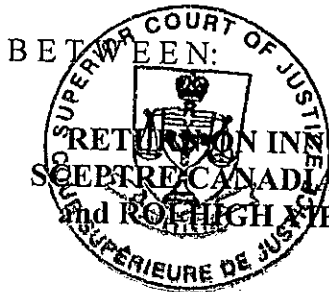


ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

THE HONOURABLE MR.  
JUSTICE NEWBOULD

)  
)  
)

TUESDAY, THE 26<sup>th</sup> DAY  
OF JUNE, 2012



RETIREMENT INNOVATION CAPITAL LTD. as agent for ROI FUND INC., ROI  
SCOTTISH CANADIAN RETIREMENT FUND, ROI GLOBAL RETIREMENT FUND  
and ROI HIGH YIELD PRIVATE PLACEMENT FUND and ANY OTHER FUND  
MANAGED by ROI from time to time

Applicants

- and -

GANDI INNOVATIONS LIMITED, GANDI INNOVATIONS HOLDINGS LLC,  
GANDI INNOVATIONS LLC, GANDI INNOVATIONS HOLD CO.  
AND GANDI SPECIAL HOLDINGS LLC

Respondents

**PLAN FILING AND MEETING ORDER**

**THIS MOTION**, made by **BDO CANADA LIMITED** (formerly BDO Dunwoody Limited) in its capacity as Court-appointed monitor (the "**Monitor**") of Gandi Innovations Limited ("**Gandi Canada**"), Gandi Innovations LLC ("**Gandi San Antonio**"), Gandi Innovations Holdings LLC, Gandi Innovations Hold Co. and Gandi Special Holdings LLC (collectively, the "**Gandi Companies**"), for an order: (i) accepting the filing of a consolidated plan of compromise and arrangement of Gandi Canada and Gandi San Antonio (collectively, the "**Debtors**") in the form attached hereto as **Schedule "A"** (the "**Plan**"); and (ii) authorizing the

Monitor to convene a meeting of the Debtors' creditors entitled to consider and vote on the Plan, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Monitor's Twentieth Report to the Court dated June 14, 2012 (the "Twentieth Report") and on hearing the submissions of counsel for the Monitor, counsel for T.A. Associates, Inc. and such other counsel as were present, and on being advised that the Service List was served with the Notice of Motion and Motion Record of the Monitor:

### DEFINITIONS

1. **THIS COURT ORDERS** that any capitalized terms not otherwise defined in this order shall have the meanings ascribed to them in the Plan.

### THE PLAN

2. **THIS COURT ORDERS** that the Plan be and is hereby accepted for filing, and that the Monitor is authorized to seek approval of the Plan in the manner set forth herein.

3. **THIS COURT ORDERS** that the Monitor is hereby authorized to amend, modify and/or supplement the Plan at any time and from time to time prior to the Creditors' Meeting. The Monitor shall disclose and make available all amendments, modifications and supplements to the Plan at the Creditors' Meeting.

4. **THIS COURT ORDERS** that the Monitor is authorized to amend, modify and/or supplement the Plan in writing at any time and from time to time after the Creditors' Meeting (as defined below) and prior to the issuance of an order sanctioning the Plan (the "**Sanction Order**"), subject to Court approval. The Monitor shall: (a) give notice of such amendments, modification and supplements to the Creditors; and (b) seek approval of such amendment, modification or supplement with the Court at the Sanction Hearing (as defined below).

### CREDITORS' MEETING

5. **THIS COURT ORDERS** that the Monitor is authorized to call, hold and conduct a meeting of Creditors for the purpose of voting on, with or without variation, a resolution to approve the Plan (the "**Creditors' Meeting**").

6. **THIS COURT ORDERS** that an officer of the Monitor shall preside as the chair of the Creditors' Meeting (the "**Chair**") and, subject to this Order and any further order of the Court, shall decide all matters relating to the conduct of the Creditors' Meeting.

7. **THIS COURT ORDERS** that a representative of the Monitor designated by the Chair shall act as secretary (the "**Secretary**") at the Creditors' Meeting.

8. **THIS COURT ORDERS** that the Chair may appoint scrutineers (the "**Scrutineers**") for the supervision and tabulation of the attendance at, quorum at and votes cast at the Creditors' Meeting.

9. **THIS COURT ORDERS** that the Chair is authorized to adjourn the Creditors' Meeting on one or more occasions to such time(s), date and place(s) as the Chair deems necessary or desirable (without the need to first convene the Creditors' Meeting for the purpose of any adjournment).

#### **NOTICE OF CREDITORS' MEETING**

10. **THIS COURT ORDERS** that on or before July 4, 2012, the Monitor shall send the following documents (collectively, the "**Meeting Materials**") to all Creditors by registered mail, courier, fax or e-mail at the address appearing on each Creditor's Proof of Claim or such other address as provided to the Monitor:

- (a) A Notice of Creditors' Meeting (substantially in the form attached hereto as **Schedule "B"**);
- (b) A copy of the Plan;
- (c) A form of proxy and voting letter for use at the Creditors' Meeting (substantially in the form attached hereto as **Schedule "C"**); and
- (d) A copy of this Order (without schedules).

11. **THIS COURT ORDERS** that on or before July 4, 2012, the Monitor shall post the Meeting Materials on the Monitor's website at [www.bdo.ca/gandi](http://www.bdo.ca/gandi) (the "**Website**").

12. **THIS COURT ORDERS** that service of a copy of the Meeting Materials upon the Creditors in the manner set out in paragraphs 10 and 11 shall constitute good and sufficient

service of this Order and the Plan, and good and sufficient notice of the Creditors' Meeting on all Creditors who may be entitled to receive notice thereof, or of these proceedings, and no other document or material need be served on any Persons in respect of these proceedings. Service shall be effective, in the case of service by courier, on the second day after the courier package was sent and, in the case of service by fax or e-mail, on the day the fax or e-mail was transmitted, unless such day is not a Business Day, or the fax or e-mail transmission was made after 5:00 p.m. (Toronto time), in which case, on the next Business Day.

