

COURT FILE NUMBER 2203-18590

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

PLAINTIFF/DEFENDANT 1823741 ALBERTA LTD.
BY
COUNTERCLAIM

DEFENDANT BY MICHAEL JAMES GANSER
COUNTERCLAIM

DEFENDANT/PLAINTIFF MARK EDMUND HALDANE
BY
COUNTERCLAIM

APPLICANT BDO CANADA LIMITED

DOCUMENT **ORDER (APPROVING CLAIM PROCESSES)**

ADDRESS FOR SERVICE **STIKEMAN ELLIOTT LLP**
AND CONTACT Barristers & Solicitors
INFORMATION OF 4200 Bankers Hall West
PARTY FILING 888-3rd Street SW
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File No.: 149533-1003

Clerk's stamp



DATE ON WHICH ORDER WAS PRONOUNCED: November 4, 2025

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

JUSTICE WHO MADE THIS ORDER: The Honourable Justice Neilson

UPON the application of BDO Canada Limited (the “**Receiver**”) as Court Appointed Receiver and Manager in respect of 1823741 Alberta Ltd. (“**182**”) and 1872806 Alberta Ltd. (“**187**”) and collectively with 182, the “**Companies**”), **AND UPON** READING the Second Report of the Receiver, filed (the “**Second Report**”), **AND UPON** hearing counsel for the Receiver, **AND UPON** hearing counsel for Mark Haldane, and any other interested parties appearing at the application;

IT IS HEREBY ORDERED AND DECLARED THAT:

SERVICE

1. The time for service of this application is hereby abridged and deemed good and sufficient and this application is properly returnable today, and no other person other than those persons served is entitled to service of this application.

DEFINITIONS

2. For purposes of this Order, the following terms shall have the following meanings:
 - (a) **"Accepted Claim"** means a Claim of a Claimant as finally accepted by the Receiver, or determined by the Court, in accordance with this Order;
 - (b) **"Business Day"** means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Calgary, Alberta;
 - (c) **"Claim"** means a Pre-Receivership Claim or Post-Receivership Claim;
 - (d) **"Claimant"** any Person asserting a Claim and includes the transferee or assignee of a Claim, transferred and recognized in accordance with paragraphs 20 and 21 hereof or a trustee, executor, liquidator, receiver, receiver and manager, or other Person acting on behalf of or through such Person;
 - (e) **"Claims Procedure"** means the procedure outlined in this Order, including Schedules attached hereto;
 - (f) **"Court"** means the Court of King's Bench of Alberta;
 - (g) **"Instruction Letter"** means the instruction letter substantially in the form attached hereto as Schedule "E";
 - (h) **"Notice to Post-Receivership Claimants"** means the Notice issued by the Receiver substantially in the form attached hereto as Schedule "B";
 - (i) **"Notice to Pre-Receivership Claimants"** means the Notice issued by the Receiver substantially in the form attached hereto as Schedule "A";
 - (j) **"Notice of Dispute"** means a notice delivered to the Receiver by a Claimant disputing a Notice of Revision or Disallowance, which notice shall be substantially in the form attached

hereto as Schedule “G”;

- (k) **“Notice of Revision or Disallowance”** means a notice delivered by the Receiver informing a Claimant that the Receiver has revised or disallowed such Claimant’s Claim, which notice shall be substantially in the form attached hereto as Schedule “F”;
- (l) **“Person”** means any individual, partnership, firm, joint venture, trust, entity, corporation, unincorporated organization, union, pension plan administrator, pension plan regulator, governmental authority, ministry or agency, regulatory body, labour board, employee, legal representative or litigation guardian, or other association, or similar entity, howsoever designated or constituted;
- (m) **“Post-Receivership Claim”** means any right of claim by any Person that may be asserted in whole or in part against any of the Companies or the Receiver, in its capacity as Receiver of the Companies, that is based in whole or in part on facts existing subsequent to the Receivership Date, or relates to a time period subsequent to the Receivership Date, and for further clarity, a Post-Receivership Claim shall not include any claim in existence as of the date of the Receivership Date, regardless of whether the claim was then contingent, unliquidated, not matured, or not known or discovered;
- (n) **“Post-Receivership Claims Bar Date”** means 5:00 p.m. MST 30 calendar days following the date on which the Receiver sends the Notice to Post-Receivership Claimants;
- (o) **“Pre-Receivership Claim”** means any right of claim of any Person that may be asserted or made in whole or in part against any of the Companies that is based in whole or in part on facts existing prior to the Receivership Date, or relates to a time period prior to the Receivership Date;
- (p) **“Pre-Receivership Claims Bar Date”** means 5:00 p.m MST 60 Business Days following the date on which the Receiver sends the Notice to Pre-Receivership Claimants;
- (q) **“Proof of Pre-Receivership Claim”** means the proof of claim referred to herein to be filed by Claimants in connection with any Pre-Receivership Claim, substantially in the form attached as Schedule “C”, which shall include all supporting documentation in respect of such Pre-Receivership Claim;
- (r) **“Proof of Post-Receivership Claim”** means the proof of claim referred to herein to be filed by Claimants in connection with any Post-Receivership Claim, substantially in the form attached as Schedule “D”, which shall include all supporting documentation in respect of such Post-Receivership Claim;

