

**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 BALBOA INC., DSPLN INC., HAPPY
GILMORE INC., INTERLUDE INC., MULTIVILLE INC.,
THE PINK FLAMINGO INC., HOMETOWN HOUSING
INC., THE MULLIGAN INC., HORSES IN THE BACK INC.,
NEAT NESTS INC. AND JOINT CAPTAIN REAL ESTATE
INC.**

PROOF OF CLAIM INSTRUCTION LETTER

This instruction letter has been prepared to assist Claimants (other than Negative Notice Claimants) in filling out the Proof of Claim form for Claims against the Applicants¹. If you have any additional questions regarding completion of the Proof of Claim, please contact the Monitor, whose contact information is set out below.

If you have received a Statement of Negative Notice Claim, your Claim will be deemed to be accepted at the amount specified or referred to therein, and you do not need to take any further steps with respect to such Claim unless you disagree with the amount specified therein. A Proof of Claim package is intended only to be used by Claimants who are not Negative Notice Claimants.

Additional copies of the Proof of Claim may be found at the Monitor's Website at <https://www.ksvadvisory.com/experience/case/SID>.

Please note that this is a guide only, and that in the event of any inconsistency between the terms of this guide and the terms of the Claims Procedure Order made on July 30, 2026 (the "**Claims Procedure Order**"), the terms of the Claims Procedure Order will govern. Capitalized terms used in this Proof of Claim Instruction Letter and not otherwise defined herein have the meanings ascribed to them in the Claims Procedure Order.

I. DEBTORS

1. The full name of each Applicant against which the Claim is asserted must be listed (see footnote 1 for a complete list of the Applicants), including the full name of any Applicant that provided a guarantee in respect of the Claim. If there are insufficient lines to record each such name, attach a separate schedule indicating the required information.

¹ The "**Applicants**" are Balboa Inc., DSPLN Inc., Happy Gilmore Inc., Interlude Inc., Multiville Inc., The Pink Flamingo Inc., Hometown Housing Inc., The Mulligan Inc., Horses In The Back Inc., Neat Nests Inc. and Joint Captain Real Estate Inc.

II. ORIGINAL CLAIMANTS & ASSIGNEES

2. A separate Proof of Claim must be filed by each legal entity or person (other than a Negative Notice Claimant) asserting a Claim against the Applicants, or any of them.
3. The Claimant (other than a Negative Notice Claimant) shall include any and all Claims that it asserts against the Applicants, or any of them, in a single Proof of Claim filed. For greater certainty, Negative Notice Claimants should not submit a Proof of Claim. A Proof of Claim submitted by a Negative Notice Claimant will not be accepted by the Monitor. Any Negative Notice Claimant who wishes to dispute any Claim set out in a Statement of Negative Notice Claim, or assert any separate or distinct Claims that are not captured in whole or in part in its Statement of Negative Notice Claim shall file a Notice of Dispute of Negative Notice Claim in respect of such Claim.
4. The full legal name of the Claimant must be provided.
5. If the Claimant operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.
6. If the Claim has been assigned or transferred to you by another party, this must be indicated in the Proof of Claim, and all documents evidencing such assignment or transfer must be attached.
7. The full legal name of the Assignee must be provided.
8. If the Assignee operates under a different name or names, please indicate this in a separate schedule in the supporting documentation.
9. Unless the Claim is validly assigned or transferred, all future correspondences, notices, etc., regarding the Claim will be directed to the address and contact identified in this section. If the Monitor is satisfied that an assignment or transfer has occurred, all future correspondence, notices, etc., regarding the Claim will be directed to the Assignee at the address and contact indicated in this section.

III. AMOUNT OF CLAIM

10. If the Claim is a Pre-Filing Claim within the meaning of the Claims Procedure Order, then indicate the amount each Applicant was and still is indebted to the Claimant in the Pre-Filing Claims section.
11. If the Claim is a Restructuring Period Claim within the meaning of the Claims Procedure Order, then indicate the amount each Applicant was and still is indebted to the Claimant in the Restructuring Period Claims section.
12. If there are insufficient lines to record each Claim amount, attach a separate schedule indicating the required information.
13. Indicate if the Claim is guaranteed by any other Applicant.

