, Manitoba R3B 3K6
Attention: John Fritz
Email: jfritz@bdo.ca
Fax: (833)888-1678

25. THIS COURT ORDERS that any such notice or communication delivered by a Creditor shall be deemed to be received upon actual receipt thereof by the Monitor during normal business hours on a Business Day or if delivered outside of normal business hours, the next Business Day.

26. THIS COURT ORDERS that, if during any period during which notices or other communications are being given pursuant to this Order a postal strike or postal work stoppage of general application should occur, such notices or other communications sent by ordinary mail and then not received shall not, absent further Order of this Court, be effective and notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery, facsimile transmission or email in accordance with this Order.

27. THIS COURT ORDERS that, in the event this Order is later amended by further Order of this Court, the Monitor may post such further Order on the Case Website and such posting shall constitute adequate notice to creditors of such amended Claims Process.

PROTECTIONS FOR THE MONITOR

28. THIS COURT ORDERS that, in carrying out the terms of this Order, the Monitor:

- (a) shall have all of the protections given to it by the *CCAA* and the *ARIO* and as officer of this Court, including the stay of proceedings in its favour;
- (b) shall incur no liability or obligation as a result of carrying out the provisions of this Order, other than in respect of its gross negligence or wilful misconduct;

- (c) shall be entitled to rely on the books and records of the Applicants and any information provided by any of the Past and Present Directors and Officers without being required to conduct any independent investigation;
- (d) shall not be liable for any claims or damages resulting from any errors or omissions in such books, records, or information received from the Past and Present Directors and Officers; and
- (e) may seek advice and directions from the Court or such other assistance as may be reasonably required to carry out its duties pursuant to this Order.

GENERAL PROVISIONS

29. THIS COURT ORDERS that the Applicants, the Past and Present Directors and Officers, their respective agents and representatives, and any other Person given notice of this Order shall fully cooperate with the Monitor in the exercise of its powers and the discharge of its duties and obligations under this Order.

30. THIS COURT ORDERS that nothing in this Order shall prejudice the rights and remedies of any Past and Present Directors and Officers or other Person from seeking recourse against or payment from any directors' and officers' liability insurance policy or policies that exist to protect or indemnify the Past and Present Directors and Officers or other Persons, whether such recourse or payment is sought directly by the Person asserting a Claim from the insurer or derivatively through the Past and Present Directors and Officers; provided, however, that nothing in this Order shall create any rights in favour of such Person under any policies of insurance nor shall anything in this Order limit, remove, modify, or alter any defence to such Claim available to the insurer pursuant to the provisions of any insurance policy or at law, and further provided that any Claim or portion thereof for which the Person receives payment directly from, or confirmation that the Person is covered by, the Applicants' insurance shall not be recoverable as against the Past and Present Directors and Officers.

31. THIS COURT ORDERS that the Monitor is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which any forms

delivered hereunder are completed and executed and the time in which they are submitted, and may, where the Monitor is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order, including in respect of the completion, execution, and time of delivery of such forms, and may request any further documentation from a Claimant that the Monitor may require in order to enable it to determine the validity of a Claim.

32. THIS COURT ORDERS that all references as to time herein shall mean local time in Winnipeg, Manitoba, Canada, and any reference to an event occurring on a Business Day shall mean prior to 4:00 pm on such Business Day unless otherwise indicated herein.

33. THIS COURT ORDERS that any Claim denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada noon exchange rate in effect at the Filing Date.

34. THIS COURT ORDERS that, notwithstanding any other provisions of this Order, the solicitation by the Monitor of Proofs of Claim and the filing by any Claimant of any Proof of Claim shall not, for that reason only, grant any Person any standing in these proceedings.

35. 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 Applicants, the Monitor and their 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 Applicants or the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order.

36. THIS COURT ORDERS that the Monitor shall be at liberty and is 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 the Monitor is authorized and empowered to act as a representative in respect of these proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

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

January __, 2024

BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

J.J. Burnell, MLT Aikins LLP, counsel for the Applicants

Sam Gabor, Gowling WLG, counsel for The Toronto-Dominion Bank



Tel: 204 956 7200
Fax: 833 888 1678
www.bdo.ca

BDO Canada Limited
201 Potage Avenue, 26th Floor
Winnipeg MB R3B 3K6
Canada

Schedule "A"

February 1, 2024

Dear Creditor:

Re: *In the matter of the Companies' Creditors Arrangement Act Proceedings of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allsco Windows & Doors), 12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd. (collectively the "Accurate Group" or the "Applicants")*

Pursuant to a February 10, 2023 Order of the Manitoba Court of King's Bench (the "**Court**"), Deloitte Restructuring Inc. was appointed as the monitor of the Accurate Group in the *Companies' Creditors Arrangement Act* (the "**CCA**") proceedings. On December 22, 2023, the Court granted an Order substituting BDO Canada Limited (hereafter referred to as the "**Monitor**") in place of Deloitte Restructuring Inc.

On January 26, 2024 the Court granted an Order (the "**D&O Claims Process Order**") approving a Directors' and Officers' Claims Process (the "**D&O Claims Process**") in the CCA proceedings.

As detailed in the D&O Claims Process Order, the D&O Claims Process is for any Claimant with a Claim that:

- (i) arises from facts occurring on or after February 10, 2023; and
- (ii) is in any way connected with a Past and Present Director or Officer being a director or officer of the Applicants.

Enclosed you will find the following documents with respect to the D&O Claims Process:

- (i) Instruction Letter for the D&O Claims Process;
- (ii) Proof of Claim Form; and
- (iii) D&O Claims Process Order.

