

**THE KING'S BENCH
WINNIPEG CENTRE**

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

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF
POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC.,
GLASS 8 INC., NATIONAL INTERIORS (2021) INC.,
12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS),
POLAR HOLDING LTD., 10064720 MANITOBA LTD., and
12986914 CANADA LTD.**

APPLICANTS

**THIRD REPORT OF THE MONITOR
DELOITTE RESTRUCTURING INC.**

SEPTEMBER 8, 2023

MONITOR

DELOITTE RESTRUCTURING INC.
360 Main Street, Suite 2300
Winnipeg, Manitoba R3C 3Z3

Brent Warga
Ph: (204) 942-0051
Fax: (204) 947-2689
Email: bwarga@deloitte.ca

COUNSEL TO THE MONITOR

MCDUGALL GAULEY LLP
Barrister and Solicitors
Ian Sutherland / Craig Frith
500 – 616 Main Street
Saskatoon, SK S7H 0J6
Telephone: (306) 665-5417
Fax: (306) 652-1323

Email: isutherland@mcdougallgauley.com / cfrith@mcdougallgauley.com

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INTRODUCTION

1. On February 10, 2023, Polar Window of Canada Ltd. (“**Polar Window**”), Accurate Dorwin (2020) Inc. (“**Accurate Dorwin**”), Glass 8 Inc. (“**Glass 8**”), National Interiors (2021) Inc. (“**National Interiors**”), 12986647 Canada Ltd. (o/a Allsco Windows & Doors) (“**Allsco**”), 12986591 Canada Ltd. (o/a Alweather Windows & Doors) (“**Alweather**”, and collectively the “**Opcos**”), Polar Holding Ltd. (“**Polar Holdco**”), 10064720 Manitoba Ltd. (“**1006**”), and 12986914 Canada Ltd. (“**6914**”, and collectively with the Opcos the “**Companies**” or the “**Applicants**”) filed for and obtained protection under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”). Deloitte Restructuring Inc. (“**Deloitte**”) was appointed the monitor of the Applicants (the “**Monitor**”) in the CCAA proceedings and a stay of proceedings was granted in favour of the Applicants to February 20, 2023.
2. At the comeback hearing on February 14, 2023, the Honourable Justice Bock of the Court of King’s Bench in Manitoba (the “**Court**”) granted an amended and restated initial order (the “**ARIO**”), which extended the stay of proceedings to May 5, 2023.
3. On April 5, 2023, the Court granted an order (the “**April 5, 2023 Order**”), which among other things, extend the stay of proceedings to July 28, 2023.
4. On July 21, 2023, the Court granted an approval and vesting order (the “**AVO**”), attached hereto as Appendix A, and a stay extension, interim distribution, and other relief order (the “**Extension Order**”), attached hereto as Appendix B, which Orders, among other things, approved:
 - (a) The sale transaction (the “**Transaction**”), inclusive of the asset purchase agreement (the “**Sale Agreement**”), between the Monitor, in its capacity as Monitor for and on behalf of the Applicants, as Vendor, and Stephen Segal in trust for a corporation or corporations to be formed (the “**Purchaser**”), as Purchaser, and Stephen Segal, Brant Enderle, and Tim Morris personally (together the “**Principals**”);
 - (b) The vesting of all of the Applicants’ right, title, and interest in and to the Purchased Assets (as defined in the Sale Agreement) in the Purchaser upon

delivery of the Monitor's certificate certifying the closing of the Transaction;

- (c) The Principals' release from any of the Principals' guarantees of any commitments, loans, or obligations of any of the Applicants conditional upon closing of the Transaction and the Purchaser's payment of the Additional Consideration (as defined in the Sale Agreement);
- (d) An increase in the Administration Charge to \$1,000,000;
- (e) An interim distribution from the Transaction proceeds;
- (f) The Second Amended Loan Agreement; and
- (g) An extension of the stay of proceedings to September 12, 2023 (the "**Stay Period**").

5. The Monitor has provided the Court with the following reports:

- (a) A Pre-Filing Report of the Proposed Monitor dated February 7, 2023 (the "**Pre-Filing Report**") in connection with the Applicants' application for protection under the CCAA;
- (b) A First Report of the Monitor dated April 3, 2023 (the "**First Report**") in connection with the Applicants' motion to extend the stay of proceedings and approve the SISP and the SISP Procedures;
- (c) A Second Report of the Monitor dated July 20, 2023 (the "**Second Report**") in connection with the Monitor's motion to approve the Transaction and extend the stay of proceedings; and
- (d) A Confidential Supplement to the Second Report of the Monitor dated July 20, 2023 in connection with Transaction.

6. Pursuant to the ARIO, the Monitor has made the Court Orders and other information related to the CCAA proceedings available on its website at www.insolvencies.deloitte.ca/en-ca/AccurateGroup (the "**Monitor's Website**").

PURPOSE

7. The purpose of this third report (the “**Third Report**”) is to provide the Court with information with respect to the following:
 - (a) The Monitor’s activities since the Second Report;
 - (b) The status of the Companies’ operations and key stakeholder relationships since the Second Report;
 - (c) The status of the Transaction; and
 - (d) The Companies’ Cash Flows (as defined below) and comments on variances between actual and forecast results for the period ended September 1, 2023.

8. Furthermore, this Third Report, along with the confidential supplement to the Third Report dated September 8, 2023 (the “**Confidential Supplement**”), are being filed in support of the Monitor’s application to this Honourable Court on September 12, 2023, seeking the following:
 - (a) Abridgement of the time for service of the Monitor's notice of motion and all other materials filed in support of the same;
 - (b) Approval of the Monitor’s execution of the Amending Agreement and the Settlement Agreement (both as defined below);
 - (c) The sealing of the Confidential Supplement until the filing of the Monitor's Certificate or further order of the Court;
 - (d) An extension of the Stay Period from September 12, 2023 to November 3, 2023;
 - (e) Approval of the Third Report and the Confidential Supplement, inclusive of the reported activities and actions detailed therein;
 - (f) Approval of the fees and disbursements of the Monitor, the Monitor’s legal counsel, and the Applicants’ legal counsel for the periods of July 10, 2023 to September 4, 2023, July 18, 2023 to August 30, 2023, and July 16, 2023 to August

31, 2023, respectively;

- (g) An amendment to paragraph 7 of the Extension Order to provide for the proposed Amended Interim Priority Distributions (as defined below); and
 - (h) Such further and other relief that the Court considers just and warranted in the circumstances.
9. Capitalized terms not otherwise defined in this Third Report are as defined in the affidavits of Stephen Segal sworn on February 6, 2023 and April 3, 2023 (the “**Segal Affidavits**”), the initial Order dated February 10, 2023 (the “**Initial Order**”), the ARIO, the April 5, 2023 Order, the AVO, the Extension Order, and the Monitor’s reports previously filed in these proceedings.

TERMS OF REFERENCE

10. In preparing this Third Report, the Monitor has relied upon unaudited interim financial information, the Applicants’ books and records, the Segal Affidavits, and discussions with management (“**Management**”) and The Toronto-Dominion Bank (“**TD Bank**”) and their respective legal advisors.
11. The financial information of the Companies has not been audited, reviewed or otherwise verified by the Monitor as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that this Third Report may not disclose all significant matters about the Companies. Additionally, none of the Monitor’s procedures were intended to detect defalcations or other irregularities. If the Monitor were to perform additional procedures or to undertake an audit examination of the financial statements in accordance with generally accepted auditing standards, additional matters may have come to the Monitor’s attention. Accordingly, the Monitor does not express an opinion nor does it provide any other form of assurance on the financial or other information presented herein. The Monitor may refine or alter its observations as further information is obtained or brought to its attention after the date of this Third Report.
12. An examination of a financial forecast as outlined in the *Chartered Professional*

Accountants Canada Handbook has not been performed. Future oriented financial information referred to or relied upon in this Third Report is based on Management's assumptions regarding future events and conditions that are not ascertainable. Accordingly, actual results achieved will vary from this information, and the variations may be material. The future orientated financial information has been prepared solely for the purpose of reflecting Management's best estimate of the cash flow of the Applicants in their CCAA proceedings, and readers are cautioned that such information may not be appropriate for other purposes.

13. The Monitor assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction, or use of this Third Report. Any use that any party makes of this Third Report, or any reliance on or decisions to be made based on it is the responsibility of such party.
14. Unless otherwise stated, all monetary amounts contained in this Third Report are expressed in Canadian dollars.

MONITOR'S ACTIVITIES SINCE THE THIRD REPORT

15. Since the filing of the Second Report, the Monitor's activities have included the following:
 - (a) Monitoring the business and financial affairs of the Companies, inclusive of the Companies' receipts and disbursements, in accordance with the ARIO;
 - (b) Facilitating numerous calls and meetings with the Companies' Management and providing guidance to them with respect to the administration of the CCAA proceedings;
 - (c) Maintaining the Monitor's Website and making available the various orders granted in these proceedings, along with certain application materials and stakeholder notices;
 - (d) Monitoring various prepayment arrangements whereby funds were advanced to the Companies by certain general contractors, with the Companies then flowing

the funds directly to a sub-supplier for materials;

- (e) Facilitating ongoing discussions with Management, the Companies' legal counsel, and TD Bank regarding the Companies' business and financial affairs, including the cash flow statement for the period ending September 1, 2023, attached as Appendix M to the Second Report (the "**Cash Flows**"), Transaction closing matters, creditor matters, and other matters relating to the CCAA proceedings generally;
- (f) Attending to continued inquiries from creditors, customers, suppliers, and stakeholders of the Companies;
- (g) Assisting the Purchaser with the preparation and finalization of the Amending Agreement and the Settlement Agreement;
- (h) Assisting with the preparation of the Revised Cash Flow Forecast (as defined below);
- (i) Attending the July 21, 2023 hearing;
- (j) Reviewing draft motion materials relating to the September 12, 2023 hearing; and
- (k) Preparing this Third Report and the Confidential Supplement.

16. Since the date of the Initial Order, the Monitor has been monitoring the receipts and disbursements of the Companies on a daily basis with the full co-operation of Management.

STAKEHOLDER UPDATE

17. As detailed in the Second Report, the Companies' various stakeholders continue to generally support the ongoing operations of the Companies.

- (a) Primary Lender

- (i) TD Bank has continued to support the Applicants by providing the Companies with unfettered access to the Court approved DIP Facility (i.e. \$2.35 million).
- (b) Suppliers
 - (i) The Monitor has been advised by Management that the Opcos' suppliers continue to be supportive of the Companies, supplying goods and services on a "cash on delivery" ("COD") or "cash in advance" ("CIA") basis, and in certain cases have extended credit to the Companies.
- (c) General Contractors / Project Owners
 - (i) The Monitor has been advised by Management that the general contractors working with the Opcos on various projects continue to be supportive of the Companies, facilitating early payments to the Companies to assist with pre-paying materials.
- (d) Employees
 - (i) Management has advised that key employees remain committed to the Companies pending the closing of the Transaction.
 - (ii) Management further advised that CRA payroll source deductions continue to be remitted on a timely basis since the date of the Initial Order.

LEAVE TO APPEAL

18. On August 11, 2023, the Monitor was served with a notice of motion filed by Merchant Opportunities Fund Limited Partnership, by its general partner, Merchant Opportunities Fund Ltd. ("**Merchant**"), for leave to appeal the AVO in its entirety. The request for leave was based on the two (2) primary issues:
- (a) The Transaction contemplated the sale of accounts receivable of Glass 8 and Allsco, notwithstanding that such choses in action were sold to Merchant pursuant certain Agreement(s) for the Purchase and Sale of Future Receivables

(the “**Merchant Agreements**”); and

- (b) The AVO included a provision releasing the guarantors (i.e. the Principals) from all liability owing under any guarantee of any of the liabilities of the Applicants, which included the Principals’ guarantees of amounts owed by Glass 8 and 1006.

The leave to appeal hearing was scheduled to be heard on August 31, 2023.

- 19. Merchant’s materials detailed that it was not properly served with the Monitor’s motion materials in respect of the July 21, 2023 hearing (as a result of a typographical error in the service email and a key Merchant employee not having been included on the Service List) and, as such, Merchant did not make arrangements to file reply materials in response to the Monitor’s motion, or to have counsel attend the hearing at which the AVO was granted.
- 20. Subsequent to leave to appeal notice being served, Merchant and the Principals negotiated a settlement of the appeal, which was formalized in a settlement agreement dated August 24, 2023 (the “**Settlement Agreement**”). The Monitor executed the Settlement Agreement, in its capacity as Monitor for and on behalf of the Applicants.
- 21. On August 29, 2023, counsel for Merchant served the Service List advising that the pending leave to appeal motion had been adjourned to October 12, 2023.
- 22. As the Applicants are party to the Settlement Agreement and are without any director(s), the Monitor respectfully requests that the Court authorize and approve the Monitor’s execution of the Settlement Agreement for and on behalf of the Applicants.

TRANSACTION UPDATE

- 23. Although the Purchaser represented that it had the necessary financing to close the Transaction in advance of the July 21, 2023 hearing, subsequent to the granting of the AVO, certain of the Purchaser’s funding sources backed away from the Transaction. Since the granting of the AVO, the Purchaser has been working with a broker to source and secure alternate financing to close the Transaction.
- 24. In accordance with the Sale Agreement, the Transaction was to close the later of (a)

twenty-one (21) days after the granting of the AVO, seven (7) days after the date on which all applications, options, or other proceedings seeking to appeal, restrain, or prohibit the Transaction were fully dismissed, withdrawn, or otherwise resolved, and (c) such other date as the parties may agree. In the event that the Transaction was not closed by August 31, 2023 (the “**Outside Date**” as defined in the Sale Agreement), either the Purchaser or the Vendor could terminate the Sale Agreement.

25. As the Purchaser had still not secured alternate funding by the Outside Date, on August 31, 2023, with the consent of TD Bank, the Purchaser and the Monitor, in its capacity as Monitor for and on behalf of the Applicants, executed an amendment to the Sale Agreement (the “**Amending Agreement**”). A redacted copy of the Amending Agreement is attached hereto as Appendix C. Certain of the salient terms of the Amending Agreement include:

- (a) Extending the closing date to September 29, 2023, or such other date as may be agreed to by the parties (the “**Closing Date**”);
- (b) Detailing that the Purchaser will be responsible for funding the operations of the Accurate Group until the Closing Date; and
- (c) Increasing the amount of the Deposit, which will be forfeited in the event that the Purchaser fails to close the Transaction by the Closing Date or any of the Applicants ceases carrying on the business in the ordinary course as a result of the Purchaser’ failure to fund the same.

The Amending Agreement does not otherwise materially change the Transaction approved by the AVO.

26. As at the date of this Third Report, the Purchaser is still working to secure the balance of the Cash to Close (as defined in the Amending Agreement).

27. As noted above, as the Applicants no longer have any director(s), and the remaining officer is not at arms-length to the Transaction, the Monitor respectfully requests that the Court approve and authorize the Monitor’s execution of the Amending Agreement for and on behalf of the Applicants.

28. Further, with respect to the Transaction closing, the Monitor brings to the attention of the Court that on August 1, 2023, the Purchaser advised that it would be self-representing as it no longer had legal counsel. As such, since August 1, 2023, the Monitor, TD Bank, and their respective legal counsel(s) have been corresponding directly with the Purchaser's representative, Stephen Segal.

AMENDED INTERIM PRIORITY DISTRIBUTION

29. As detailed in the Second Report, the following priority ranking charges have been granted under the ARIO and the Extension Order:

- (a) First – Administration Charge to the maximum of \$1.0 million;
- (b) Second – DIP Lender's Charge to the maximum of \$2.35 million;
- (c) Third – Director's Charge to the maximum of \$0.3 million; and
- (d) Fourth – KERF Charge to the maximum of \$0.3 million.

30. As the Transaction has not closed, the Interim Priority Distributions (as defined in the Second Report) have not been made and the professional fees have continued to accrue, as further detailed below. The Monitor is recommending the following amended interim priority distributions be made from the Transaction proceeds, should the Transaction close in the extended timeframe contemplated by the Amending Agreement (collectively the "**Amended Interim Priority Distributions**"):

- (a) In accordance with the first ranking Administration Charge:
 - (i) \$293,172 on account of the Monitor's outstanding fees and disbursements (as further detailed below);
 - (ii) \$209,562 on account of the Monitor's legal counsel's outstanding fees and disbursements (as further detailed below); and
 - (iii) \$197,757 on account of the Applicant's legal counsel's outstanding fees and disbursements; and

(b) In accordance with the DIP Lender’s Charge:

(i) Repayment of the DIP Facility to the maximum amount of \$2,350,000.

31. It is the Monitor’s expectation that a further hearing will be scheduled prior to the expiration of the Extended Stay Period (as defined below) seeking approval of a final distribution which will consider any CRA priority claims, any trust claims, along with the discharge of the Monitor.