### **CLASSIFICATION OF CREDITORS AND VOTING**

13. **THIS COURT ORDERS** that for purpose of voting to approve the Plan: (a) there shall be one class of creditors constituted by unsecured creditors; and (b) that the value of the Voting Claims of each of the Creditors shall be established in accordance with the provisions of this Order, the Claims Procedure Order dated March 9, 2010, the Plan and any further order of the Court.
14. **THIS COURT ORDERS** that the voting of Creditors' Claims at the Creditors' Meeting shall be governed by the terms of the Plan and this Order.
15. **THIS COURT ORDERS** that the only Persons entitled to notice of or to attend the Creditors' Meeting are the Monitor and its legal counsel; those Persons, including the holders of proxies, entitled to vote at the Creditors' Meeting and their legal counsel and advisors; and the Scrutineers. Any other Person may be admitted to the Creditors' Meeting on invitation of the Chair.
16. **THIS COURT ORDERS** that the quorum required at the Creditors' Meeting shall be one Creditor holding a Voting Claim present at the Creditors' Meeting in person or by proxy. If the requisite quorum is not present at the Creditors' Meeting, then the Creditors' Meeting shall be adjourned by the Chair to such time and place as the Chair deems necessary or desirable.
17. **THIS COURT ORDERS** that the Monitor is authorized to accept and rely upon a proxy submitted in the form attached hereto as Schedule "C", or such other form of proxy as is acceptable to the Monitor, and received by the Monitor by 5:00 p.m. (Toronto Time) on July 20, 2012.

18. **THIS COURT ORDERS** that the Monitor may in its discretion waive in writing the time limits imposed on the Creditors as set out in this Order for the deposit of proxies and all other procedural matters if the Monitor deems it advisable to do so.

19. **THIS COURT ORDERS** that following the vote at the Creditors' Meeting, the Monitor shall tally the votes and determine whether the Plan has been accepted by the Required Majority.

20. **THIS COURT ORDERS** that the result of any vote at the Creditors' Meeting shall be binding on all Persons affected by the Plan, whether or not any such Person is present at the Creditors' Meeting.

### **VOTING PROCEDURE**

21. **THIS COURT ORDERS** that the Chair shall direct a vote with respect to a resolution to approve the Plan and containing such other related provisions as the Monitor may consider appropriate.

22. **THIS COURT ORDERS** that only Creditors holding Voting Claims or their proxies shall be entitled to vote at the Creditors' Meeting and that the Monitor is entitled to rely on the proxies as valid.

23. **THIS COURT ORDERS** that each Creditor with a Voting Claim shall be entitled to one vote, which vote shall have the value of such Creditor's Voting Claim.

### **SANCTION HEARING AND ORDER**

24. **THIS COURT ORDERS** that the Monitor shall file a report to this Court by no later than, July 27, 2012, with respect to the results of the vote, including whether:

- (a) the Plan was approved by the Required Majority; and
- (b) the votes, for and against the Plan, that were cast by Creditors holding Disputed Claims would affect the result of the vote on the Plan.

25. **THIS COURT ORDERS** that an electronic copy of the Monitor's Report regarding the Creditors' Meeting, including any amendments and variations thereto, and draft sanction order in respect of the Plan shall be posted on the Website prior to the Sanction Hearing.

26. **THIS COURT ORDERS** that if the Plan has been accepted by the Required Majority, the Monitor shall bring a motion seeking the Sanction Order (the "**Sanction Hearing**") on July 31, 2012, or such later date as the Court may set.

27. **THIS COURT ORDERS** that service of the Notice of Creditors' Meeting and this Order pursuant to paragraphs 10 to 11 hereof shall constitute good and sufficient service of notice of the Sanction Hearing upon all Persons who are entitled to receive such service and no other form of service need be made and no other materials need be served on any Persons in respect of the Sanction Hearing.

28. **THIS COURT ORDERS** that any party wishing to oppose the Sanction Hearing must serve and file any motion materials by 12 p.m. (Toronto Time) on July 27, 2012.

29. **THIS COURT ORDERS** that in the event that the Sanction Hearing is adjourned, only those Persons who have filed and served motion materials in respect of the Sanction Hearing are required to be served with notice of the adjourned date.

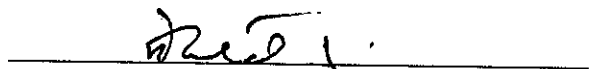
**ASSISTANCE OF OTHER COURTS**

30. **THIS COURT ORDERS AND REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada (including, without limitation, the assistance of any court in Canada pursuant to section 17 of the CCAA) and the Federal Court of Canada and any judicial, regulatory or administrative tribunal or other court or any judicial, regulatory or administrative body of the United States of America and the states or other subdivisions of the United States of America and of any other nation or state to act in aid of and to be complementary to this Court in carrying out the terms of this order.

ENTERED AT / INSCRIT A TORONTO  
ON / BOOK NO:  
LE / DANS LE REGISTRE NO.:



JUN 26 2012



**SCHEDULE "A"**

**PLAN OF COMPROMISE AND ARRANGEMENT**

## PLAN OF COMPROMISE AND ARRANGEMENT

WHEREAS Gandhi Innovations Limited (“**Gandi Canada**”), Gandhi Innovations LLC (“**Gandi San Antonio**”), and together with Gandhi Canada, the “**Debtors**”), Gandhi Innovations Holdings LLC, Gandhi Innovations Hold Co. and Gandhi Special Holdings LLC (collectively, with the Debtors, the “**Gandi Group**”) are insolvent and obtained protection under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), pursuant to an order of the Honourable Madam Justice Hoy dated May 8, 2009, as amended (the “**Initial Order**”). The Initial Order appointed BDO Canada Limited as the Monitor of the Gandi Group;

AND WHEREAS the Gandi Group also obtained protection from its creditors in the United States (“**U.S.**”) by applying for and obtaining recognition of the within proceeding as a foreign main proceeding pursuant to Chapter 15 of the United States Bankruptcy Code. An Order of the United States Bankruptcy Court for the Western District of Texas San Antonio Division recognizing the CCAA proceeding as a foreign main proceeding pursuant to Chapter 15 was issued June 5, 2009;

AND WHEREAS the Gandi Group with the approval of the Court completed a sale of substantially all of its business and assets to Agfa Corporation and Agfa Inc. (collectively, “**Agfa**”);

AND WHEREAS pursuant to the order of the Honourable Mr. Justice Cameron dated March 9, 2010, the Monitor was empowered and authorized to file a plan of compromise or arrangement on behalf of the Gandi Group;

AND WHEREAS the Monitor, on behalf of the Debtors, hereby proposes and presents this consolidated plan of compromise for the purpose of distributing the proceeds of the Debtors’ estates on a consolidated basis to the Debtors’ creditors under and pursuant to the CCAA.