Please note that your Proof of Claim must be received by the Monitor by **4:00 PM Manitoba Time on March 1, 2024** (the "**Claims Bar Date**"), or such later date as the Monitor may agree in writing or the Court may otherwise direct. Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Bar Date will mean the Claim will be barred and extinguished forever.

Regards,

BDO CANADA LIMITED

In its capacity as Monitor of
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,
Glass 8 Inc., National Interior. (2021) Inc.,
12986647 Canada Ltd. (o/a Allsco Windows & Doors),
12986591 Canada Ltd. (o/a Alweather Windows & Doors),
Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.
and not in its personal capacity.

Per: Brent Warga CPA, CA, CIRP, LIT
Senior Vice-President



INSTRUCTION LETTER FOR THE DIRECTORS' AND OFFICERS' CLAIMS PROCESS FOR THE ACCURATE GROUP

1. CLAIMS PROCEDURE

By Order of the Manitoba Court of King's Bench pronounced January 26, 2024 (the "Claims Process Order"), the Monitor has been authorized to conduct a Directors' and Officers' Claims Process (the "D&O Claims Process"). The Claims Process Order governs the D&O Claims Process, notwithstanding any of the instructions contained herein. All capitalized terms not defined herein shall have the meaning ascribed thereto in the Claims Process Order, a copy of which is enclosed with these instructions. The Claims Process Order can also be accessed on the Monitor's website (the "Monitor's Website") at <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup>.

This letter provides instructions for completing the Proof of Claim Form.

The D&O Claims Process is intended for any person with a Claim of any kind or nature whatsoever against any of the Past and Present Directors and Officers of the Applicants that:

- (i) arises from facts occurring on or after February 10, 2023; and
- (ii) is in any way connected with a Past and Present Director and Officer being a director or officer of the Applicants.

If you have any questions regarding the D&O Claims Process, please contact the Monitor at the address provided below.

All notices and enquiries with respect to the D&O Claims Process should be addressed to:

BDO Canada Limited, as Monitor of the Accurate Group
201 Portage Avenue, 26th Floor
Winnipeg, MB R3B 3K6
Phone: (204)282-9716
Fax: (833)888-1678
E-mail: jfritz@bdo.ca
Attention: John R. Fritz

2. GENERAL INSTRUCTIONS FOR CREDITORS SUBMITTING A PROOF OF CLAIM FORM

The Proof of Claim Form must be received by the Monitor by 4:00 pm Manitoba Time on **MARCH 1, 2024** (the "Claims Bar Date"), or such later date as the Monitor may agree in writing or the Court may otherwise direct. Failure to file your Proof of Claim Form and any required documentation as directed in relation to your Claim by the Claims Bar Date will mean the Claim will be barred and extinguished forever.

Additional Proof of Claim Forms can be obtained from the Monitor by contacting the Monitor as detailed above and providing particulars as to your name, address, facsimile number, and e-mail. Once the Monitor has this information you will receive, as soon as practicable, additional Proof of Claim Forms. The Proof of Claim Form is also available on the Monitor's Website (as noted above).

3. INSTRUCTIONS FOR COMPLETING THE PROOF OF CLAIM FORM

A. Particulars of Creditor

- Creditor must state full and complete legal name of the individual, company, or firm.
- Creditor must include contact details, including phone number and email addresses (as applicable), as well as the name of the contact person including his or her position with the company (as applicable).
- Indicate whether the Claim was sold or assigned by ticking the appropriate box.

B. Particulars of Assignee (if any)

- Instructions are the same as above if applicable.

C. Proof of Claim Form

- If the individual completing the Proof of Claim Form is the creditor mark the appropriate item.
- If the individual completing the Proof of Claim Form is not the creditor he or she must state his or her position or title with the creditor and state the full and complete legal name of the creditor.
- Insert value of Claim in Canadian dollars against the Past and Present Directors and Officers of the Applicants.

D. Particulars of Claim

- Claim must include supporting documentation as summarized in the Proof of Claim Form.

E. Filing of Claim

- The Proof of Claim Form must be received by the Monitor by the Claims Bar Date. **Failure to file your Proof of Claim Form and any required documentation as directed in relation to your Claim by the Claims Bar Date will mean the Claim will be barred and extinguished forever.**



SCHEDULE "B"

PROOF OF CLAIM FORM

In the matter of the Companies' Creditors Arrangement Act Proceedings of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allsco Windows & Doors), 12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd. (collectively the "Accurate Group" or the "Applicants")

PLEASE READ CAREFULLY THE CLAIMS PROCESS ORDER (THE "ORDER") AND THE CLAIMS PROCESS INSTRUCTION LETTER WHICH ARE ENCLOSED BEFORE COMPLETING THIS PROOF OF CLAIM.

A. PARTICULARS OF CREDITOR

i. Full Legal Name of creditor (include trade name, if different):

(the "Creditor"). The full legal name should be the name of the Creditor of the Past and Present Directors and Officers (as defined in the Order), notwithstanding whether an assignment of a Claim has occurred subsequent to February 10th, 2023 (the "Filing Date").

ii. Full Mailing Address of the Creditor: (The mailing address should be the mailing address of the Creditor and not an assignee.)

iii. Other Contact Information of the Creditor:

Telephone Number: _____

Email Address: _____

Facsimile Number: _____

Attention (Contact Person): _____

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

Yes: ___ No: ___

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

If the Claim set out herein has been sold, transferred or assigned, complete the required information set out below.

i. Full Legal Name of the Assignee:

ii. Full Mailing Address of the Assignee:

iii. Other Contact Information of the Assignee:

Telephone Number: _____

Email Address: _____

Facsimile Number: _____

Attention (Contact Person): _____

C. PROOF OF CLAIM

THE UNDERSIGNED HEREBY CERTIFIED AS FOLLOWS:

i. That I:

____ have a claim against the Past and Present Directors and Officers (as defined in the Claims Process Order); OR

____ am

(state position or title)

of

(name of Creditor)

and have a claim against the Past and Present Directors and Officers.