- (s) **“Receivership Date”** means October 15, 2024;
- (t) **“Receiver’s Website”** means: www.bdo.ca/182and187

3. All references as to time herein shall mean local time in Calgary, Alberta and any references to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein.
4. The Receiver is 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 it is satisfied that a Claim has been adequately filed or accepted, waive strict compliance with the requirements of this Claims Procedure as to completion and execution of such forms.

NOTICE TO PRE-RECEIVERSHIP CLAIMANTS

5. The Receiver will send a copy of the Notice to Pre-Receivership Claimants to the Persons listed in the Notice and Statement of the Receiver (section 245(1) and 246(1) of the *Bankruptcy and Insolvency Act*) as posted on the Receiver’s Website and to any other Persons known to have a potential Pre-Receivership Claim, as applicable upon the Receiver determining that there appears to be net proceeds available to substantiate a distribution to unsecured creditors (the **“Pre-Receivership Claims Determination”**).
6. The Receiver shall cause the Notice to Pre-Receivership Claimants to be posted on the Receiver’s Website as soon as reasonably practical after the Pre-Receivership Claims Determination.
7. The Receiver shall cause the Notice to Pre-Receivership Claimants to be published once in the Calgary Herald, Edmonton Journal, and The Albertan as soon as reasonably practical after the Pre-Receivership Claims Determination.
8. The publication of the Notice to Pre-Receivership Claimants, in accordance with this Order, and the posting of this Order on the Receiver’s Website shall constitute good and sufficient service and delivery of notice of this Order and the Claims Bar Date on all Persons and no other notice or service need to be given or made.

DEADLINE FOR FILING A PRE-RECEIVERSHIP PROOF OF CLAIM

9. Any Person that intends to assert a Pre-Receivership Claim shall deliver a Proof of Pre-Receivership Claim to the Receiver in accordance with paragraphs 23 and 24 herein, together with all relevant supporting documentation in respect of such Claim, so that such Proof of Pre-Receivership Claim is received by the Receiver by no later than the Pre-Receivership Claims Bar Date.

NOTICE TO POST-RECEIVERSHIP CLAIMANTS

10. The Receiver will send a copy of the Notice to Post-Receivership Claimants to all Persons having done business with the Receiver, only in its capacity as Receiver of the Companies no later than 3 Business Days following the granting of this Order.

DEADLINE FOR FILING A POST-RECEIVERSHIP PROOF OF CLAIM

11. Any Person that intends to assert a Post-Receivership Claim shall deliver a Proof of Claim to the Receiver in accordance with paragraphs 23 and 24 herein, together with all relevant supporting documentation in respect of such Claim, so that such Proof of Claim is received by the Receiver by no later than the Post-Receivership Claims Bar Date.

DETERMINATION OF CLAIMS

12. Subject to sections 126(1) and 135(5) of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3, which apply to any creditors having a claim in the Receivership generally, the Receiver shall review each Proof of Pre-Receivership Claim that is received by the Pre-Receivership Claims Bar Date and may accept, revise or disallow all or any part of the Pre-Receivership Claim.
13. Subject to sections 126(1) and 135(5) of the *Bankruptcy and Insolvency Act*, which apply to any creditors having a claim in the Receivership generally, the Receiver shall review each Proof of Post-Receivership Claim that is received by the Post-Receivership Claims Bar Date and may accept, revise or disallow all or any part of the Post-Receivership Claim.
14. The Receiver may attempt to consensually resolve the classification or amount of any asserted Claim with the Claimant prior to accepting, revising or disallowing such Claim.
15. If the Receiver determines to revise or disallow a Claim, the Receiver shall send a Notice of Revision or Disallowance to the Claimant. The failure by the Receiver to send a Notice of Revision or Disallowance shall not result in any Claim being accepted or being deemed to be accepted.
16. If a Claimant disputes the disallowance or revision of its Claim as set forth in a Notice of Revision or Disallowance and such Claimant intends to contest the Notice of Revision or Disallowance then such Claimant shall deliver a Notice of Dispute so that such Notice of Dispute is received by the Receiver by no later than 5:00 p.m. on the day which is ten calendar days after the date the Notice of Revision or Disallowance is deemed to be received by the Claimant pursuant to paragraphs 23, 24, and 25 herein or such later date as the Receiver may agree in writing or the Court may order.
17. Any Claimant who fails to deliver a Notice of Dispute to the Receiver by the deadline set forth in