### ARTICLE 1

#### INTERPRETATION

##### Section 1.1 Definitions

In this Plan, unless otherwise stated or unless the subject matter or context otherwise requires, the following terms shall have the following meanings:

“**Administration Charge**” means the charge on the Property in favour of the Monitor, the Monitor’s counsel and the Debtors’ counsel in the aggregate amount of \$500,000 created by the Initial Order;

“**Business Day**” means a day, other than Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Canada;

“**BIA**” means *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3;

“**Chapter 15**” means Chapter 15 of the United States Bankruptcy Code;



**“Chapter 15 Proceeding”** means the proceedings commenced by the Order of the U.S. Court, issued on June 5, 2009, as amended, recognizing the Gandhi Group’s CCAA proceeding as a foreign main proceeding pursuant to Chapter 15;

**“Claim”** means any right or claim of any Person against one or both of the Debtors in connection with any indebtedness, liability or obligation of any kind whatsoever of one or both of the Debtors, whether reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including without limitation any claim arising from or caused by the repudiation by any one of the Debtors of any contract, lease or other agreement, whether written or oral, the commission of a tort by any of the Debtors (intentional or unintentional), any breach of duty by any of the Debtors (legal, statutory, equitable, fiduciary or otherwise), any right of ownership or title to any of the Debtors’ property, howsoever created, or any right or ability of any Person to advance a claim for contribution or indemnity or otherwise against any of the Debtors with respect to any grievance, matter, action, cause or chose in action, whether existing at present or commenced in the future, based in whole or in part on facts which existed on the Filing Date or which arose after the Filing Date, including but not limited to, Contract Repudiation Claims, Employment Claims and Director and Officer Claims, together with any other claims against any of the Debtors of any kind that, if unsecured, would constitute a debt provable in bankruptcy within the meaning of the BIA;

**“Claims Bar Date”** means 5:00 p.m., on June 30, 2010;

**“Claims Procedure Order”** means the Order of the Honourable Mr. Justice Cameron, dated March 9, 2010, establishing the Claims Bar Date;

**“Contract Repudiation Claim”** means any indebtedness, liability or obligation of any kind arising out of the default, termination, repudiation or disclaimer of any lease, contract, or other agreement by any of the Debtors on or after the Filing Date;

**“Court”** means the Ontario Superior Court of Justice, Commercial List;

**“Creditor”** means any Person holding a Claim;

**“Creditors' Meeting”** means the meeting of Creditors called for the purpose of considering and voting in respect of this Plan pursuant to the CCAA and the terms of the Meeting Order on the Creditors’ Meeting Date;

**“Creditors' Meeting Date”** means July 25, 2012, subject to any adjournment or postponement of the Creditors' Meeting by the Monitor or further order of the Court;

**“Directors”** means all current and former directors of the Debtors and **“Director”** means any one of them;

**“Director and Officer Claim”** means any right of any Person against the Directors or Officers of the Debtors involving a Claim which the Directors or Officers of the Debtors are by law liable

to pay in their capacity as Directors or Officers, in respect of certain amounts payable by the Debtors on or after the Filing Date;

**“Disputed Claim”** means any Claim of a Creditor which has not been finally determined in accordance with the Claims Procedure Order by the Creditors’ Meeting Date;

**“Distribution Date”** means a date not more than seven (7) days after the Implementation Date or such other date specified in the Sanction Order;

**“Distribution Pool”** means the funds in the Debtors’ estates available for distribution to the Debtors’ creditors as approved by the Court;

**“Employment Claim”** means any claim of any former employee of any of the Debtors, for amounts owing to him or her in his or her capacity as a former employee of any of the Debtors, including without limitation claims on account of wages, salaries, commissions, bonuses, any other form of compensation, vacation pay, severance or termination pay, employee benefits, and employee expenses arising out of the termination of his or her employment contract on or after the Filing Date;

**“Excluded Claim”** means any claim secured by the Administration Charge;

**“Filing Date”** means May 8, 2009;

**“Implementation Date”** means the date on which all of the conditions precedent to the implementation of the Plan have been fulfilled or waived;

**“ITA”** means the *Income Tax Act* (Canada), R.S.C. 1985, c. 1 (5th Supp.)

**“Meeting Order”** means the order of the Court calling a meeting of Creditors to consider and vote on a resolution to approve this Plan;

**“Monitor”** means BDO Canada Limited in its capacity as the Court-appointed Monitor of the Debtors;

**“Officers”** means all current and former officers of the Debtors and **“Officer”** means any one of them;

**“Order”** means any order, directive, judgment, decision, ruling or award issued by the Court or the U.S. Court in the CCAA Proceeding or the Chapter 15 Proceeding;

**“Plan”** means this plan of compromise and arrangement filed with the Court by the Monitor pursuant to the CCAA, as this Plan may be amended, varied or supplemented by the Monitor from time to time in accordance with Article 7 hereof;

**“Person”** means any individual, partnership, firm, joint venture, trust, entity, corporation, unincorporated organization, trade union, employee or other association and any federal, provincial, state or municipal government or similar entity, howsoever designated or constituted;

**“Proof of Claim”** means the form completed and filed by a Creditor setting forth its purported Claim which is substantially in the form attached to the Claims Procedure Order;

**“Property”** means all of the Debtors’ assets, undertakings and properties of every nature and kind whatsoever and wherever situate, including all proceeds thereof;

**“Proven Claim”** means the amount of the Claim of a Creditor as determined in accordance with the Claims Procedure Order;

**“Required Majority”** means the affirmative vote of a majority in number of the Creditors having Voting Claims and voting on this Plan (in person or by proxy) at the Creditors' Meeting representing not less than 66 2/3% in value of the Voting Claims of the Creditors voting (in person or by proxy) at the Creditors' Meeting;

**“Sanction Order”** means an order of the Court approving and sanctioning this Plan;

**“Secured Proven Claim”** means any Claim or portion thereof, as determined in accordance with the Claims Procedure Order, which have the benefit of a valid and enforceable security interest in, mortgage or charge over, lien against or other similar interest in the Property, but only to the extent of the realizable value of the property subject to such security;