CASH FLOW STATEMENT AND LIQUIDITY

32. The Companies’ cash receipts and disbursements for the period July 10, 2023 to September 1, 2023 are attached as Appendix D, as compared to the amended cash flow attached as Appendix M to the Second Report (the “Amended Cash Flow”), and are summarized below:

**Opcos Consolidated
Actual to Forecast Results
For the 8-Week Period July 10, 2023 to September 1, 2023**

Consolidated	Weeks 23 to 30 Actual	Weeks 23 to 30 Forecast	Weeks 23 to 30 Variance
Receipts			
Accounts Receivable	5,832,937	6,379,746	(546,809)
Debtor in Possession (DIP) Advance / Temporary Bulge	125,000	-	125,000
Deposits	356,148	405,598	(49,450)
Transfers from Other Entities	3,338,637	458,002	2,880,635
Transfers (to) / from USD	131,054	-	131,054
Total Receipts	9,783,776	7,243,345	2,540,431
Disbursements			
Accounts Payable (Vendors) and Misc. Payments	3,072,482	2,962,482	110,000
Temporary Bank Bulge Retirement	107,633	107,633	-
Benefits / WCB / DC Pension / Union Dues	180,450	201,190	(20,740)
GST / HST Remittances	115,847	604,860	(489,013)
Insurance	46,193	37,006	9,186
Interest	33,646	30,000	3,646
Lease Payments	109,282	129,041	(19,759)
Payroll / Source Deductions / Commissions	2,611,393	2,565,969	45,424
Rent / Property Taxes	144,729	209,907	(65,178)
Transfers to Other Entities	3,338,637	458,002	2,880,635
Utilities	27,522	63,396	(35,874)
Visa (Credit Card) / Loan	11,259	105,031	(93,772)
Total Disbursements	9,799,074	7,474,518	2,324,556
Net Cash Inflows / (Outflows) from Operations	(15,298)	(231,173)	215,875
Restructuring Costs			
Accurate Group’s Legal Counsel	(50,000)	(310,000)	260,000
Monitor	(50,000)	(410,000)	360,000
Monitor’s Legal Counsel	(50,000)	(275,000)	225,000
KERP	(125,000)	(125,000)	-
Contingency	-	(100,000)	100,000
Total Restructuring Costs	(275,000)	(1,220,000)	945,000
Net Cash Inflows / (Outflows) after Restructuring Costs	(290,298)	(1,451,173)	1,160,875

33. The Monitor has conducted daily reviews of the Companies’ actual cash flow compared to the Amended Cash Flow, and has attended daily “cash calls” with Management. The

Monitor's comments on the actual cash flow to September 1, 2023 are as follows:

- (a) Compared with the Amended Cash Flow, the Companies experienced an overall favorable variance of approximately \$1.2 million.
- (b) The variance is primarily attributable to the following:
 - (i) \$0.5 million unfavourable accounts receivable variance compared to forecast due to payment delays from general contractors as a result of the general uncertainty involved with the CCAA proceedings, and material shortages resulting in reduced sales. The magnitude of the unfavourable variance has been artificially reduced as a result of certain flow through funding agreements, whereby arrangements have been made with general contracts to pre-pay the Companies for certain materials, on the condition that the funds are immediately flowed through by the Companies to its sub-suppliers (the "**Flow Through Funding**");
 - (ii) \$0.1 million favourable DIP Facility/Temporary Bulge variance resulting from utilization of the DIP Facility to fund the KERP (with the consent of TD), which was not included in the Amended Cash Flow;
 - (iii) \$0.1 million favourable USD conversion variance as the Accurate Dorwin USD account was not included in the Amended Cash Flow;
 - (iv) \$0.1 million unfavourable accounts payable variance as despite disbursements being controlled to match available cash, the Flow Through Funding has resulted in artificially inflating total disbursements during the period;
 - (v) \$0.5 million favourable GST/HST remittance variance resulting from the timing of certain post-filing GST remittances and input tax credits (associated with professional fee accruals) not included in the Amended Cash Flow;
 - (vi) \$0.2 million net favourable payroll, rent, interest, benefit, insurance,

utilities, lease, and credit card fee variance, primarily resulting from timing differences;

- (vii) \$0.8 million favourable professional fee variance due to timing of invoicing and payment delays given cash availability; and
- (viii) \$0.1 million favourable contingency variance as no amounts have been applied to the contingency reserve.

34. As of the date of this Third Report, all expenses incurred by the Applicants, with the exception of professional fees and certain trade credit offered by suppliers, have been paid in accordance with the ARIO from ongoing operations and the Court approved DIP Facility of \$2.35 million.
35. As can be seen from the revised cash flow statement for the period ending November 3, 2023 (the “**Revised Cash Flow Forecast**”), attached hereto as Appendix E and summarized below, the Applicants anticipate exceeding the DIP Facility during the Extended Stay Period (as defined below) by approximately \$0.4 million (excluding restructuring costs), which the Purchaser is contractually obligated to fund pursuant to the Amending Agreement.

Opcos Consolidated
Forecast for the 9-Week Period of September 4, 2023 to November 3, 2023

Consolidated	Weeks 31 to 39 Forecast
Receipts	
Accounts Receivable	6,480,471
Deposits	434,249
Purchaser Injections	300,000
Transfers from Other Entities	762,708
Total Receipts	7,977,428
Disbursements	
Accounts Payable (Vendors) and Misc. Payments	3,320,755
Benefits / WCB / DC Pension / Union Dues	174,812
GST / HST Remittances	601,908
Insurance	42,022
Interest	36,314
Lease Payments	104,757
Payroll / Source Deductions / Commissions	2,809,504
Rent / Property Taxes	265,876
Transfers to Other Entities	822,708
Utilities	71,191
Visa (Credit Card) / Loan	114,105
Total Disbursements	8,363,952
Net Cash Inflows / (Outflows) from Operations	(386,525)
Restructuring Costs	
Accurate Group's Legal Counsel	(275,000)
Monitor	(425,000)
Monitor's Legal Counsel	(300,000)
KERP	-
Contingency	-
Total Restructuring Costs	(1,000,000)
Net Cash Inflows / (Outflows) after Restructuring Costs	(1,386,525)

36. The Revised Cash Flow Forecast includes the assumptions as set out in the Notes and Assumptions (the “Notes and Assumptions”) attached thereto.

37. The Monitor’s comments on the Revised Cash Flow Forecast are as follows:

(a) For the period September 4, 2023 to November 3, 2023, the Companies are projected to have gross receipts of approximately \$8.0 million and operating disbursements of approximately \$8.4 million (excluding restructuring costs), representing a net operating cash outflow of approximately \$0.4 million. Restructuring costs are forecast to approximate \$1.0 million (and will be settled on Transaction closing), resulting in a net cash shortfall of approximately \$1.4 million.

(b) As the Existing DIP Facility is projected to be insufficient to allow the Applicants to continue operations until the closing of the Transaction, the Purchaser is

contractually obligated to fund any cash requirements of the Applicants until the Transaction Closing Date, failing which the Amending Agreement is subject to termination and the Deposit is forfeited.

- (c) The Monitor's review of the Revised Cash Flow Forecast consisted of inquiries, analytical procedures, and discussions related to information supplied to the Monitor by Management of the Companies. Since the Notes and Assumptions need not be supported, the Monitor's procedures with respect to them were limited to evaluating whether they were consistent with the purpose of the Revised Cash Flow Forecast. The Monitor has also reviewed the support provided by Management for the Notes and Assumptions, and the preparation and presentation of the Revised Cash Flow Forecast.
- (d) Based on the Monitor's review, nothing has come to its attention that causes it to believe that, in all material respects:
 - (i) The Notes and Assumptions are not consistent with the purpose of the Revised Cash Flow Forecast;
 - (ii) As at the date of this Third Report, the Notes and Assumptions developed by Management are not suitably supported and consistent with the plans of the Companies or do not provide a reasonable basis for the Revised Cash Flow Forecast, given the Notes and Assumptions; or
 - (iii) The Revised Cash Flow Forecast does not reflect the Notes and Assumptions.

38. Since the Revised Cash Flow Forecast is based on assumptions regarding future events, actual results will vary from the information presented, even if the events described in the Notes and Assumptions occur, and the variations may be material. Accordingly, the Monitor expresses no assurance as to whether the Revised Cash Flow Forecast will be achieved. The Monitor expresses no opinion or other form of assurance with respect to the accuracy of any financial information presented in this Third Report, or relied upon by the Monitor in its preparation.

STAY PERIOD

39. Absent an extension of the Stay Period, the stay granted by the Extension Order will expire on September 12, 2023. The Monitor is seeking an extension of the Stay Period until November 3, 2023 (the “**Extended Stay Period**”), to allow sufficient time for the Transaction to close in accordance with the Amending Agreement, and subsequently prepare for and attend a distribution and discharge application.
40. The Monitor is aware of its duty under section 23(1)(h) of the CCAA. That section states that, if the Monitor is of the opinion that it would be more beneficial to the company’s creditors if proceedings in respect of the company were taken under the *Bankruptcy and Insolvency Act* (“**BIA**”), it shall so advise the Court without delay after coming to that opinion. As at the date of this Third Report, the Monitor has not formed such an opinion.
41. The Monitor is of the view that continuing the Companies’ restructuring under the CCAA proceedings to allow sufficient time to close the Transaction will preserve the businesses as going concerns, which will maximize and preserve value for stakeholders of the Companies.
42. The Applicants are working diligently to manage their financial and operational restructuring in accordance with the Revised Cash Flow Forecast, and as a result of the Amending Agreement, the Purchaser is contractually obligated to assist with any short-term cash requirements of the Applicants to facilitate ongoing operations while the Transaction is closed.
43. The Monitor is of the view that the Companies have acted, and are acting, in good faith and with due diligence, and respectfully recommends that this Honourable Court approve an extension of the stay of proceedings to November 3, 2023.

FEES AND DISBURSEMENTS OF THE MONITOR AND LEGAL COUNSEL

44. Pursuant to paragraph 32 of the ARIIO, the Monitor and its legal counsel shall pass their accounts from time to time.
45. Attached as Appendix F is a summary of the invoices of the Monitor for fees and disbursements incurred during the course of the proceedings for the period of July 10,

2023 to September 4, 2023. The Monitor's accounts total \$96,039 in fees and disbursements (including GST). As at the date of this Third Report, the aggregate outstanding fees owing by the Applicants to the Monitor total \$293,172.

46. The fees charged by the Monitor are based on the amount of professional time required at hourly billing rates, which vary depending upon the experience level and location of the professionals involved. The average hourly rate charged by the Monitor in these proceedings for invoices issued to date is \$519 per hour. The rates charged by the Monitor are the normal rates and charges for engagements of this nature, and are comparable to the rates charged for the provision of services by other professional firms providing specialized financial advisory and restructuring services.
47. The Monitor is of the view that its fees and disbursements are fair and reasonable in the circumstances and have been duly rendered in response to the required and necessary duties of the Monitor in accordance with the provisions of the Initial Order, ARIO, the April 5, 2023, Order, the APA Order, and the Extension Order.
48. Attached as Appendix G is a summary of the invoices of the Monitor's legal counsel for fees and disbursements incurred during the course of the proceedings for the period of July 18, 2023 to August 30, 2023. The accounts total \$74,353 in fees and disbursements (including PST and GST). As at the date of this Third Report, the aggregate outstanding fees owing to the Monitor's legal counsel total \$209,562.
49. The Monitor has reviewed the invoices rendered by its legal counsel and finds them reasonable and validly incurred in accordance with the provisions of the various orders granted in these proceedings.
50. Attached as Appendix H is a summary of the invoices of the Applicants' legal counsel for fees and disbursements incurred during the course of the proceedings for the period of July 16, 2023 to August 31, 2023. The accounts total \$46,213 in fees and disbursements (including PST and GST). As at the date of this Third Report, the aggregate outstanding fees owing by the Applicants to MLT Aikins LLP total \$197,757.

51. The Monitor has reviewed the invoices rendered by the Applicants' legal counsel and finds them reasonable and validly incurred in accordance with the provisions of the various orders granted in these proceedings.
52. Copies of the invoices of the Monitor's legal counsel and the Applicants' legal counsel, which outline the dates the work was completed, the description of the work completed, the length of time taken to complete the work, and the names and rates of the individuals who completed the work, can be made available to the Court upon request.

RECOMMENDATIONS

53. For the reasons set out above, the Monitor recommends that the Court, should it see fit to do so, grant the following relief, including the:
 - (a) Abridgement of the time for service of the Monitor's notice of motion and all other materials filed in support of the same;
 - (b) Approval of the Monitor's execution of the Amending Agreement and the Settlement Agreement (both as defined below);
 - (c) Sealing of the Confidential Supplement until the filing of the Monitor's Certificate or further order of the Court;
 - (d) An extension of the Stay Period from September 12, 2023 to November 3, 2023;
 - (e) Approval of the Third Report and the Confidential Supplement, inclusive of the reported activities and actions detailed therein;
 - (f) Approval of the fees and disbursements of the Monitor, the Monitor's legal counsel, and the Applicants' legal counsel for the period July 10, 2023 to September 4, 2023, July 18, 2023 to August 30, 2023, 2023, and July 16, 2023 to August 31, 2023, respectively;
 - (g) Amendment of paragraph 7 of the Extension Order to update the proposed Amended Interim Priority Distributions; and
 - (h) Granting of such further and other relief that the Court considers just and

warranted in the circumstances.

All of which is respectfully submitted at Winnipeg, Manitoba, this 8th day of September, 2023.

DELOITTE RESTRUCTURING INC.

In its capacity as Monitor of

Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,

Glass 8 Inc., National Interiors (2021) Inc.,

12986647 Canada Ltd. (o/a Allsco Windows & Doors),

12986591 Canada Ltd. (o/a Alweather Windows & Doors),

Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.

and not in its personal capacity.



Per: Brent Warga, CPA, CA, CIRP, LIT
Senior Vice-President

Appendix A – Approval and Vesting Order

THE KING'S BENCH
WINNIPEG CENTRE

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "Applicants")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

TRUE COPY

APPROVAL AND VESTING ORDER

McDougall Gauley LLP
500 616 Main Street
Saskatoon SK S7J 0H6

IAN A. SUTHERLAND, K.C. / CRAIG FRITH
PHONE: (306) 665-5417 / (306) 665-5432
FAX: (306) 664-4431
FILE NO. 549268.11

FILED
KING'S BENCH

JUL 28 2023

LAW COURTS
WINNIPEG

THE KING'S BENCH

Winnipeg Centre

THE HONOURABLE MISTER) FRIDAY, THE 21ST
)
JUSTICE BOCK) DAY OF JULY, 2023
)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

APPROVAL AND VESTING ORDER

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed monitor (the "**Monitor**") of the undertaking, property and assets of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**") for an order approving the sale transaction (the "**Transaction**") contemplated by an agreement of purchase and sale (the "**Sale Agreement**") between the Monitor, in its capacity as court-appointed monitor of the Applicants and not in its personal or corporate capacity, and Stephen Segal (in trust for a corporation or corporations to be formed) (the "**Purchaser**") and appended to the Second Report of the Monitor dated July 20, 2023 (the "**Second Report**"), and vesting in the Purchaser the Applicants' right, title and interest in and to the assets described in the Sale Agreement (the "**Purchased Assets**"), was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the Second Report and on hearing the submissions of counsel for the Monitor, the Applicants, The Toronto-Dominion Bank ("**TD**"), the Purchaser, Canada Revenue

Agency, Oscar Bidco, Inc. o/a Oldcastle Building Envelope, Dean Borys and the Dean Borys Family Trust (2018), National Flooring Limited Partnership and its general partner, 7252359 Manitoba Ltd., Chandos Construction, Kawneer Company Canada, and Sallyport Commercial Finance ULC, no one appearing for any other person on the service list, although properly served as appears from the affidavit of Alecia Iwanchuk sworn July 18, 2023 and the Affidavit of Craig Frith sworn July 21, 2023; all filed:

SERVICE

1. THIS COURT ORDERS that the time for service of the Monitor's notice of motion and supporting materials is hereby abridged and validated so that the motion is properly returnable today and hereby dispenses with further service thereof.

APPROVAL OF THE TRANSACTION

2. THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved, and the execution of the Sale Agreement by the Monitor is hereby authorized and approved, with such minor amendments as the Monitor and the Purchaser may deem necessary. The Monitor is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.

3. THIS COURT ORDERS AND DECLARES that the Monitor shall incur no liability or obligation as a result of carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Monitor by the *Companies' Creditors Arrangement Act* (Canada) or any applicable legislation.

VESTING OF PROPERTY

4. THIS COURT ORDERS AND DECLARES that, upon the delivery of a Monitor's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "**Monitor's Certificate**"), all of the Applicants' right, title and interest in and to the Purchased Assets described in the Sale Agreement shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or

deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "**Claims**") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Amended and Restated Initial Order of the Honourable Justice Bock dated February 14, 2023; and (ii) all charges, security interests or claims evidenced by registrations pursuant to *The Personal Property Security Act* (Manitoba) or any other personal property registry system (all of which are collectively referred to as the "**Encumbrances**", but which term shall not include the permitted encumbrances listed at Schedule B herein) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

5. THIS COURT ORDERS that, for the purposes of determining the nature and priority of Claims, the aggregate of the Deposit and the Cash at Close (as those terms are defined in the Sale Agreement) (collectively, the "**Net Proceeds**") from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the Monitor's Certificate all Claims and Encumbrances shall attach to the Net Proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

6. THIS COURT ORDERS AND DIRECTS the Monitor to file with the Court a copy of the Monitor's Certificate, forthwith after delivery thereof.

7. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Applicants are authorized and permitted to disclose and transfer to the Purchaser all human resources and payroll information in the Applicants' records pertaining to the Applicants' past and current employees. The Purchaser shall maintain and protect the privacy of such information and shall be entitled to use the personal information provided to it in a manner which is in all material respects identical to the prior use of such information by the Applicants.

8. THIS COURT ORDERS that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Applicants and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Applicants;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Applicants and shall not be void or voidable by creditors of the Applicants, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct or action other than in good faith pursuant to any applicable federal or provincial legislation.

RELEASE

9. THIS COURT ORDERS that, conditional on the closing of the Transaction contemplated hereby and the Purchaser's payment of the Additional Consideration (as that term is defined in the Sale Agreement) to First West Credit Union Capital Corp. and Sallyport Commercial Finance, LLC and effective immediately upon filing of the Monitor's Certificate contemplated herein, Stephen Segal, Brant Enderle and Tim Morris (together the "**Principals**") are hereby forever and permanently released and discharged from any and all claims, liabilities or obligations in connection with any of the Principals' guarantees of any of the commitments, loans or obligations of any of the Applicants. Notwithstanding the foregoing, this release shall not release or discharge any statutory obligations that the Principals may have in their capacity as Directors or Officers of the Applicants (should they, in fact, be or have been a Director or Officer of the Applicants) or release or discharge any claims or entitlements that a Person may have against any Director's or Officer's liability insurance or the Director's Charge as contained in the Amended and Restated Order.

SEALING OF THE CONFIDENTIAL SUPPLEMENT

10. THIS COURT ORDERS that the Confidential Supplement and the appendices thereto be filed under seal, kept confidential, and not form part of the public record. The Confidential Supplement shall be kept separate and apart from the other contents of the Court file in a sealed envelope which sets out the style of cause of these proceedings and a statement that the contents thereof are subject to a Sealing Order, and shall not be opened except by the Registrar of this Court and the Honourable Mr. Justice Bock (or another Justice of the Court of King's Bench). The Confidential Supplement shall only be made available or form part of the public record after these restructuring proceedings have been completed or further Order of this Court.

MISCELLANEOUS MATTERS

11. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Applicants, the Monitor and their 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 Applicants or the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order.

July ____, 2023

Ted Bock
Digitally signed by Ted
Bock
Date: 2023.07.27 12:10:46
-05'00'

BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

J.J. Burnell, MLT Aikins LLP, counsel for the Applicants

Tom Cumming, Gowling WLG, counsel for The Toronto-Dominion Bank

Shayne Kukulowicz, Cassels Brock & Blackwell LLP, counsel for the Purchaser

Penny Piper, Department of Justice (Canada), counsel for Canada Revenue Agency

Jared Wheeler, Holloway Thliveris LLP, counsel for Oscar Bidco, Inc. o/a Oldcastle Building Envelope

Brian Roach, Tapper Cuddy LLP, counsel for Dean Borys and the Dean Borys Family Trust (2018)

Ross McFadyen, Thompson Dorfman Sweatman LLP, counsel for National Flooring Limited Partnership and its general partner, 7252359 Manitoba Ltd.

Jonathan Hillson, Bennett Jones LLP, counsel for Chandos Construction

Kelsey Meyer, Bennett Jones LLP, counsel for Kawneer Company Canada

Graham Phoenix, Loopstra Nixon LLP, counsel for Sallyport Commercial Finance ULC

AS DIRECTED BY THE HONOURABLE MR. JUSTICE BOCK

Schedule A – Form of Monitor's Certificate

Court File No. CI 23-01-39360

THE KING'S BENCH

WINNIPEG CENTRE

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

MONITOR'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Mr. Justice Bock of the Manitoba Court of King's Bench (the "**Court**") dated February 10, 2023, Deloitte Restructuring Inc. was appointed as the Monitor (the "**Monitor**") of the undertaking, property and assets of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**").

B. Pursuant to an Order of the Court dated July 21, 2023, the Court approved the agreement of purchase and sale made as of [DATE OF AGREEMENT] (the "**Sale Agreement**") between the Monitor, in its capacity as court-appointed monitor of the Applicants and not in its personal or corporate capacity, and Stephen Segal (in trust for a corporation or corporations to be formed) (the "**Purchaser**") and provided for the vesting in the Purchaser of the Applicants' right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the

Purchased Assets upon the delivery by the Monitor 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 have been satisfied or waived by the Monitor and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Monitor.

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

THE MONITOR CERTIFIES the following:

1. The Purchaser has paid and the Monitor has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing the Sale Agreement have been satisfied or waived by the Monitor and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Monitor.
4. This Certificate was delivered by the Monitor at _____ [TIME] on _____ [DATE].

Deloitte Restructuring Inc., in its capacity as Monitor of the undertaking, property and assets of the Applicants, and not in its personal capacity

Per: _____

Name:

Title:

Schedule B – Permitted Encumbrances

All security granted by of the Debtors in favour of Sallyport Commercial Finance ULC (“Sallyport”) in connection with the factoring services pursuant to the Account Sale and Purchase Agreement with Sallyport dated May 31, 2021, as amended, or otherwise, including but not limited to all registrations made in connection therewith in favour of Sallyport pursuant to *The Personal Property Security Act* (Manitoba), the *Personal Property Security Act* (Ontario), the *Personal Property Security Act* (New Brunswick) and the *Personal Property Security Act* (Nova Scotia).

Appendix B – Stay Extension, Interim Distribution, and Other Relief Order

THE KING'S BENCH
WINNIPEG CENTRE

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "Applicants")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

TRUE COPY

STAY EXTENSION, INTERIM DISTRIBUTION, AND OTHER RELIEF

McDougall Gauley LLP
500 616 Main Street
Saskatoon SK S7J 0H6

IAN A. SUTHERLAND, K.C. / CRAIG FRITH
PHONE: (306) 665-5417 / (306) 665-5432
FAX: (306) 664-4431
FILE NO. 549268.11

FILED
KING'S BENCH
JUL 28 2023
LAW COURTS
WINNIPEG

THE KING'S BENCH

Winnipeg Centre

THE HONOURABLE MISTER) FRIDAY, THE 21ST
)
JUSTICE BOCK) DAY OF JULY, 2023
)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

STAY EXTENSION, INTERIM DISTRIBUTION, AND OTHER RELIEF

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed monitor (the "**Monitor**") of the undertaking, property and assets of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**") for an order extending the stay of proceedings, authorizing the Monitor to make an interim distribution from the Net Proceeds of the Transaction (as those terms are defined in the Approval and Vesting Order of the Honourable Mr. Justice Bock dated July 21, 2023 (the "**AVO**") and other relief was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the Second Report of the Monitor dated July 20, 2023 (the "**Second Report**") and Confidential Supplement thereto (the "**Confidential Supplement**") and on

hearing the submissions of counsel for the Monitor, the Applicants, The Toronto-Dominion Bank ("**TD Bank**"), the Purchaser, Canada Revenue Agency, Oscar Bidco, Inc. o/a Oldcastle Building Envelope, Dean Borys and the Dean Borys Family Trust (2018), National Flooring Limited Partnership and its general partner, 7252359 Manitoba Ltd., Chandos Construction, Kawneer Company Canada, and Sallyport Commercial Finance ULC, no one appearing for any other person on the service list, although properly served as appears from the affidavit of Alecia Iwanchuk sworn July 18, 2023 and the Affidavit of Craig Frith sworn July 21, 2023; all filed:

INTERPRETATION

1. Unless otherwise defined herein, capitalized terms appearing in this Order will have the meanings given to them in the AVO.

INCREASE TO THE ADMINISTRATION CHARGE

2. THIS COURT ORDERS that the Administration Charge (as that term is defined in the Amended and Restated Initial Order of the Honourable Mr. Justice Bock dated February 14, 2023 (the "**ARIO**") be increased from \$500,000 to \$1,000,000.

EXTENSION OF THE STAY PERIOD

3. THIS COURT ORDERS that the Stay Period (as that term is defined in the ARIO) is hereby extended from July 28, 2023 to September 12, 2023.

APPROVALS

4. THIS COURT ORDERS that the Second Report, the Confidential Supplement, and the activities, actions, and conduct described therein are hereby approved.

5. THIS COURT ORDERS that the fees and disbursements of the Monitor, its legal counsel, McDougall Gauley LLP, and the Applicants' legal counsel, MLT Aikins LLP, as set out in the Second Report are hereby approved.

THE SECOND AMENDED LOAN AGREEMENT

6. THE COURT ORDERS that the Applicants are authorized to execute the Second Amendment to Interim Facility Loan Agreement (the “**Second Amended Loan Agreement**”) attached as Appendix “C” to the Second Report is hereby approved. The Monitor is authorized and directed to use the funds made available to the Applicants under paragraph 2.1(a)(i) of the Second Amended Loan Agreement to pay the Applicants' professional fee arrears as detailed in the Second Report.

DISTRIBUTION

7. THIS COURT ORDERS that the Monitor shall make the following interim distributions from the Net Proceeds:

- (a) first, to reduce the amounts presently owed by the Applicants and secured by the Administration Charge:
 - (i) to Deloitte Restructuring Inc., \$247,132 on account of the Monitor's outstanding fees and disbursements;
 - (ii) to McDougall Gauley LLP, \$185,208 on account of its outstanding fees and disbursements;
 - (iii) to MLT Aikins LLP, \$201,545 on account of its outstanding fees and disbursements;
- (b) second, in satisfaction of the DIP Lender's Charge, to TD Bank, the repayment of the DIP Facility to the maximum amount of \$2,350,000.

MISCELLANEOUS MATTERS

8. THIS COURT ORDERS that the Monitor may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

9. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Applicants, the Monitor and their 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 Applicants or the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order.

July ____, 2023

Ted Bock Digitally signed by Ted Bock
Date: 2023.07.27 12:12:47
-05'00'

BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

J.J. Burnell, MLT Aikins LLP, counsel for the Applicants

Tom Cumming, Gowling WLG, counsel for The Toronto-Dominion Bank

Penny Piper, Department of Justice (Canada), counsel for Canada Revenue Agency

Jared Wheeler, Holloway Thliveris LLP, counsel for Oscar Bidco, Inc. o/a Oldcastle Building Envelope

Brian Roach, Tapper Cuddy LLP, counsel for Dean Borys and the Dean Borys Family Trust (2018)

Ross McFadyen, Thompson Dorfman Sweatman LLP, counsel for National Flooring Limited Partnership and its general partner, 7252359 Manitoba Ltd.

Jonathan Hillson, Bennett Jones LLP, counsel for Chandos Construction

Kelsey Meyer, Bennett Jones LLP, counsel for Kawneer Company Canada

Graham Phoenix, Loopstra Nixon LLP, counsel for Sallyport Commercial Finance ULC

AS DIRECTED BY THE HONOURABLE MR. JUSTICE BOCK

Appendix C – Redacted Amendment to the Asset Purchase Agreement

AMENDMENT TO THE ASSET PURCHASE AGREEMENT

This Amending Agreement dated as of the 31st day of August, 2023 among:

DELOITTE RESTRUCTURING INC., in its capacity as the court-appointed monitor for and on behalf of POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD., and not in its personal or corporate capacity (the "Vendor")

– and –

STEPHEN SEGAL in trust for a corporation or corporations to be formed (the "Purchaser")

– and –

STEPHEN SEGAL personally ("Segal")

– and –

BRANT ENDERLE personally ("Enderle")

– and –

TIM MORRIS personally ("Morris")

WHEREAS:

- A. Pursuant to an asset purchase agreement (the "APA") approved by the Approval and Vesting Order of the Honourable Justice Bock dated July 21, 2023 between the Vendor, as vendor, and Segal in trust for 15244986 Canada Ltd. (the "Purchaser"), as purchaser, and Segal, Enderle, and Morris (collectively, the "Principals"), the Purchaser agreed to purchase from the Vendor, and the Vendor agreed to sell to the Purchaser, all of the Accurate Group's right, title, interest, and obligation in and to Purchased Assets and Assumed Liabilities, subject to the terms and conditions set forth in the APA;
- B. The Purchaser requires additional time to secure the Cash at Close, and the Vendor has agreed, subject to obtaining Court approval, to provide the Purchaser the additional time requested in exchange for the Purchaser increasing the Deposit from [REDACTED] which will be subject to forfeiture in the event the Purchaser is unable to close the Transaction on or before September 29, 2023; and

- C. The Vendor, the Purchaser, and the Principals wish to amend the terms of the APA in accordance with the terms of this Amending Agreement (the "**Amending Agreement**")

NOW THEREFORE, in consideration of the mutual covenants and agreements set forth in this Agreement and other good and valuable consideration, the receipt and sufficiency of which are hereby irrevocably acknowledged, the parties hereto (collectively, the "**Parties**", and each, a "**Party**") hereby acknowledge and agree as follows:

ARTICLE 1 GENERAL

1.1 Interpretation

This Amending Agreement is supplemental to and shall form one agreement with the APA and the APA and this Amending Agreement shall be read together and have effect so far as practicable as though all the provisions thereof and hereof were contained in one instrument. All terms not otherwise defined herein shall have the meaning given to them in the APA.

1.2 Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the Province of Manitoba and the laws of Canada applicable therein and each of the Parties irrevocably attorn to the exclusive jurisdiction of the Court in the CCAA Proceedings, and any appellate courts of the Province of Manitoba therefrom.

1.3 Entire Agreement

This Amending Agreement, together with the APA, constitutes the entire agreement between the Parties pertaining to the subject matter of this Amending Agreement and supersedes all prior agreements, understandings, negotiations, and discussions, whether oral or written, of the Parties, and there are no representations, warranties, or other agreements between the Parties, express or implied, in connection with the subject matter of this Amending Agreement except as specifically set out in this Amending Agreement. No Party has been induced to enter into this Amending Agreement in reliance on, and there will be no liability assessed, either in tort or contract, with respect to, any warranty, representation, opinion, advice, or assertion of fact, except to the extent it has been reduced to writing and included as a term in this Amending Agreement.

1.4 Paramountcy

In the event of any conflict or inconsistency between the provisions of this Amending Agreement and the APA, the provisions of this Amending Agreement shall prevail to the extent of such conflict or inconsistency.

1.5 Time

Time shall, in all respects, be of the essence hereof, provided that the time for doing or completing any matter provided for herein may be extended or abridged by an agreement in writing signed by the Parties.

1.6 Further Assurances

Each of the Parties shall, at the request and expense of the requesting Party, take or cause to be taken such action and execute and deliver or cause to be executed and delivered to the other such conveyances,

transfers, documents and further assurances as may be reasonably necessary or desirable to give effect to this Amending Agreement.

1.7 Counterparts

This Amending Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which shall constitute one and the same agreement. Transmission by e-mail of an executed counterpart of this Amending Agreement shall be deemed to constitute due and sufficient delivery of such counterpart.

ARTICLE 2 AMENDMENTS TO THE ASSET PURCHASE AGREEMENT

2.1 Amendments to Article 1

Section 1.1 of the APA is hereby amended to read as follows:

"**Closing Date**' means September 29, 2023, or such other date as may be agreed to by the Parties in writing."

[...]

"**Outside Date**' [Intentionally deleted.]"

2.2 Amendments to Article 3

Section 3.1(1) of the APA is hereby amended to read as follows:

"(1) Cash at Close. The purchaser will pay [REDACTED] at close (the '**Cash at Close**') which shall be paid to the Vendor, for the benefit of the Accurate Group, at the Closing Time in immediately available funds."

Section 3.3(1) of the APA is hereby amended to read as follows:

"(1) Deposit. The Parties acknowledge that the Purchaser has paid a deposit in the amount of [REDACTED] (the '**Deposit**') being held by the Monitor and invested in an interest-bearing trust account in a Schedule I bank in Canada, and shall be credited against the Purchase Price at Closing."

2.3 Amendment to Article 4

Section 4.2 of the APA is hereby amended to read as follows:

"4.2 Interim Period

During the Interim Period, except as otherwise expressly contemplated or permitted by this Agreement and the Approval and Vesting Order, the Accurate Group shall, unless consented to by the Purchaser, continue to maintain the Business and operations of the Accurate Group in substantially the same manner as conducted on the Effective Date and in compliance with Applicable Laws in all material respects; provided, however, that the Purchaser agrees that it is responsible for funding the operations of the Accurate Group during the Interim Period."