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

iii. The Creditor asserts a claim against the Past and Present Directors and Officers as below:

\$ _____ CAD (insert \$ value of Claim)

_____ (insert name of Past and Present Directors and Officers)

D. PARTICULARS OF THE CLAIM(S) AGAINST THE PAST AND PRESENT DIRECTORS AND OFFICERS

In accordance with the Claims Process Order, a claim is defined as follows:

*any other claim, cause of action, or demand of any nature or kind whatsoever of any Person against any Past and Present Director and Officer arising **after** the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution, indemnity, or otherwise against any of the Past and Present Directors and Officers with respect to any matter, action, cause, or chose in action, whether existing at present or arising or commenced in the future, for which any Past and Present Director and Officer is alleged to be by statute, law, equity, or otherwise liable to pay in his or her capacity as a Past and Present Director and Officer.*

The particulars of the undersigned's total Claim against the Past and Present Directors and Officers are:

Provide all particulars of the Claim and supporting documentation, including the amount which should be summarized on a separate sheet and/or with copies of an account history or summary and all invoices, particulars of all credits, discounts and so forth claimed, and a description of transaction(s) or agreement(s) giving rise to the Claim.

E. FILING OF CLAIM

This Proof of Claim form must be received by the Monitor by no later than **4:00 p.m. (Manitoba Time) on the Claims Bar Date of March 1, 2024**, by either personal delivery, email (in PDF format) or facsimile transmission at the following address:

BDO Canada Limited, as Monitor
of the Accurate Group
201 Portage Avenue, 26th Floor
Winnipeg, MB R3B 3K6

Phone: (204)282-9716
Fax: (833)888-1678
Attention: John R. Fritz
jfritz@bdo.ca

Unless otherwise ordered by the Court, failure to file your Proof of Claim and any required documentation as directed in relation to any Claim by 4:00 p.m. (Manitoba Time) on March 1, 2024 will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Past and Present Directors and Officers that arose subsequent to the Filing Date, and you shall not be entitled to further notice or distribution, if any, and you shall not be entitled to participate as a Creditor in accordance with the Claims Process Order.

DATED this _____ day of _____, 2024.

Witness

Per: _____
Signature

Print

If Creditor is other than an individual, print name and title of authorized signatory

Witness

Per: _____
Signature

Name

Title

SCHEDULE “C”

NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM

**In the matter of the Companies’ Creditors Arrangement Act Proceedings of
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc.,
National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allsco Windows & Doors),
12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd.,
10064720 Manitoba Ltd., and 12986914 Canada Ltd.
(collectively the “Accurate Group” or the “Applicants”)**

Name of Creditor: _____

Reference #: _____

Terms in capital letters which are not defined within this Notice of Revision or Disallowance of Proof of Claim have the meaning ascribed thereto in the Claims Process Order dated January 26, 2024.

Pursuant to the Claims Process Order, BDO Canada Limited, in its capacity as Monitor of the Accurate Group, hereby gives you notice that it has reviewed your Proof of Claim and has revised or disallowed your Claim as follows:

___ Your Claim has been revised for Distribution Purposes; or

___ Your Claim has been disallowed.

Revision or Disallowance:

Proof of Claim as Submitted	Proof of Claim as Accepted

Reason for the Revision or Disallowance:

IF YOU DO NOT AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM, PLEASE TAKE NOTICE OF THE FOLLOWING:

1. If you intend to dispute this Notice of Revision or Disallowance of Proof of Claim, the Claimant shall:
 - a. Deliver a completed Notice of Dispute to the Monitor by no later than 10 Calendar Days from the date the Notice of Revision or Disallowance was delivered by the Monitor to the Claimant or such other date as may be agreed to by the Monitor in writing; and
 - b. Within 10 Calendar Days of delivery of the Notice of Dispute, file and serve on counsel for the Monitor and all counsel listed on the Service List a Notice of Motion returnable in the CCAA Proceedings on **April 26, 2024** along with supporting affidavit materials seeking to determine the validity of that portion of the Claimant’s Claim that was disallowed by the Monitor.

2. Where a Claimant that receives a Notice of Revision or Disallowance does not file a completed Notice of Dispute and file and serve the Notice of Motion and supporting affidavit(s) by the time set out above, such Claimant's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance.

Address for Service of Dispute Notices:

BDO Canada Limited, as Monitor
of the Accurate Group
201 Portage Avenue, 26th Floor
Winnipeg, MB R3B 3K6

Phone: (204)282-9716
Fax: (833)888-1678
Attention: John R. Fritz
jfritz@bdo.ca

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIODS, THIS NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM WILL BE BINDING UPON YOU FOR DISTRIBUTION PURPOSES.

DATED this _____ day of _____, 2024.

BDO CANADA LIMITED

In its capacity as Monitor of
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,
Glass 8 Inc., National Interior. (2021) Inc.,
12986647 Canada Ltd. (o/a Allsco Windows & Doors),
12986591 Canada Ltd. (o/a Alweather Windows & Doors),
Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.
and not in its personal capacity.