paragraph 16 shall be deemed to accept the amount of its Claim as set out in the Notice of Revision or Disallowance and the Claim as set out in the Notice of Revision or Disallowance shall constitute an Accepted Claim (or, if the Claim is disallowed in full in the Notice of Revision or Disallowance, the applicable Claimant shall be deemed to accept such disallowance and the Claim shall be deemed to be fully disallowed); and any Claim, or any portion thereof, that is disallowed pursuant to a Notice of Revision or Disallowance and in respect of which no Notice of Dispute is received by the Receiver by the deadline set forth in paragraph 16 hereof, shall be forever extinguished, barred, discharged and released as against the Companies.

18. A Claimant who has delivered a Notice of Dispute and who intends to continue to dispute the Notice of Revision or Disallowance must, within ten (10) Business Days of delivery of such Notice of Dispute, file an application with the Court seeking determination of the Claim, which application shall be returnable within seven (7) Business Days of the filing of the application. Any Claimant who fails to file an application in accordance with this paragraph shall: (i) be deemed to accept the amount of its Claim as set out in the Notice of Revision or Disallowance and the Claim as set out in the Notice of Revision or Disallowance shall constitute an Accepted Claim (or, if the Claim is disallowed in full in the Notice of Revision or Disallowance, the applicable Claimant shall be deemed to accept such disallowance and the Claim shall be deemed to be fully disallowed), and (ii) any Claim, or any portion thereof, that is disallowed pursuant to a Notice of Revision or Disallowance and in respect of which no application is filed by the deadline set forth in this paragraph shall be forever extinguished, barred, discharged and released as against the Companies.

APPROVAL OF CLAIMS PROCESS

19. The Claims Procedure and forms of Notice to Pre-Receivership Claimants, Notice to Post-Receivership Claimants, Instruction Letter, Proof of Pre-Receivership Claim, Proof of Post-Receivership Claim, Notice of Revision or Disallowance, and Notice of Dispute are hereby approved. Notwithstanding the foregoing, the Receiver, may from time to time, make minor non-substantive changes to the forms as may be necessary or desirable.

NOTICE OF TRANSFERS

20. If a Claimant or any subsequent holder of a Claim, who has been acknowledged by the Receiver, as the holder of the Claim, transfers or assigns that Claim to another Person, the Receiver shall not be obligated to give notice to or to otherwise deal with the transferee or assignee of the Claim as the holder of such Claim unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been delivered to the Receiver. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the holder of such Claim and shall be bound by notices given and steps taken in respect of such Claim in accordance with the

provisions of this Order.

21. If a Claimant or any subsequent holder of a Claim, who has been acknowledged by the Receiver, as the holder of the Claim, transfers or assigns the whole of such Claim to more than one Person or part of such Claim to another Person, such transfers or assignments shall not create separate Claims and such Claims shall continue to constitute and be dealt with as a single Claim notwithstanding such transfers or assignments. The Receiver shall not, in each case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the Person last holding such Claim, provided such Person or Claimant may, by notice in writing delivered to the Receiver, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be dealt with by a specified Person and in such event such Person shall be bound by any notices given or steps taken in respect of such Claim with such Claimant in accordance with the provisions of this Order.

GENERAL

22. Any Person who does not deliver a Proof of Claim in accordance with this Order to the Receiver by the Pre-Receivership Claims Bar Date or Post-Receivership Claims Bar date, as applicable, shall:
- (a) not be entitled to receive further notice with respect to, and shall not be entitled to participate as a Claimant or creditor in, the Claims Procedure or the Receivership Proceedings in respect of such Claim;
 - (b) be forever barred, estopped and enjoined from asserting or enforcing such Claim against any of the Companies shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by the Companies or the Receiver.
23. Any notice or communication required to be delivered pursuant to the terms of this Order shall be in writing and may be delivered by email or electronic transmission, or if it cannot be given by email, by personal delivery, courier or, as necessary, by prepaid mail to such Persons at the physical or electronic address, as applicable, last shown on the books and records of the Companies 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, on the third Business Day after mailing within Alberta, the fifth Business Day after mailing within Canada (other than within Alberta), and the tenth Business Day after mailing internationally; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

