

Bankruptcy Court File No. BK-26-03354893-31

Estate No. 31-3356927

Estate No. 31-3354893

Estate No. 33-3354829

Estate No. 35-3357213

Estate No. 35-3358238

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

**IN THE MATTER OF THE *BANKRUPTCY AND*
INSOLVENCY ACT, RSC 1985, c B-3, AS AMENDED**

**AND IN THE MATTER OF THE NOTICE OF INTENTION
TO MAKE A PROPOSAL OF MECHCAN INC. AND THOSE
APPLICANTS LISTED ON SCHEDULE “A” HERETO
(EACH, AN “APPLICANT”, AND COLLECTIVELY, THE
APPLICANTS”)**

PROPOSAL TRUSTEE’S CERTIFICATE

RECITALS

A. Pursuant to a notice of intention (the “**NOI**”) by B.R.’s Plumbing & Heating Inc. (the “**Company**”) to make a proposal filed on April 8, 2026 under section 50.4(1) of the *Bankruptcy and Insolvency Act* (Canada) (the “**BIA**”), the NOI proceedings were commenced by the Company and BDO Canada Limited was appointed as the proposal trustee of the Company (in such capacity, the “**Proposal Trustee**”).

B. Pursuant to an Approval and Vesting Order (the “**Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated July 24, 2026, the Court, among other things, approved an asset purchase agreement dated July 13, 2026 (the “**Sale Agreement**”) between the Company, as vendor, and 1001570240 Ontario Inc., as purchaser (the “**Purchaser**”), and provided for the vesting in the Purchaser of the Company’s right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets (as defined in the Order) upon the delivery by the Proposal Trustee to the Purchaser of a certificate confirming (i)

the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Company and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Proposal Trustee.

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

THE PROPOSAL TRUSTEE CERTIFIES the following:

1. The Purchaser has paid and the Proposal Trustee has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in Article 7 of the Sale Agreement have been satisfied or waived by the Company and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Proposal Trustee.
4. This Certificate was delivered by the Proposal Trustee at 5:00 pm on August 7, 2026.

**BDO Canada Limited, in its capacity as
Proposal Trustee of B.R's Plumbing &
Heating Inc., and not in its personal or
corporate capacity**

Per:



Name: Josie Parisi

Title: Senior Vice President

**Schedule “A”
Applicants**

- J.D. Swallow Heating Contractors Inc.
- Comfort Zone Heating & Air Conditioning Inc.
- Hy-Mark Mechanical Inc.
- B.R.’s Plumbing & Heating Inc.