

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE MADAM	)	MONDAY, THE 14 TH
	)	
JUSTICE J. DIETRICH	)	DAY OF NOVEMBER, 2025

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 6045073 CANADA INC.
(the “**Applicant**”)

EXPANSION OF MONITOR’S POWERS ORDER

THIS MOTION, made by the Applicant pursuant to the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as amended (the “**CCAA**”) for an Order, *inter alia*, (i) expanding the powers of KSV Restructuring Inc., in its capacity as Court-appointed monitor of the Applicant (in such capacity, the “**Monitor**”), and (ii) granting certain related relief, was heard this day by videoconference.

ON READING the Notice of Motion of the Applicant, the affidavit of Suzanne Stoddard sworn November 7, 2025 (the “**Fourth Stoddard Affidavit**”), and the exhibits thereto, the Third Report of KSV Restructuring Inc., in its capacity as Monitor dated November 12, 2025, and the appendices attached thereto, and on hearing the submissions of respective counsel for the Applicant, the Monitor and such other counsel as were present, no one appearing although duly served as appears from the Certificate of Service of Andrew Rintoul dated November 7, 2025.

SERVICE AND INTERPRETATION

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

2. **THIS COURT ORDERS** that unless otherwise indicated or defined herein, capitalized terms have the meanings given to them in the Fourth Stoddard Affidavit or the Amended and Restated Initial Order of this Court dated August 15, 2025 (as amended, the “**ARIO**”), as applicable.

MONITOR’S EXPANDED POWERS

3. **THIS COURT ORDERS** that the Monitor, in addition to and without in any way limiting its prescribed rights pursuant to the CCAA and the powers and duties set out in the ARIO or any other Order granted in these CCAA proceedings (the “**CCAA Proceedings**”), and without altering in any way the limitations and obligations of the Applicant as a result of the CCAA Proceedings, is hereby authorized and empowered, but not required, to exercise any powers which may be properly exercised by the board of directors of a corporation governed by the *Canada Business Corporations Act* and, without limiting the generality of the foregoing, to:

- (a) take any and all actions and steps in the name of and on behalf of the Applicant to facilitate the administration of the Applicant’s, Property, affairs and estate as may be necessary, appropriate, or desirable, in the sole discretion of the Monitor, including executing all agreements, documents or writings on behalf of, and in the name of, the

Applicant in order to facilitate the performance or exercise of any of the Applicant's powers, rights or obligations;

- (b) take any and all corporate actions and actions regarding the governance of the Applicant and such actions taken by the Monitor are hereby authorized without requiring any further action or approval by the Applicant or any current or former shareholders, officers or directors of the Applicant;
- (c) cause the Applicant to take any action or make any payment or disbursement permitted pursuant to the ARIO, any other Order granted in the CCAA Proceedings or the CCAA;
- (d) conduct, supervise and direct the marketing, sale, conveyance, transfer, assignment or disposal of any remaining Property of the Applicant or any part or parts thereof, whether or not outside of the normal course of business;
- (e) conduct, supervise and direct the continuation or commencement of any process or effort to recover any Property or other assets (including any accounts receivable or cash) belonging or owing to the Applicant;
- (f) engage, deal, communicate, negotiate, agree and settle with any creditor or other stakeholder of the Applicant (including any government authority or body) in the name of or on behalf of the Applicant;
- (g) claim, or cause the Applicant to claim, any and all insurance refunds, tax refunds, and return of duties or levies, including refunds of goods and services taxes and harmonized sales taxes, to which the Applicant is entitled;

- (h) have the authority to sign such agreements, instruments and other documents on behalf of the Applicant as the Monitor deems appropriate, including, without limitation, tax returns, tax filings, and banking documents;
- (i) cause the Applicant to engage, retain or terminate the services of any officer, employee, consultant, agent, representative, advisor, or other person or entity, as the Monitor, in its sole opinion, deems necessary or appropriate to assist with the exercise of its powers and duties;
- (j) have access to all books and records that are the property of the Applicant in the Applicant's or any other party's possession or control;
- (k) facilitate or assist the Applicant with its accounting, tax and financial reporting functions, including the preparation of cash flow forecasts, employee-related remittances, T4 statements and records of employment, in each case based solely upon the information provided by the Applicant or its affiliates on the basis that the Monitor shall incur no liability or obligation to any person with respect to such reporting, remittances, statements and records;
- (l) cause the Applicant to perform such other functions or duties as the Monitor considers necessary or desirable in order to facilitate or assist the Applicant in dealing with its Property, operations, restructuring, any plan of compromise or arrangement, wind-down, liquidation, distribution of proceeds or residual funds, or any other related activities;
- (m) cause the Applicant to exercise any contractual or other rights of the Applicant;