24. Any document, notification or notice required to be delivered to the Receiver under this Claims Procedure shall be in writing in substantially the form, if any, provided for in this Claims Procedure, and will be sufficiently given only if delivered by email, or if it cannot be given by email, by personal delivery, courier or, as necessary, by prepaid mail, addressed to:

To the Receiver:

BDO Canada Limited
903 - 8th Avenue SW, Unit 620
Calgary, AB
T2P 0P7

Attention: Breanne Scott and Lorry Fritsche

Email: brscott@bdo.ca and lfritsche@bdo.ca

With a copy to:

Stikeman Elliott LLP
Bankers Hall, 4200 3 St SW West 888,
Calgary, AB
T2P 5C5

Attention: Karen Fellowes and Isis Tse

Email: kfellowes@stikeman.com and itse@stikeman.com

25. In the event that the day on which any notice or communication required to be delivered pursuant to the Claims Procedure is not a Business Day then such notice or communication shall be required to be delivered on the next Business Day.
26. The Receiver and Companies are authorized to enter into settlement negotiations with a Claimant at any stage of the Claims Procedure and to enter into agreements with Claimants resolving the value of their Claims.
27. This Order shall have full force and effect in all provinces and territories in Canada.
28. This Court hereby requests the aid and recognition of any Court, tribunal, regulatory or administrative bodies, having jurisdiction in Canada or in the United States of America, to give effect to this Order and to assist the Companies, the Receiver and their respective 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 Companies and to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Receiver in any foreign proceeding, or to assist the Companies and the Receiver and their respective agents in carrying out the terms of this Order.

29. This Order and all of its provisions are effective as of the date of this Order.

James J. Neilson

J.C.C.K.B.A.

SCHEDULE "A"

IN THE MATTER OF THE RECEIVERSHIP OF 1823741 ALBERTA LTD. AND 1872806 ALBERTA LTD. (EACH, A "COMPANY", AND COLLECTIVELY, THE "COMPANIES")

NOTICE LETTER TO PRE-RECEIVERSHIP CLAIMANTS REGARDING CLAIMS PROCEDURE

RE: Notice of Claims Procedure and Pre-Receivership Claims Bar Date

This notice is published pursuant to the Order of the Honourable Justice Neilson of the Court of King's Bench of Alberta Action No. 2203 – 18590, dated November 4, 2025 (the "**Claims Procedure Order**"). Pursuant to the Receivership Order granted on October 15, 2024, BDO Canada Limited. was appointed as receiver of the Companies (in such capacity, the "**Receiver**"), and pursuant to the Claims Procedure Order will conduct a Claims Procedure with respect to Pre-Receivership Claims.

All capitalized terms used herein that are not otherwise defined have the meaning ascribed to them in the Claims Procedure Order.

The Claims Procedure Order, the Claims Package, a Pre-Receivership Proof of Claim form, and related materials can be accessed on the Receiver's Website at www.bdo.ca/182and187. Pre-Receivership Proof of Claim forms can also be obtained by contacting the Receiver at the address below and providing particulars as to your name, address, facsimile number and email address.

I. SUBMISSION OF PROOF OF CLAIM

Any Person who believes they have a Pre-Receivership against the Companies (or any one of them) shall submit their Claim in a Pre-Receivership Proof of Claim form in accordance with the Claims Procedure Order.

All Claimants MUST submit their Pre-Receivership Proof of Claim to the Receiver by no later than 5:00 p.m. MST 60 Business Days following the date on which the Receiver sends this Notice to Pre-Receivership Claimants (the "Pre-Receivership Claims Bar Date").

Pre-Receivership Proofs of Claim MUST be and ***will be sufficiently given only if delivered by email***, or, if you are unable to deliver by email, on consent of the Receiver, by mail, courier, or personal delivery, addressed to:

To the Receiver:

BDO CANADA LIMITED
903 - 8th Avenue SW, Unit 620
Calgary, AB T2P 0P7

Attention: Breanne Scott / Lorry Fritsche

Email: brscott@bdo.ca and lfritsche@bdo.ca

With a copy to:

STIKEMAN ELLIOTT LLP

4300 - , 888 3rd Street SW
Calgary, AB T2P 5C5

Attention: Karen Fellowes and Isis Tse

Email: kfellowes@stikeman.com and itse@stikeman.com

PRE-RECEIVERSHIP CLAIMS WHICH ARE NOT RECEIVED BY THE RECEIVER BY THE PRE-RECEIVERSHIP CLAIMS BAR DATE WILL BE FOREVER BARRED FROM MAKING OR ENFORCING ANY CLAIM AGAINST ANY OF THE COMPANIES.