**“Taxing Authorities”** means any one of Her Majesty the Queen, Her Majesty the Queen in right of Canada, Her Majesty the Queen in right of any province or territory of Canada, the Canada Revenue Agency, any similar revenue or taxing authority of Canada and each and every province or territory of Canada and any political subdivision thereof and any Canadian or non-Canadian (including U.S.) government, regulatory authority, government department, agency, commission, bureau, minister, court, tribunal or body or regulation making entity exercising taxing authority or power, and **“Taxing Authority”** means any one of the Taxing Authorities;

**“U.S. Court”** means the United States Bankruptcy Court for the Western District of Texas San Antonio Division;

**“Unresolved Claim”** means any Claim of a Creditor which has not been finally determined in accordance with the Claims Procedure Order by the Implementation Date;

**“Unsecured Proven Claim”** means the unsecured portion of a Creditor’s Proven Claim as determined in accordance with the Claims Procedure Order; and

**“Voting Claim”** means the amount of a Creditor's Unsecured Proven Claim or the amount of a Creditor's Disputed Claim which has been accepted by the Monitor for the purpose of voting at the Creditors' Meeting.

## **Section 1.2 Interpretation**

For purposes of this Plan:

- (a) all references to currency and to “\$” are to Canadian Dollars, unless otherwise specified;

- (b) the division of this Plan into Articles and Sections are for convenience of reference only and do not affect the construction or interpretation of this Plan, nor are the descriptive headings of Articles and Sections intended as complete or accurate descriptions of the content thereof;
- (c) references to the singular in the Plan shall include the plural, references to the plural shall include the singular and to any gender shall include the other gender;
- (d) unless otherwise specified, all references to time in this Plan mean local time in Toronto, Canada and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day;
- (e) unless otherwise specified, a time period within or following which any payment is to be made or act is to be done shall be calculated by excluding the day on which the period commences and including the day on which the period ends and by extending the period to the next Business Day if the last day of the period is not a Business Day;
- (f) the words “includes” and “including” and similar terms of inclusion shall not, unless expressly modified by the words “only” or “solely”, be construed as terms of limitation, but rather shall mean “includes but is not limited to” and “including but not limited to”, so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive; and
- (g) Whenever any payment to be made or action to be taken under this Plan is required to be made or to be taken on a day other than a Business Day, such payment shall be made or action taken on the next succeeding Business Day.

## **ARTICLE 2**

### **PURPOSE AND EFFECT OF THE PLAN**

#### **Section 2.1 Purpose of this Plan**

The purpose of this Plan is to distribute the Distribution Pool to the Debtors' Creditors and provide for the compromise and settlement of all Claims against the Debtors.

#### **Section 2.2 Consolidated Plan**

This Plan is presented by the Monitor on a substantively consolidated basis. Creditors under the consolidated Plan will have one Claim for voting and distribution purposes against the Debtors and will not have individual Claims against each Debtor.

#### **Section 2.3 Effect of this Plan**

On the Implementation Date, all Claims, other than Excluded Claims, against the Debtors are deemed to be compromised and settled and shall be fully released and discharged, excepting only the obligations to make distributions in respect of such Claims, which compromise shall be final and binding on the Debtors and all Persons affected by this Plan.

## ARTICLE 3

### CLASSIFICATION OF CREDITORS

#### Section 3.1 Class of Creditors

For the purpose of voting on this Plan the Creditors shall constitute a single class, the unsecured creditors' class.

#### Section 3.2 Claims

Creditors shall prove their Claims, vote in respect of this Plan, and receive the distributions provided for hereunder pursuant to the Claims Procedure Order and this Plan.

## ARTICLE 4

### CREDITORS' MEETING

#### Section 4.1 Creditors' Meeting

The Creditors' Meeting shall be held in accordance with this Plan, the Meeting Order and any further order of the Court which may be made from time to time. The only Persons entitled to attend the Creditors' Meeting are the Monitor and its legal counsel; those Persons, including the holders of proxies, entitled to vote at the Creditors' Meeting and their legal counsel and advisors. Any other Person may be admitted on invitation of the chair of the Creditors' Meeting.

#### Section 4.2 Voting by Creditors

The Monitor will seek approval of this Plan by the affirmative vote of the Required Majority. Except for any resolution to be voted on at the Creditors' Meeting to approve this Plan, which will be decided by the Required Majority by ballot, every question submitted to a vote at the Creditors' Meeting will be decided by a majority in value of the Voting Claims cast on a poll, unless the Monitor decides, in its sole discretion, that any such question submitted to a vote at the Creditors' Meeting will be decided by the majority of votes given on a show of hands.

The result of any vote at the Creditors' Meeting will be binding on all Persons affected by this Plan, whether or not any such Person is present at the Creditors' Meeting.

#### Section 4.3 Claims for Voting Purposes

Each Creditor with a Voting Claim shall be entitled to one vote, which vote shall have the value of such Creditor's Voting Claim. A Creditor's Voting Claim shall not include fractional numbers and the Voting Claim shall be rounded down to the nearest whole dollar amount. The amount of a Creditor's Disputed Claim which has not been accepted by the Monitor as a Voting Claim may be voted at the Creditors' Meeting, but shall be recorded and tabulated by the Monitor separately. The amount of the Voting Claim of any Creditor holding a Disputed Claim as accepted by the Monitor for the purpose of voting shall be without prejudice to the rights of

the Debtors, the Monitor and such Creditor with respect to the final determination of the Creditor's Claim for distribution purposes.

#### **Section 4.4 Claims Bar Date**

If any Person asserting a Claim has failed to file a Proof of Claim in accordance with the Claims Procedure Order prior to the Claims Bar Date or such later date as was agreed to in writing by the Monitor or extended by further order of the Court, that Person shall not be permitted to vote at the Creditors' Meeting and shall not receive any distribution under this Plan.

#### **Section 4.5 Chair**

An officer of the Monitor, or an individual designated by him or her, shall preside as the chair of the Creditors' Meeting and shall decide all matters relating to procedure at the Creditors' Meeting not otherwise set out in the Meeting Order.