Per: _____
Brent Warga CPA, CA, CIRP, LIT
Senior Vice-President

SCHEDULE "D"

DISPUTE NOTICE

In the matter of the Companies' Creditors Arrangement Act Proceedings of
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc.,
National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allsco Windows & Doors),
12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd.,
10064720 Manitoba Ltd., and 12986914 Canada Ltd.
(collectively the "Accurate Group" or the "Applicants")

Terms in capital letters which are not defined within this Dispute Notice have meaning ascribed thereto in the Claims Process Order dated January 26, 2024. Pursuant to the Claims Process Order, we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance of Proof of Claim bearing Reference #: _____ and dated _____, 2024 issued by BDO Canada Limited in its capacity as Monitor of the Accurate Group.

Name of Creditor:

Reasons for Dispute (attach additional sheet and copies of all supporting documentation if necessary):

Signature of Individual/Authorized Signing Officer: _____

(Please print name) _____

Date: _____

Telephone Number: _____ Facsimile Number: _____

Email Address: _____

Full Mailing Address:

THIS FORM AND SUPPORTING DOCUMENTATION TO BE RETURNED BY PERSONAL SERVICE, FACSIMILE, OR EMAIL (IN PDF FORMAT) TO THE ADDRESS, EMAIL ADDRESS OR FAX NUMBER INDICATED HEREIN AND TO BE RECEIVED NO LATER THAN 10 CALENDAR DAYS AFTER SERVICE OF THE NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM ON YOU.

Address for Service of Dispute Notices:

BDO Canada Limited, as Monitor
of the Accurate Group
201 Portage Avenue, 26th Floor
Winnipeg, MB R3B 3K6

Phone: (204)282-9716
Fax: (833)888-1678
Attention: John R. Fritz
jfritz@bdo.ca

SCHEDULE "E"

REFERRAL NOTICE

**In the matter of the Companies' Creditors Arrangement Act Proceedings of
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc.,
National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allsco Windows & Doors),
12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd.,
10064720 Manitoba Ltd., and 12986914 Canada Ltd.
(collectively the "Accurate Group" or the "Applicants)**

Terms in capital letters which are not defined within this Referral Notice have the meaning ascribed thereto in the Claims Process Order dated January 26, 2024. Pursuant to the Claims Process Order, the Monitor hereby gives you notice that the adjudication of the Proof of Claim bearing Reference #: _____ and dated _____, 2024 submitted by _____ is being referred to the Court for adjudication.

Further information as to the date and time of the hearing will be provided to you once it is available.

BDO CANADA LIMITED

In its capacity as Monitor of
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,
Glass 8 Inc., National Interior. (2021) Inc.,
12986647 Canada Ltd. (o/a Allsco Windows & Doors),
12986591 Canada Ltd. (o/a Alweather Windows & Doors),
Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.
and not in its personal capacity.

Per: _____
Brent Warga CPA, CA, CIRP, LIT
Senior Vice-President

Appendix F – Reappointment Documents

CONSENT

TO: POLAR HOLDING LTD.
12986 914 CANADA LTD.
AND ALL SUBSIDIARY ENTITIES
(the "Corporation")

AND TO: THE SHAREHOLDER(S) THEREOF

The undersigned hereby consents to act as a Director of the Corporation, such consent to continue in effect from time to time until a date upon which the undersigned gives written notice to the Corporation revoking such consent or ceases to be a Director of the Corporation.

The undersigned hereby:

1. acknowledges and declares that the undersigned is not a non-resident of Canada;
2. certifies that he or she is not disqualified from acting as a director under the provisions of subsection 100 of *The Corporations Act* (Manitoba), the text of which is set out below;
3. acknowledges that agreeing to serve and continuing to act as a director of a corporation incorporated under *The Corporations Act* (Manitoba) causes such person to become legally responsible in their personal capacity as a fiduciary to the Corporation and (among other legal obligations) carries with it various legal obligations and potential liability also in a personal capacity (and sometimes joint and several with other directors) under applicable law and several statutes, including (but not limited to) certain director responsibilities as enumerated under the *Income Tax Act* (Canada), the *Excise Tax Act* (Canada), *The Retail Sales Tax Act* (Manitoba), *The Employment Standards Code* (Manitoba), *The Tax Administration and Miscellaneous Taxes Act* (Manitoba), *The Workers Compensation Act* (Manitoba) and various other federal and provincial statutes which may affect the subject director and the subject corporation; for example only, a director may be liable for various obligations owing by the Corporation to the Crown and the provinces, with respect to among other things, unremitted source deductions, GST and provincial sales tax, among other similar obligations;
4. undertakes to advise the Corporation in writing of any change in such citizenship or residence forthwith after such change; and

5. acknowledges that the Corporation will rely upon such information.