Additional information about these proceedings may be found on the Receiver's Website or may be obtained by contacting the Receiver directly at the address above.

Dated at the City of Calgary, in the Province of Alberta, this [date] of [month], [year].

BDO Canada Limited,
in its capacity as Receiver of the Debtors,
and not its personal or corporate capacity.

SCHEDULE "B"

IN THE MATTER OF THE RECEIVERSHIP OF 1823741 ALBERTA LTD. AND 1872806 ALBERTA LTD. (EACH, A "COMPANY", AND COLLECTIVELY, THE "COMPANIES")

NOTICE LETTER TO POST-RECEIVERSHIP CLAIMANTS REGARDING CLAIMS PROCEDURE

RE: Notice of Claims Procedure and Post-Receivership Claims Bar Date

This notice is published pursuant to the Order of the Honourable Justice Neilson of the Court of King's Bench of Alberta Action No. 2203 – 18590, dated November 4, 2025 (the "**Claims Procedure Order**"). Pursuant to the Receivership Order granted on October 15, 2024, BDO Canada Limited. was appointed as receiver of the Companies (in such capacity, the "**Receiver**"), and pursuant to the Claims Procedure Order will conduct a Claims Procedure with respect to Post-Receivership Claims.

All capitalized terms used herein that are not otherwise defined have the meaning ascribed to them in the Claims Procedure Order.

The Claims Procedure Order, the Claims Package, a Post-Receivership Proof of Claim form, and related materials can be accessed on the Receiver's Website at www.bdo.ca/182and187. Post-Receivership Proof of Claim forms can also be obtained by contacting the Receiver at the address below and providing particulars as to your name, address, facsimile number and email address.

I. SUBMISSION OF PROOF OF CLAIM

Any Person who believes they have a Post-Receivership Claim shall submit their Claim in a Post-Receivership Proof of Claim form in accordance with the Claims Procedure Order.

All Claimants MUST submit their Post-Receivership Proof of Claim to the Receiver by no later than 5:00 p.m. MST 30 calendar days following the date on which the Receiver sends this Notice to Post-Receivership Claimants.

Post-Receivership Proofs of Claim MUST be and ***will be sufficiently given only if delivered by email***, or, if you are unable to deliver by email, on consent of the Receiver, by mail, courier, or personal delivery, addressed to:

:

To the Receiver:

BDO CANADA LIMITED
90 - 8th Avenue SW, Unit 620
Calgary, AB T2P 0P7

Attention: Breanne Scott / Lorry Fritsche

Email: brscott@bdo.ca and lfritsche@bdo.ca

With a copy to:

STIKEMAN ELLIOTT LLP
4300, 888 3rd Street SW

Calgary, AB T2P 5C5

Attention: Karen Fellowes (kfellowes@stikeman.com) and Isis Tse (itse@stikeman.com)

POST-RECEIVERSHIP CLAIMS WHICH ARE NOT RECEIVED BY THE RECEIVER BY THE POST-RECEIVERSHIP CLAIMS BAR DATE WILL BE FOREVER BARRED FROM MAKING OR ENFORCING ANY CLAIM AGAINST THE RECEIVER.

Additional information about these proceedings may be found on the Receiver's Website or may be obtained by contacting the Receiver directly at the address above.

Dated at the City of Calgary, in the Province of Alberta, this [date] of [month], [year].

BDO Canada Limited,
in its capacity as Receiver of the Debtors,
and not its personal or corporate capacity.

SCHEDULE "C"

IN THE MATTER OF THE RECEIVERSHIP OF 1823741 ALBERTA LTD. AND 1872806 ALBERTA LTD. (EACH, A "COMPANY", AND COLLECTIVELY, THE "COMPANIES")

**PRE-RECEIVERSHIP PROOF OF CLAIM
(Amounts owing by Companies prior to October 15, 2024)**

Please carefully read the Order granted by the Court of King's Bench of Alberta (Commercial List) dated November 4, 2025 (the "**Claims Procedure Order**") and the enclosed Instruction Letter for completing this Proof of Claim. All capitalized terms used and not defined herein have the meaning ascribed to them in the Claims Procedure Order.