2.4 Amendment to Article 6

Section 6.1(1) of the APA is hereby amended to read as follows:

- "(1) Approval and Vesting Order. The Court shall have pronounced the Approval and Vesting Order, which Approval and Vesting Order shall not have been stayed, set aside, or vacated;"

2.5 Amendments to Article 8

Section 8.1 of the APA is hereby amended to read as follows:

"8.1 Grounds for Termination

This Agreement may be terminated:

- (1) by the Vendor upon written notice to the Purchaser if: (a) the Closing has not occurred by the Closing Date and the failure to close is not caused by a breach of this Agreement by the Vendor; (b) the Purchaser has breached its obligations under this Agreement and has not cured such breach within five (5) Business Days of receiving notice thereof from the Vendor; (c) the Accurate Group (or any member thereof) ceases to carry on the Business in the ordinary course as a result of the Purchaser's failure to fund the same; or
- (2) by the Purchaser upon written notice to the Vendor if the Vendor has breached its obligations under this Agreement and has not cured such breach within five (5) Business Days of receiving notice thereof from the Purchaser;"

Section 8.2 of the APA is hereby amended to read as follows:

"8.2 Effect of Termination

If this Agreement is terminated pursuant to:

- (1) Section 8.1(1), the Purchaser shall forfeit the Deposit to the Monitor; and
- (2) Section 8.1(2), all further obligations of the Parties under this Agreement will terminate and no Party will have any Liability or further obligations hereunder, except for the provisions of Section 9.1 (Purchaser Indemnity), Section 10.3 (Public Announcement), and Section 10.9 (Governing Law), which shall survive such termination."

2.6 Amendment to Article 10

Section 10.2 of the APA is hereby amended to read as follows:

- "(1) in the case of the Purchaser, as follows:

Mr. Stephen Segal

E: ssegal@g8group.ca"

[Signature Page Follows]

IN WITNESS WHEREOF the Parties have executed this Agreement as of the Effective Date.

DELOITTE RESTRUCTURING INC., in its capacity as court-appointed monitor for and on behalf of POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD., and not in its personal or corporate capacity

By: BWarga CPA, CA, CIRP, LIT

Name: Brent Warga

Title: Senior Vice-President

I have authority to bind the Corporation.

15244986 CANADA INC.

By: SSEGDL

Name: STEPHEN SEGAL

Title: PRESIDENT AND CEO

I have authority to bind the Corporation.

STEPHEN SEGAL

SSEGDL

BRANT ENDERLE

Brant Enderle

TIM MORRIS

Tim Morris

Appendix D – Forecast to Actual Results for the Period July 10, 2023 to September 1, 2023

**Accurate Group of Companies
Cash Flow Projection - Consolidated
For the Week Ended**

	Week 23 14-Jul-23	Forecast 23 14-Jul-23	Week 23 Variance	Week 24 21-Jul-23	Forecast 24 21-Jul-23	Week 24 Variance	Week 25 28-Jul-23	Forecast 25 28-Jul-23	Week 25 Variance
Consolidated									
Receipts									
Accounts Receivable	775,724	756,290	19,433	563,049	1,047,570	(484,521)	738,483	864,886	(126,403)
Debtor in Possession (DIP) Advance / Temporary Bulge	-	-	-	-	-	-	-	-	-
Deposits	56,511	65,598	(9,087)	61,788	50,000	11,788	46,195	50,000	(3,805)
Transfers from Other Entities	485,002	458,002	27,000	351,298	-	351,298	283,268	-	283,268
Transfer (to) / from USD	(53,069)	-	(53,069)	77,000	-	77,000	-	-	-
Total Receipts	1,264,167	1,279,890	(15,723)	1,053,134	1,097,570	(44,435)	1,067,945	914,886	153,059
Disbursements									
Accounts Payable (Vendors) and Misc. Payments	503,984	582,424	(78,440)	320,469	340,763	(20,294)	537,521	416,206	121,316
Bank Bulge Retirement (TD)	-	-	-	-	107,633	(107,633)	-	-	-
Benefits / WCB / DC Pension / Union Dues	40,593	66,490	(25,897)	28,000	18,500	9,506	(386)	4,500	(4,886)
GST / HST Remittances	-	7,667	(7,667)	8,697	201,020	(192,322)	-	148,814	(148,814)
Insurance	134	14,514	(14,380)	951	3,951	(3,000)	-	9,350	(9,350)
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	3,836	5,126	(1,290)	5,294	29,161	(23,867)	16,634	27,808	(11,174)
Payroll / Source Deductions / Commissions	352,538	528,966	(176,428)	267,378	271,216	(3,838)	365,547	400,000	(34,453)
Rent / Property Taxes	-	3,712	(3,712)	27,961	32,193	(4,232)	-	24,101	(24,101)
Transfers to Other Entities	485,002	458,002	27,000	351,298	-	351,298	283,268	-	283,268
Utilities	933	6,174	(5,241)	5,272	7,000	(1,728)	27	-	27
Visa (Credit Card) / Loan	1,616	12,696	(11,080)	2,558	2,500	58	12	69,486	(69,474)
Total Disbursements	1,388,637	1,685,772	(297,135)	1,017,883	1,013,937	3,946	1,202,625	1,100,264	102,361
Net Cash Inflows / (Outflows)	(124,470)	(405,882)	281,412	35,251	83,633	(48,382)	(134,679)	(185,378)	50,699
Net Cash Flows by Opco									
AllWeather Windows & Doors (ALW)	(56,862)	(114,221)	57,359	(21,548)	29,373	(50,921)	9,374	(114,187)	123,561
Allsco Windows & Doors (ALC)	2,442	(25,030)	27,473	71,713	(188,187)	259,900	(70,280)	3,132	(73,412)
Accurate Dorwin (2000) Inc. (ADI)	(47,119)	(138,394)	91,276	(21,999)	193,426	(215,424)	(80,015)	11,521	(91,536)
Glass 8 Inc. (GL8)	(24,280)	(79,079)	54,800	7,365	56,061	(48,696)	36,088	(100,939)	137,027
National Interiors (2021) Inc. (NTI)	1,745	(18,904)	20,650	(2,134)	14,000	(16,134)	(1,752)	40,086	(41,838)
Polar Windows Canada Ltd. (PLW)	(398)	(30,253)	29,856	1,854	(21,040)	22,894	(28,094)	(24,992)	(3,102)
Total	(124,470)	(405,882)	281,412	35,251	83,633	(48,382)	(134,679)	(185,378)	50,699
Restructuring Costs									
Accurate Group's Legal Counsel	-	-	-	-	-	-	-	-	-
Monitor	-	-	-	-	-	-	-	-	-
Monitor's Legal Counsel	-	-	-	-	-	-	-	-	-
DIP Fees / Interest	-	-	-	-	-	-	-	-	-
KERP	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
DIP Facility Repayment	-	-	-	-	-	-	-	-	-
Net Cash Inflows / (Outflows) - Consolidated	(124,470)	(405,882)	281,412	35,251	83,633	(48,382)	(134,679)	(185,378)	50,699
Restructuring Costs	-	-	-	-	-	-	-	-	-
Potential Trust / Lien Obligations	-	-	-	-	-	-	-	-	-
Opening DIP Availability	440,115	440,115		315,645	34,232		350,895	117,865	
Closing DIP Availability	315,645	34,232		350,895	117,865		216,216	(67,513)	

**Accurate Group of Companies
Cash Flow Projection - Consolidated
For the Week Ended**

	Week 26 4-Aug-23	Forecast 26 4-Aug-23	Week 26 Variance	Week 27 11-Aug-23	Forecast 27 11-Aug-23	Week 27 Variance	Week 28 18-Aug-23	Forecast 28 18-Aug-23	Week 28 Variance
Consolidated									
Receipts									
Accounts Receivable	838,710	745,000	93,710	612,244	656,000	(43,756)	729,294	770,000	(40,706)
Debtor in Possession (DIP) Advance / Temporary Bulge	125,000	-	125,000	-	-	-	-	-	-
Deposits	26,286	50,000	(23,714)	31,761	40,000	(8,239)	27,821	50,000	(22,179)
Transfers from Other Entities	894,420	-	894,420	271,639	-	271,639	297,856	-	297,856
Transfer (to) / from USD	29,089	-	29,089	27,039	-	27,039	-	-	-
Total Receipts	1,913,506	795,000	1,118,506	942,683	696,000	246,683	1,054,971	820,000	234,971
Disbursements									
Accounts Payable (Vendors) and Misc. Payments	343,059	432,066	(89,007)	194,257	299,774	(105,517)	385,731	289,100	96,631
Bank Bulge Retirement (TD)	-	-	-	107,633	-	107,633	-	-	-
Benefits / WCB / DC Pension / Union Dues	16,658	11,500	5,158	33,958	35,000	(1,042)	41,047	49,200	(8,153)
GST / HST Remittances	96,748	23,359	73,389	-	-	-	-	32,000	(32,000)
Insurance	2,120	2,328	(208)	7,322	-	7,322	20,435	3,951	16,484
Interest	14,158	15,000	(842)	-	-	-	1,331	-	1,331
Lease Payments	35,495	10,301	25,194	2,355	942	1,413	30,296	14,151	16,145
Payroll / Source Deductions / Commissions	379,011	210,844	168,168	375,388	335,000	40,388	264,880	268,000	(3,120)
Rent / Property Taxes	81,624	44,754	36,871	-	3,712	(3,712)	-	32,582	(32,582)
Transfers to Other Entities	894,420	-	894,420	271,639	-	271,639	297,856	-	297,856
Utilities	11,669	25,111	(13,442)	1,738	-	1,738	6,599	-	6,599
Visa (Credit Card) / Loan	2,746	16,675	(13,928)	-	-	-	128	-	128
Total Disbursements	1,877,709	791,937	1,085,771	994,290	674,428	319,862	1,048,303	688,985	359,319
Net Cash Inflows / (Outflows)	35,797	3,063	32,735	(51,607)	21,572	(73,179)	6,668	131,015	(124,348)
Net Cash Flows by Opco									
AllWeather Windows & Doors (ALW)	(10,050)	109,677	(119,727)	(22,806)	75,400	(98,206)	(19,263)	79,400	(98,663)
Allsco Windows & Doors (ALC)	(10,231)	(100,000)	89,769	27,704	90,500	(62,796)	(34,020)	(86,000)	51,980
Accurate Dorwin (2000) Inc. (ADI)	(227,628)	(65,130)	(162,498)	24,164	(55,274)	79,439	63,581	119,345	(55,764)
Glass 8 Inc. (GL8)	266,003	50,406	215,597	(62,136)	(95,054)	32,918	3,673	32,106	(28,433)
National Interiors (2021) Inc. (NTI)	2,606	(13,700)	16,306	(6,352)	1,000	(7,352)	691	(13,700)	14,391
Polar Windows Canada Ltd. (PLW)	15,098	21,809	(6,711)	(12,182)	5,000	(17,182)	(7,994)	(135)	(7,859)
Total	35,797	3,063	32,735	(51,607)	21,572	(73,179)	6,668	131,015	(124,348)
Restructuring Costs									
Accurate Group's Legal Counsel	(50,000)	-	(50,000)	-	-	-	-	(260,000)	260,000
Monitor	(50,000)	-	(50,000)	-	-	-	-	(310,000)	310,000
Monitor's Legal Counsel	(50,000)	-	(50,000)	-	-	-	-	(200,000)	200,000
DIP Fees / Interest	-	-	-	-	-	-	-	-	-
KERP	(125,000)	-	(125,000)	-	-	-	-	(125,000)	125,000
Contingency	-	-	-	-	-	-	-	(50,000)	50,000
Total	(275,000)	-	(275,000)	-	-	-	-	(945,000)	945,000
DIP Facility Repayment	-	-	-	-	-	-	-	-	-
Net Cash Inflows / (Outflows) - Consolidated	35,797	3,063	32,735	(51,607)	21,572	(73,179)	6,668	131,015	(124,348)
Restructuring Costs	(275,000)	-	(275,000)	-	-	-	-	(945,000)	945,000
Potential Trust / Lien Obligations	150,000	-	150,000	34,000	-	34,000	-	-	-
Opening DIP Availability	216,216	(67,513)	127,013	127,013	(64,451)	109,406	(42,879)		
Closing DIP Availability	127,013	(64,451)	109,406	109,406	(42,879)	116,074	(856,863)		

**Accurate Group of Companies
Cash Flow Projection - Consolidated
For the Week Ended**

	Week 29 25-Aug-23	Forecast 29 25-Aug-23	Week 29 Variance	Week 30 1-Sep-23	Forecast 30 1-Sep-23	Week 30 Variance	Actual 23 to 30 Total	Forecast 23 to 30 Total	Week 23 to 30 Variance
Consolidated									
Receipts									
Accounts Receivable	711,680	770,000	(58,320)	863,754	770,000	93,754	5,832,937	6,379,746	(546,809)
Debtor in Possession (DIP) Advance / Temporary Bulge	-	-	-	-	-	-	125,000	-	125,000
Deposits	53,884	50,000	3,884	51,902	50,000	1,902	356,148	405,598	(49,450)
Transfers from Other Entities	303,535	-	303,535	451,620	-	451,620	3,338,637	458,002	2,880,635
Transfer (to) / from USD	47,708	-	47,708	3,288	-	3,288	131,054	-	131,054
Total Receipts	1,116,806	820,000	296,806	1,370,563	820,000	550,563	9,783,776	7,243,345	2,540,431
Disbursements									
Accounts Payable (Vendors) and Misc. Payments	505,701	289,100	216,601	281,760	313,049	(31,289)	3,072,482	2,962,482	110,000
Bank Bulge Retirement (TD)	-	-	-	-	-	-	107,633	107,633	-
Benefits / WCB / DC Pension / Union Dues	-	4,500	(4,500)	20,575	11,500	9,075	180,450	201,190	(20,740)
GST / HST Remittances	-	-	-	10,402	192,000	(181,598)	115,847	604,860	(489,013)
Insurance	3,498	-	3,498	11,732	2,912	8,820	46,193	37,006	9,186
Interest	-	-	-	18,157	15,000	3,157	33,646	30,000	3,646
Lease Payments	3,979	6,091	(2,112)	11,392	35,461	(24,068)	109,282	129,041	(19,759)
Payroll / Source Deductions / Commissions	340,142	326,099	14,043	266,507	225,844	40,663	2,611,393	2,565,969	45,424
Rent / Property Taxes	-	-	-	35,144	-	35,144	144,729	209,907	(65,178)
Transfers to Other Entities	303,535	-	303,535	451,620	-	451,620	3,338,637	458,002	2,880,635
Utilities	27	-	27	1,256	25,111	(23,856)	27,522	63,396	(35,874)
Visa (Credit Card) / Loan	2,100	2,000	100	2,100	1,675	425	11,259	105,031	(93,772)
Total Disbursements	1,158,982	627,790	531,193	1,110,644	891,405	219,239	9,799,074	7,474,518	2,324,556
Net Cash Inflows / (Outflows)	(42,177)	192,210	(234,387)	259,919	(71,405)	331,324	(15,298)	(231,173)	215,875
Net Cash Flows by Opco									
AllWeather Windows & Doors (ALW)	1,759	142,310	(140,552)	(17,099)	(6,149)	(10,950)	(136,495)	201,605	(338,100)
Allsco Windows & Doors (ALC)	(171)	87,000	(87,171)	11,843	(163,951)	175,794	(1,001)	(382,536)	381,536
Accurate Dorwin (2000) Inc. (ADI)	(83,096)	6,444	(89,541)	132,478	36,447	96,032	(239,633)	108,384	(348,017)
Glass 8 Inc. (GL8)	885	(75,720)	76,606	129,614	45,967	83,647	357,214	(166,252)	523,466
National Interiors (2021) Inc. (NTI)	12,733	20,000	(7,267)	26,103	(30,528)	56,631	33,640	(1,747)	35,387
Polar Windows Canada Ltd. (PLW)	25,713	12,176	13,537	(23,021)	46,809	(69,830)	(29,023)	9,374	(38,397)
Total	(42,177)	192,210	(234,387)	259,919	(71,405)	331,324	(15,298)	(231,173)	215,875
Restructuring Costs									
Accurate Group's Legal Counsel	-	-	-	-	(50,000)	50,000	(50,000)	(310,000)	260,000
Monitor	-	-	-	-	(100,000)	100,000	(50,000)	(410,000)	360,000
Monitor's Legal Counsel	-	-	-	-	(75,000)	75,000	(50,000)	(275,000)	225,000
DIP Fees / Interest	-	-	-	-	-	-	-	-	-
KERP	-	-	-	-	-	-	(125,000)	(125,000)	-
Contingency	-	-	-	-	(50,000)	50,000	-	(100,000)	100,000
Total	-	-	-	-	(275,000)	275,000	(275,000)	(1,220,000)	945,000
DIP Facility Repayment	-	-	-	-	-	-	-	-	-
Net Cash Inflows / (Outflows) - Consolidated	(42,177)	192,210	(234,387)	259,919	(71,405)	331,324	(15,298)	(231,173)	215,875
Restructuring Costs	-	-	-	-	(275,000)	275,000	(275,000)	(1,220,000)	945,000
Potential Trust / Lien Obligations	-	-	-	-	-	-	184,000	-	184,000
Opening DIP Availability	116,074	(856,863)		73,898	(664,653)		440,115	440,115	
Closing DIP Availability	73,898	(664,653)		333,817	(1,011,058)		333,817	(1,011,058)	