### **ARTICLE 5**

#### **DISTRIBUTIONS UNDER THE PLAN**

##### **Section 5.1 Distributions on Account of Secured Proven Claims**

Subject to Sections 5.6 and 5.9, if this Plan is implemented, then on the Distribution Date, each Creditor holding a Secured Proven Claim shall receive a distribution equal to the full amount of the Creditor's Secured Proven Claim.

##### **Section 5.2 Distributions on Account of Unsecured Proven Claims**

Subject to Section 5.8, if this Plan is implemented, then on the Distribution Date, each Creditor holding an Unsecured Proven Claim will receive a pro-rata distribution from the Distribution Pool to the maximum amount of their Unsecured Proven Claim.

##### **Section 5.3 Interest on Claims**

Interest will not accrue or be paid on Claims after or in respect of the period following the Filing Date and no holder of a Proven Claim will be entitled to any interest in respect of such Claim accruing on or after or in respect of the period following the Filing Date.

##### **Section 5.4 Unresolved Claims**

The Monitor may defer making a distribution to a Creditor continuing to hold an Unresolved Claim until such Creditor's entire Claim is proven in accordance with the Claims Procedure Order.

##### **Section 5.5 Certain Crown Claims and Employee Claims**

Within six (6) months after the date of the Sanction Order, the Monitor will pay in full all amounts referenced in Section 6(3) of the CCAA owed by the Debtors, if any, to Her Majesty in Right of Canada or a province.

Immediately following the date of the Sanction Order, the Monitor will pay in full all amounts referenced in section 6(5) of the CCAA owed by the Debtors, if any, to current or former employees of the Debtors.

### **Section 5.6 Currency**

For voting purposes, a Claim shall be denominated in Canadian dollars. Any Claim denominated in a currency other than Canadian dollars shall be converted to Canadian dollars based on the noon spot rate of exchange quoted by the Bank of Canada for exchanging such currency to Canadian dollars as at the Filing Date, which rate for the conversion of US dollars to Canadian dollars is 1.1581.

Claims originally denominated in U.S. dollars will be distributed to those creditors in U.S. dollars based on the noon spot rate of exchange quoted by the Bank of Canada for exchanging such currency to Canadian dollars as at the Distribution Date.

### **Section 5.7 Withholding and Reporting Requirements**

The Monitor shall be entitled to deduct and withhold from any distribution, payment or consideration otherwise payable to any Creditor or to any Person on behalf of any Creditor such amounts (a "**Withholding Obligation**") as the Monitor is required to deduct and withhold with respect to such payment under the ITA, or any provision of federal, provincial, territorial, state, local or foreign tax law, in each case, as amended.

To the extent that amounts are so withheld or deducted and paid over to the applicable Taxing Authority, such withheld or deducted amounts shall be treated for all purposes of the Plan as having been paid to such Person as the remainder of the payment in respect of which such withholding and deductions were made. For greater certainty, no distribution, payment or other consideration shall be made to or on behalf of a holder of a Proven Claim pursuant to the Plan unless and until such holder has made arrangements satisfactory to the Monitor for the payment and satisfaction of any Withholding Obligations imposed on the Monitor or the Debtors by any Taxing Authority.

### **Section 5.8 Assignment of Claims**

If a Creditor transferred or transfers all or part of its Claim and the transferor delivers notice and evidence of such transfer and a written request to the Monitor that a transferee's name be included on the list of Creditors entitled to vote at the Creditors' Meeting no later than five (5) Business Days prior to the date of the Creditors' Meeting, then such transferee shall be entitled to attend and vote any Proven Claim related to such Claim at the Creditors' Meeting if and to the extent such Proven Claim may otherwise be voted at the Creditors' Meeting. Notwithstanding the foregoing, only the vote of the transferor or the transferee shall be counted. If the transferor transfers only a part of its Claim, then only the vote of the transferor shall be counted for the full amount of any Proven Claim related to such Claim.

### **Section 5.9 Undeposited Cheques**

If a distribution cheque mailed by the Monitor to a Creditor is not deposited within two (2) months of its mailing or is returned to the Monitor and the Creditor entitled to such distribution cannot be found by the Monitor after reasonable efforts to locate such Creditor have been made, the cheque payable to such Creditor shall be cancelled and the funds represented by the cheque shall be reallocated to the Distribution Pool.

### **Section 5.10 No Distribution Pending Allowance**

Notwithstanding any other provision of the Plan, no payments or distributions shall be made with respect to all or any portion of an Unresolved Claim unless and to the extent it has become a Proven Claim, in whole or in part.

On the Plan Implementation Date, the Monitor will establish a reserve for Unresolved Claims, if any, from the Distribution Pool (the “Reserve”). The Monitor shall continue to hold the Reserve for the benefit of each Creditor holding an Unresolved Claim until such Claim becomes a Proven Claim or is ultimately disallowed.

If an Unresolved Claim is ultimately determined to not be a valid Claim in whole or in part in accordance with the Claims Procedure Order after the Plan Implementation Date, any portion of the Reserve in respect of such Unresolved Claim shall be reallocated to the Distribution Pool.

### **Section 5.11 Releases**

On the Implementation Date, the Monitor, the Monitor’s legal counsel and the Debtors’ legal counsel in the CCAA and Chapter 15 Proceedings (individually, a “Released Party”), shall be released and discharged or deemed to be released and discharged to the extent permitted by law by all Creditors and any other Person from any and all demands, claims, actions (including any class actions or proceedings before an administrative tribunal), causes of action, grievances, counterclaims, suits, debts, sums of money, accounts, covenants, damages, judgments, expenses, executions, liens and other recoveries on account of any liability, obligation, demand or cause of action of whatever nature which any such Person may be entitled to assert against a Released Party, including, without limitation, any and all claims for accounting, reconciliation, contribution or indemnity, restitution or otherwise, whether known or unknown, matured or unmatured, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act or omission, transaction, dealing, termination, disclaimer, resiliation or repudiation of any contract, lease or other agreement, whether written or oral, or other occurrence existing or taking place on or prior to the Implementation Date relating to, arising out of or in connection with the Debtors’ CCAA proceedings and Chapter 15 Proceeding, provided that nothing herein shall release or discharge a Released Party for criminal or other willful misconduct.