I. PARTICULARS OF CLAIMANT

1. Full Legal Name of Claimant:

_____ (the "**Claimant**")
(Full legal name is the name of the Claimant as of October 15, 2024 (the "**Receivership Date**"), notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred following such date)

2. Attention (Contact Person): _____

3. Email Address: _____

4. Telephone Number: _____

5. Fax Number: _____

6. Full Mailing Address of the Claimant:

7. Have you acquired this Claim by assignment?

Yes: No:

(If yes, attach documents evidencing assignment)

If yes, Full Legal Name of Original Claimant(s): _____

II. PROOF OF CLAIM

1. I _____
(Name of Claimant or authorized representative of the Claimant)

_____ do hereby certify:
(City and Province)

(a) I am (select **one**):

the Claimant; **or**

□ _____ of
(State Position or Title, if applicable)

(Name of Claimant or authorized representative of the Claimant)

- (b) I have knowledge of all the circumstances connected with the Claim referred to below;
- (c) I confirm that complete documentation in support of the Claim referred to below is attached; and
- (d) the Company/Companies was/were and still is/are indebted to the Claimant as follows:

III. PROOF OF CLAIM

Debtor	Pre- Receivership Claim Amount	Nature of Claim (Secured, Priority, Unsecured or Secured)	Value of Security Held (if any)
	CAD\$		
	CAD\$		

IV. PARTICULARS OF CLAIM

The particulars of the undersigned's total Claim are attached.

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

VI. FILING OF CLAIM

This Pre-Receiver's Proof of Claim must be received prior to 5:00 p.m. MST 60 Business Days following the date on which the Receiver sends the Notice to Pre-Receiver's Claimants (the "Pre-Receiver's Claims Bar Date").

This Proof of Claim shall be delivered in writing and **will be sufficiently given only if delivered by email**, or, if you are unable to deliver by email, on consent of the Receiver, by mail, courier, or personal delivery, addressed to:

To the Receiver:

BDO CANADA LIMITED
903 - 8th Avenue SW, Unit 620
Calgary, AB T2P 0P7

Attention: Breanne Scott and Lorry Fritsche

Email: brscott@bdo.ca and lfritsche@bdo.ca

With a copy to:

STIKEMAN ELLIOTT LLP

4300, 888 3rd Street SW

Calgary, AB T2P 5C5

Attention: Karen Fellowes (kfellowes@stikeman.com) and Isis Tse (itse@stikeman.com)

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00pm (MT) on a Business Day or if delivered outside of normal business hours, the next Business Day.

PROOFS OF CLAIM MUST BE RECEIVED BY THE RECEIVER BY THE CLAIMS BAR DATE OR YOUR CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED.

DATED at _____ this _____ day of _____, 2025.

Signature of Claimant

SCHEDULE "D"

IN THE MATTER OF THE RECEIVERSHIP OF 1823741 ALBERTA LTD. AND 1872806 ALBERTA LTD. (EACH, A "COMPANY", AND COLLECTIVELY, THE "COMPANIES")

**POST-RECEIVERSHIP PROOF OF CLAIM
(Amounts owing by Companies after October 15, 2024)**

Please carefully read the Order granted by the Court of King's Bench of Alberta (Commercial List) dated November 4, 2025 (the "**Claims Procedure Order**") and the enclosed Instruction Letter for completing this Proof of Claim. All capitalized terms used and not defined herein have the meaning ascribed to them in the Claims Procedure Order.

II. PARTICULARS OF CLAIMANT

1. Full Legal Name of Claimant:

_____ (the "**Claimant**")

(Full legal name is the name of the Claimant for the period that is following October 15, 2024 (the "**Receivership Date**"), notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred following such date)

2. Attention (Contact Person): _____

3. Email Address: _____

4. Telephone Number: _____

5. Fax Number: _____

6. Full Mailing Address of the Claimant:

7. Have you acquired this Claim by assignment?

Yes: No:

(If yes, attach documents evidencing assignment)

If yes, Full Legal Name of Original Claimant(s): _____

IV. PROOF OF CLAIM

2. I _____
(Name of Claimant or authorized representative of the Claimant)

_____ do hereby certify:
(City and Province)

(a) I am (select **one**):

the Claimant; **or**

_____ of

(State Position or Title, if applicable)

(Name of Claimant or authorized representative of the Claimant)

- (b) I have knowledge of all the circumstances connected with the Claim referred to below;
- (c) I confirm that complete documentation in support of the Claim referred to below is attached; and
- (d) the Company/Companies was/were and still is/are indebted to the Claimant as follows:

V. PROOF OF CLAIM

Debtor	Post-Receivership Claim Amount	Nature of Claim (Secured, Priority, Unsecured or Secured)	Value of Security Held (if any)
	CAD\$		
	CAD\$		

IV. PARTICULARS OF CLAIM

The particulars of the undersigned's total Claim are attached.

