

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N :

DOUGLAS JOSEPH EDWARD HARDY and FRANCES JANET HARDY

Plaintiffs

- and -

ROBERT RANDALL HAWKEN, CHERYL ANN RUTH HAWKEN
and AMSARAL HOLDINGS INC.

Defendants

REDACTED
MOTION RECORD
(Receiver's Motion re First Report)

August 6, 2026

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(as of July 22, 2026)

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N :

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TAB 1

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B E T W E E N:

DOUGLAS JOSEPH EDWARD HARDY and FRANCES JANET HARDY

Plaintiffs

and

ROBERT RANDALL HAWKEN, CHERYL ANN RUTH HAWKEN,
and AMSARAL HOLDINGS INC.

Defendants

NOTICE OF MOTION

BDO Canada Limited (“**BDO**”), in its capacity as the court appointed receiver (the “**Receiver**”) of the Net Proceeds from the sale of 554 Waterloo Street, London, Ontario (“**554 Waterloo**”), 558 Waterloo Street, London, Ontario (“**558 Waterloo**”) and 10138 Edmonds Boulevard, Grand Bend, Ontario (the “**Grand Bend Property**” and collectively the “**Properties**”) appointed by the Order of Justice K.A. Gorman dated March 21, 2025 as further supplemented by the Case Conference Order of Justice E. ten Cate dated July 22, 2025, will make a motion to a Judge on **Friday, August 14, 2026 at 10:00 a.m.**, or as soon after that time as the motion can be heard.

PROPOSED METHOD OF HEARING: The motion is to be heard *(choose appropriate option)*

- ☐ In writing under subrule 37.12.1 (1) because it is *(insert one of on consent, unopposed or made without notice)*;

- ☐ In writing as an opposed motion under subrule 37.12.1 (4);
- ☐ In person;
- ☐ By telephone conference;
- ☒ By video conference.

at the following location

Ontario Superior Court of Justice, 80 Dundas Street, London, Ontario, N6A 6A3

Video conference details to be provided by the court via Case Center

THE MOTION IS FOR *(state here the precise relief sought).*

Abridgement of Time

1. An order, if necessary, abridging the time for service, filing and confirmation of the Motion Record and this motion in the manner effected by the Receiver, or, if necessary, an Order dispensing with any further or other service on any other person besides those already served on the Service List, and declaring that this motion is properly returnable on the scheduled day and time;

Release of Holdback Funds

2. An Order directing that G.M.S. Mortgage Investment Corporation release funds held back from the sale of 554 Waterloo (as defined below) and 558 Waterloo (as defined below) to the Receiver;

Approval of Sales Process for the Grand Bend Property

3. An Order that the Receiver is authorized to take all steps necessary to sell the Grand Bend Property as authorized by the Case Conference Endorsement of Justice ten Cate dated July 22, 2025

Relief Pertaining to the Grand Bend Property

4. An Order seeking production of the following documents for the Grand Bend Property from Robert Randall Hawken (“**Hawken**”) and Cheryl Ann Ruth Hawken (“**Cheryl**”) to be produced within 10 business days from the date of written demand by the Receiver:

- i) Copies of all mortgage loan commitments in respect of the Grand Bend Property;
- ii) A current property insurance policy for the Grand Bend Property; and
- iii) Such further and other documents as the Receiver may request;

5. An Order that Cheryl, Hawken and anyone acting directly or indirectly through either of them shall provide to the Receiver and its agents including but not limited to realtors, appraisers, and any other third parties that the Receiver authorizes full and unimpeded access to the entirety of the Grand Bend Property including the interior, exterior and surrounding property perimeter within 2 calendar days’ written notice by the Receiver or its authorized agents to Cheryl and Hawken;

6. An Order that Cheryl and Hawken shall be restrained from in any way further encumbering, selling, leasing or otherwise marketing the Grand Bend Property;

7. An Order that within 45 days from the Court's Order, Cheryl and Hawken shall give up to the Receiver and its authorized agents full possession and control of the Grand Bend Property, shall have removed all of their personal property from the Grand Bend Property, and left it in broom swept condition free from any trash or debris inside, outside and around the property boundaries, and shall not remove any of the appliances and fixtures necessary for the daily operation of the Grand Bend Property;

Discharge of the Novakowski Mortgage on Title to the Grand Bend Property

8. An Order discharging the charge/mortgage in favor of Bernice and Gary Novakowski in the amount of \$92,491.00 that was registered as Instrument No. LA314530 on July 23, 2024 on title to the Grand Bend Property (the “**Novakowski Mortgage**”) on the basis that it is a preference under s. 95(1) of the *Bankruptcy and Insolvency Act*;

Approving the Claims Process Order

9. An Order approving the Claims Process, including, among other things, approving a procedure for the identification, quantification, and resolution of claims of any person asserting an interest in the Net Proceeds from the sale of the Properties;

10. An Order authorizing the Receiver to administer the Claims Process, including the issuance of notices, receipt and adjudication of Proofs of Claim, and reporting to the Court with recommendations for distribution;

11. An Order that only those persons who submit a Proof of Claim in accordance with the Claims Process shall be considered to have an eligible claim against the Net Proceeds;

Approval of the Receiver's Activities and Professional Fees

12. An Order approving the First Report and the activities and conduct of the Receiver described in the First Report;

13. An Order approving the Receiver's Statement of Receipts and Disbursements for the period March 21, 2025 to July 15, 2026 (the "**Statement of Receipts and Disbursements**");

14. An Order approving BDO's accounts for professional fees and disbursements as Receiver (the "**BDO Fees**");

15. An Order approving the fees and disbursements of Gowling WLG (Canada) LLP ("**Gowlings**"), counsel to the Receiver, (the "**Gowlings Fees**" and collectively with the BDO Fees, the "**Professional Fees**");

Sealing Confidential Appendices

16. sealing the Confidential Appendices to the First Report pending the earlier of the completion of the purchase and sale of the Grand Bend Property or further Order of the Court;

17. An order for costs of this motion on a substantial indemnity basis, if opposed; and

18. Such further and other relief as counsel may advise and this Honourable Court may permit.

THE GROUNDS FOR THE MOTION ARE *(specify the grounds to be argued, including a reference to any statutory provision or rule to be relied on).*

Background

19. Hawken carried on business as a financial advisor in London, Ontario through the Dufferin Financial Group, the legal entity for which was The Dufferin Insurance Group Inc. (“**Dufferin Financial**”). Hawken was Dufferin Financial’s sole officer and director. Cheryl is Hawken’s spouse.

20. 554 Waterloo was owned by Amsaral Holdings Inc. (“**Amsaral**”), a corporation wholly owned by Hawken, and 558 Waterloo was owned by Hawken. The Grand Bend Property is jointly owned by Hawken and Cheryl, who reside there.

21. GMS held first mortgages over 554 Waterloo and 558 Waterloo, granted when those properties were purchased in 2019 on an advance of \$649,600. In 2023, GMS was granted a second mortgage over the Grand Bend Property.

22. During 2024, numerous claims arose against Hawken for alleged misappropriation of funds relating to Guaranteed Investment Certificate (“**GIC**”) investments made by clients but not repaid, and several investors commenced litigation against Hawken and related parties. London Police Services launched an investigation. On September 12, 2024, Hawken was charged with numerous counts of fraud over \$5,000 and possession of property obtained by crime valued over \$5,000. On June 30, 2026, Hawken pled guilty

to one count of fraud over \$5,000, the other charges were withdrawn, and sentencing is scheduled for February 2027.