Nothing in this Section or elsewhere in this Plan is intended to release or discharge any Person, other than the Released Party who is not a present or former director, officer, member or manager of any of the Gandy Group entities, of any claim of any kind, whether direct or derivative, asserted or that could be asserted in *TA Associates, Inc., et al v. James Gandy, Hary Gandy and Trent Garmoe* (case number 1425003574) (*Jams/ENDISPUTE, Inc.* New York, New York) whether asserted in that proceeding or otherwise. Nor is anything herein intended to



release or discharge any claims of any kind against Allen Baron (a/k/a/ Allen Berenbaum), Cheryl Goldman, Peter Afeiche or Superwide Limited Partnership.

## ARTICLE 6

### COURT SANCTION, CONDITIONS PRECEDENT AND IMPLEMENTATION

#### Section 6.1 Conditions Precedent

The implementation of this Plan is subject to the following conditions precedent which are in favour of the Monitor:

- (a) This Plan has been approved by the Required Majority at the Creditors' Meeting;
- (b) The Sanction Order has been issued and entered;
- (c) The Sanction Order has been recognized by the U.S. Court in the Chapter 15 Proceeding or an order of similar effect has been entered;
- (d) All applicable appeal periods in respect of the Sanction Order have expired and any appeals therefrom have been finally disposed of by the applicable appellate tribunal; and
- (e) The Monitor has not determined not to proceed with the Plan prior to the Implementation Date.

#### Section 6.2 Effect of Sanction Order

In addition to approving and sanctioning this Plan, the Sanction Order shall, among other things:

- (a) Declare that: (i) the Plan has been approved by the Required Majority in conformity with the CCAA; (ii) the Debtors and the Monitor have complied with the provisions of the CCAA and the Orders of the Court made in these proceedings in all respects; (iii) the Court is satisfied that the Debtors and the Monitor have not done or purported to do anything that is not authorized by the CCAA; and (iv) the Plan and the transactions contemplated thereby are fair and reasonable;
- (b) Authorize the Monitor to perform its functions and fulfill its obligations under the Plan to facilitate the implementation of the Plan
- (c) Permanently stay all Claims and declare that the compromises effected hereby are approved, binding and effective as herein set out upon all Creditors and other Persons affected by this Plan;
- (d) Confirm the releases provided for in Section 5.11 hereof;
- (e) Compromise, discharge and release the Debtors from any and all Claims of any nature in accordance with the Plan, and declare that the ability of any Person to proceed against the Debtors in respect of or relating to any Claims shall be forever discharged and restrained,

subject only to the right of the Creditor to receive distributions pursuant to the Plan in respect of their Proven Claims; and

- (f) Declare that upon completion by the Monitor of its duties in respect of the Debtors pursuant to the CCAA and the Orders, including without limitation, the Monitor's duties in respect of the Claims Procedure Order and the Plan, the Monitor may file with the Court a certificate of Plan termination stating that all of its duties in respect of the Debtors pursuant to the CCAA and the Orders have been completed and thereupon.

### **Section 6.3 Monitor's Certificate**

Upon the completion of all distributions under the Plan and the satisfaction of all the conditions precedent under the Plan, the Monitor shall file a certificate with the Court stating that the condition precedent set out in Section 6.1(c) hereof has been satisfied and that the Plan has been implemented.

## **ARTICLE 7**

### **PLAN AMENDMENTS**

#### **Section 7.1 Plan Amendments**

The Monitor may amend, modify and/or supplement this Plan at any time and from time to time prior to the Creditors' Meeting, provided that all such amendments, modifications and supplements are disclosed and made available at the Creditors' Meeting.

The Monitor may amend, modify and/ or supplement this Plan at any time and from time to time after the Creditors' Meeting but before the Sanction Order is issued, provided that all such amendments, modifications and supplements are approved by the Court on notice to the Creditors affected thereby.

The Monitor may amend, modify and/or supplement this Plan at any time and from time to time after issuance of the Sanction Order, provided that all such amendments, modifications and supplements are, in the opinion of the Monitor or the Court, of an administrative nature required to better give effect to the implementation of this Plan or the Sanction Order and are not adverse to the financial or economic interests of the Creditors generally.

Any amended, modified and/or supplementary plan or plans of compromise or arrangement shall for all purposes be and be deemed to be a part of and incorporated into this Plan.

## ARTICLE 8

### GENERAL

#### **Section 8.1 Termination of the Plan**

At any time prior to the Implementation Date, the Monitor may determine not to proceed with this Plan, notwithstanding a prior approval given at the Creditors' Meeting or the obtaining of the Sanction Order.

#### **Section 8.2 Paramountcy**

From and after the Implementation Date, any conflict between this Plan and the covenants, warranties, representations, terms, conditions, provisions or obligations, expressed or implied, of any contract, credit document, agreement for sale, by-laws of the Debtors, lease or other agreement, written or oral and any and all amendments or supplements thereto existing between one or more of the Creditors and the Debtors or the Monitor as at the Implementation Date will be deemed to be governed by the terms, conditions and provisions of this Plan and the Sanction Order, which shall take precedence and priority.

#### **Section 8.3 Successors and Assigns**

This Plan and any compromise effected by this Plan shall be binding upon and shall enure to the benefit of the heirs, administrators, executors, representatives, successors and assigns of any Person named or referred to in, or affected by, this Plan for all purposes, as of the Implementation Date.

#### **Section 8.4 Consents, Waivers and Agreements**

On the Implementation Date, any Person affected by this Plan shall be deemed to have consented and agreed to all of the provisions of this Plan in their entirety. In particular, each Creditor shall be deemed to have executed and delivered to the Monitor all consents, releases, assignments and waivers, statutory or otherwise, required to implement and carry out this Plan in its entirety.

#### **Section 8.5 Deeming Provisions**

In this Plan, the deeming provisions are not rebuttable and are conclusive and irrevocable.

#### **Section 8.6 Claims Bar Date**

Nothing in this Plan extends or shall be interpreted as extending or amending the Claims Bar Date or gives or shall be interpreted as giving any rights to any Person in respect of Claims that have been barred or extinguished pursuant to the Claims Procedure Order.

#### **Section 8.7 Severability of Plan Provisions**

If any term or provision of this Plan is held by the Court or the U.S. Court to be invalid, void or unenforceable, the Court or the U.S. Court, at the request of the Monitor, will have the power to

alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term held to be invalid, void or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of this Plan will remain in full force and effect and shall in no way be affected, impaired or invalidated by such holding, alteration or interpretation.