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

VI. FILING OF CLAIM

This Post-Receivership Proof of Claim must be received prior to 5:00 p.m. MST 30 calendar days following the date on which the Receiver sends the Notice to Post-Receivership Claimants.

This Proof of Claim shall be delivered in writing and **will be sufficiently given only if delivered by email**, or, if you are unable to deliver by email, on consent of the Receiver, by mail, courier, or personal delivery, addressed to:

To the Receiver:

BDO CANADA LIMITED
903 - 8th Avenue SW, Unit 620
Calgary, AB T2P 0P7

Attention: Breanne Scott and Lorry Fritsche

Email: brscott@bdo.ca and lfritsche@bdo.ca

With a copy to:

STIKEMAN ELLIOTT LLP

4300, 888 3rd Street SW

Calgary, AB T2P 5C5

Attention: Karen Fellowes (kfellowes@stikeman.com) and Isis Tse (itse@stikeman.com)

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00pm (MT) on a Business Day or if delivered outside of normal business hours, the next Business Day.

PROOFS OF CLAIM MUST BE RECEIVED BY THE RECEIVER BY THE CLAIMS BAR DATE OR YOUR CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED.

DATED at _____ this _____ day of _____, 2025.

Signature of Claimant

SCHEDULE "E"

IN THE MATTER OF THE RECEIVERSHIP OF 1823741 ALBERTA LTD. AND 1872806 ALBERTA LTD. (EACH, A "COMPANY", AND COLLECTIVELY, THE "COMPANIES")

INSTRUCTION LETTER

I. CLAIMS PROCEDURE

By Order of the Honourable Justice Neilson of the Court of King's Bench of Alberta Action No. 2203 – 18590, dated November 4, 2025 (the "**Claims Procedure Order**"), BDO Canada Limited, in its capacity as Court-appointed receiver of the Companies, (in such capacity, the "**Receiver**"), has been authorized to conduct a claims procedure (the "**Claims Procedure**") with respect to claims against the Companies and the Receiver. The Claims Procedure Order governs the filing and determination of all Pre-Receivership Claims and Post-Receivership Claims.

Unless otherwise defined, all capitalized terms used herein shall have the meanings ascribed to them in the Claims Procedure Order.

The Claims Procedure Order, the Claims Package, a Proof of Claim form and related materials may be accessed from the Receiver's Website at www.bdo.ca/182and 187 .

This letter provides instructions for responding to or completing the Proof of Claim. Reference should be made to the Claims Procedure Order for a complete description of the Claims Procedure.

The Claims Procedure is intended for any Person with any Claims of any kind or nature whatsoever against any of the Companies or the Receiver in its capacity as Receiver of the Companies. Please review the Claims Procedure Order for the complete definitions of "**Claims**", "**Claims Bar Date**" and "**Claimant**".

All enquiries with respect to the Claims Procedure should be addressed to the Receiver at lfritsche@bdo.ca or via the telephone (Phone: 1-403-205-5748), provided, however, that formal notices to the Receiver must be delivered as set out below.

II. CLAIMANTS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim that you wish to assert against the Companies, you **MUST** file a Proof of Claim with the Receiver.

For Pre-Receivership Claims, the Pre-Receivership Proof of Claim must be received by the Receiver no later than 5:00 p.m. MST 60 Business Days following the date on which the Receiver sends the Notice to Pre-Receivership Claimants.

For Post-Receivership Claims, the Post-Receivership Proof of Claim must be received by the Receiver no later than 5:00 p.m. MST 30 calendar days following the date on which the Receiver sends the Notice to Post-Receivership Claimants.

Any notice or communication required to be provided or delivered, including, for greater certainty, any Proof of Claim, shall be in writing in substantially the form, if any, provided for in the Claims Procedure Order and **will be sufficiently given only if delivered by email**, or, if a Claimant is unable to do so, and with the consent of the Receiver, by mail, courier, or personal delivery, addressed to:

To the Receiver:

BDO CANADA LIMITED
903 - 8th Avenue SW, Unit 620
Calgary, AB T2P 0P7

Attention: Breanne Scott and Lorry Fritsche

Email: brscott@bdo.ca and lfritsche@bdo.ca.