23. On November 25, 2024, Madam Justice ten Cate granted a Mareva Injunction and Norwich Order. On March 21, 2025, Justice Gorman appointed BDO as Receiver pursuant to the Appointment Order.

24. The Appointment Order appointed BDO as Receiver of the net proceeds from the sale of the Real Properties and provided for GMS to sell the Properties under power of sale. The net proceeds remaining after payment of the amounts owing to GMS were to be remitted to the Receiver. The Appointment Order also requires the Receiver to develop a claims process and obtain Court approval before any distribution of the Net Proceeds.

The Receiver's Activities

25. The Receiver arranged for a new bank account to facilitate receipts and disbursements in the administration of the receivership.

26. The Receiver prepared and issued statutory notices under ss. 245(1) and 246(1) of the *Bankruptcy and Insolvency Act* to the Office of the Superintendent of Bankruptcy.

27. The Receiver notified the Canada Revenue Agency (“**CRA**”) of its appointment. CRA has not requested an audit, advised that no HST returns were filed by Dufferin Financial, and confirmed that it will not submit a deemed trust claim on the basis of notional returns. The Receiver requested a new HST account for its reporting and remitting purposes.

28. The Receiver retained Gowling WLG (Canada) LLP (“**Gowlings**”) as independent counsel to assist with matters arising in the receivership.

Sale of 554 Waterloo and 558 Waterloo

29. The sale of 558 Waterloo was completed on July 31, 2025 for \$492,000. After payment of real estate commissions, property tax arrears of \$8,479 and GMS legal fees, \$446,468.50 was applied to the GMS indebtedness.

30. The sale of 554 Waterloo was completed on November 12, 2025 for \$829,000. After payment of real estate commissions, property tax arrears of \$49,816, GMS legal fees and a \$25,000 holdback, the remaining GMS indebtedness of \$338,688.52 was fully repaid, the first mortgage was discharged, and residual funds of \$368,376.59 were paid to the Receiver.

31. The Receiver and its counsel reviewed the accounting for the sales and noted no issues. On December 3, 2025, the Receiver reported to creditor counsel on the Waterloo sales, including the distribution of the sale proceeds of 554 Waterloo, and no queries were received.

32. Counsel to GMS retained \$25,000 pending direction of the Court (the “Holdback Funds”). The Receiver seeks an Order directing GMS to release the Holdback Funds to the Receiver.

The Grand Bend Property

33. The Grand Bend Property is jointly owned by Hawken and Cheryl, who reside there. It is subject to a first mortgage in the amount of \$169,000 registered on May 30, 2013 in favour of First National Financial GP Corporation (“**First National**”). As of June 1, 2026, the principal outstanding under that mortgage was \$117,409.14 and payments were current.

34. On July 2, 2023, GMS registered a mortgage in the amount of \$257,500 over the Grand Bend Property. The GMS mortgage was substantially in arrears at the time of the Receiver’s appointment. Under the Appointment Order, GMS was authorized to sell the Grand Bend Property under power of sale and remit the residual funds to the Receiver.

35. On July 19, 2025, Hawken paid \$25,972.98 by certified funds to bring the GMS mortgage into good standing. The source of the funds is unknown to the Receiver, and GMS was thereby prevented from pursuing a sale under mortgage. As of May 28, 2026, the GMS balance outstanding was \$257,204.04 and payments were current.

36. As of May 28, 2026, property taxes were outstanding in the amount of \$8,811.18, including \$1,170.00 in instalments that were not yet due.

37. On July 22, 2025, Justice ten Cate issued an endorsement empowering the Receiver to take possession of and sell the Grand Bend Property and to take possession of and exercise control over all net proceeds from its sale without further Court approval.

38. On May 27, 2026, the Receiver’s counsel wrote to Cheryl and Hawken advising of the Receiver’s intention to sell the Grand Bend Property and demanding production of

documents, including mortgage commitments, property tax information and insurance information, by June 3, 2026. No response was received.

39. After that letter, the Receiver learned that Cheryl had retained Rod R. Refcio of Refcio & Associates. BDO and its counsel spoke with Refcio, and the Hawkens committed to cooperate with a formal appraisal. The Receiver also obtained drive-by listing proposals from two area realtors, who reported that the exterior appeared well maintained.

40. The Receiver retained Valco Real Estate Appraisers to conduct a formal appraisal. On June 12, 2026, the Hawkens provided access to the Grand Bend Property and cooperated with Valco's inspection.

41. On June 17, 2026, the Receiver's counsel wrote to Refcio advising that the Receiver intended to bring a motion concerning the sale of the Grand Bend Property and welcoming any offer from Cheryl.

42. On June 23, 2026, the Receiver circulated a Confidentiality Undertaking requiring execution by both Hawken and Cheryl and advised that Cheryl would have 15 business days from that date, with a deadline of July 15, 2026, to submit a conditional offer.

43. Despite follow-up emails on June 25, June 26 and June 30, 2026, no response was received until July 15, 2026, when Refcio provided the executed Confidentiality Undertaking. Refcio proposed an additional 30 days for a "substantive response", which was not acceptable to the Receiver, and the Receiver is proceeding with this motion.

44. Based on the listing proposals and the Valco Appraisal, there appears to be equity in the Grand Bend Property. To market and sell it for the benefit of all stakeholders, the Receiver seeks various orders from Hawken and Cheryl.

The Novakowski Mortgage

45. Bernice and Gary Novakowski were investors in GICs sold by Hawken and commenced litigation against him. Hawken subsequently granted them a charge/mortgage in the amount of \$92,491, registered as Instrument No. LA314530 on July 23, 2024 on title to the Grand Bend Property.

46. The Novakowski Mortgage would give the Novakowskis a preference over other creditors to the proceeds of the Grand Bend Property. It is the Receiver's view that granting it constituted a preference under s. 95(1) of the *Bankruptcy and Insolvency Act*. The Receiver wrote to counsel for the Novakowskis to ascertain their position, but has received no response, and therefore seeks an Order discharging the Novakowski Mortgage so that all creditors of Hawken may share equally in the net proceeds.

Sale of the Dufferin Financial Book of Business

47. The business of Dufferin Financial included the sale and ongoing servicing of insurance and investment products issued by major life insurance companies, including Canada Life and Manufacturers Life Insurance Company ("**Manulife**"). Hawken and his counsel were negotiating the sale of that book of business to Arc Financial Planning Group Inc. ("**Arc Financial**"). Although certain documents were executed, a purchase and sale agreement was never finalized.

48. Arc Financial wishes to proceed with the purchase so that Hawken's clients can continue to receive service. The proceeds would be directed to the Receiver for distribution to creditors, and the Receiver does not object to Arc Financial bringing a parallel motion for Court approval of the sale on that basis.

The Claims Process

49. Pursuant to the Appointment Order, the Receiver has developed a Claims Process for potential creditors against Hawken, Cheryl and Amsaral arising from GIC investments purportedly issued by Dufferin Financial Group but not repaid. The Receiver has prepared a Creditor Claims Package for known creditors using the limited financial information provided by Hawken and information from counsel for the Plaintiffs.

50. The Receiver will send the Creditor Claims Package by mail to known creditors and will publish a notice of the Claims Process and Claims Bar Date in, among other places, the London Free Press. The Receiver will provide the package to potential creditors identified through the published notice. Creditors will be required to deliver a Proof of Claim with supporting documentation by the Claims Bar Date. The Receiver will adjudicate the claims, may request further information or documentation, and will report to the Court with a proposed distribution.