DATED as of the 15 day of JAN, 2024

Segal

PRINT NAME: Stephen Segal

PERSONS DISQUALIFIED AS DIRECTORS

Qualifications of directors

100(1) The following persons are disqualified from being a director of a corporation:

- (a) anyone who is less than 18 years of age;
- (b) a person who is not an individual; and
- (c) a person who has the status of a bankrupt. C.C.S.M. c. C225, s. 100(1)

CONSENT

TO: POLAR HOLDINGS LTD
129 86914 CANADA LTD,
AND ALL SUBSIDIARY ENTITIES
(the "Corporation")

AND TO: THE SHAREHOLDER(S) THEREOF

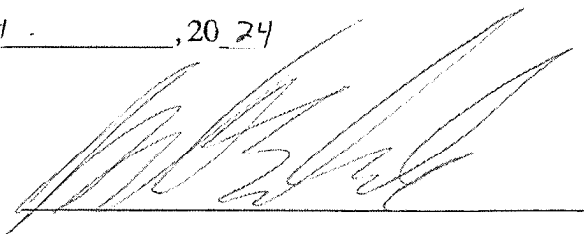
The undersigned hereby consents to act as a Director of the Corporation, such consent to continue in effect from time to time until a date upon which the undersigned gives written notice to the Corporation revoking such consent or ceases to be a Director of the Corporation.

The undersigned hereby:

1. acknowledges and declares that the undersigned is a non-resident of Canada;
2. certifies that he or she is not disqualified from acting as a director under the provisions of subsection 100 of *The Corporations Act* (Manitoba), the text of which is set out below;
3. acknowledges that agreeing to serve and continuing to act as a director of a corporation incorporated under *The Corporations Act* (Manitoba) causes such person to become legally responsible in their personal capacity as a fiduciary to the Corporation and (among other legal obligations) carries with it various legal obligations and potential liability also in a personal capacity (and sometimes joint and several with other directors) under applicable law and several statutes, including (but not limited to) certain director responsibilities as enumerated under the *Income Tax Act* (Canada), the *Excise Tax Act* (Canada), *The Retail Sales Tax Act* (Manitoba), *The Employment Standards Code* (Manitoba), *The Tax Administration and Miscellaneous Taxes Act* (Manitoba), *The Workers Compensation Act* (Manitoba) and various other federal and provincial statutes which may affect the subject director and the subject corporation; for example only, a director may be liable for various obligations owing by the Corporation to the Crown and the provinces, with respect to among other things, unremitted source deductions, GST and provincial sales tax, among other similar obligations;
4. undertakes to advise the Corporation in writing of any change in such citizenship or residence forthwith after such change; and

5. acknowledges that the Corporation will rely upon such information.

DATED as of the 15 day of JAN, 2024



PRINT NAME: Brant Enderle

PERSONS DISQUALIFIED AS DIRECTORS

Qualifications of directors

100(1) The following persons are disqualified from being a director of a corporation:

- (a) anyone who is less than 18 years of age;
- (b) a person who is not an individual; and
- (c) a person who has the status of a bankrupt. C.C.S.M. c. C225, s. 100(1)

CONSENT

TO: POLAR HOLDING LTD.
12986914 CANADA LTD.
AND ALL SUBSIDIARY ENTITIES
(the "Corporation")

AND TO: THE SHAREHOLDER(S) THEREOF

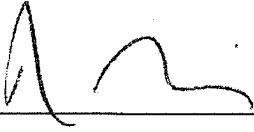
The undersigned hereby consents to act as a Director of the Corporation, such consent to continue in effect from time to time until a date upon which the undersigned gives written notice to the Corporation revoking such consent or ceases to be a Director of the Corporation.

The undersigned hereby:

1. acknowledges and declares that the undersigned is a non-resident of Canada;
2. certifies that he or she is not disqualified from acting as a director under the provisions of subsection 100 of *The Corporations Act* (Manitoba), the text of which is set out below;
3. acknowledges that agreeing to serve and continuing to act as a director of a corporation incorporated under *The Corporations Act* (Manitoba) causes such person to become legally responsible in their personal capacity as a fiduciary to the Corporation and (among other legal obligations) carries with it various legal obligations and potential liability also in a personal capacity (and sometimes joint and several with other directors) under applicable law and several statutes, including (but not limited to) certain director responsibilities as enumerated under the *Income Tax Act* (Canada), the *Excise Tax Act* (Canada), *The Retail Sales Tax Act* (Manitoba), *The Employment Standards Code* (Manitoba), *The Tax Administration and Miscellaneous Taxes Act* (Manitoba), *The Workers Compensation Act* (Manitoba) and various other federal and provincial statutes which may affect the subject director and the subject corporation; for example only, a director may be liable for various obligations owing by the Corporation to the Crown and the provinces, with respect to among other things, unremitted source deductions, GST and provincial sales tax, among other similar obligations;
4. undertakes to advise the Corporation in writing of any change in such citizenship or residence forthwith after such change; and

5. acknowledges that the Corporation will rely upon such information.

DATED as of the 15 day of JAN, 2024



PRINT NAME: Tim Morris

PERSONS DISQUALIFIED AS DIRECTORS

Qualifications of directors

100(1) The following persons are disqualified from being a director of a corporation:

- (a) anyone who is less than 18 years of age;
- (b) a person who is not an individual; and
- (c) a person who has the status of a bankrupt. C.C.S.M. c. C225, s. 100(1)

RESOLUTION OF THE DIRECTORS

OF
POLAR HOLDING LTD.
12986914 CANADA LTD.
AND ALL SUBSIDIARY ENTITIES
(the "Corporation")

BE IT RESOLVED THAT:

1. Officers

The following persons are hereby appointed as officers of the Corporation to hold the following offices during the pleasure of the board of directors of the Corporation:

<u>Name</u>	<u>Position</u>
Stephen Segal	President

2. Financial Year


Until otherwise determined by the board, the financial year of the Corporation shall terminate on the 31st day of December in each year;

3. Banking Authorities

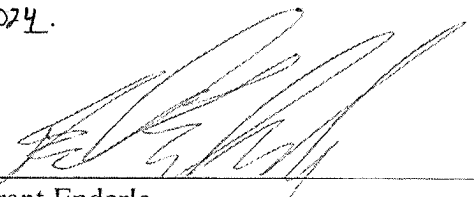
Any one officer is hereby authorized to provide any and all forms required by the Bank of the Corporation in order to open a bank account in the name of the Corporation.