- (n) act as an authorized representative of the Applicant in respect of dealings with the Canada Revenue Agency (the “**CRA**”) or any other taxation authority, and the Monitor shall hereby be entitled to execute any appointment or authorization form on behalf of the Applicant that the CRA or any other taxing authority may require in order to confirm the Monitor’s appointment as an authorized representative for such purposes;
- (o) operate and control, on behalf of the Applicant, all of the Applicant’s existing accounts at any financial institution (each an “**Account**” and collectively the “**Accounts**”) in such manner as the Monitor, in its sole discretion, deems necessary or appropriate, including without limitation, to:
 - (i) exercise control over the funds credited to or deposited in the Accounts;
 - (ii) effect any disbursement from the Accounts permitted by the ARIO or any other Order granted in the CCAA Proceedings;
 - (iii) give instructions from time to time with respect to the Accounts and the funds credited to or deposited therein, including to transfer the funds credited to or deposited in such Accounts to such other account or accounts as the Monitor may direct; and
 - (iv) add or remove persons having signing authority with respect to any Account or to direct the closing of any Account;

and the financial institutions maintaining such Accounts shall not be under any obligation whatsoever to inquire into the propriety, validity or legality of any transfer payment, collection or other action taken in accordance with the instructions of the

Monitor as to the use or application of funds transferred, paid, collected or otherwise dealt with in accordance with such instructions, and such financial institutions shall be authorized to act in accordance with and in reliance upon the instructions of the Monitor without any liability in respect thereof to any person;

- (p) open one or more new accounts in its own name (the “**Monitor’s Accounts**”) and receive third party funds into the Monitor’s Accounts or transfer into the Monitor’s Accounts such funds of the Applicant as the Monitor, in its sole opinion, deems necessary or appropriate to assist with the exercise of the Monitor’s powers and duties set out herein; provided that, the monies standing to the credit of the Monitor’s Accounts from time to time shall be held by the Monitor to be dealt with as permitted by the ARIO, this Order or by further Order of the Court, and further the Monitor is hereby authorized to make use of the funds in the Monitor’s Accounts from time to time to make disbursements and pay amounts for and on behalf of the Applicant or in connection with the Monitor’s exercise of its powers and duties in the CCAA Proceedings, as the Monitor may in its sole opinion deem necessary or appropriate from time to time, and any Monitor’s Accounts opened prior to the date hereof and any transfers of funds by the Monitor into such Monitor’s accounts, including funds of the Applicant, completed prior to the date hereof are approved *nunc pro tunc*; and
- (q) implement, facilitate and oversee the claims procedure for the identification and quantification of certain claims against the Applicant and the current and former directors and officers of the Applicant contemplated in the Claims Procedure Order of this Court dated November 14, 2025;

- (r) take any and all actions necessary to give effect to this Order on behalf of the Applicant and such actions taken by the Monitor are hereby authorized without requiring any further action or approval by the Applicant or any current or former officers or directors of the Applicant;
- (s) apply to this Court, on its own behalf or on behalf of the Applicant, for any orders necessary or advisable to carry out its powers and obligations under this Order or any other Order of this Court in the CCAA Proceedings; and
- (t) take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;

and in each case where the Monitor takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons, including the Applicant and its current and former employees, directors, officers and shareholders, and without interference from any other Persons.

4. **THIS COURT ORDERS** that, from and after the date hereof, the Applicant and its current and former direct and indirect shareholders, and such parties' current and former directors, officers, employees, consultants, agents, representatives and advisors shall cooperate fully with the Monitor and any directions it may provide pursuant to this Order, the ARIO, or any other Order granted in the CCAA Proceedings and shall provide such assistance as the Monitor may reasonably request from time to time to enable the Monitor to carry out its duties and powers pursuant to the CCAA, this Order, the ARIO, and any other Order granted in the CCAA Proceedings.

MONITOR'S ADDITIONAL PROTECTIONS

5. **THIS COURT ORDERS** that in addition to the rights and protections afforded to the Monitor in the ARIO or any other Order of the Court in the CCAA Proceedings, under the CCAA, or as an officer of the Court, the Monitor and each of its affiliates, current and former officers, directors, partners, employees, lawyers and agents, as applicable, shall incur no liability or obligation as a result of the carrying out of the provisions of this Order, the exercise by the Monitor of any of its powers, or the performance by the Monitor of any of its duties, save and except for any gross negligence or willful misconduct on its part. Nothing in this Order shall derogate from the rights and protections afforded the Monitor by the CCAA, any other Order of this Court in the CCAA Proceedings, or any other applicable legislation.