### **Section 8.8 Notices**

Any notice or communication to be delivered hereunder shall be in writing and shall reference this Plan and may, subject as hereinafter provided, be made or given by personal delivery, mail or facsimile addressed to the respective parties as follows:

(a) if to the Monitor:

The Monitor  
c/o BDO CANADA LIMITED  
the Court-appointed Monitor of the Gandi Companies  
123 Front St. West, Suite 1200  
Toronto, Ontario, M5J 2M2

Attention: Blair Davidson  
Telephone: (416) 369-3112  
Fax: (416) 865-0904  
Email: [bdavidson@bdo.ca](mailto:bdavidson@bdo.ca)

and

Attention: Josie Parisi  
Telephone: (416) 369-6031  
Fax: (416) 865-0904  
Email: [iparisi@bdo.ca](mailto:iparisi@bdo.ca)

With a copy to:

Chaitons LLP  
5000 Yonge Street, 10<sup>th</sup> Floor  
Toronto, Ontario  
M2N 7E9

Attention: Harvey Chaiton  
Telephone: (416) 218-1129  
Fax: (416) 218-1849  
Email: [Harvey@chaitons.com](mailto:Harvey@chaitons.com)

Attention: Maya Poliak  
Telephone: (416) 218-1161

Fax: (416) 218-1144  
Email: maya@chaitons.com

(b) if to a Creditor:

to the last known address or a facsimile number for such Creditor or the address or facsimile number for such Creditor specified in the Proof of Claim filed by such Creditor pursuant to the Claims Procedure Order; or

(c) to such other address as any party may from time to time notify the others in accordance with this section. All such notices and communications which are delivered shall be deemed to have been received on the date of delivery. All such notices and communications which are delivered by facsimile shall be deemed to be received on the date transmitted, if before 5:00 p.m. on a Business Day, and otherwise shall be deemed to be received on the next Business Day following the day upon which such facsimile was sent. Any notice or other communication sent by mail shall be deemed to have been received on the fifth Business Day after the date of mailing. The unintentional failure by the Monitor to give a notice contemplated hereunder shall not invalidate any action taken by any Person pursuant to this Plan.

#### **Section 8.9 Further Assurances**

Notwithstanding that the transactions and events set out in this Plan shall be deemed to occur without any additional act or formality other than as set out herein, each of the Persons affected hereby shall make, do and execute or cause to be made, done or executed all such further acts, deeds, agreements, transfers, assurances, instruments, documents or discharges as may be reasonably required by the Monitor in order to better implement this Plan.

Dated at Toronto, Ontario as of the ● day of ●, 2012

## SCHEDULE "B"

### NOTICE OF MEETING OF THE CREDITORS OF GANDI INNOVATIONS LIMITED and GANDI INNOVATIONS LLC (the "Debtors")

NOTICE IS HEREBY GIVEN that a meeting of the Creditors (the "**Creditors' Meeting**") of the Debtors will be held at the offices of BDO Canada Limited, the Court-appointed Monitor of the Gandhi Companies on **Wednesday, the 25<sup>th</sup> day of July, 2012** at 10:00 a.m. (Toronto time) for the following purposes:

1. to consider and vote on, with or without variation, a resolution to approve the consolidated plan of compromise and arrangement of the Debtors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (the "**Plan**"); and
2. to transact such other business as may properly come before the Creditors' Meeting or any adjournment thereof.

The Plan is being considered pursuant to an order (the "**Meeting Order**") of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated June 26, 2012. Following approval by the requisite majority of the Creditors, the Plan must be approved by an order of the Court (the "**Sanction Order**") before the Plan can be implemented.

Creditors requiring information or copies of the Plan, the Meeting Order and/or a proxy form(s) for the Creditors' Meeting may contact the Monitor at the address listed below.

Creditors who are not attending the Creditors' Meeting in person and who wish to vote at the Creditors' Meeting are required to: (i) fill out, date, sign and return a voting letter; or (ii) date, sign and return the enclosed Form of Proxy by mail, delivery, courier, facsimile or email so that it is received by the Monitor by **no later than 5:00 p.m. (Toronto time) on July 20, 2012**. A voting letter or a proxy will not be valid and will not be acted upon, voted or recorded unless it is completed as specified in the Form of Proxy and Voting Letter and related instructions.

The Monitor's address for the purpose of filing forms of proxy and voting letter and for obtaining any additional information or materials related to the Creditors' Meeting is:

BDO CANADA LIMITED  
the Court-appointed Monitor of the Gandhi Companies  
123 Front St. West, Suite 1200  
Toronto, Ontario, M5J 2M2

Attention: Josie Parisi  
Telephone: (416) 369-6031  
Fax: (416) 865-0904  
Email: [jparisi@bdo.ca](mailto:jparisi@bdo.ca)

Copies of documents related to the Creditors' Meeting will also be posted on the Monitor's website at [www.bdo.ca/gandi](http://www.bdo.ca/gandi).

DATED at Toronto, Ontario, this • day of •, 2011.

### NOTICE OF SANCTION HEARING

If the Creditors approve the Plan, the motion for the Sanction Order will be heard on **July 31, 2012, at 10:00 a.m.**, or such later date as may be scheduled by the Monitor or ordered by the Court, at 330 University Avenue, Toronto, Ontario. Any change to the date or location of the motion will be posted on the Monitor's Website.

**Any Person wishing to oppose the Sanction Hearing must serve and file any motion materials by 12 p.m. (Toronto Time) on July 27, 2012.**

**SCHEDULE "C"****PROXY FORM AND VOTING LETTER****FOR CREDITORS' MEETING**

to be held pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) made June 26, 2012 (the "**Meeting Order**") in connection with the consolidated Plan of Compromise and Arrangement of Gandhi Innovations Limited and Gandhi Innovations LLC under the *Companies' Creditors Arrangement Act*, R.S.C, 1985, c. C-36 (the "**Plan**")

**on July 25, 2012 at 10 a.m. (the "Creditors' Meeting")**

at the offices of BDO Canada Limited in its capacity as the Court appointed Monitor

123 Front St. West, Suite 1200 Toronto, Ontario

and at any adjournment thereof.