The foregoing resolution is hereby signed by all of the directors of the Corporation.

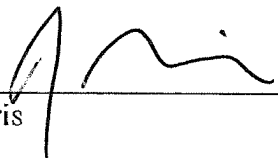
DATED as of the 15 day of JANUARY, 2024.



Stephen Segal



Brant Enderle



Tim Morris

RESIGNATION OF DIRECTOR

TO: POLAR WINDOW OF CANADA LTD.
ACCURATE DORWIN (2020) INC.
GLASS 8 INC.
NATIONAL INTERIORS (2021) INC.
12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS
12986591 CANADA LTD. o/a ALL WEATHER WINDOWS & DOORS
POLAR HOLDING LTD.
10064720 MANITOBA LTD.
12986914 CANADA LTD
(collectively, the "Corporations")

I, Stephen Segal, hereby resign as a director of the Corporations, effective, JAN 16/2024

Dated as of JAN 15/2024



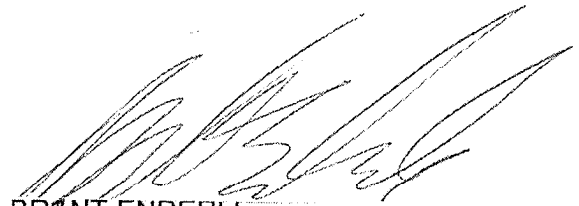
STEPHEN SEGAL

RESIGNATION OF DIRECTOR

TO: POLAR WINDOW OF CANADA LTD.
ACCURATE DORWIN (2020) INC.
GLASS 8 INC.
NATIONAL INTERIORS (2021) INC.
12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS
12986591 CANADA LTD. o/a ALL WEATHER WINDOWS & DOORS
POLAR HOLDING LTD.
10064720 MANITOBA LTD.
12986914 CANADA LTD
(collectively, the "Corporations")

I, Brant Enderle, hereby resign as a director of the Corporations, effective JAN 16/2024

Dated as of JAN 15/2024




BRANT ENDERLE

RESIGNATION OF DIRECTOR

TO: POLAR WINDOW OF CANADA LTD.
ACCURATE DORWIN (2020) INC.
GLASS 8 INC.
NATIONAL INTERIORS (2021) INC.
12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS
12986591 CANADA LTD. o/a ALL WEATHER WINDOWS & DOORS
POLAR HOLDING LTD.
10064720 MANITOBA LTD.
12986914 CANADA LTD
(collectively, the "**Corporations**")

I, Tim Morris, hereby resign as a director of the Corporations, effective JAN 16/2024

Dated as of JAN 15/2024



TIM MORRIS

Appendix G – Fees and Disbursements of Deloitte Restructuring Inc.

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,
 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

**SUMMARY MONITOR'S FEES AND DISBURSEMENTS
 DELOITTE RESTRUCTURING INC.**

Date	Invoice #	Fees	Disbursements	GST	Total	Hours
13-Jan-24	8004354065	\$ 23,967	\$ -	\$ 1,198	\$ 25,165	49.8
Total		\$ 23,967	\$ -	\$ 1,198	\$ 25,165	49.8



Invoice 8004354065

Deloitte Restructuring Inc.

1190, avenue des Canadiens-de-Montréal
Bureau 500
Montréal QC H3B 0M7

ATTN: Stephen Segal
Glass 8 Inc.
1535 Seel Avenue
Winnipeg MB R3T 1C6
Canada

Tel: 514-393-7115
Fax: 514-393-7140
www.deloitte.ca

Date: January 13, 2024
Client No.: 1216915
WBS#: ACC00723
Engagement Partner: Benoit Cloutre

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419 TQ0002

For professional services rendered

Fees

For the work performed in accordance with the Court Orders dated February 10, 2023, February 14, 2023, April 5, 2023, July 21, 2023, September 12, 2023, and October 27, 2023 in respect of the Accurate Group CCAA proceedings.

Time incurred for the period November 27, 2023 to December 18, 2023.

B. Warga - Partner - 23.2 hrs: 12,992.00
J. Fritz - Senior Manager - 19.9 hrs: 8,955.00
J. Keeble - Partner - 0.5 hrs: 280.00
T. Dew - Senior Associate - 5.4 hrs: 1,620.00
L. Conorton - Associate - 0.8 hrs: 120.00
Total 49.8 hrs - 23,967.00

GST applicable 23,967.00

Sales Tax

GST at 5.00 % 1,198.35

Total Amount Due (CAD) 25,165.35

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD., 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.
 CCAA TIME SUMMARY
 INVOICE NO: 8004354065**