51. The Claims Bar Date will be the final bar. Any claim not received by the Claims Bar Date will be forever barred and extinguished.

Receipts and Disbursements

52. The Receiver established a separate trust account for its banking activities. For the period from March 21, 2025 to July 15, 2026, receipts totalled \$371,005.64, consisting of \$368,376.59 in net proceeds from the Waterloo sales and \$2,629.05 in interest.

53. During that period, disbursements totalled \$1,778.96, comprising appraisal fees of \$1,500.00, HST of \$195.00 and Official Receiver registration fees of \$83.96. The balance held by the Receiver as of July 15, 2026 was \$369,226.68.

Professional Fees

54. Pursuant to paragraph 12 of the Appointment Order, the Receiver and its counsel are entitled to be paid their reasonable professional fees at their standard rates and charges. Those fees are secured by a first charge on the Property in priority to security interests, trusts, liens, charges and encumbrances.

55. BDO's fees and disbursements from appointment to July 15, 2026, as detailed in the affidavit of Robyn Duwyn sworn July 30, 2026, totalled 87.5 hours and \$43,757.50, exclusive of HST.

56. Gowlings' fees and disbursements from appointment to June 30, 2026, as detailed in the affidavit of Terrance Li sworn August 5, 2026, totalled \$37,441.85, inclusive of disbursements and HST. The Receiver submits that the Professional Fees are fair, reasonable and justified in the circumstances.

57. Sections 95(1), 243 and 249 of the *Bankruptcy and Insolvency Act*;

58. Section 137(2) of the *Courts of Justice Act*;
59. Rules 1.04, 2.03, 3.02, and 37 of the *Rules of Civil Procedure*; and
60. Such further and other grounds contained in the First Report and as the Receiver's lawyers may advise.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion: *(list the affidavits or other documentary evidence to be relied on)*.

1. The First Report dated August 5, 2026, filed, and the appendices attached to it; and
2. Such further and other evidence as the Receiver's lawyers may advise and this Honourable Court may permit;

August 6, 2026

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HIS MAJESTY THE KING IN RIGHT OF ONTARIO AS REPRESENTED BY THE MINISTRY OF FINANCE Revenue Collections Branch – Insolvency Unit 33 King Street West, P.O. Box 627 Oshawa, ON L1H 8H5 Email: insolvency.unit@ontario.ca	

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DOUGLAS JOSEPH EDWARD HARDY and
FRANCES JANET HARDY

Plaintiffs

- and -

Court File No. CV-24-00002090-0000
ROBERT RANDALL HAWKEN, CHERYL ANN RUTH
HAWKEN and AMSARAL HOLDINGS INC.

Defendants

ONTARIO
SUPERIOR COURT OF JUSTICE
PROCEEDING COMMENCED AT
LONDON

NOTICE OF MOTION

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File No. G10042439

TAB 2

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N :

DOUGLAS JOSEPH EDWARD HARDY and FRANCES JANET HARDY

Plaintiffs

- and -

**ROBERT RANDALL HAWKEN, CHERYL ANN RUTH HAWKEN, and
AMSARAL HOLDINGS INC.**

Defendants

**FIRST REPORT TO THE COURT SUBMITTED BY BDO CANADA LIMITED,
IN ITS CAPACITY AS RECEIVER**

August 5, 2026

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1. Introduction and Background

1.1 Introduction

- 1.1.1 This report is submitted by BDO Canada Limited, in its capacity as Receiver (“**BDO**” or the “**Receiver**”) of the net proceeds of sale of the real properties municipally known as 554 Waterloo Street, London, Ontario (“**554 Waterloo**”), 558 Waterloo Street, London, Ontario (“**558 Waterloo**”) and 10138 Edmonds Boulevard, Grand Bend, Ontario (the “**Grand Bend Property**” and collectively the “**Real Properties**”).
- 1.1.2 Upon application under the Injunction Order of Madam Justice ten Cate dated November 25, 2024, BDO was appointed as Receiver by the Order of Justice Gorman dated March 21, 2025 (the “**Appointment Order**”). A copy of the Appointment Order is attached as **Appendix A** to this report.

1.2 Background

- 1.2.1 Robert Randall Hawken (“**Hawken**”) carried on business as a financial advisor in London, Ontario through the Dufferin Financial Group, with the legal entity being The Dufferin Insurance Group Inc., of which Hawken was the sole Officer and Director (“**Dufferin Financial**”). Cheryl Ann Ruth Hawken (“**Cheryl**”) is the spouse of Hawken.
- 1.2.2 554 Waterloo was owned by Amsaral Holdings Inc. (“**Amsaral**”), a corporation wholly owned by Hawken. 558 Waterloo was owned by Hawken, and the Grand Bend Property is jointly owned by Hawken and Cheryl. To the best of the Receiver’s knowledge Hawken and Cheryl reside at the Grand Bend Property.
- 1.2.3 G.M.S Mortgage Investment Corporation (“**GMS**”) held a first mortgage over both 554 Waterloo and 558 Waterloo, which were granted at the time of purchase in 2019, upon the advance of \$649,600. In 2023 GMS was granted a second mortgage over the Grand Bend Property.
- 1.2.4 During 2024, numerous claims arose against Hawken for alleged misappropriation of funds related to Guaranteed Investment Certificate (“**GIC**”) investments that were made by clients, but not repaid. Several investors commenced litigation against Hawken and related parties.

- 1.2.5 An investigation was launched by London Police Services (“**LPS**”) and on September 12, 2024, Hawken was charged with numerous counts of fraud over \$5,000 and possession of property obtained by crime valued over \$5,000. On June 30, 2026 Hawken pled guilty to one count of committing fraud over \$5,000 and other charges were withdrawn. The Receiver understands that a sentencing hearing is scheduled for February 2027.
- 1.2.6 Litigation by aggrieved investors resulted in several parallel actions. Certain plaintiffs in these actions obtained Mareva Injunctions and Norwich Orders to freeze the assets and investigate the financial affairs of Hawken and related parties.
- 1.2.7 The November 25, 2024 Order of Madam Justice ten Cate (the “**November 25, 2024 Order**”) granted a Mareva Injunction and Norwich Order, and provided that all parties in the Parallel Actions be provided with written notice of any motion, appearance or relief being sought.
- 1.2.8 Under the November 25, 2024 Order, and as noted above, Justice Gorman granted the relief sought and granted the Appointment Order.
- 1.2.9 The Appointment Order appointed BDO as Receiver of the net proceeds from the sale of the Real Properties and provides for GMS to sell the Real Properties as a Sale Under Mortgage (power of sale). Net proceeds, after payout of all amounts owing to GMS, and as defined within the Appointment Order (the “**Net Proceeds**”) are to be remitted as residual funds to the Receiver.
- 1.2.10 The Appointment Order further requires that the Receiver develop a claims process to establish the entitlement of any party claiming an interest in the Real Properties and/or Net Proceeds (the “**Claims Process**”) and obtain Court approval of the proposed Claims Process. Further, the Receiver shall not make any distribution of the Net Proceeds until the Claims Process has been completed and the proposed distribution approved by the Court.

2. Terms of Reference

- 2.1 In preparing this First Report, the Receiver has relied upon unaudited and draft, internal financial information obtained from various books and records and discussions with certain persons (the “**Information**”). The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information and expresses no opinion, or other form of assurance, in respect of the Information.