**Creditors can vote on the Plan in one of three ways:**

- 1. by attending at the Creditors' Meeting in person;**
- 2. by appointing a proxy to attend and vote on the Plan on the Creditor's behalf (if the Creditor elects this option, please fill out the proxy form attached and submit it to the Monitor within the prescribed time); or**
- 3. by filling out and mailing to the Monitor within the prescribed time a copy of the voting letter.**

Before completing the proxy, please read carefully the instructions accompanying this proxy and for information respecting the proper completion and return of the proxy.

**Your proxy or voting letter must be received at the office of the Monitor, BDO Canada Limited., at 123 Front St. West, Suite 1200 Toronto, Ontario, M5J 2M2 (Attention: Blair Davidson), or by facsimile at (416) 865-0904, prior to 5:00 p.m. (Toronto time) on JULY 20<sup>TH</sup>, 2012.**



**PROXY**

THIS PROXY MUST BE COMPLETED AND SIGNED BY THE CREDITOR AND PROVIDED TO THE MONITOR, PRIOR TO THE CREDITORS' MEETING IF ANY PERSON ON THE CREDITOR'S BEHALF IS TO ATTEND THE CREDITORS' MEETING AND VOTE ON THE PLAN OR IF THE CREDITOR WISHES TO APPOINT AN OFFICER OF THE MONITOR TO ACT AS THE CREDITOR'S PROXY.

The undersigned Creditor, as the holder of a Proven Claim, hereby revokes all proxies previously given and nominates, constitutes and appoints \_\_\_\_\_, or Blair Davidson of BDO Canada Limited, in its capacity as Monitor, or such other person as Mr. Davidson may designate, as proxyholder, **(if you would like the Monitor to act as your proxy leave space blank)** with full power of substitution, to attend, vote and otherwise act for and on behalf of the undersigned at the Creditors' Meeting and any adjournment(s) thereof, and to vote the amount of the Creditor's Claim. Without limiting the generality of the power hereby conferred, the persons named as proxyholders are specifically directed to vote as follows:

1. (mark one only)

**VOTE FOR** approval of the Plan; or

**VOTE AGAINST** approval of the Plan.

2. Vote at the proxyholder's discretion and otherwise act for and on behalf of the undersigned Creditor with respect to any amendments or variations to the Plan and to any other matters that may come before the Creditors' Meeting or any adjournment thereof.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2012.

\_\_\_\_\_  
Name of Creditor (**Please Print**)

\_\_\_\_\_  
Value of the Claim (in CAD\$)

\_\_\_\_\_  
Signature of Creditor or attorney authorized in writing or, if the Creditor is a corporation,

signature of a duly authorized signing officer of the corporation

\_\_\_\_\_

Title of the authorized signing officer of the Creditor, if applicable

Mailing address and Telephone of Creditor:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If you do not anticipate attending the Creditors' Meeting in person AND WOULD LIKE TO APPOINT A PROXY, please fill in and sign this form of proxy and return it as instructed.

## INSTRUCTIONS FOR COMPLETION OF PROXY

1. Each Creditor with the right to vote at the Creditors' Meeting has the right to appoint a person (who need not be a Creditor) to attend, act and vote for and on behalf of the Creditor. Such right may be exercised by inserting in the space provided the name of the person to be appointed as proxy. If no name is inserted in the space provided, the Creditor will be deemed to have appointed Blair Davidson of the Monitor as the Creditor's proxyholder.
2. If the Creditor appoints Blair Davidson an officer of BDO Canada Limited as proxy and the Creditor fails to indicate on the Proxy Form whether the proxy is to vote for or against approval of the Plan, the proxy will be voted FOR approval of the Plan, including any amendments thereto.
3. If the proxy is not dated in the space provided, it shall be deemed to be dated on the date it is received by the Monitor.
4. The proxy must be signed by the Creditor or by a person duly authorized (by power of attorney) to sign on the Creditor's behalf or, if the Creditor is a corporation, by a duly authorized officer or attorney of the corporation.
5. Valid proxies received from the same Creditor bearing or deemed to bear a later date shall revoke an earlier proxy. If more than one valid proxy for the same Creditor and bearing or deemed to bear the same date are received with conflicting instructions, such proxies will be treated as disputed proxies and shall not be counted.
6. To be valid the proxy must be received by the Monitor by mail, delivery, courier, facsimile or email at the address set out in the Proxy by no later than 5:00 p.m. (Toronto Time) on July 20, 2012 in order to be counted at the Creditors' Meeting.

## VOTING LETTER

THIS VOTING LETTER MUST BE COMPLETED AND SIGNED BY THE CREDITOR AND PROVIDED TO THE MONITOR, PRIOR TO THE CREDITORS' MEETING IF THE CREDITOR WISHES TO VOTE ON THE PLAN BY WAY OF A BALLOT.

The undersigned Creditor, as the holder of a Proven Claim, hereby votes on the Plan as follows:

1. (mark one only)

- VOTE FOR** approval of the Plan; or
- VOTE AGAINST** approval of the Plan.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2012.

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Name of Creditor (**Please Print**)

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Value of the Claim (in CAD\$)

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Signature of Creditor or attorney authorized in writing or, if the Creditor is a corporation, signature of a duly authorized signing officer of the corporation

---

Title of the authorized signing officer of the Creditor, if applicable

Mailing address and Telephone of Creditor:

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If you do not anticipate attending the Creditors' Meeting in person AND WOULD LIKE TO VOTE BY BALLOT, please fill in and sign this form of voting letter and return it as instructed.

RETURN ON INNOVATION CAPITAL LTD. et al.

-and-

GANDI INNOVATIONS LIMITED et al.

Applicants

Respondents

Court File No. 09-CL-8172

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

Proceedings commenced at TORONTO

**PLAN FILING AND MEETING ORDER**

**CHAITONS LLP**

Barristers and Solicitors  
5000 Yonge Street, 10th Floor  
Toronto, ON M2N 7E9

**Harvey Chaiton LSUC# 21592F**

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Fax: (416) 218 1849

**Maya Poliak LSUC# 54100A**

Tel: (416) 218-1161

Fax: (416) 218 1849

**Lawyers for BDO Canada Limited  
(formerly BDO Dunwoody Limited), in its  
capacity as Court-appointed monitor of the  
Gandi Group**