Date	Name	Hours	Total	Description
2023-11-27	Warga, Brent	2.3	\$ 1,288.00	Updates to forecast to actual results; updates to Fifth Report.
2023-11-27	Dew, Todd	0.5	150.00	Trust administration.
2023-11-28	Fritz, John	0.3	135.00	Operational call participation.
2023-11-28	Dew, Todd	0.4	120.00	Trust administration.
2023-11-28	Warga, Brent	3.2	1,792.00	Cash call; updates to Fifth Report and Confidential Supplement; call with TD.
2023-11-29	Dew, Todd	0.5	150.00	Trust administration.
2023-11-29	Warga, Brent	3.4	1,904.00	Cash call; updates to Fifth Report and Confidential Supplement; calls with TD's counsel; calls with legal counsel.
2023-11-30	Fritz, John	3.0	1,350.00	Review and development of Court materials; operational call participation; Applicant and counsel correspondence.
2023-11-30	Warga, Brent	3.8	2,128.00	Calls with S. Segal; calls with C. Frith re: Court materials; updates to Fifth Report and Confidential Supplement; correspondence with Gowlings.
2023-12-01	Warga, Brent	3.9	2,184.00	Cash call; finalization of Fifth Report and Confidential Supplement; review of various e-mail correspondence from legal counsels re: agreements and Court matters.
2023-12-01	Keeble, Jeff	0.5	280.00	QAR 5th report and Confidential Supplement.
2023-12-02	Fritz, John	3.7	1,665.00	Preparation of Monitor's Court materials; correspondence to Applicants re: Companies Office.
2023-12-03	Fritz, John	2.9	1,305.00	Finalize Monitor's Court materials for filing and service.
2023-12-04	Warga, Brent	3.2	1,792.00	Finalization of Fifth Report and Confidential Supplement; various correspondence with S. Segal and counsel re: closing matters.
2023-12-04	Dew, Todd	1.0	300.00	
2023-12-05	Conorton, Laura	0.3	45.00	Website updates
2023-12-05	Warga, Brent	3.4	1,904.00	Attendance at Court hearing; review and preparation of wire transfers and professional fee payments; direction to T. Dew; discussions with C. Frith re: closing matters.
2023-12-05	Dew, Todd	2.0	600.00	Trust administration.
2023-12-06	Conorton, Laura	0.1	15.00	Website update.
2023-12-06	Dew, Todd	1.0	300.00	Trust administration.
2023-12-07	Fritz, John	3.3	1,485.00	Accurate transaction closing matters.
2023-12-08	Fritz, John	0.6	270.00	Operational call participation; post closing items.
2023-12-11	Fritz, John	1.0	450.00	Creditor and post filing matters; counsel correspondence.
2023-12-12	Conorton, Laura	0.1	15.00	Website update.
2023-12-12	Fritz, John	1.1	495.00	Post closing matters and correspondence.
2023-12-13	Conorton, Laura	0.1	15.00	Website Update.
2023-12-13	Fritz, John	1.3	585.00	Post closing and pending distribution matters.
2023-12-14	Fritz, John	0.9	405.00	Post closing matters and distribution review.
2023-12-15	Fritz, John	1.2	540.00	Counsel correspondence; post closing matters; distribution items.
2023-12-16	Fritz, John	0.6	270.00	Correspondence with counsel.
2023-12-18	Conorton, Laura	0.2	30.00	Trust accounting.
Total		49.8	23,967.00	

Appendix H – Fees and Disbursements of BDO Canada Limited

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,
 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

**SUMMARY OF MONITOR'S FEES AND DISBURSEMENTS
 BDO CANADA LIMITED**

Date	Invoice #	Fees	Disbursements	GST	Total	Hours
15-Jan-24	CINV2695536	\$ 23,851	\$ -	\$ 1,193	\$ 25,044	43.2
Total		\$ 23,851	\$ -	\$ 1,193	\$ 25,044	43.2



Tel: 204 956 7200
www.bdo.ca

BDO Canada Limited
201 Portage Ave, 26th Floor
Winnipeg, MB R3B 3K6

Strictly Private & Confidential

Accurate Group of Companies
1535 Seel Ave
Winnipeg, MB R3T 1C6

Date	Invoice
January 15, 2024	CINV2695536 CUS0079359

RE: Accurate Group of Companies - CCAA

TO OUR FEE FOR PROFESSIONAL SERVICES for the work performed in accordance with the Court Orders dated February 10, 2023, February 14, 2023, April 5, 2023, July 21, 2023, September 12, 2023, October 27, 2023, December 5, 2023, and December 22, 2023 in the above noted matter.

Our Fee	\$	23,851.00
GST/HST (5%) 101518124RT0001		1,192.55
TOTAL	\$	25,043.55

Summary of Time Charges:

	Hours	Rate	Amount
D. Warga, Partner	40.1	560.00	22,456.00
J. Fritz, Sr. Manager	3.1	450.00	1,395.00
Total	43.2		\$ 23,851.00