With a copy to:

STIKEMAN ELLIOTT LLP
4300, 888 3rd Street SW
Calgary, AB T2P 5C5
Attention: Karen Fellowes (kfellowes@stikeman.com) and Isis Tse (itse@stikeman.com)

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (MT) on a Business Day or if delivered outside of normal business hours, the next Business Day.

PROOFS OF CLAIM MUST BE RECEIVED BY THE RECEIVER BY THE APPLICABLE CLAIMS BAR DATES OR THE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED.

All Claims denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate in effect on the Receivership Date.

Additional Proof of Claim forms can be obtained by contacting the Receiver at the telephone number. In addition, Proofs of Claim and related materials may be accessed from the Receiver's Website at www.bdo.ca/182and187.

VI. RECEIVER CONTACT INFORMATION

All enquiries with respect to the Claims Procedure should be addressed to the Receiver as set out above.

DATED at Calgary, Alberta this _____ day of September, 2025.

BDO Canada Limited,
solely in its capacity as Receiver of the
Companies and not in its personal
capacity.

903 - 8th Avenue SW, Unit 620
Calgary, AB T2P 0P7

Attention: Breanne Scott and Lorry Fritsche

Email: brscott@bdo.ca and lfritsche@bdo.ca

With a copy to:

STIKEMAN ELLIOTT LLP
4300 - 888 3rd Street SW
Calgary, AB T2P 5C5

Attention: Karen Fellowes and Isis Tse

Email: kfellowes@stikeman.com and itse@stikeman.com

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (MT) on a Business Day or if delivered outside of normal business hours, the next Business Day.

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD PURSUANT TO THE CLAIMS PROCEDURE ORDER, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.

IF YOU AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE, there is no need to file anything further with the Receiver.

DATED this _____ day of _____, _____..

BDO Canada Limited,
solely in its capacity as Receiver of the
Companies and not in its personal capacity.

SCHEDULE "G"

IN THE MATTER OF THE RECEIVERSHIP OF 1823741 ALBERTA LTD. AND 1872806 ALBERTA LTD. (EACH, A "COMPANY", AND COLLECTIVELY, THE "COMPANIES")

NOTICE OF DISPUTE

Reference #:

Pursuant to the Order of the Court of King's Bench of Alberta (Commercial List) dated November 4, 2025 (the "**Claims Procedure Order**"), I/we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance dated _____ issued by BDO Canada Limited in its capacity as Receiver of the Companies in respect of my/our Claim.

All capitalized terms used and not defined in this Notice of Dispute shall have the meaning ascribed to them in the Claims Procedure Order.

I. PARTICULARS OF CLAIMANT

1. Full Legal Name of Claimant:

_____ (the "**Claimant**")
(Full legal name should be the name of the Claimant of the Companies as of October 15, 2024 (the "**Receivership Date**"), notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred following that date.)

2. Attention (Contact Person): _____

3. Email Address: _____

4. Telephone Number: _____

5. Fax Number: _____

6. Full Mailing Address of the Claimant:

7. Have you acquired this Claim by assignment?

Yes: No:

(If yes and not already provided, attach documents evidencing assignment)

If yes, Full Legal Name of Original Claimant(s): _____

II. REASONS FOR DISPUTE

Include the amount you are disputing any dispute against the revision of your status (unsecured, secured, or priority), if applicable. Please attach copies of all supporting documentation. You may also attach a

separate schedule if more space is required.

DATED at _____ this _____ day of _____, _____.

Signature of Claimant or its Authorized Signatory

This Notice of Dispute must be delivered in writing to the Companies and the Receiver and will be sufficiently given only if delivered by email (in PDF format), or, if you are unable to deliver by email, with the Receiver’s consent, by mail, courier or personal delivery addressed to:

To the Receiver:

BDO CANADA LIMITED
903 - 8th Avenue SW, Unit 620
Calgary, AB T2P 0P7

Attention: Breanne Scott / Lorry Fritsche

Email: brscott@bdo.ca. and lfritsche@bdo.ca.

With a copy to:

STIKEMAN ELLIOTT LLP
430 - 888 3rd Street SW
Calgary, AB T2P 5C5

Attention: Karen Fellowes (/ Isis Tse (

Email: kfellowes@stikeman.com and itse@stikeman.com

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (MT) on a Business Day or if delivered outside of normal business hours, the next Business Day.

If a completed Notice of Dispute is not received by the Receiver by the dates set out in the Claims Procedure Order and described herein, YOU WILL BE FOREVER BARRED FROM DISPUTING THE CLASSIFICATION, AMOUNT OR NATURE OF YOUR CLAIM.