3. Purpose of the Receiver's First Report

3.1 This constitutes the Receiver's First Report to the Court (the "**First Report**") in this matter and is filed:

- (a) to provide this Court with information on:
 - (i) the Receiver's activities since appointment;
 - (ii) the results of the sale of 554 Waterloo and 558 Waterloo by GMS;
 - (iii) the status of the Grand Bend Property and the Receiver's position with respect to a sale of the Grand Bend Property;
 - (iv) the proposed sale of the Dufferin Financial book of business; and
 - (v) the proposed Claims Process;
- (b) in support of the Receiver's motion for Orders:
 - (i) directing GMS to release funds held back from the sale of 554 Waterloo and 558 Waterloo to the Receiver;
 - (ii) confirming the sales process and the Receiver's powers with respect to the Grand Bend Property;
 - (iii) seeking production of the following documents for the Grand Bend Property from Hawken and Cheryl to be produced within 10 business days from the date of written demand by the Receiver:
 - i. Copies of all mortgage loan commitments in respect of the Grand Bend Property; and
 - ii. A current property insurance policy for the Grand Bend Property;
 - (iv) that Cheryl, Hawken and anyone acting directly or indirectly through either of them shall provide to the Receiver and its agents including but not limited to realtors, appraisers, and any other third parties that the Receiver authorizes full and unimpeded access to the entirety of the

Grand Bend Property including the interior, exterior and surrounding property perimeter within 2 calendar days' written notice by the Receiver or its authorized agents to Cheryl and Hawken;

- (v) that Cheryl and Hawken shall be restrained from in any way further encumbering, selling, leasing or otherwise marketing the Grand Bend Property;
- (vi) within 45 days from the Court's Order, Cheryl and Hawken shall give up to the Receiver and its authorized agents full possession and control of the Grand Bend Property, shall have removed all of their personal property from the Grand Bend Property, and left it in broom swept condition free from any trash or debris inside, outside and around the property boundaries, and shall not remove any of the appliances and fixtures necessary for the daily operation of the Grand Bend Property.
- (vii) discharging the charge/mortgage of Bernice and Gary Novakowski in the amount of \$92,491, which was registered as Instrument No. LA314530 on July 23, 2024 on title to the Grand Bend Property (the "**Novakowski Mortgage**") on the basis that it is a preference under s. 95(1) of the *Bankruptcy and Insolvency Act*;
- (viii) approving the Claims Process for the distribution of the net proceeds of the Real Properties and any other realizations by the Receiver;
- (ix) approving the First Report and the activities and conduct of the Receiver described herein;
- (x) approving the Receiver's Statement of Receipts and Disbursements for the period March 21, 2025 to July 15, 2026 (the "**Statement of Receipts and Disbursements**");
- (xi) approving BDO's accounts for professional fees and disbursements as Receiver ("**BDO Fees**");

- (xii) approving the fees and disbursements of Gowling WLG (Canada) LLP (“**Gowlings**”), counsel to the Receiver, (the “**Gowlings Fees**”, and collectively with the BDO Fees, the “**Professional Fees**”);
- (xiii) sealing the Confidential Appendices pending the earlier of the completion of the purchase and sale of the Grand Bend Property or further Order of the Court; and
- (xiv) such further and other relief as the Receiver may request and this Honourable Court permits.

4. Receiver's Activities

Receiver's Banking

- 4.1 The Receiver arranged for a new bank account for the Receiver to facilitate future receipts and disbursements with respect to the receivership administration.

Statutory Notices

- 4.2 The Receiver prepared and issued a combined notice pursuant to Section 245(1) and 246(1) of the *Bankruptcy and Insolvency Act* ("**BIA**") to the Office of the Superintendent of Bankruptcy (the "**Receiver's Notice**"). A copy of the Receiver's Notice is attached hereto at **Appendix B**.

Canada Revenue Agency

- 4.3 Following its appointment, the Receiver notified CRA of its appointment in the event CRA wished to conduct an audit of the Company's accounts up to the date of the receivership. CRA has not requested an audit.
- 4.4 The Receiver is advised by CRA that no HST returns have been filed by Dufferin Financial and accordingly CRA will not submit a deemed trust claim on the basis of notional returns.
- 4.5 The Receiver requested a new HST account to be opened for the Receiver's reporting and remitting purposes.

Independent Counsel

- 4.6 The Receiver has retained Gowlings as independent counsel who is assisting the Receiver with matters referenced in this Report

5. Sale of 554 Waterloo and 558 Waterloo

5.

- 5.1 The sale of 558 Waterloo was completed on July 31, 2025, after being listed with a licensed real estate agent. The sale price was \$492,000. After payment of real estate commissions, property tax arrears of \$8,479 and GMS legal fees, \$446,468.50 was paid towards the indebtedness of GMS.
- 5.2 The sale of 554 Waterloo was completed on November 12, 2025, after being listed with a licensed real estate agent and several price reductions. The sale price was \$829,000. After payment of real estate commissions, property tax arrears of \$49,816, GMS legal fees and a holdback of \$25,000 (for which the Receiver is seeking in its motion to release to the Receiver) as part of the remainder of the sale proceeds, there were sufficient funds to fully repay the remaining indebtedness of GMS in the amount of \$338,688.52 and discharge the first mortgage. Residual funds in the amount of \$368,376.59 were paid to the Receiver.
- 5.3 The Receiver and its legal counsel have reviewed the accounting of the 554 Waterloo sale and 558 Waterloo sale provided by GMS and no issues were noted.
- 5.4 The Receiver did not undertake the sale of 554 Waterloo and 558 Waterloo and therefore does not provide an opinion on the sales process undertaken by GMS.
- 5.5 On December 3, 2025, the Receiver provided an update on the sale of the Waterloo properties to legal counsel for the creditors, including details of the distribution of the sale proceeds of 554 Waterloo prepared by legal counsel to GMS. No issues were noted by the creditors or queries received by the Receiver. Attached as **Appendix B1** is a copy of the Receiver's email and accompanying attachment.
- 5.6 However, as previously noted, on the completion of the sale of 554 Waterloo, counsel to GMS held back \$25,000 pending direction of the Court (the "**Holdback Funds**"). The Receiver is seeking an order from the Court directing GMS to release the Holdback Funds to the Receiver.

6. The Grand Bend Property

6.

- 6.1 As previously noted, the Grand Bend Property is jointly owned by Hawken and Cheryl. The Receiver understands that one or both of Hawken and Cheryl currently reside there. Attached as **Appendix B2** is a copy of the parcel register for the Grand Bend Property as of May 28, 2026.
- 6.2 The Grand Bend Property is subject to a first mortgage in the amount of \$169,000 registered on May 30, 2013 in favour of First National Financial GP Corporation ("**First National**"). Based on a First National statement at June 1, 2026, the principal outstanding was \$117,409.14 and the mortgage payments were current.
- 6.3 On July 2, 2023, GMS registered a mortgage in the amount of \$257,500. At the time of the appointment of the Receiver, the GMS mortgage was substantially in arrears.
- 6.4 Under the Appointment Order, GMS was authorized to sell the Grand Bend Property as a Sale under Mortgage and remit the residual funds after payout of the amount owing under the GMS mortgage to the Receiver.
- 6.5 On July 19, 2025, Hawken paid \$25,972.98 by certified funds to GMS to bring the GMS mortgage on the Grand Bend Property into good standing. The source of the funds is not known to the Receiver. Accordingly, GMS is not in a position to pursue a Sale Under Mortgage as contemplated by the Appointment Order.
- 6.6 Based on a GMS statement dated May 28, 2026 the balance outstanding was \$257,204.04 and the mortgage payments were current.
- 6.7 The Receiver obtained a property tax statement from the Municipality of Lambton Shores dated May 28, 2026. The balance outstanding is \$8,811.18, including installments not yet due of \$1,170.00.
- 6.8 On July 22, 2025, a Case Conference by teleconference was conducted by Madam Justice ten Cate and attended by counsel for several plaintiffs, counsel to Hawken, counsel to GMS and the Receiver itself without its counsel attending. The Receiver understands that Cheryl was not in attendance or represented by legal counsel at the Case Conference and that First National did not receive notice of the Case Conference.