Accurate Group of Companies
Cash Flow Projection - Opco
For the Week Ended

	Week 23 14-Jul-23	Forecast 23 14-Jul-23	Week 23 Variance	Week 24 21-Jul-23	Forecast 24 21-Jul-23	Week 24 Variance	Week 25 28-Jul-23	Forecast 25 28-Jul-23	Week 25 Variance
(1) AllWeather Windows & Doors (ALW)									
Receipts									
Accounts Receivable	371,231	390,834	(19,604)	282,962	285,000	(2,038)	194,987	175,000	19,987
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	-	-	-	45,000	-	45,000	-	-	-
Total Receipts	371,231	390,834	(19,604)	327,962	285,000	42,962	194,987	175,000	19,987
Disbursements									
Accounts Payable (Vendor Payments)	62,122	89,089	(26,968)	19,362	30,600	(11,238)	33,057	30,600	2,457
Benefits / WCB / Life Insurance	13,227	13,227	-	-	-	-	-	-	-
GST / HST Remittance	-	-	-	-	125,321	(125,321)	-	120,000	(120,000)
Interest	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	2,090	2,090	-	-	-	-
Merchant Cash Advance (daily auto payments)	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	52,743	117,738	(64,995)	97,116	97,116	-	60,555	60,000	555
Rent / Property Taxes	-	-	-	-	-	-	-	24,101	(24,101)
Transfers to Other Entities	300,000	285,000	15,000	230,248	-	230,248	92,000	92,000	-
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	-	-	-	694	500	194	-	54,486	(54,486)
Total Disbursements	428,092	505,055	(76,962)	349,510	255,627	93,883	185,613	289,187	(103,574)
Net Cash Inflows / (Outflows)	(56,862)	(114,221)	57,359	(21,548)	29,373	(50,921)	9,374	(114,187)	123,561
(2) Allsco Windows & Doors (ALC)									
Receipts									
Accounts Receivable (Sallyport Factoring)	140,250	149,650	(9,400)	164,250	290,000	(125,750)	176,475	268,000	(91,525)
Deposits	56,511	65,598	(9,087)	61,788	50,000	11,788	46,195	50,000	(3,805)
Sally Port	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	156,000	148,000	8,000	219,000	-	219,000	30,000	-	30,000
Total Receipts	352,761	363,248	(10,487)	445,038	340,000	105,038	252,670	318,000	(65,330)
Disbursements									
Accounts Payable (Vendor Payments)	267,014	288,122	(21,108)	191,106	277,418	(86,312)	241,015	235,412	5,602
Benefits / WCB / Life Insurance	25,773	25,773	-	4,046	4,500	(454)	-	4,500	(4,500)
GST / HST Remittance	-	-	-	-	53,002	(53,002)	-	28,814	(28,814)
Insurance	-	14,380	(14,380)	-	-	-	-	7,190	(7,190)
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	-	13,267	(13,267)	1,951	23,951	(22,000)
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	-	-	-	167,850	173,000	(5,150)	-	-	-
Rent / Property Taxes	-	-	-	-	-	-	-	-	-
Transfers to Other Entities	57,002	57,002	-	5,050	-	5,050	79,956	-	79,956
Utilities	529	3,000	(2,471)	5,272	7,000	(1,728)	27	-	27
Visa (Credit Card) / Loan	-	-	-	-	-	-	-	15,000	(15,000)
Total Disbursements	350,318	388,278	(37,959)	373,325	528,187	(154,862)	322,950	314,868	8,082
Net Cash Inflows / (Outflows)	2,442	(25,030)	27,473	71,713	(188,187)	259,900	(70,280)	3,132	(73,412)
(3) Accurate Dorwin (2000) Inc. (ADI)									
Receipts									
Accounts Receivable	169,798	143,072	26,725	34,971	328,636	(293,665)	14,376	236,000	(221,624)
DIP	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	105,002	105,002	-	20,298	-	20,298	145,518	-	145,518
Transfers from USD	(53,069)	-	(53,069)	77,000	-	77,000	-	-	-
Total Receipts	221,731	248,074	(26,344)	132,268	328,636	(196,367)	159,894	236,000	(76,106)
Disbursements									
Accounts Payable (Vendor Payments)	62,822	60,833	1,989	60,984	14,575	46,409	54,278	81,396	(27,119)
Bulge Repayment	-	-	-	-	107,633	(107,633)	-	-	-
Benefits / WCB / Life Insurance	-	6,570	(6,570)	6,613	-	6,613	-	-	-
GST / HST Remittance	-	6,359	(6,359)	3,713	9,713	(6,000)	-	-	-
Insurance	-	-	-	-	-	-	-	2,160	(2,160)
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	1,289	1,288	2	1,527	923	604
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	102,618	209,433	(106,816)	322	322	-	104,607	140,000	(35,393)
Rent / Property Taxes	-	-	-	2,727	-	2,727	-	-	-
Transfers to Other Entities	103,000	91,000	12,000	77,000	-	77,000	79,489	-	79,489
Utilities	404	3,174	(2,770)	-	-	-	-	-	-
Visa (Credit Card) / Loan	6	9,100	(9,094)	1,619	2,000	(381)	8	-	8
Total Disbursements	268,849	386,469	(117,619)	154,267	135,210	19,057	239,909	224,479	15,430
Net Cash Inflows / (Outflows)	(47,119)	(138,394)	91,276	(21,999)	193,426	(215,424)	(80,015)	11,521	(91,536)

	Week 23 14-Jul-23	Forecast 23 14-Jul-23	Week 23 Variance	Week 24 21-Jul-23	Forecast 24 21-Jul-23	Week 24 Variance	Week 25 28-Jul-23	Forecast 25 28-Jul-23	Week 25 Variance
(4) Glass 8 Inc. (GL8)									
Receipts									
Accounts Receivable	73,007	51,262	21,745	65,617	102,934	(37,317)	341,550	100,000	241,550
Bank Budge	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	106,000	99,000	7,000	43,500	-	43,500	72,000	-	72,000
Total Receipts	179,007	150,262	28,745	109,117	102,934	6,183	413,550	100,000	313,550
Disbursements									
Accounts Payable (Vendor Payments)	30,536	33,553	(3,017)	41,166	18,169	22,997	186,816	50,939	135,877
Benefits / WCB / Life Insurance	-	17,813	(17,813)	16,961	14,000	2,961	-	-	-
GST / HST Remittance	-	794	(794)	4,984	10,984	(6,000)	-	-	-
Insurance	134	134	-	-	3,000	(3,000)	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	3,836	4,557	(720)	720	720	-	-	-	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	143,774	143,774	-	-	-	-	158,819	150,000	8,819
Rent / Property Taxes	-	3,712	(3,712)	3,712	-	3,712	-	-	-
Transfers to Other Entities	25,000	25,000	-	34,000	-	34,000	31,823	-	31,823
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	6	5	2	210	-	210	5	-	5
Total Disbursements	203,286	229,341	(26,055)	101,752	46,873	54,879	377,462	200,939	176,523
Net Cash Inflows / (Outflows)	(24,280)	(79,079)	54,800	7,365	56,061	(48,696)	36,088	(100,939)	137,027
(5) National Interiors (2021) Inc. (NTI)									
Receipts									
Accounts Receivable	349	382	(34)	-	16,000	(16,000)	630	60,886	(60,256)
Bank Budge	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	94,000	82,000	12,000	500	-	500	17,000	-	17,000
Total Receipts	94,349	82,382	11,966	500	16,000	(15,500)	17,630	60,886	(43,256)
Disbursements									
Accounts Payable (Vendor Payments)	68,493	68,756	(263)	159	-	159	4,110	4,591	(481)
Benefits / WCB / Life Insurance	386	1,900	(1,514)	386	-	386	(386)	-	(386)
GST / HST Remittance	-	514	(514)	-	2,000	(2,000)	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	-	-	-	1,209	1,209	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	23,725	28,130	(4,405)	2,089	-	2,089	14,449	15,000	(551)
Rent / Property Taxes	-	-	-	-	-	-	-	-	-
Transfers to Other Entities	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	-	1,987	(1,987)	-	-	-	-	-	-
Total Disbursements	92,603	101,287	(8,683)	2,634	2,000	634	19,382	20,800	(1,417)
Net Cash Inflows / (Outflows)	1,745	(18,904)	20,650	(2,134)	14,000	(16,134)	(1,752)	40,086	(41,838)
(6) Polar Windows Canada Ltd. (PLW)									
Receipts									
Accounts Receivable	21,090	21,090	-	15,249	25,000	(9,751)	10,465	25,000	(14,535)
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	24,000	24,000	-	23,000	-	23,000	18,750	-	18,750
Total Receipts	45,090	45,090	-	38,249	25,000	13,249	29,215	25,000	4,215
Disbursements									
Accounts Payable (Vendor Payments)	12,998	42,072	(29,074)	7,692	-	7,692	18,246	13,267	4,979
Benefits / WCB / Life Insurance	1,207	1,207	-	-	-	-	-	-	-
GST / HST Remittance	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	951	951	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	-	569	(569)	1,194	11,796	(10,602)	11,947	1,725	10,222
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions / Commissions	29,679	29,891	(212)	-	1,099	(1,099)	27,116	35,000	(7,884)
Rent / Property Taxes	-	-	-	21,523	32,193	(10,671)	-	-	-
Transfers to Other Entities	-	-	-	5,000	-	5,000	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	1,604	1,604	-	35	-	35	-	-	-
Total Disbursements	45,488	75,343	(29,856)	36,395	46,040	(9,645)	57,309	49,992	7,317
Net Cash Inflows / (Outflows)	(398)	(30,253)	29,856	1,854	(21,040)	22,894	(28,094)	(24,992)	(3,102)
Net Cash Inflows / (Outflows) - Consolidated	(124,470)	(405,882)	281,412	35,251	83,633	(48,382)	(134,679)	(185,378)	50,699
Restructuring Costs	-	-	-	-	-	-	-	-	-
Potential Trust Obligations	-	-	-	-	-	-	-	-	-
Opening DIP Availability	440,115	440,115	-	315,645	34,232	-	350,895	117,865	-
Closing DIP Availability	315,645	34,232	-	350,895	117,865	-	216,216	(67,513)	-

Accurate Group of Companies
Cash Flow Projection - Opco
For the Week Ended

	Week 26 4-Aug-23	Forecast 26 4-Aug-23	Week 26 Variance	Week 27 11-Aug-23	Forecast 27 11-Aug-23	Week 27 Variance	Week 28 18-Aug-23	Forecast 28 18-Aug-23	Week 28 Variance
(1) AllWeather Windows & Doors (ALW)									
Receipts									
Accounts Receivable	282,075	175,000	107,075	167,227	140,000	27,227	183,781	175,000	8,781
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	24,000	-	24,000	-	-	-	27,532	-	27,532
Total Receipts	306,075	175,000	131,075	167,227	140,000	27,227	211,312	175,000	36,312
Disbursements									
Accounts Payable (Vendor Payments)	41,510	50,323	(8,813)	12,891	50,600	(37,709)	29,688	30,600	(912)
Benefits / WCB / Life Insurance	-	-	-	12,526	14,000	(1,474)	-	-	-
GST / HST Remittance	36,760	-	36,760	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	-	-	-	2,090	-	2,090
Merchant Cash Advance (daily auto payments)	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	64,995	-	64,995	60,615	-	60,615	62,683	65,000	(2,317)
Rent / Property Taxes	24,101	-	24,101	-	-	-	-	-	-
Transfers to Other Entities	148,738	-	148,738	104,000	-	104,000	136,114	-	136,114
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	22	15,000	(14,978)	-	-	-	-	-	-
Total Disbursements	316,125	65,323	250,802	190,033	64,600	125,433	230,575	95,600	134,975
Net Cash Inflows / (Outflows)	(10,050)	109,677	(119,727)	(22,806)	75,400	(98,206)	(19,263)	79,400	(98,663)
(2) Allco Windows & Doors (ALC)									
Receipts									
Accounts Receivable (Sallyport Factoring)	155,000	250,000	(95,000)	131,000	240,000	(109,000)	195,100	250,000	(54,900)
Deposits	26,286	50,000	(23,714)	31,761	40,000	(8,239)	27,821	50,000	(22,179)
Sally Port	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	198,000	-	198,000	74,000	-	74,000	138,404	-	138,404
Total Receipts	379,286	300,000	79,286	236,761	280,000	(43,239)	361,325	300,000	61,325
Disbursements									
Accounts Payable (Vendor Payments)	51,372	208,500	(157,128)	107,334	168,500	(61,166)	110,207	208,500	(98,293)
Benefits / WCB / Life Insurance	8,348	4,500	3,848	21,432	21,000	432	4,202	4,500	(298)
GST / HST Remittance	53,002	-	53,002	-	-	-	-	-	-
Insurance	-	-	-	7,322	-	7,322	19,484	-	19,484
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	27,167	-	27,167	-	-	-	23,463	-	23,463
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	161,109	173,000	(11,892)	-	-	-	177,897	173,000	4,897
Rent / Property Taxes	49,386	-	49,386	-	-	-	-	-	-
Transfers to Other Entities	27,545	-	27,545	71,231	-	71,231	54,914	-	54,914
Utilities	11,591	14,000	(2,409)	1,738	-	1,738	5,178	-	5,178
Visa (Credit Card) / Loan	-	-	-	-	-	-	-	-	-
Total Disbursements	389,518	400,000	(10,482)	209,057	189,500	19,557	395,345	386,000	9,345
Net Cash Inflows / (Outflows)	(10,231)	(100,000)	89,769	27,704	90,500	(62,796)	(34,020)	(86,000)	51,980
(3) Accurate Dorwin (2000) Inc. (ADI)									
Receipts									
Accounts Receivable	255,041	175,000	80,041	211,862	140,000	71,862	261,281	175,000	86,281
DIP	125,000	-	125,000	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	116,576	-	116,576	69,016	-	69,016	74,921	-	74,921
Transfers from USD	29,089	-	29,089	27,039	-	27,039	-	-	-
Total Receipts	525,706	175,000	350,706	307,917	140,000	167,917	336,202	175,000	161,202
Disbursements									
Accounts Payable (Vendor Payments)	62,749	153,996	(91,246)	41,252	60,274	(19,023)	214,262	25,000	189,262
Bulge Repayment	-	-	-	107,633	-	107,633	-	-	-
Benefits / WCB / Life Insurance	-	-	-	-	-	-	8,950	15,000	(6,050)
GST / HST Remittance	6,986	6,359	627	-	-	-	-	15,000	(15,000)
Insurance	-	-	-	-	-	-	-	-	-
Interest	14,158	15,000	(842)	-	-	-	1,331	-	1,331
Lease Payments	3,431	4,639	(1,209)	604	-	604	655	655	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	109,686	4,271	105,415	101,478	135,000	(33,522)	-	-	-
Rent / Property Taxes	8,138	44,754	(36,616)	-	-	-	-	-	-
Transfers to Other Entities	547,136	-	547,136	32,785	-	32,785	46,000	-	46,000
Utilities	78	11,111	(11,033)	-	-	-	1,422	-	1,422
Visa (Credit Card) / Loan	972	-	972	-	-	-	-	-	-
Total Disbursements	753,334	240,130	513,204	283,752	195,274	88,478	272,621	55,655	216,966
Net Cash Inflows / (Outflows)	(27,628)	(65,130)	(162,498)	24,164	(55,274)	79,439	63,581	119,345	(55,764)