6. **THIS COURT ORDERS** that, without limiting the provisions of the ARIO, the Monitor shall not take possession of the Property or be deemed to take possession of the Property, pursuant to any provision of any federal, provincial or other law or regulation and shall take no part whatsoever in the management or supervision of the Business and shall not, by fulfilling its obligations hereunder, be deemed to have taken or maintained possession or control of the Business or Property, or any part thereof, and nothing in this Order shall be construed as resulting in the Monitor being an employer or successor employer.

7. **THIS COURT ORDERS** that the Monitor is not and shall not be deemed to be a director, officer, or employee of the Applicant de facto or otherwise. The Monitor shall not be liable for any employee-related liabilities of the Applicant or in the administration of its powers and duties under this Order, including any successor employer liabilities as provided for in Section 11.8(1) of the CCAA or Section 14.06(1.2) of the *Bankruptcy and Insolvency Act* (Canada) or at common law, other than amounts the Monitor may specifically agree in writing to pay. Nothing in this Order shall, in and of itself, cause the Monitor to be liable for any employee-related liabilities of the

Applicant, including wages, severance pay, termination pay, vacation pay, pension, retirement or benefit amounts (including without limitation contributions, premiums, or benefit payments), in each case whether arising under statute, contract, collective bargaining agreement, common law or otherwise.

8. **THIS COURT ORDERS** that the Monitor shall continue to have the benefit of all of the indemnities, charges, protections, and priorities as set out in the CCAA, the ARIO and any other Order of this Court in the CCAA Proceedings and all such indemnities, charges, protections, and priorities (as may be amended herein) shall apply and extend to the Monitor in the fulfilment of its duties or the carrying out the provisions of this Order. Nothing in this Order shall derogate from the powers of the Monitor as provided in the CCAA, the ARIO and the other Orders of this Court in the CCAA Proceedings.

9. **THIS COURT ORDERS** that nothing in this Order or any other Order of this Court in the CCAA Proceedings shall constitute or be deemed to constitute the Monitor as a receiver, assignee, liquidator, administrator, receiver-manager, agent of the creditors or legal representative of the Applicant within the meaning of any relevant legislation, including subsection 159(2) of the *Income Tax Act* (Canada), as amended (the “**ITA**”). Nothing in this Order shall constitute or be deemed to constitute the Monitor as a person subject to subsection 150(3) of the ITA, and the Monitor shall have no obligation to prepare or file any tax returns of the Applicant with any taxing authority.

GENERAL

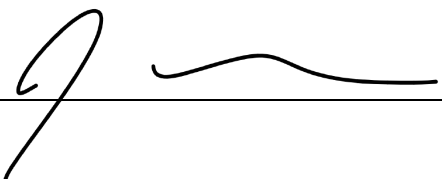
10. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada.

11. **THIS COURT ORDERS** that the Applicant or the Monitor may from time to time apply to this Court to amend, vary or supplement this Order or for advice and directions in the discharge of their respective powers and duties under this Order, as applicable, or in the interpretation or application of this Order.

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

13. **THIS COURT ORDERS** that the Applicant and the Monitor be at liberty and are hereby authorized and empowered to apply to any court, tribunal or regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.

14. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. prevailing Eastern Time on the date of this Order without the need for entry or filing.



A handwritten signature in black ink is positioned above a horizontal line. The signature consists of a large, stylized initial 'J' followed by a series of connected loops and a long horizontal stroke.

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

Court File No: CV-25-00748871-00CL

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 6045073 CANADA INC.

Applicant

Ontario
**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

EXPANSION OF MONITOR'S POWERS ORDER

OSLER, HOSKIN & HARCOURT LLP

100 King Street West
1 First Canadian Place
Suite 6200, P.O. Box 50
Toronto ON M5X 1B8

Marc Wasserman (LSO# 44066M)

Tel: 416.862.4908

Email: mwasserman@osler.com

Shawn T. Irving (LSO# 50035U)

Tel: 416.862.4733

Email: sirving@osler.com

Sean Stidwill (LSO# 71078J)

Tel: 416.862.4217

Email: sstidwill@osler.com

Andrew Rintoul (LSO# 81955T)

Tel: 416.862.5963

Email: arintoul@osler.com

Fax: 416.862.6666

Lawyers for the Applicant