14. Pursuant to the Claims Procedure Order, but solely for the purposes of the Claims Procedure and the CCAA Proceedings (including any distributions or dividends on account of Claims to be made in the CCAA Proceedings), any Claims in respect of a promissory note or similar instrument issued in favour of a Claimant by any of the Applicants or a mortgage or charge granted to a Claimant by any of the Applicants shall be limited to the principal amount of such promissory note or similar instrument or such mortgage or charge, as applicable, and no amounts owing for interest, fees, penalties, charges, costs or similar amounts shall be eligible to be included in such Claim, and to the extent any such amounts are included in any Proof of Claim, Notice of Dispute of Negative Notice Claim or Notice of Dispute of Revision or Disallowance notwithstanding the foregoing, such amounts shall be disallowed by the Monitor for the purpose of valuing such Claim.

Currency

15. The amount of the Claim must be provided in the currency in which it arose.
16. Indicate the appropriate currency in the Currency column.
17. If the Claim is denominated in multiple currencies, use a separate line to indicate the Claim amount in each such currency. If there are insufficient lines to record these amounts, attach a separate schedule indicating the required information.

IV. DOCUMENTATION

18. Attach to the Proof of Claim form all particulars of the Claim and all available supporting documentation, including any calculation of the amount, and description of the transaction(s) or agreement(s), or legal breach(es) giving rise to the Claim, including any claim assignment/transfer agreement or similar document, if applicable, the name of any guarantor(s) which has guaranteed the Claim and a copy of such guarantee documentation, the amount of invoices, particulars of all credits, discounts, etc. claimed, in accordance with paragraph 18 above, as applicable.

V. CERTIFICATION

19. The person signing the Proof of Claim should:
- a. be the Claimant or an authorized representative of the Claimant;
 - b. have knowledge of all the circumstances connected with this Claim;
 - c. assert the Claim against the Applicant(s) as set out in the Proof of Claim and certify that all supporting documentation is attached; and
 - d. if an individual is submitting the Proof of Claim form, have a witness to its certification.
20. By signing and submitting the Proof of Claim, the Claimant is asserting the Claim against each Applicant named as a “Debtor” in the Proof of Claim.

VI. FILING OF CLAIM AND APPLICABLE DEADLINES

21. If your Claim is a Pre-Filing Claim within the meaning of the Claims Procedure Order (excluding any Pre-Filing Claim that is a Negative Notice Claim), the Proof of Claim MUST be returned to and received by the Monitor on or before 5:00 p.m. (Eastern Prevailing Time) on October 28, 2026 (the “Claims Bar Date”).
22. If your Claim is a Restructuring Period Claim within the meaning of the Claims Procedure Order (excluding any Restructuring Period Claim that is a Negative Notice Claim), the Proof of Claim MUST be returned to and received by the Monitor on or before 5:00 p.m. (Eastern Prevailing Time) on the date (the “Restructuring Period Claims Bar Date”) which is the later of: (i) the date that is thirty 30 days after the date on which the Monitor sends a General Claims Package with respect to the Restructuring Period Claim and (ii) the Claims Bar Date.
23. Proofs of Claim must be delivered to the Monitor by prepaid ordinary mail, registered mail, courier, personal delivery or email at the address below:

AlixPartners Restructuring, Inc.,
in its capacity as Monitor of the Applicants
220 Bay Street, 13th Floor
Toronto, Ontario M5J 2W4

Attention: Nathalie El-Zakhem
Email: nathalie.elzakhem@alixpartners.com

In accordance with the Claims Procedure Order, notices shall be deemed to be received by the Monitor upon actual receipt thereof by the Monitor during normal business hours on a Business Day, or if delivered outside of normal business hours, on the next Business Day.

Failure to file your Proof of Claim so that it is actually received by the Monitor on or before 5:00 p.m. on the applicable Bar Date WILL result in your Claims (except for any Claim outlined in any Statement of Negative Notice Claim that may have been addressed to you) being forever barred and you will be prevented from making or enforcing such Claims against the Applicants. In addition, unless you have separately received a Statement of Negative Notice Claim from the Monitor in respect of any other Claim, you shall not be entitled to further notice of and shall not be entitled to participate as a creditor in the Applicants’ CCAA proceedings with respect to any such Claims.