	Week 26 4-Aug-23	Forecast 26 4-Aug-23	Week 26 Variance	Week 27 11-Aug-23	Forecast 27 11-Aug-23	Week 27 Variance	Week 28 18-Aug-23	Forecast 28 18-Aug-23	Week 28 Variance
(4) Glass 8 Inc. (GL8)									
Receipts									
Accounts Receivable	110,054	100,000	10,054	6,834	80,000	(73,166)	22,284	100,000	(77,716)
Bank Budge	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	511,136	-	511,136	113,000	-	113,000	21,000	-	21,000
Total Receipts	621,190	100,000	521,190	119,834	80,000	39,834	43,284	100,000	(56,716)
Disbursements									
Accounts Payable (Vendor Payments)	166,699	18,985	147,715	23,259	20,400	2,859	13,942	25,000	(11,058)
Benefits / WCB / Life Insurance	6,796	7,000	(204)	-	-	-	22,660	22,000	660
GST / HST Remittance	-	15,000	(15,000)	-	-	-	-	15,000	(15,000)
Insurance	1,367	1,576	(208)	-	-	-	-	3,000	(3,000)
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	3,460	3,460	-	987	942	45	2,894	2,894	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	5,862	3,573	2,290	157,725	150,000	7,725	-	-	-
Rent / Property Taxes	-	-	-	-	3,712	(3,712)	-	-	-
Transfers to Other Entities	171,000	-	171,000	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	2	-	2	-	-	-	115	-	115
Total Disbursements	355,187	49,594	305,593	181,970	175,054	6,917	39,611	67,894	(28,283)
Net Cash Inflows / (Outflows)	266,003	50,406	215,597	(62,136)	(95,054)	32,918	3,673	32,106	(28,433)
(5) National Interiors (2021) Inc. (NTI)									
Receipts									
Accounts Receivable	-	20,000	(20,000)	-	16,000	(16,000)	36,331	20,000	16,331
Bank Budge	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	20,708	-	20,708	15,623	-	15,623	26,000	-	26,000
Total Receipts	20,708	20,000	708	15,623	16,000	(378)	62,331	20,000	42,331
Disbursements									
Accounts Payable (Vendor Payments)	10,667	263	10,405	-	-	-	1,090	-	1,090
Benefits / WCB / Life Insurance	1,514	-	1,514	-	-	-	1,249	1,700	(451)
GST / HST Remittance	-	2,000	(2,000)	-	-	-	-	2,000	(2,000)
Insurance	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	1,437	1,437	-	-	-	-	-	-	-
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	4,483	30,000	(25,517)	18,352	15,000	3,352	24,300	30,000	(5,700)
Rent / Property Taxes	-	-	-	-	-	-	-	-	-
Transfers to Other Entities	-	-	-	3,623	-	3,623	35,000	-	35,000
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	-	-	-	-	-	-	-	-	-
Total Disbursements	18,102	33,700	(15,598)	21,975	15,000	6,975	61,640	33,700	27,940
Net Cash Inflows / (Outflows)	2,606	(13,700)	16,306	(6,352)	1,000	(7,352)	691	(13,700)	14,391
(6) Polar Windows Canada Ltd. (PLW)									
Receipts									
Accounts Receivable	36,541	25,000	11,541	95,321	40,000	55,321	30,516	50,000	(19,484)
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	24,000	-	24,000	-	-	-	10,000	-	10,000
Total Receipts	60,541	25,000	35,541	95,321	40,000	55,321	40,516	50,000	(9,484)
Disbursements									
Accounts Payable (Vendor Payments)	10,062	-	10,062	9,521	-	9,521	16,541	-	16,541
Benefits / WCB / Life Insurance	-	-	-	-	-	-	3,985	6,000	(2,015)
GST / HST Remittance	-	-	-	-	-	-	-	-	-
Insurance	753	753	-	-	-	-	951	951	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	-	764	(764)	764	-	764	1,194	10,602	(9,407)
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions / Commissions	32,877	-	32,877	37,218	35,000	2,218	-	-	-
Rent / Property Taxes	-	-	-	-	-	-	-	32,582	(32,582)
Transfers to Other Entities	-	-	-	60,000	-	60,000	25,827	-	25,827
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	1,752	1,675	77	-	-	-	13	-	13
Total Disbursements	45,443	3,191	42,252	107,503	35,000	72,503	48,510	50,135	(1,625)
Net Cash Inflows / (Outflows)	15,098	21,809	(6,711)	(12,182)	5,000	(17,182)	(7,994)	(135)	(7,859)
Net Cash Inflows / (Outflows) - Consolidated	35,797	3,063	32,735	(51,607)	21,572	(73,179)	6,668	131,015	(124,348)
Restructuring Costs	(275,000)	-	(275,000)	-	-	-	-	(945,000)	945,000
Potential Trust Obligations	150,000	-	150,000	34,000	-	34,000	-	-	-
Opening DIP Availability	216,216	(67,513)	127,013	(64,451)	-	-	109,406	(42,879)	-
Closing DIP Availability	127,013	(64,451)	109,406	109,406	(42,879)	-	116,074	(856,863)	-

Accurate Group of Companies
Cash Flow Projection - Opco
For the Week Ended

	Week 29 25-Aug-23	Forecast 29 25-Aug-23	Week 29 Variance	Week 30 1-Sep-23	Forecast 30 1-Sep-23	Week 30 Variance	Actual 23 to 30 Total	Forecast 23 to 30 Total	Week 23 to 30 Variance
(1) AllWeather Windows & Doors (ALW)									
Receipts									
Accounts Receivable	232,172	175,000	57,172	313,829	175,000	138,829	2,028,263	1,690,834	337,429
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	2,000	-	2,000	8,000	-	8,000	106,532	-	106,532
Total Receipts	234,172	175,000	59,172	321,829	175,000	146,829	2,134,794	1,690,834	443,960
Disbursements									
Accounts Payable (Vendor Payments)	31,641	30,600	1,041	34,501	37,048	(2,547)	264,772	349,460	(84,688)
Benefits / WCB / Life Insurance	-	-	-	-	-	-	25,753	27,227	(1,474)
GST / HST Remittance	-	-	-	-	120,000	(120,000)	36,760	365,321	(328,561)
Interest	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Lease Payments	-	2,090	(2,090)	-	-	-	4,179	4,179	-
Merchant Cash Advance (daily auto payments)	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	61,734	-	61,734	-	-	-	460,442	339,854	120,588
Rent / Property Taxes	-	-	-	-	24,101	(24,101)	24,101	48,201	(24,101)
Transfers to Other Entities	138,455	-	138,455	304,417	-	304,417	1,453,973	285,000	1,168,973
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	584	-	584	10	-	10	1,209	69,986	(68,677)
Total Disbursements	232,414	32,690	199,724	338,928	181,149	157,779	2,271,290	1,489,229	782,060
Net Cash Inflows / (Outflows)	1,759	142,310	(140,552)	(17,099)	(6,149)	(10,950)	(136,495)	201,605	(338,100)
(2) Allsco Windows & Doors (ALC)									
Receipts									
Accounts Receivable (Sallyport Factoring)	171,725	250,000	(78,275)	125,000	250,000	(125,000)	1,258,800	1,947,650	(688,850)
Deposits	53,884	50,000	3,884	51,902	50,000	1,902	356,148	405,598	(49,450)
Sally Port	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	39,500	-	39,500	220,000	-	220,000	1,074,904	148,000	926,904
Total Receipts	265,109	300,000	(34,891)	396,902	300,000	96,902	2,689,852	2,501,248	188,604
Disbursements									
Accounts Payable (Vendor Payments)	185,252	208,500	(23,248)	153,185	208,500	(55,315)	1,306,484	1,803,453	(496,969)
Benefits / WCB / Life Insurance	-	4,500	(4,500)	8,579	4,500	4,079	72,380	73,773	(1,393)
GST / HST Remittance	-	-	-	-	40,000	(40,000)	53,002	121,816	(68,814)
Insurance	-	-	-	7,453	-	7,453	34,259	21,570	12,689
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	1,951	23,951	(22,000)	54,532	61,170	(6,638)
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	-	-	-	175,805	173,000	2,805	682,660	692,000	(9,340)
Rent / Property Taxes	-	-	-	12,235	-	12,235	61,620	-	61,620
Transfers to Other Entities	80,000	-	80,000	25,853	-	25,853	401,552	57,002	344,550
Utilities	27	-	27	-	14,000	(14,000)	24,363	38,000	(13,637)
Visa (Credit Card) / Loan	-	-	-	-	-	-	-	15,000	(15,000)
Total Disbursements	265,279	213,000	52,279	385,060	463,951	(78,892)	2,690,852	2,883,784	(192,932)
Net Cash Inflows / (Outflows)	(171)	87,000	(87,171)	11,843	(163,951)	175,794	(1,001)	(382,536)	381,536
(3) Accurate Dorwin (2000) Inc. (ADI)									
Receipts									
Accounts Receivable	213,224	175,000	38,224	129,973	175,000	(45,027)	1,290,526	1,547,708	(257,182)
DIP	-	-	-	-	-	-	125,000	-	125,000
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	34,035	-	34,035	138,270	-	138,270	703,635	105,002	598,633
Transfers from USD	47,708	-	47,708	3,288	-	3,288	131,054	-	131,054
Total Receipts	294,967	175,000	119,967	271,531	175,000	96,531	2,250,215	1,652,710	597,505
Disbursements									
Accounts Payable (Vendor Payments)	210,194	25,000	185,194	37,612	41,619	(4,007)	744,153	462,693	281,460
Bulge Repayment	-	-	-	-	-	-	107,633	107,633	-
Benefits / WCB / Life Insurance	-	-	-	-	-	-	15,564	21,570	(6,006)
GST / HST Remittance	-	-	-	9,094	15,000	(5,906)	19,794	52,432	(32,638)
Insurance	-	-	-	2,160	2,160	-	2,160	4,319	(2,160)
Interest	-	-	-	18,157	15,000	3,157	33,646	30,000	3,646
Lease Payments	1,556	1,556	-	4,639	4,639	-	13,702	13,700	2
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	103,486	140,000	(36,514)	4,271	-	4,271	526,468	632,976	(106,507)
Rent / Property Taxes	-	-	-	8,138	44,754	(36,616)	19,003	89,507	(70,504)
Transfers to Other Entities	61,472	-	61,472	53,350	-	53,350	1,000,232	91,000	909,232
Utilities	-	-	-	1,256	11,111	(9,856)	3,159	25,396	(22,237)
Visa (Credit Card) / Loan	1,355	2,000	(645)	376	-	376	4,334	13,100	(8,766)
Total Disbursements	378,063	168,556	209,507	139,052	138,553	499	2,489,848	1,544,326	945,522
Net Cash Inflows / (Outflows)	(83,096)	6,444	(89,541)	132,478	36,447	96,032	(239,633)	108,384	(348,017)

	Week 29 25-Aug-23	Forecast 29 25-Aug-23	Week 29 Variance	Week 30 1-Sep-23	Forecast 30 1-Sep-23	Week 30 Variance	Actual 23 to 30 Total	Forecast 23 to 30 Total	Week 23 to 30 Variance
(4) Glass 8 Inc. (GL8)									
Receipts									
Accounts Receivable	81,199	100,000	(18,801)	241,401	100,000	141,401	941,946	734,196	207,751
Bank Bulge	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	156,000	-	156,000	22,000	-	22,000	1,044,636	99,000	945,636
Total Receipts	237,199	100,000	137,199	263,401	100,000	163,401	1,986,583	833,196	1,153,387
Disbursements									
Accounts Payable (Vendor Payments)	49,364	25,000	24,364	32,460	25,000	7,460	544,241	217,045	327,196
Benefits / WCB / Life Insurance	-	-	-	11,996	7,000	4,996	58,413	67,813	(9,400)
GST / HST Remittance	-	-	-	794	15,000	(14,206)	5,778	56,778	(51,000)
Insurance	3,498	-	3,498	1,367	-	1,367	6,367	7,710	(1,343)
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	720	720	-	3,364	3,460	(96)	15,983	16,755	(772)
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	158,998	150,000	8,998	13,085	3,573	9,513	638,263	600,919	37,343
Rent / Property Taxes	-	-	-	3,712	-	3,712	7,424	7,424	-
Transfers to Other Entities	23,608	-	23,608	67,000	-	67,000	352,430	25,000	327,430
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	126	-	126	8	-	8	471	5	466
Total Disbursements	236,314	175,720	60,594	133,787	54,033	79,753	1,629,369	999,448	629,921
Net Cash Inflows / (Outflows)	885	(75,720)	76,606	129,614	45,967	83,647	357,214	(166,252)	523,466
(5) National Interiors (2021) Inc. (NTI)									
Receipts									
Accounts Receivable	-	20,000	(20,000)	42,698	20,000	22,698	80,008	173,268	(93,260)
Bank Bulge	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	36,000	-	36,000	37,000	-	37,000	246,830	82,000	164,830
Total Receipts	36,000	20,000	16,000	79,698	20,000	59,698	326,838	255,268	71,570
Disbursements									
Accounts Payable (Vendor Payments)	21,221	-	21,221	12,597	882	11,715	118,337	74,492	43,846
Benefits / WCB / Life Insurance	-	-	-	-	-	-	3,149	3,600	(451)
GST / HST Remittance	-	-	-	514	2,000	(1,486)	514	8,514	(8,000)
Insurance	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	358	-	358	1,437	2,646	(1,209)	4,441	5,292	(851)
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	1,688	-	1,688	38,047	45,000	(6,953)	127,134	163,130	(35,996)
Rent / Property Taxes	-	-	-	-	-	-	-	-	-
Transfers to Other Entities	-	-	-	1,000	-	1,000	39,623	-	39,623
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	-	-	-	-	-	-	-	1,987	(1,987)
Total Disbursements	23,267	-	23,267	53,595	50,528	3,067	293,198	257,015	36,183
Net Cash Inflows / (Outflows)	12,733	20,000	(7,267)	26,103	(30,528)	56,631	33,640	(1,747)	35,387
(6) Polar Windows Canada Ltd. (PLW)									
Receipts									
Accounts Receivable	13,359	50,000	(36,641)	10,853	50,000	(39,147)	233,394	286,090	(52,696)
Deposits	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	36,000	-	36,000	26,350	-	26,350	162,100	24,000	138,100
Total Receipts	49,359	50,000	(641)	37,203	50,000	(12,797)	395,494	310,090	85,404
Disbursements									
Accounts Payable (Vendor Payments)	8,030	-	8,030	11,406	-	11,406	94,495	55,339	39,156
Benefits / WCB / Life Insurance	-	-	-	-	-	-	5,192	7,207	(2,015)
GST / HST Remittance	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	753	753	-	3,407	3,407	-
Interest	-	-	-	-	-	-	-	-	-
Lease Payments	1,345	1,725	(380)	-	764	(764)	16,444	27,945	(11,501)
Merchant Cash Advance	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions / Commissions	14,236	36,099	(21,863)	35,299	-	35,299	176,425	137,089	39,336
Rent / Property Taxes	-	-	-	11,059	-	11,059	32,582	64,776	(32,193)
Transfers to Other Entities	-	-	-	-	-	-	90,827	-	90,827
Utilities	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	35	-	35	1,706	1,675	32	5,145	4,953	191
Total Disbursements	23,646	37,824	(14,179)	60,223	3,191	57,032	424,517	300,716	123,801
Net Cash Inflows / (Outflows)	25,713	12,176	13,537	(23,021)	46,809	(69,830)	(29,023)	9,374	(38,397)
Net Cash Inflows / (Outflows) - Consolidated	(42,177)	192,210	(234,387)	259,919	(71,405)	331,324	(15,298)	(231,173)	215,875
Restructuring Costs	-	-	-	-	(275,000)	275,000	(275,000)	(1,220,000)	945,000
Potential Trust Obligations	-	-	-	-	-	-	184,000	-	184,000
Opening DIP Availability	116,074	(856,863)	-	73,898	(664,653)	-	440,115	440,115	-
Closing DIP Availability	73,898	(664,653)	-	333,817	(1,011,058)	-	333,817	(1,011,058)	-

Appendix E – Revised Cash Flow Forecast for the Period September 4, 2023 to November 3, 2023

Accurate Group of Companies
9-Week Cash Flow Projection - Consolidated
For the Week Ended

	Notes	Week 31 8-Sep-23	Week 32 15-Sep-23	Week 33 22-Sep-23	Week 34 29-Sep-23	Week 35 6-Oct-23	Week 36 13-Oct-23	Week 37 20-Oct-23	Week 38 27-Oct-23	Week 39 3-Nov-23	Weeks 31 to 39 Total
Consolidated											
Receipts											
Accounts Receivable	1	453,898	1,093,648	736,925	790,000	695,000	566,000	715,000	715,000	715,000	6,480,471
Deposits	2	44,249	50,000	50,000	50,000	50,000	40,000	50,000	50,000	50,000	434,249
Purchaser Injection	3	150,000	150,000	-	-	-	-	-	-	-	300,000
Transfers from Other Entities		362,708	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	762,708
Total Receipts		1,010,855	1,343,648	836,925	890,000	795,000	656,000	815,000	815,000	815,000	7,977,428
Disbursements											
Accounts Payable (Vendors) and Misc. Payments	4	507,171	738,645	307,671	284,670	346,690	239,100	289,100	289,719	317,989	3,320,755
Benefits / WCB / DC Pension / Union Dues	5	32,871	42,940	-	16,000	21,000	24,000	15,000	16,000	7,000	174,812
GST / HST Remittances	6	-	187,908	32,000	152,000	25,000	-	30,000	-	175,000	601,908
Insurance	7	-	15,082	3,585	-	11,149	-	-	2,634	-	42,022
Interest	8	-	-	-	18,157	-	-	-	-	18,157	36,314
Lease Payments	9	832	26,137	4,098	27,808	9,484	3,836	720	358	31,484	104,757
Payroll / Source Deductions / Commissions	10	360,700	293,242	297,000	235,281	385,000	253,000	390,000	188,000	407,281	2,809,504
Rent / Property Taxes	11	61,339	40,471	-	61,100	19,197	3,712	-	-	80,057	265,876
Transfers to Other Entities		362,708	50,000	110,000	50,000	50,000	50,000	50,000	50,000	50,000	822,708
Utilities	5	7,496	12,045	2,700	9,060	16,578	500	2,700	-	20,111	71,191
Visa (Credit Card) / Loan	12	43	-	2,000	-	92,583	-	2,000	-	17,479	114,105
Total Disbursements		1,333,159	1,406,470	759,054	854,077	976,681	574,148	779,520	546,711	1,134,132	8,363,952
Net Cash Inflows / (Outflows)		(322,304)	(62,823)	77,871	35,923	(181,681)	81,852	35,480	268,289	(319,132)	(386,525)
Net Cash Flows by Opco											
AIWeather Windows & Doors (ALW)		33,393	(49,354)	82,310	(11,610)	(60,228)	34,400	84,400	144,400	(82,143)	175,569
Allisco Windows & Doors (ALC)		(110,552)	(326,585)	23,726	(118,616)	47,547	(130,500)	58,800	(120,500)	(6,953)	(683,633)
Accurate Dorwin (2000) Inc. (ADI)		(136,911)	78,336	(14,596)	69,966	(70,432)	119,500	8,000	150,000	(75,128)	128,734
Glass 8 Inc. (GL8)		(91,983)	311,348	1,646	132,204	(97,587)	37,452	(100,720)	65,366	(121,807)	135,919
National Interiors (2021) Inc. (NTI)		(13,636)	(63,164)	5,736	(31,842)	18,268	1,000	(10,000)	4,023	(11,732)	(101,347)
Polar Windows Canada Ltd. (PLW)		(2,615)	(13,403)	(20,951)	(4,179)	(19,250)	20,000	(5,000)	25,000	(21,369)	(41,768)
Total		(322,304)	(62,823)	77,871	35,923	(181,681)	81,852	35,480	268,289	(319,132)	(386,525)
Restructuring Costs											
Accurate Group's Legal Counsel	13	-	-	-	-	-	(250,000)	-	-	(25,000)	(275,000)
Monitor	13	-	-	-	-	-	(350,000)	-	-	(75,000)	(425,000)
Monitor's Legal Counsel	13	-	-	-	-	-	(250,000)	-	-	(50,000)	(300,000)
KERP	14	-	-	-	-	-	-	-	-	-	-
Contingency	15	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	(850,000)	-	-	(150,000)	(1,000,000)
DIP Facility Repayment		-	-	-	-	-	-	-	-	-	-
Net Cash Inflows / (Outflows) - Consolidated		(322,304)	(62,823)	77,871	35,923	(181,681)	81,852	35,480	268,289	(319,132)	(386,525)
Restructuring Costs		-	-	-	-	-	(850,000)	-	-	(150,000)	(1,000,000)
Potential Trust / Lien Obligations	16	-	-	-	-	-	-	-	-	-	-
Opening DIP Availability		333,817	11,513	(51,310)	26,561	62,484	(119,197)	(887,345)	(851,865)	(583,576)	333,817
Closing DIP Availability		11,513	(51,310)	26,561	62,484	(119,197)	(887,345)	(851,865)	(583,576)	(1,052,708)	(1,052,708)

Notes and Assumptions

Disclaimer

In preparing the Cash Flow Forecast, the Applicants have relied on unaudited internal financial information and have not attempted to verify the accuracy or completeness of such information. The Cash Flow Forecast includes the assumptions detailed below with respect to the requirements and impact of the ongoing CCAA proceedings. Since the Cash Flow Forecast is based on assumptions about future events that are not ascertainable, the actual results achieved may vary, even if the assumptions materialize, and such variations may be material. There is no representation, warranty, or other assurance that any of the estimates or forecasts will be realized.