Date	Staff	Comments	Hours
12-Dec-23	B. Warga	Call with J. Fritz and C. Frith re: file matters (employees, landlords, creditors).	0.8
13-Dec-23	B. Warga	Discussion with J. Fritz re: file matters; review of correspondence from legal counsel.	1.2
14-Dec-23	B. Warga	Call with legal counsel re: file matters (post-filing obligations; WEPP; CRA; Court hearing).	1.3
15-Dec-23	B. Warga	Call with legal counsel re: file matters (post-filing claims; landlords; D&O charge; employees).	1.1
17-Dec-23	B. Warga	Review of Segal correspondence; call with counsel re: Segal correspondence.	1.2
18-Dec-23	B. Warga	Call with legal counsel re: Segal correspondence and draft distribution schedule.	1.9
19-Dec-23	B. Warga	Review of various e-mail correspondence re: file matters (waterfall analysis; tax remittances; professional fee summary; etc.).	1.1
20-Dec-23	B. Warga	Call with legal counsel re: file matters; call with S. Segal.	1.3
21-Dec-23	B. Warga	Review of various e-mail correspondence re: file matters.	0.8
22-Dec-23	B. Warga	Review and responding to various e-mail correspondence re: file matters.	2.1
27-Dec-23	B. Warga	Review of various e-mail correspondence; call with counsel re: Court hearing; call with S. Segal and counsel re: file matters.	1.6
28-Dec-23	B. Warga	Correspondence to/from S. Segal re: file matters; call with C. Frith re: file matters; review of draft Orders; e-mail correspondence to/from C. Frith.	2.6
29-Dec-23	B. Warga	Review of correspondence to/from S. Segal re: file matters.	0.8
2-Jan-24	B. Warga	Review of correspondence from S. Segal re: NTI holdbacks; updates to Sixth Report.	1.8
3-Jan-24	B. Warga	Call with S. Segal re: file matters; drafting of Sixth Report.	3.2
4-Jan-24	B. Warga	Call with C. Frith re: file matters; review of various e-mail correspondence to/from S. Segal re: file matters; calls with S. Segal; call to CRA; discussion with J. Fritz re: file matters.	1.7
5-Jan-24	B. Warga	Call with S. Segal re: file matters; drafting of Sixth Report; review of various e-mail correspondence from interested stakeholders.	3.2
7-Jan-24	B. Warga	Call with S. Segal re: director/officer re-appointment; review of various e-mail correspondence from customers and S. Segal; e-mail correspondence to/from C. Frith re: file matters.	1.6
8-Jan-24	B. Warga	Review of various e-mail correspondence from interested stakeholders; calls with Polar customers; e-mail correspondence and calls to/from S. Segal; call to CRA.	2.2
9-Jan-24	J. Fritz	CRA documentation matters to facilitate Applicant access; claim process items.	1.5



Date	Staff	Comments	Hours
9-Jan-24	B. Warga	Correspondence to/from S. Segal and CRA; drafting of Sixth Report and claims process materials.	2.2
10-Jan-24	J. Fritz	Calls with Applicants and Counsel re: post closing and Court matters.	1.6
10-Jan-24	B. Warga	Call with legal counsel re: Court matters; call with S. Segal and counsel; review and responding to various calls/correspondence re: file matters from interested stakeholders.	2.4
11-Jan-24	B. Warga	Updates to Sixth Report; review of various e-mail correspondence from interested stakeholders.	1.2
12-Jan-24	B. Warga	Calls with interested stakeholders; e-mail correspondence to/from S. Segal, C. Frith, and interested parties.	2.8

Appendix I – Fees and Disbursements of the Monitor’s Legal Counsel

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,
 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

**SUMMARY OF LEGAL FEES AND DISBURSEMENTS
 MCDUGALL GAULEY LLP**

Date	Invoice #	Fees	Disbursements	GST	PST	Total	Hours
27-Dec-23	710856	\$ 38,636	\$ 141	\$ 1,939	\$ 2,318	\$ 43,033	77.5
22-Jan-24	712798	10,627	12	532	638	11,808	21.4
TOTAL		\$ 49,262	\$ 153	\$ 2,471	\$ 2,956	\$ 54,841	98.9

IN ACCOUNT WITH



barristers and solicitors
(306) 653-1212
500 - 616 Main Street
Saskatoon, Saskatchewan S7H 0J6

Brent Warga
Deloitte Restructuring Inc.
360 Main Street, Suite 2300
Winnipeg, MB
Canada R3C 3Z3

Date: December 27, 2023
Invoice No.: 710856
File Number: 549268.11/IAS

GST 890275415
PST 1887298

RE: Polar Holding Ltd., et al
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

FEE SUMMARY:

<u>LAWYER</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Craig P. Frith (CPF)	60.60	495.00	29,997.00
Ian A. Sutherland (IAS)	2.60	710.00	1,846.00
Ryan J. Grieve (RJG)	13.00	495.00	6,435.00
Jonathan M. Shendruk (JMS)	1.30	275.00	357.50

TOTAL FEES: \$38,635.50

DISBURSEMENTS AND OTHER CHARGES:

Long Distance*	47.60
Document Copying*	30.80
Courier*	62.46

TOTAL DISBURSEMENTS: \$140.86
*GST applicable

GST @ 5.00% on fees and taxable disbursements: 1,938.82
PST @ 6.00% on fees: 2,318.13

TOTAL FEES, DISBURSEMENTS & TAXES: \$43,033.31

IAS/CGG
E&OE

IN ACCOUNT WITH



barristers and solicitors
(306) 653-1212
500 - 616 Main Street
Saskatoon, Saskatchewan S7H 0J6

BDO CANADA LIMITED
201 Portage Avenue, 26th Floor
Winnipeg, MB
Canada R3B 3K6

Date: January 22, 2024
Invoice No.: 712798
File Number: 539720.15/IAS

GST 890275415
PST 1887298

Attention: Brent Warga

RE: Polar Holding Ltd., et al
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

FEE SUMMARY:

<u>LAWYER</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Craig P. Frith (CPF)	18.60	500.24	9,304.50
Paul E. Fedoroff (PEF)	2.50	438.80	1,097.00
Ian A. Sutherland (IAS)	0.30	750.00	225.00

TOTAL FEES: \$10,626.50

DISBURSEMENTS AND OTHER CHARGES:

Long Distance* 12.00

TOTAL DISBURSEMENTS: \$12.00

*GST applicable

GST @ 5.00% on fees and taxable disbursements: 531.93
PST @ 6.00% on fees: 637.59

TOTAL FEES, DISBURSEMENTS & TAXES: \$11,808.02

IAS/CGG
E&OE