- 6.9 The Endorsement of Madam Justice ten Cate (the “**July 22, 2025 Endorsement**”), among other things, empowered and authorized the Receiver to take possession of, and sell the Grand Bend Property, and to take possession of, and exercise control over all net proceeds from the sale of the Grand Bend Property without further court approval. The July 22, 2025 Endorsement is attached as **Appendix C**.
- 6.10 On May 27, 2026, the Receiver’s counsel sent a letter to Cheryl (by registered mail) and to Hawken (by email) advising of the Receiver’s authority and intention to sell the Grand Bend Property. The letter also demanded production of certain documents, including mortgage balances, property tax statements, insurance coverage, and confirmation of tenants, pursuant to the Receiver’s authority under paragraphs 5, 6, and 7 of the Appointment Order. A response was required by June 3, 2026. No response was received. The May 27, 2026 letter is attached as **Appendix C1**.
- 6.11 After sending the May 27, 2026 letter, the Receiver was advised that Cheryl had retained Rod R. Refcio of Refcio & Associates (“**Refcio**”) as legal counsel. BDO and its counsel had a preliminary call with Refcio, during which the Hawkens committed to provide access to the Grand Bend Property and cooperate with a formal appraisal. Attached as **Appendix C2** is a copy of Refcio’s email.
- 6.12 The Receiver also obtained drive-by listing proposals from two area realtors, who reported that the exterior of the Grand Bend Property appears to be well maintained. Attached as **Confidential Appendix 1** is the Listing Proposal of Remax Bluewater Realty Inc. of Grand Bend, Ontario. Attached as **Confidential Appendix 2** is the Listing Proposal of Sutton Group Select Realty Inc. of Grand Bend, Ontario. The Receiver is seeking a sealing order over both of these listing proposals until the earlier of the completion of the sale of the Grand Bend Property or further Order of the Court.
- 6.13 The Receiver retained Valco Real Estate Appraisers (“**Valco**”) to conduct a formal appraisal of the Grand Bend Property (the “**Valco Appraisal**”). On June 12, 2026, the Hawkens provided access to the Grand Bend Property and cooperated with Valco’s inspection. Attached as **Confidential Appendix 3** is the Valco Appraisal. The Receiver is seeking a sealing order over the Valco Appraisal until the earlier of the completion of the sale of the Grand Bend Property or further Order of the Court.
- 6.14 On June 17, 2026, the Receiver’s counsel wrote to Refcio on a without prejudice basis,

advising that the Receiver had obtained the Valco Appraisal and intended to bring a motion for an Order, among other things, approving the sale of the Grand Bend Property and the sales process for it. The Receiver welcomed any offer from Cheryl to address the matter, whether by way of a purchase of the Grand Bend Property or other resolution satisfactory to the Receiver and the Court, and encouraged Refcio to contact the Receiver's counsel in advance of the motion date. Attached as **Appendix C3** is a copy of the June 17, 2026 letter.

- 6.15 On June 23, 2026, the Receiver's counsel circulated a Confidentiality Undertaking to Refcio for execution by both Hawken and Cheryl, as a precondition to sharing the Valco Real Estate appraisal. The Receiver required both Hawken and Cheryl to execute the undertaking given their close relationship, and to safeguard against unacceptable disclosure or production of confidential information pertaining to the Grand Bend Property. The Receiver also advised Refcio that Cheryl would be given 15 business days from June 23, 2026 (i.e. deadline being July 15, 2026 as July 1, 2026 was a holiday) from receipt of the Valco Real Estate appraisal to submit a conditional offer for the Grand Bend Property for the Receiver's review. Attached as **Appendix C4** is a copy of the email.
- 6.16 Despite multiple follow-up emails from the Receiver's counsel to Refcio on June 25, 2026, June 26, 2026 and June 30, 2026, there was no response until July 15, 2026, when Refcio provided the Confidentiality Undertaking signed by Hawken and Cheryl.
- 6.17 The July 15, 2026 email from Refcio proposed that Cheryl submit a "substantive response" respecting the sale of the Grand Bend Property within 30 days from July 15, 2026 but this was not acceptable to the Receiver given that the Confidentiality Undertaking (rather than the offer for the Grand Bend Property) was submitted by the requested deadline. The Receiver's counsel responded to Refcio on July 15, 2026 that the Receiver will be proceeding with its motion for the Grand Bend Property and if Cheryl wanted to submit an offer, the Receiver would consider it, but the Receiver was not prepared to wait. Attached as **Appendix C5** is a copy of the July 15, 2026 email exchange and accompanying documents.
- 6.18 Based on the Listing Proposals and the Valco Appraisal there appears to be equity in the Grand Bend Property. In order to properly market and sell the Grand Bend Property for the benefit of all stakeholders, the Receiver is seeking the following relief on its

motion:

- 6.18.1 an Order for production of the following documents for the Grand Bend Property from Hawken and Cheryl to be produced within 10 business days from the date of written demand by the Receiver:
- i. Copies of all mortgage loan commitments in respect of the Grand Bend Property; and
 - ii. A current property insurance policy for the Grand Bend Property;
- 6.18.2 an Order that Cheryl, Hawken and anyone acting directly or indirectly through either of them shall provide to the Receiver and its agents including but not limited to realtors, appraisers, and any other third parties that the Receiver authorizes full and unimpeded access to the entirety of the Grand Bend Property including the interior, exterior and surrounding property perimeter within 2 calendar days' written notice by the Receiver or its authorized agents to Cheryl and Hawken;
- 6.18.3 that Cheryl and Hawken shall be restrained from further encumbering, selling, leasing or otherwise marketing in any way the Grand Bend Property;
- 6.18.4 within 45 days from the Court's Order, Cheryl and Hawken shall give up to the Receiver and its authorized agents full possession and control of the Grand Bend Property, shall have removed all of their personal property from the Grand Bend Property, and left it in broom swept condition free from any trash or debris inside, outside and around the property boundaries, and shall not remove any of the appliances and fixtures necessary for the daily operation of the Grand Bend Property.
- 6.19 The Receiver continues to update the stakeholders on material developments and has reported to the stakeholders most recently on June 8, 2026 and June 18, 2026 with the emails attached as **Appendix C6** and **Appendix C7**, respectively.
- 6.20 Bernice and Gary Novakowski (the "**Novakowskis**") were investors in GIC's sold by Hawken and commenced litigation against him. Subsequently, Hawken granted a charge/mortgage in favour of the Novakowskis in the amount of \$92,491, which was registered as Instrument LA314530 on July 23, 2024 (defined in a prior section as

the Novakowski Mortgage). The Novakowski Mortgage would have the effect of giving the Novakowskis a preference over other creditors to the proceeds of the sale of the Grand Bend Property. It is the Receiver's view that the granting of the Novakowski Mortgage by Hawken constitutes a preference under section 95(1) of the BIA. The Receiver has written to counsel for the Novakowskis to ascertain their position on the issue but has not yet received a response. Accordingly, the Receiver seeks an Order discharging the charge/mortgage so that all creditors of Hawken may share in the net proceeds of the Real Properties on an equal basis.