- (1) Opcos continue in the ordinary course of operations and disruptions to projects (i.e. liens, supply issues, delays, etc.) are minimized, and customers continue to pay in accordance with the project terms. Sallyport continues factoring accounts receivable for Allsco and Alweather in accordance with the current agreement.
- (2) Deposits are received in the ordinary course for new residential projects.
- (3) The Purchaser is contractually obligated to assist with any short-term cash requirements of the Applicants to facilitate ongoing operations while the Transaction is closed.
- (4) Critical suppliers continue to supply products on a cash on delivery (COD) and/or cash in advance (CIA) basis.
- (5) Payments expected to continue in the ordinary course of operations.
- (6) Tax remittances will continue on a monthly basis.
- (7) Monthly insurance premiums will continue in the ordinary course.
- (8) Interest payments associated with the present advance under the DIP Facility.
- (9) Lease payments for certain vehicles and office equipment will continue in the ordinary course.
- (10) Salaries, wages, and contract workers are paid in the ordinary course of operations and there is limited turnover.
- (11) Monthly rental payments for the twelve (12) leased locations will continue in the ordinary course.
- (12) Ongoing credit card transaction/processing fees.
- (13) Estimated based on expenses already incurred and future expenses pertaining to professional services to be provided during the CCAA proceedings (i.e. ongoing monitoring, the September 12, 2023 Court hearing, closing of the sale transaction, etc.)
- (14) Payments associated with a key employee retention plan (KERP).
- (15) Contingency for unforeseen events impacting the Applicants operations and cash flow projections.
- (16) The Applicants are holding approximately \$41,000 on account of potential trust obligations (previously deducted from the DIP availability).

Accurate Group of Companies
9- Week Cash Flow Projection - Opco's
For the Week Ended

	Week 31 8-Sep-23	Week 32 15-Sep-23	Week 33 22-Sep-23	Week 34 29-Sep-23	Week 35 6-Oct-23	Week 36 13-Oct-23	Week 37 20-Oct-23	Week 38 27-Oct-23	Week 39 3-Nov-23	Weeks 31 to 39 Total
(1) AllWeather Windows & Doors (ALW)										
Receipts										
Accounts Receivable	144,600	394,708	225,000	225,000	225,000	180,000	225,000	225,000	225,000	2,069,308
Deposits	-	-	-	-	-	-	-	-	-	-
Purchaser Injection	50,000	-	-	-	-	-	-	-	-	50,000
Transfers from Other Entities	30,351	-	-	-	-	-	-	-	-	30,351
Total Receipts	224,951	394,708	225,000	225,000	225,000	180,000	225,000	225,000	225,000	2,149,658
Disbursements										
Accounts Payable (Vendor Payments)	66,857	176,139	30,600	42,510	71,220	30,600	30,600	30,600	38,042	517,167
Benefits / WCB / Life Insurance	12,944	-	-	-	14,000	-	-	-	-	26,944
GST / HST Remittance	-	153,679	-	120,000	-	-	-	-	120,000	393,679
Interest	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	2,090	-	-	-	-	-	-	2,090
Merchant Cash Advance (daily auto payments)	-	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	58,156	64,243	-	-	60,000	65,000	60,000	-	60,000	367,400
Rent / Property Taxes	24,101	-	-	24,101	-	-	-	-	24,101	72,302
Transfers to Other Entities	29,500	50,000	110,000	50,000	50,000	50,000	50,000	50,000	50,000	489,500
Utilities	-	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	-	-	-	-	90,008	-	-	-	15,000	105,008
Total Disbursements	191,558	444,061	142,690	236,610	285,228	145,600	140,600	80,600	307,143	1,974,089
Net Cash Inflows / (Outflows)	33,393	(49,354)	82,310	(11,610)	(60,228)	34,400	84,400	144,400	(82,143)	175,569
(2) Allco Windows & Doors (ALC)										
Receipts										
Accounts Receivable (Sallyport Factoring)	151,750	150,000	150,000	190,000	150,000	130,000	170,000	170,000	170,000	1,431,750
Deposits	44,249	50,000	50,000	50,000	50,000	40,000	50,000	50,000	50,000	434,249
Sally Port	-	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	37,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	437,000
Total Receipts	232,999	250,000	250,000	290,000	250,000	220,000	270,000	270,000	270,000	2,302,999
Disbursements										
Accounts Payable (Vendor Payments)	147,832	329,547	223,574	199,637	158,500	168,500	208,500	208,500	208,500	1,853,090
Benefits / WCB / Life Insurance	19,927	4,500	-	9,000	-	9,000	-	9,000	-	51,427
GST / HST Remittance	-	27,870	-	-	25,000	-	-	-	25,000	77,870
Insurance	-	15,082	-	-	7,453	-	-	-	7,453	29,988
Interest	-	-	-	-	-	-	-	-	-	-
Lease Payments	-	21,537	-	23,951	-	-	-	-	22,000	67,489
Merchant Cash Advance	-	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	-	175,049	-	173,000	-	173,000	-	173,000	-	694,049
Rent / Property Taxes	37,238	-	-	-	-	-	-	-	-	37,238
Transfers to Other Entities	131,058	-	-	-	-	-	-	-	-	131,058
Utilities	7,496	3,000	2,700	3,027	11,500	-	2,700	-	14,000	44,423
Visa (Credit Card) / Loan	-	-	-	-	-	-	-	-	-	-
Total Disbursements	343,551	576,585	226,274	408,616	202,453	350,500	211,200	390,500	276,953	2,986,632
Net Cash Inflows / (Outflows)	(110,552)	(326,585)	23,726	(118,616)	47,547	(130,500)	58,800	(120,500)	(6,953)	(683,633)
(3) Accurate Dorwin (2000) Inc. (ADI)										
Receipts										
Accounts Receivable	50,035	334,940	154,188	180,000	175,000	140,000	175,000	175,000	175,000	1,559,163
DIP	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	138,649	-	-	-	-	-	-	-	-	138,649
Transfers from USD	-	-	-	-	-	-	-	-	-	-
Total Receipts	188,684	334,940	154,188	180,000	175,000	140,000	175,000	175,000	175,000	1,697,812
Disbursements										
Accounts Payable (Vendor Payments)	192,695	199,497	28,497	28,890	91,676	20,000	25,000	25,000	46,152	657,407
Bulge Repayment	-	-	-	-	-	-	-	-	-	-
Benefits / WCB / Life Insurance	-	13,989	-	-	-	-	15,000	-	-	28,989
GST / HST Remittance	-	6,359	15,000	15,000	-	-	15,000	-	15,000	66,359
Insurance	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	18,157	-	-	-	-	18,157	36,314
Lease Payments	832	-	1,288	923	4,639	-	-	-	4,639	12,321
Merchant Cash Advance	-	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	125,960	-	122,000	4,271	135,000	-	110,000	-	114,271	611,502
Rent / Property Taxes	-	36,760	-	36,760	8,138	-	-	-	44,898	126,555
Transfers to Other Entities	6,100	-	-	-	-	-	-	-	-	6,100
Utilities	-	-	-	6,033	5,078	500	-	-	6,111	17,722
Visa (Credit Card) / Loan	9	-	2,000	-	900	-	2,000	-	900	5,809
Total Disbursements	325,595	256,604	168,785	110,034	245,432	20,500	167,000	25,000	250,128	1,569,078
Net Cash Inflows / (Outflows)	(136,911)	78,336	(14,596)	69,966	(70,432)	119,500	8,000	150,000	(75,128)	128,734

	Week 31 8-Sep-23	Week 32 15-Sep-23	Week 33 22-Sep-23	Week 34 29-Sep-23	Week 35 6-Oct-23	Week 36 13-Oct-23	Week 37 20-Oct-23	Week 38 27-Oct-23	Week 39 3-Nov-23	Weeks 31 to 39 Total
(4) Glass 8 Inc. (GL8)										
Receipts										
Accounts Receivable	12,165	214,000	200,000	175,000	100,000	80,000	100,000	100,000	100,000	1,081,165
Bank Bulge	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
Purchaser Injection	100,000	150,000	-	-	-	-	-	-	-	250,000
Transfers from Other Entities	134,608	-	-	-	-	-	-	-	-	134,608
Total Receipts	246,773	364,000	200,000	175,000	100,000	80,000	100,000	100,000	100,000	1,465,773
Disbursements										
Accounts Payable (Vendor Payments)	55,089	24,433	25,000	10,000	25,000	20,000	25,000	25,000	25,000	234,523
Benefits / WCB / Life Insurance	-	20,671	-	7,000	7,000	15,000	-	7,000	7,000	63,671
GST / HST Remittance	-	-	15,000	15,000	-	-	15,000	-	15,000	60,000
Insurance	-	-	2,634	-	2,943	-	-	2,634	1,367	9,578
Interest	-	-	-	-	-	-	-	-	-	-
Lease Payments	-	3,836	720	-	2,644	3,836	720	-	2,644	14,401
Merchant Cash Advance	-	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	155,566	-	155,000	10,796	160,000	-	160,000	-	170,796	812,157
Rent / Property Taxes	-	3,712	-	-	-	3,712	-	-	-	7,424
Transfers to Other Entities	128,100	-	-	-	-	-	-	-	-	128,100
Utilities	-	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	-	-	-	-	-	-	-	-	-	-
Total Disbursements	338,755	52,652	198,354	42,796	197,587	42,548	200,720	34,634	221,807	1,329,853
Net Cash Inflows / (Outflows)	(91,983)	311,348	1,646	132,204	(97,587)	37,452	(100,720)	65,366	(121,807)	135,919
(5) National Interiors (2021) Inc. (NTI)										
Receipts										
Accounts Receivable	65,000	-	7,736	20,000	20,000	16,000	20,000	20,000	20,000	188,736
Bank Bulge	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	8,000	-	-	-	-	-	-	-	-	8,000
Total Receipts	73,000	-	7,736	20,000	20,000	16,000	20,000	20,000	20,000	196,736
Disbursements										
Accounts Payable (Vendor Payments)	38,852	8,553	-	3,634	294	-	-	619	294	52,247
Benefits / WCB / Life Insurance	-	566	-	-	-	-	-	-	-	566
GST / HST Remittance	-	-	2,000	2,000	-	-	-	-	-	4,000
Insurance	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Lease Payments	-	-	-	1,209	1,437	-	-	358	1,437	4,441
Merchant Cash Advance	-	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions	9,584	45,000	-	45,000	-	15,000	30,000	15,000	30,000	189,584
Rent / Property Taxes	-	-	-	-	-	-	-	-	-	-
Transfers to Other Entities	38,200	-	-	-	-	-	-	-	-	38,200
Utilities	-	9,045	-	-	-	-	-	-	-	9,045
Visa (Credit Card) / Loan	-	-	-	-	-	-	-	-	-	-
Total Disbursements	86,636	63,164	2,000	51,842	1,732	15,000	30,000	15,977	31,732	298,083
Net Cash Inflows / (Outflows)	(13,636)	(63,164)	5,736	(31,842)	18,268	1,000	(10,000)	4,023	(11,732)	(101,347)
(6) Polar Windows Canada Ltd. (PLW)										
Receipts										
Accounts Receivable	30,349	-	-	-	25,000	20,000	25,000	25,000	25,000	150,349
Deposits	-	-	-	-	-	-	-	-	-	-
Transfers from Other Entities	14,100	-	-	-	-	-	-	-	-	14,100
Total Receipts	44,449	-	-	-	25,000	20,000	25,000	25,000	25,000	164,449
Disbursements										
Accounts Payable (Vendor Payments)	5,845	476	-	-	-	-	-	-	-	6,321
Benefits / WCB / Life Insurance	-	3,214	-	-	-	-	-	-	-	3,214
GST / HST Remittance	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	951	-	753	-	-	-	753	2,456
Interest	-	-	-	-	-	-	-	-	-	-
Lease Payments	-	764	-	1,725	764	-	-	-	764	4,016
Merchant Cash Advance	-	-	-	-	-	-	-	-	-	-
Payroll / Source Deductions / Commissions	11,434	8,949	20,000	2,214	30,000	-	30,000	-	32,214	134,812
Rent / Property Taxes	-	-	-	240	11,059	-	-	-	11,059	22,358
Transfers to Other Entities	29,750	-	-	-	-	-	-	-	-	29,750
Utilities	-	-	-	-	-	-	-	-	-	-
Visa (Credit Card) / Loan	34	-	-	-	1,675	-	-	-	1,579	3,288
Total Disbursements	47,064	13,403	20,951	4,179	44,250	-	30,000	-	46,369	206,217
Net Cash Inflows / (Outflows)	(2,615)	(13,403)	(20,951)	(4,179)	(19,250)	20,000	(5,000)	25,000	(21,369)	(41,768)
Net Cash Inflows / (Outflows) - Consolidated	(322,304)	(62,823)	77,871	35,923	(181,681)	81,852	35,480	268,289	(319,132)	(386,525)
Restructuring Costs	-	-	-	-	-	(850,000)	-	-	(150,000)	(1,000,000)
Potential Trust Obligations	-	-	-	-	-	-	-	-	-	-
Opening DIP Availability	333,817	11,513	(51,310)	26,561	62,484	(119,197)	(887,345)	(851,865)	(583,576)	333,817
Closing DIP Availability	11,513	(51,310)	26,561	62,484	(119,197)	(887,345)	(851,865)	(583,576)	(1,052,708)	(1,052,708)

Appendix F – Fees and Disbursements of the Monitor

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,
 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

SUMMARY OF MONITOR FEES AND DISBURSEMENTS

Date	Invoice #	Fees	Disbursements	GST	Total	Hours
10-Aug-23	8003851736	\$ 60,841	\$ -	\$ 3,042	\$ 63,883	113.3
6-Sep-23	8003923511	30,625	-	1,531	32,156	56.2
Total		\$ 91,466	\$ -	\$ 4,573	\$ 96,039	169.5



ATTN: Stephen Segal
Glass 8 Inc.
1535 Seel Avenue
Winnipeg MB R3T 1C6
Canada

Invoice 8003851736

Deloitte Restructuring Inc.

360 Main St
Suite 2300
Winnipeg MB R3C 3Z3

Tel: (204) 942-0051
Fax: (204) 947-9390
www.deloitte

Date: August 10, 2023
Client No.: 121615
WBS#: ACC00723

Engagement Partner: Brent Warga

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

For the work performed in accordance with the Court Orders dated February 10, 2023, February 14, 2023, and July 21, 2023 in respect of the Accurate Group CCAA proceedings.

Time incurred for the period July 10, 2023 to August 8, 2023.

B. Warga - Partner - 98.6 hrs: 55,216.00
J. Fritz - Senior Manager - 9.1 hrs: 4,095.00
T. Dew - Senior Associate - 4.6 hrs: 1,380.00
L. Conorton - Associate - 1.0 hrs: 150.00

Total (113.3 hours): 60,841.00

GST applicable 60,841.00

Sales Tax

GST at 5.00 % 3,042.05

Total Amount Due (CAD) 63,883.05

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD., 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.
 CCAA TIME SUMMARY
 INVOICE NO: 8003851736**

Date	Name	Hours	Total	Description
7/10/2023	Warga, Brent	5.6	\$ 3,136.00	Cash call; updates to forecast to actual reporting; drafting of TD update; updates to forecast; meeting with S. Segal re: court hearing; call with C. Frith re: court hearing; creditor calls; updates to Reporting.
7/11/2023	Fritz, John	0.5	225.00	Sales process matters; operational items.
7/11/2023	Warga, Brent	2.7	1,512.00	Cash call; review of various operational e-mail correspondence; call with S. Segal and Metric; e-mail correspondence to/from legal counsel re: file matters.
7/12/2023	Conorton, Laura	0.2	30.00	Trust accounting.
7/12/2023	Warga, Brent	3.3	1,848.00	Cash calls; updates to forecast to actual results; call with S. Segal re: file matters; Chandos flow through agreements.
7/13/2023	Fritz, John	1.0	450.00	Call with counsel re: Court materials and sales process.
7/13/2023	Warga, Brent	6.6	3,696.00	Cash calls; call with Purchaser and counsel; call with legal counsel and Applicants counsel re: APA and status of same; updates to rolling forecast; updates to Reporting; creditor/customer correspondence.
7/14/2023	Fritz, John	0.5	225.00	Operational review; sales process matters.
7/14/2023	Warga, Brent	6.1	3,416.00	Cash call; call with legal counsel re: APA and Court matters; updates to Second Report and Confidential Report.
7/15/2023	Fritz, John	1.3	585.00	Court reporting matters.
7/15/2023	Warga, Brent	4.6	2,576.00	Drafting of Second and Confidential Reports; call with counsel re: application materials (APA); review of draft court materials.
7/16/2023	Warga, Brent	5.2	2,912.00	Review of draft orders; review of notice of motion; updates to Second Report and Confidential Supplement; call with counsel re: same.
7/17/2023	Warga, Brent	7.3	4,088.00	Cash call; updates to forecast to actual results; calls with counsel(s) re: finalization of APA and AVO; calls with counsel(s) re: Court hearing matters; various e-mail correspondence to/from S. Segal re: file matters; updates to Court Reports.
7/18/2023	Conorton, Laura	0.1	15.00	Website updates
7/18/2023	Warga, Brent	5.1	2,856.00	Cash call; call with TD Bank; meeting with S. Segal re: file matters; updates to Court Reporting; calls with legal counsel re: Court hearing and materials.
7/19/2023	Conorton, Laura	0.2	30.00	Website updates.
7/19/2023	Fritz, John	1.0	450.00	Reporting matters; operational items.
7/19/2023	Warga, Brent	6.2	3,472.00	Cash call; updates to Reporting from counsel and QAR; calls with TD Bank; review of APA; review of DIP Amending Agreement; calls with S. Segal re: Court matters; calls with legal counsel; calls with MLT Aikins.
7/20/2023	Fritz, John	1.1	495.00	Creditor correspondence; operational call.
7/20/2023	Warga, Brent	6.3	3,528.00	Finalization of Second/Confidential Reports; various correspondence with TD Bank and counsels re: amending agreements and APA; calls with S. Segal re: court matters; review of various e-mail correspondence from Chandos re: flow through agreements.
7/21/2023	Warga, Brent	5.8	3,248.00	Cash call; preparation for Court hearing; attendance at Court hearing; Chandos flow through agreement matters; call with suppliers.
7/24/2023	Conorton, Laura	0.3	45.00	Website updates.
7/24/2023	Dew, Todd	0.2	60.00	Outgoing wire request.
7/24/2023	Fritz, John	0.5	225.00	Operational call; SISP matters.
7/24/2023	Warga, Brent	4.6	2,576.00	Cash call; updates to forecast to actual results; draft bi-weekly reporting to TD; e-mail correspondence to TD; various file matters re: operations; call with MLT Aikins re: Merchant.
7/25/2023	Dew, Todd	0.2	60.00	Trust administration.
7/25/2023	Fritz, John	0.4	180.00	Creditor correspondence, operational update.
7/25/2023	Warga, Brent	2.8	1,568.00	Cash call; calls with S. Segal re: closing matters; call with C. Frith re: Court Order; call with TD Bank re: accounts and closing.
7/26/2023	Dew, Todd	0.2	60.00	Outgoing wire; trust administration.
7/26/2023	Fritz, John	0.4	180.00	Website and operational correspondence.
7/26/2023	Warga, Brent	2.3	1,288.00	Cash call; call with McDougall Gauley re: Court matters; review of various e-mail correspondence re: file matters and flow through payments.
7/27/2023	Dew, Todd	1.5	450.00	Outgoing wires; trust administration
7/27/2023	Fritz, John	0.3	135.00	Creditor/customer correspondence.
7/27/2023	Warga, Brent	2.8	1,568.00	Cash call; various flow through payment arrangements and correspondence.
7/28/2023	Dew, Todd	0.2	60.00	Outgoing wire; trust administration.
7/28/2023	Fritz, John	0.2	90.00	Creditor correspondence and enquiries.
7/28/2023	Warga, Brent	1.0	560.00	Cash call; various e-mail correspondence re: file matters.
7/31/2023	Conorton, Laura	0.2	30.00	Website updates.
7/31/2023	Dew, Todd	0.4	120.00	Outgoing wires; trust administration.
7/31/2023	Fritz, John	0.6	270.00	Operational call; flow through transaction matters.
7/31/2023	Warga, Brent	3.2	1,792.00	Cash call; updates to forecast to actual results; meeting with S. Segal re: closing; Chandos flow through matters; correspondence to/from counsel re: contract terminations.
8/1/2023	Dew, Todd	0.4	120.00	Outgoing wires; trust administration.
8/1/2023	Warga, Brent	3.8	2,128.00	Cash call; various flow through correspondence re: Chandos matters; call with counsel re: Transaction closing; calls with S. Segal re: Transaction closing.
8/2/2023	Warga, Brent	3.4	1,904.00	Cash call; call with C. Frith re: closing; call with S. Segal re: closing; calls and e-mail correspondence with Chandos re: flow through payments.
8/3/2023	Dew, Todd	1.5	450.00	Incoming and outgoing wires; trust administration.
8/3/2023	Fritz, John	0.5	225.00	Operational call; creditor enquiries.

POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
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 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD., 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.
 CCAA TIME SUMMARY
 INVOICE NO: 8003851736

Date	Name	Hours	Total	Description
8/3/2023	Warga, Brent	2.6	1,456.00	Cash call; review of various e-mail correspondence re: Kawneer flow through payment; call with C. Frith re: file matters.
8/4/2023	Fritz, John	0.5	225.00	Flow through funds matters; operational call participation.
8/4/2023	Warga, Brent	4.2	2,352.00	Cash call; updates to forecast to actual results; payment flow through matters; discussions with F. Kim re: DIP Facility.
8/8/2023	Fritz, John	0.3	135.00	Creditor enquiries.
8/8/2023	Warga, Brent	3.1	1,736.00	Cash call; call with MLT Aikins and McDougall Gauley re closing; e-mail correspondence with McDougall Gauley and F. Kim re: closing items; review of various e-mail correspondence re: file matters and flow through payments; signing of cheques.
Total		113.3	\$ 60,841.00	



ATTN: Stephen Segal
Glass 8 Inc.
1535 Seel Avenue
Winnipeg MB R3T 1C6
Canada

Invoice 8003923511

Deloitte Restructuring Inc.

360 Main St
Suite 2300
Winnipeg MB R3C 3Z3

Tel: (204) 942-0051
Fax: (204) 947-9390
www.deloitte.ca

Date: September 06, 2023
Client No.: 1216915
WBS#: ACC00723
Engagement Partner: Brent Warga

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

For the work performed in accordance with the Court Orders dated February 10, 2023, February 14, 2023, April 5, 2023, and July 21, 2023 in respect of the Accurate Group CCAA proceedings.

Time incurred for the period August 9, 2023 to September 4, 2023.

B. Warga - Partner - 51.50 hrs: 28,840.00
J. Fritz - Senior Manager - 2.80 hrs: 1,260.00
T. Dew - Senior Associate - 1.60 hrs: 480.00
L. Conorton - Associate - 0.30 hrs: 45.00

Total (56.20 hours): 30,625.00

GST applicable 30,625.00

Sales Tax

GST at 5.00 % 1,531.25

Total Amount Due (CAD) 32,156.25

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.

POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD., 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.
 CCAA TIME SUMMARY
 INVOICE NO: 8003923511

Date	Name	Hours	Total	Description
8/9/2023	Warga, Brent	4.1	\$ 2,296.00	Cash calls; calls with C. Frith re: Transaction closing matters; correspondence with S. Segal re: closing matters; review of various e-mail correspondence re: operations; updates to forecast to actual results; billings.
8/10/2023	Warga, Brent	5.3	2,968.00	Cash calls; review of closing documents; e-mail correspondence to/from McDougall Gauley re: closing; meetings with S. Segal re: closing; call with TD Bank re: closing; review of purchase price allocation; review of operational e-mail correspondence.
8/11/2023	Fritz, John	1.2	540.00	operational update; closing matters; call with counsel.
8/11/2023	Warga, Brent	4.2	2,352.00	Cash calls; review and edits to closing documents; call with TD's counsel; e-mail correspondence to/from TD/counsel re: closing; calls with legal counsel re: closing.
8/14/2023	Dew, Todd	0.4	120.00	Trust administration.
8/14/2023	Warga, Brent	3.1	1,736.00	Cash call; call with McDougall Gauley re: closing; calls and meetings with S. Segal re: closing; call with TD Bank re: closing; updates to forecast to actual results; refunding of SISP deposits.
8/15/2023	Warga, Brent	2.3	1,288.00	Cash calls; call with Purchaser group re: funding; e-mail correspondence with legal counsel re: closing.
8/16/2023	Conorton, Laura	0.1	15.00	Website updates.
8/16/2023	Dew, Todd	0.4	120.00	Trust administration.
8/16/2023	Warga, Brent	2.7	1,512.00	Cash call; calls with McDougall Gauley re: closing issues; meeting with S. Segal re: closing; call to Purchaser's broker.
8/17/2023	Warga, Brent	2.5	1,400.00	Cash call; call with S. Segal re: closing; e-mail correspondence with S. Segal and McDougall Gauley re: closing; call with McDougall Gauley re: same.
8/18/2023	Dew, Todd	0.4	120.00	Trust administration.
8/18/2023	Warga, Brent	2.8	1,568.00	Cash call; correspondence with S. Segal re: closing; calls with counsel re: closing; call with TD re: closing; e-mail correspondence to/from TD (and counsel) re: closing matters.
8/21/2023	Fritz, John	0.3	135.00	Participation in operational review calls.
8/21/2023	Warga, Brent	3.8	2,128.00	Cash call; meeting with S. Segal re: closing; review of amending agreement; review of settlement terms; email correspondence with counsel re: file matters; updates to forecast to actual results.
8/22/2023	Warga, Brent	2.6	1,456.00	Cash call; review of various e-mail correspondence from legal counsel re: APA Amending Agreement and settlement agreement; meeting with S. Segal re: closing.
8/23/2023	Warga, Brent	2.2	1,232.00	Cash call; flow through matters with C. Shale; review of various e-mail correspondence.
8/24/2023	Dew, Todd	0.4	120.00	Trust administration.
8/24/2023	Fritz, John	0.3	135.00	Operational review; creditor correspondence.
8/24/2023	Warga, Brent	2.2	1,232.00	Cash calls; call with McDougall Gauley re: closing; correspondence with S. Segal re: closing.
8/25/2023	Fritz, John	0.2	90.00	Operational call; sales process items.
8/25/2023	Warga, Brent	0.8	448.00	Cash call; review of e-mail correspondence re: operation matters.
8/28/2023	Warga, Brent	2.9	1,624.00	Cash calls; updates to forecast to actual reporting; call and correspondence with S. Segal; e-mail correspondence with legal counsel re: closing.
8/29/2023	Conorton, Laura	0.2	30.00	Trust accounting.
8/29/2023	Warga, Brent	1.2	672.00	Cash call; correspondence with S. Segal and counsel re: closing.
8/30/2023	Warga, Brent	2.4	1,344.00	Cash calls; discussions with S. Segal and counsel re: closing; review of various e-mail correspondence re: file matters.
8/31/2023	Fritz, John	0.3	135.00	Operational calls participation.
8/31/2023	Warga, Brent	3.2	1,792.00	Cash calls; drafting of Third Report; execution of Amendment to Sale Agreement; correspondence with legal counsel re: closing; updates to forecast to actual results.
9/1/2023	Fritz, John	0.5	225.00	Operational update calls; creditor enquiry response.
9/1/2023	Warga, Brent	3.2	1,792.00	Cash calls; updates to forecast to actual results; updates to revised forecast.
Total		56.2	\$ 30,625.00	

Appendix G – Fees and Disbursements of the Monitor’s Legal Counsel

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,
 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

**SUMMARY OF LEGAL FEES AND DISBURSEMENTS
 MCDUGALL GAULEY LLP**

Date	Invoice #	Fees	Disbursements	GST	PST	Total	Hours
28-Jul-23	699942	\$ 39,352	\$ 417	\$ 1,988	\$ 2,361	\$ 44,119	87.4
31-Aug-23	702275	27,016	243	1,355	1,621	30,235	55.5
TOTAL		\$ 66,368	\$ 660	\$ 3,344	\$ 3,982	\$ 74,353	142.9

IN ACCOUNT WITH



barristers and solicitors
(306) 653-1212
500 - 616 Main Street
Saskatoon, Saskatchewan S7H 0J6

Brent Warga
Deloitte Restructuring Inc.
360 Main Street, Suite 2300
Winnipeg, MB
Canada R3C 3Z3

Date: July 28, 2023
Invoice No.: 699942
File Number: 549268.11/IAS

GST 890275415
PST 1887298

RE: Polar Holding Ltd., et al
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

FEE SUMMARY:

<u>LAWYER</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Jonathan M. Shendruk (JMS)	28.40	275.00	7,810.00
Paul E. Fedoroff (PEF)	8.50	415.00	3,527.50
Craig P. Frith (CPF)	30.60	495.00	15,147.00
Ian A. Sutherland (IAS)	17.00	710.00	12,070.00
Braydon Goldstein (BG)	2.90	275.00	797.50

TOTAL FEES: \$39,352.00

DISBURSEMENTS AND OTHER CHARGES:

Agent Fees*	\$123.81)
Courier*	\$110.26)
Long Distance*	\$95.10)
Document Copying*	\$87.85)

TOTAL DISBURSEMENTS: \$417.02

*GST applicable

GST @ 5.00% on fees and taxable disbursements: \$1,988.45

PST @ 6.00% on fees: \$2,361.12

TOTAL FEES, DISBURSEMENTS & TAXES: \$44,118.59

IAS/skb
E&OE

IN ACCOUNT WITH



barristers and solicitors
(306) 653-1212
500 - 616 Main Street
Saskatoon, Saskatchewan S7H 0J6

Brent Warga
Deloitte Restructuring Inc.
360 Main Street, Suite 2300
Winnipeg, MB
Canada R3C 3Z3

Date: August 31, 2023
Invoice No.: 702275
File Number: 549268.11/IAS

GST 890275415
PST 1887298

RE: Polar Holding Ltd., et al
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

FEE SUMMARY:

<u>LAWYER</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Craig P. Frith (CPF)	34.40	495.00	17,028.00
Ian A. Sutherland (IAS)	5.70	710.00	4,047.00
Jonathan M. Shendruk (JMS)	7.70	278.57	2,145.00
Ryan J. Grieve (RJG)	7.50	495.00	3,712.50
Paul E. Fedoroff (PEF)	0.20	415.00	83.00

TOTAL FEES: \$27,015.50

DISBURSEMENTS AND OTHER CHARGES:

Agent Fees - Exempt 150.00

Long Distance* 92.74

TOTAL DISBURSEMENTS: \$242.74

*GST applicable

GST @ 5.00% on fees and taxable disbursements: 1,355.42

PST @ 6.00% on fees: 1,620.93

TOTAL FEES, DISBURSEMENTS & TAXES: \$30,234.59

IAS/CGG
E&OE

Appendix H – Fees and Disbursements of the Applicants' Legal Counsel

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,
 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

**SUMMARY OF LEGAL FEES AND DISBURSEMENTS
 MLT Aikins LLP**

Date	Invoice #	Fees	Disbursements	GST	PST	Total	Hours
31-Jul-23	6390035	\$ 29,075	\$ 155	\$ 1,461	\$ 2,035	\$ 32,726	58.1
31-Aug-23	6394350	11,940	109	602	836	13,487	26.1
TOTAL		\$ 41,014	\$ 264	\$ 2,064	\$ 2,871	\$ 46,213	84.2