7. Sale of Book of Business

7.

- 7.1 The business of Dufferin Financial included the sale and ongoing servicing of insurance and investment products issued by major life insurance companies such as Canada Life and Manufacturers Life Insurance Company (“**Manulife**”). Hawken and his legal counsel were in negotiations for the sale of this “book of business” to Arc Financial Planning Group Inc. (“**Arc Financial**”), whose principal is Mr. Jeff Crossett. The Receiver understands that certain documents were executed by Hawken, but a purchase and sale agreement was never finalized.
- 7.2 The Receiver is advised by counsel to Arc Financial that it would like to proceed with the purchase, which would provide for ongoing service to the Hawken clients. Under the proposed transaction, the proceeds would be directed to the Receiver for distribution to Hawken’s creditors. The Receiver understands that the proposed purchase price was calculated using certain industry benchmarks with certain adjustments for the unique nature of the transaction and the upfront payment purchase price versus more traditional staggered payments that are tied to client retention. The Receiver has not been involved in the calculation of the proposed purchase price and does not offer an opinion on its fairness.
- 7.3 The Receiver has engaged in discussions with counsel to Arc Financial and has advised that the Receiver does not object to Arc Financial making a parallel motion to the Court for the approval of the sale of the Dufferin Financial book of business to Arc Financial, with the sale proceeds to be directed to the Receiver for distribution to Hawken’s creditors. The Receiver understands that Arc Financial’s motion materials will include support for the basis of calculation of the purchase price.

8. The Claims Process

8.

- 8.1 Pursuant to the Appointment Order, the Receiver has developed a claims process for parties who are potential creditors against Hawken, Cheryl and Amsaral arising from investments in GIC's purportedly issued by Dufferin Financial Group, but not repaid.
- 8.2 As part of this process, the Receiver has prepared a creditor claims package (the "**Creditor Claims Package**"), to be provided to any known creditors based on the limited financial information provided by Hawken and information provided by counsel to the various plaintiffs.
- 8.3 Additionally, the Receiver will publish a Notice in, among other places, the London Free Press and provide the Creditor Claims Package to any potential creditors identified by the published notice.
- 8.4 The Receiver's proposed claims process is more fully described as follows:
- (a) The Receiver will send the Creditor Claims Package by, among other means, regular mail to all known creditors identified through the limited financial records of Dufferin Financial and information provided by counsel to the various plaintiffs;
 - (b) The Receiver will publish a Notice to Creditors in the London Free Press, advising potential creditors of the Claims Process and the Claims Bar Date (defined below);
 - (c) Each creditor will be required to complete and return a Proof of Claim form, together with supporting documentation, to the Receiver on or before the Claims Bar Date (defined below);
 - (d) The Receiver will review all Proofs of Claim received and may request additional information or documentation from any creditor as the Receiver deems necessary to adjudicate a claim; and
 - (e) Following the completion of the Claims Process, the Receiver will report to the Court with a proposed distribution of the Net Proceeds for Court approval, on 7

days' notice to any party claiming an interest in the Real Properties and/or Net Proceeds.

8.5 The Creditor Claims Package is attached as **Appendix D** and consists of the following documents:

- (a) Notice to Creditors;
- (b) Instruction Letter
- (c) Proof of Claim Form

8.6 All creditors will be required to file a Proof of Claim to be received by a date to be determined by the Receiver that is a set number of days from the mailing and publication of the Notice to Creditors (the "**Claims Bar Date**"). The Claims Bar Date is to stand as the final bar and any claims of a person who does not return a Proof of Claim on or before the Bar Date, shall be forever barred and extinguished.

9. Statement of Receipts and Disbursements of the Receiver

9.

- 9.1 The Receiver has established a separate trust account for the Receiver's banking activity.
- 9.2 A summary of the Receiver's receipts and disbursements from March 21, 2025 to July 15, 2026 is attached as **Appendix E**.
- 9.3 Receipts consist of residual funds received from GMS on the sale of 558 Waterloo and 554 Waterloo and interest earned on funds on deposit.
- 9.4 The Receiver paid for a formal appraisal of the Grand Bend Property and registration fees to the Official Receiver.

10. Fees and Disbursements of the Receiver and Counsel to the Receiver

10.

- 10.1 Pursuant to Paragraph 12 of the Appointment Order, the Receiver and counsel to the Receiver shall be paid their reasonable Professional Fees in each case at their standard rates and charges. The Receiver and counsel to the Receiver have been granted a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, as security for payment of the Professional Fees.
- 10.2 Pursuant to paragraph 13 of the Appointment Order, the Receiver and counsel to the Receiver are to pass their accounts from time to time before a judge of the Ontario Superior Court of Justice.
- 10.3 The fees and disbursements of the Receiver for the period from appointment to July 15, 2026 are detailed in the affidavit of Robyn Duwyn sworn July 30, 2026, a copy of which is attached as **Appendix F**.
- 10.4 The Receiver's fees and disbursements encompass 87.5 hours and total \$43,757.50, exclusive of HST.
- 10.5 Receiver submits that the hourly rates charged by the Receiver and its staff are commensurate with commercially reasonable rates for mid-market insolvency firms in the Southwestern Ontario region.
- 10.6 The fees and disbursements of the Receiver's counsel for the period from appointment to June 30, 2026 are detailed in the affidavit of Terrance Li sworn August 5, 2026, a copy of which is attached as **Appendix G**.
- 10.7 The Receiver's counsel's fees and disbursements encompass a total \$37,441.85, inclusive of disbursements and HST.
- 10.8 It is the Receiver's opinion that the Professional Fees are fair and reasonable and justified in the circumstances and accurately reflect the work done by the Receiver and Gowlings in connection with the receivership during the relevant periods. The Receiver recommends approval of the Professional Fees by the Court.

11. Recommendations

11.

- 11.1 The Receiver recommends and respectfully requests that the Court grant the relief summarized at paragraph 3.1(b) of this First Report.

All of which is respectfully submitted this 5th day of August, 2026

BDO Canada Limited in its capacity as Court Appointed Receiver of
Randall Hawken, Cheryl Hawken, Amsaral Holdings Inc.
and not in its personal or any other capacity.



Per: Robyn Duwyn, CPA, CA, CIRP
Licensed Insolvency Trustee
Senior Vice President

Appendix A



Court File No. 24-00002090-0000

ONTARIO

SUPERIOR COURT OF JUSTICE

THE HONOURABLE

)

FRIDAY, THE 21st

JUSTICE K.A. Gorman

)

DAY OF MARCH, 2025

)

DOUGLAS JOSEPH EDWARD HARDY and RANCES JANET HARDY

Plaintiffs

- and -

ROBERT RANDALL HAWKEN, CHERYL ANN RUTH HAWKEN, and AMSARAL HOLDINGS INC.

Defendant

ORDER**(Appointing Interim Receiver)**

THIS MOTION made by the Affected Parties under the injunction Order of Justice E. ten Cate issued November 25, 2024, seeking an Order pursuant to section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA"), for an Order appointing BDO Canada Limited (in such capacity, the "Receiver") as an interim receiver, without security, over the proceeds of sale of the real properties municipally known as 10138 Edmonds Boulevard, Grand Bend Ontario; 554 Waterloo Street, London, Ontario; and 558 Waterloo Street, London, Ontario (the "Properties"), and as more particularly described in **Schedule "A"** hereto, on the terms set out below, was heard this day at the London Courthouse, 80 Dundas Street, London, Ontario.

ON READING the Motion Record of the Affected Parties, and upon hearing the submissions of counsel for the parties, including any party claiming an interest in the Properties,

SERVICE

APPOINTMENT OF RECEIVER

1. THIS COURT ORDERS that pursuant to section 101 of the CJA and the consent attached hereto at Schedule "B", BDO Canada Limited is hereby appointed Receiver, without security, of the net proceeds from the sale of the Properties, that shall be remaining as residue after the sale of the Properties by G.M.S Mortgage Investment Corporation (hereinafter referred to as "GMS") under its sale under Mortgage and the payout of all amounts owing to GMS under the GMS Mortgages and, subject specifically to the deductions described in paragraph 2(i) below (the "Net Proceeds"), and the distribution of the Net Proceeds in accordance with a claims process to be established and later approved by this Court as further detailed in paragraphs 4 and 5. The Receiver shall allow GMS to sell the Properties as a Sale under Mortgage and GMS to pay out all amounts owing by Robert Randall Hawken, Cheryl Ann Ruth Hawken and Amsaral Holdings Inc. under the GMS Mortgages and thereafter to remit the residual funds to the Receiver.

RECEIVER'S POWERS

2. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Net Proceeds and, without in any way

limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to monitor and report on the sale of the Properties by GMS, but not take possession of same, however shall not impede GMS from selling the Properties under the Sale under Mortgage;
- (b) to take possession of and exercise control over all Net Proceeds subject to the terms set out herein;
- (c) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (d) to receive and collect all monies and accounts now owed or hereafter owing in relation to the Net Proceeds and to exercise all remedies in collecting such monies;
- (e) to settle, extend or compromise any indebtedness owing in relation to the Net Proceeds;
- (f) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Net Proceeds, whether in the Receiver's name or in

the name and on behalf of the defendants, for any purpose pursuant to this Order;

- (g) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Net Proceeds or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (h) to apply for any vesting order or other orders necessary to convey the Properties to a purchaser or purchasers thereof, free and clear of any liens, mortgages or encumbrances affecting the Properties;
- (i) to report to, meet with and discuss with such Affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the sale of the Properties, the Net Proceeds and the Receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (j) the Receiver shall take possession of the Net Proceeds, subject to the following deductions following the sale of the Properties by G.M.S. Mortgage Investment Corporation:

- (i) any amounts necessary to payout all indebtedness, expenses and fees incurred by GMS owing under and to discharge the following mortgages on the Properties (collectively, the “**GMS Mortgages**”):
 - (A) A charge registered as Mortgage Instrument ER1233727 in favour of G.M.S. Mortgage Investment Corporation;
 - (B) A charge registered as Mortgage Instrument LA297225 in favour of G.M.S. Mortgage Investment Corporation;
- (ii) closing adjustments including but not limited to property taxes, utilities and pre-paid rent (along with any accumulated interest);
- (iii) transaction costs including but not limited to broker commissions, lawyers' fees and disbursements, HST, any property management and security fees and any extraordinary expenses that may be incurred by GMS in taking possession; and
- (iv) any withholding tax and any amounts that may be owing by any one or all of Robert Randall Hawken, Cheryl Ann Ruth Hawken and Amsaral Holdings Inc. as a super priority for HST or payroll remittances to Excise Canada and/or the Canada Revenue Agency under the Excise Tax Act and the Income Tax Act;
- (k) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons

(as defined below), including the plaintiffs, defendants, Affected Parties, G.M.S. Mortgage Investment Corporation and without interference from any other Person.

ESTABLISHING A CLAIMS PROCESS

3. THIS COURT ORDERS that the Receiver shall develop a claims process to establish the entitlement of any party claiming an interest in the Properties and/or Net Proceeds (the "Claims Process"). The Receiver shall obtain the Court's approval of the proposed Claims Process on a motion to this Court, on seven days notice to any party claiming an interest in the Properties and/or Net Proceeds.

4. THIS COURT ORDERS that the Receiver shall not make any distribution of the Net Proceeds until an approved Claims Process has been completed and a proposed distribution has been approved by this Court, on seven days notice to any party claiming an interest in the Properties and/or Net Proceeds.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

5. THIS COURT ORDERS that (i) the defendants, (ii) all of their current and former employees, agents, accountants, legal counsel, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") and G.M.S. Mortgage Investment Corporation shall co-operate with the Receiver, including, but not limited to, updates upon request of the sale of the Properties and payment of the Net Proceeds.

6. THIS COURT ORDERS that all Persons shall, upon request by the Receiver, disclose the existence of and/or deliver any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the Properties, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 6 or in paragraph 7 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

7. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall, upon request by the Receiver, give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in

gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

8. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

9. THIS COURT ORDERS that all rights and remedies in relation to the Net Proceeds and the Receiver, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver to carry on any business in relation to the Properties is not lawfully entitled to carry on, (ii) exempt the Receiver from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

RECEIVER TO HOLD FUNDS

10. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the Net Proceeds, shall be deposited into a new account to be opened by the Receiver (the "Post Receivership Accounts") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

LIMITATION ON THE RECEIVER'S LIABILITY

11. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the 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 Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

12. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "Receiver's Charge") on the Properties, as security for such fees and

disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a second charge on the Properties in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person. Notwithstanding the foregoing, the Receiver's Charge shall be subordinate to the GMS Mortgages.

13. THIS COURT ORDERS that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to this Court.

14. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

SERVICE AND NOTICE

15. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "**Protocol**") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil

Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL <https://www.albertgelman.com/corporate-solutions/other-engagements/>.

16. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission of creditors in relation to the Properties, Net Proceeds or other interested parties at their respective addresses as last shown on the records in relation to the Properties and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

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

18. 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 Receiver and its 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 Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

19. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

20. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

21. THIS COURT ORDERS that costs of this motion shall be dealt with by further order of the Court.

22. THIS COURT ORDERS that the relief sought in paragraphs c, d, e, f, g and h of the Notice of Motion is adjourned to no fixed date to be brought on 7 days notice.

Cara L Middleton

Digitally signed by Cara L
Middleton
Date: 2025.03.21 17:23:27 -04'00'

Pursuant to the Endorsement of Justice K. A. Gorman
dated the 21st day of March, 2025

SCHEDULE "A"

554 Waterloo Street, London ON (PIN: 08270-0089 (LT) / PT LT 1 Plan 168(E) & PT LT 8 Plan 173(E), PTS 2, 3 & 4 33R6715; S/T & T/W 716483 LONDON);

558 Waterloo Street, London ON (PIN: 08270-0088 (LT) / PT LT 1 PLAN 168(E) & PT LT 8 PLAN 173(E) AS IN 815907; T/W 815907 LONDON); and

10138 Edmonds Blvd., Grand Bend ON (PIN: 43448-0165 (LT); LT 24 PL 478; Lambton Shores);

SCHEDULE "B"

Court File No. 24-00002090-0000

ONTARIO

SUPERIOR COURT OF JUSTICE

THE HONOURABLE)
JUSTICE)
)
) DAY OF MARCH, 2025

DOUGLAS JOSEPH EDWARD HARDY and RANCES JANET HARDY

Plaintiffs

- and -

ROBERT RANDALL HAWKEN, CHERYL ANN RUTH HAWKEN, and AMSARAL HOLDINGS INC.

Defendant

CONSENT

THE UNDERSIGNED, BDO Canada Limited, hereby consents to the appointment as an interim receiver, under the terms of an Order which will be sought from this Honourable Court in this matter.

Dated this ____ day of March, 2025

BDO Canada Limited

Per: _____

As proposed Receiver and not in any other corporate or personal capacity

389271548.1

Appendix B

Notice of Receiver
Subsection 245(1) and 246 (1) of the Act
Form 87

[Return to
Report](#)

In the matter of the receivership of the property of:

Amsaral Holdings Inc.

Take Notice that:

1. On the 14th day of November, 2025, the undersigned BDO Canada Limited (“BDO”) became Receiver (the “Receiver”) in respect of the property of Amsaral Holdings Inc. (the “Company”), described below as:

I. Net proceeds from sale of real property	\$375,000
--	-----------

- 2 The undersigned became Receiver in respect of the property described above by virtue of an Order of the Ontario Superior Court of Justice. The March 21, 2015 Order appointed the Receiver over the net proceeds from the sale of specified Property. The Property was in the possession and control of G.M.S. Mortgage Investment Corporation (“GMS”) who conducted a sale pursuant to a mortgage. The sale was completed on November 14, 2025, and the Receiver was then entitled to receive the net proceeds. A copy of the Appointment Order is attached herewith.

- 3 The undersigned will take possession and control of the net proceeds to be received from GMS.

- 4 The following information relates to the receivership:

Address of Company : 554 Waterloo Street, London, ON
Principal Location of Business: 554 Waterloo Street, London, ON

Principal Business Operations: Commercial property landlord

- 5 The intended plan of action of the Receiver during the receivership is:

The Company was the owner of the real property located at 554 Waterloo Street in London, ON. The net proceeds of the sale will be paid to the Receiver. The Receiver will conduct a Court approved claims process to distribute the net proceeds of the sale of the real property to the creditors of the Company.

- 6 The parties below hold a security interest over the property of the Debtor:

No known secured creditors

- 7 A list of unsecured creditors is attached as **Appendix A**.

Please do not contact our office at this time if the balance owing to you on the attached list is incorrect. Subsequently, the Receiver will be conducting a Court approved claims process under which creditors will have the opportunity to establish the amount of their claim and submit supporting documentation.

- 8 Estimated Realization

While a distribution to unsecured creditors is anticipated, the quantum cannot be determined at this early stage in the Receivership.

9 Contact person for the Receiver:

BDO Canada Limited
230-633 Colborne Street
London ON N6B 2V3

Attention: Maxine Finnegan
519-953-0753

Dated at London, Ontario this 17th day of November, 2025

BDO Canada Limited
Court Appointed Receiver of
Amsaral Holdings Inc.

A handwritten signature in black ink, appearing to read "Robyn Duwyn", is positioned above the printed name.

Per: Robyn Duwyn, CPA, CA, CIRP
Senior Vice President

Appendix A

Unsecured Creditors

Anderson, Bill & Donna
Brown, Ron
Burr, Dianne
Bryant, Syd & Mary
Campbell, Margaret
Carter-McLeod, Janice
Collins, Jane
Hardy, Fran & Doug
Hughes, Greg
Kilbourne, Frances &
Richard
Lippold, Anne
MacDonald, Trevor
McFall, Linda
Metcalf, Tim & Moira
Novakowski, Gary & Bernice
Sanchez, Augustin
Trott, Jayne
Tuscan Lodge #195
Walmsley, Jean
Zak, Jean

Appendix B1

Flett, David

From: Duwyn, Robyn
Sent: December 3, 2025 9:14 AM
To: Daniel J. MacKeigan; Zachary Grace; Heather Pearce; Mike Bronsveld (McKenzie Lake Lawyers); Philip Morrissey; John Brennan; Mitchell Brown; Stuart MacKay; L. Scott Smith
Cc: Sarsh, Bart; Flett, David
Subject: Hawken/Amsaral - Sale of 554 Waterloo
Attachments: Updated Actual Distribution of Sale Proceeds - 554 Waterloo with enclosures;.pdf

[Return to Report](#)

Good Afternoon

Under the terms of the order that appointed BDO Canada Limited as Receiver, we have now received reporting on the sale of the 554 Waterloo Street, London ("554 Waterloo") by G.M.S. Mortgage Investment Corporation ("GMS"). The transaction was completed on November 12, 2025 at a sale price of \$829,000. The following documents are attached for your information and review:

1. Statement of Adjustments
2. Real estate commission invoice
3. GMS Mortgage Accounting
4. Tax certificate

Property tax arrears stand in priority to the GMS mortgage, and \$49,816.70 was paid to the City of London on closing. GMS legal invoices totaled \$18,431.72, comprised of fees of \$14,863.50, disbursements of \$1,461.45, and HST of 2,106.77. Invoices totaling \$6,026.36 were previously paid by GMS, with the balance of \$12,405.36 paid from the 554 Waterloo proceeds, as shown on the Statement of Adjustments. Counsel to the Receiver has reviewed the legal fees and found them to be reasonable for the situation, taking into account the need to obtain an order addressing the Mareva, in order to complete the sale.

On closing, GMS received \$338,688.52 in full satisfaction of their indebtedness on 558 and 554 Waterloo Street, and \$368,376.59 was distributed to the Receiver. Counsel to GMS has retained a holdback of \$25,000, which is discussed further below.

With the sale of the two Waterloo Street properties now completed, and the Receiver in possession of the net proceeds, we will proceed to bring a motion to Court to:

1. Approve a sale process for the Grand Bend property and proceed with the sale;
2. Approve the completed sale of the Waterloo Street properties and direct counsel to GMS to pay the holdback to the Receiver;
3. Further direct Hawken and other related entities to provide financial and other information to the Receiver; and,
4. Approve the claims process and any associated timelines.

Please let us know any questions.
Thank you,

Robyn Duwyn CA, CPA, CIRP, LIT
Senior Vice President- BDO Canada Limited
Partner- BDO Canada LLP
Business Restructuring & Turnaround Services
rduwyn@bdo.ca

Tel: 519-578-6910
Direct: 519-578-6910
Fax: 519-439-4351

Appendix B2



ServiceOntario

LAND
REGISTRY
OFFICE #25

PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

43448-0165 (LT)

PAGE 1 OF 2
PREPARED FOR Jennifer2
ON 2026/05/28 AT 09:27:09

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Report

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: LT 24 PL 478; S/T L164995; LAMBTON SHORES

PROPERTY REMARKS:

ESTATE/QUALIFIER:

FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:

FIRST CONVERSION FROM BOOK

PIN CREATION DATE:

2007/07/23

OWNERS' NAMES

HAWKEN, ROBERT RANDALL
HAWKEN, CHERYL ANN RUTH

CAPACITY SHARE

JTEN
JTEN

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 2007/07/20 **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 4(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 2007/07/23 **						
NOTE: THE NO DEALINGS INDICATOR IS IN EFFECT ON THIS PROPERTY						
L164995	1961/09/11	TRANSFER EASEMENT			THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO	C
REMARKS: SKETCH ATTACHED.						
L225483Z	1966/06/03	REST COV APL ANNEX		*** COMPLETELY DELETED ***		
L634677	1988/09/02	TRANSFER		*** COMPLETELY DELETED ***	WEAVER, ALFRED JAMES WEAVER, MARY NORMA	
L872911	2001/12/10	CHARGE		*** COMPLETELY DELETED ***	THE BANK OF NOVA SCOTIA	
L933482	2005/08/18	DEPOSIT				C
LA121690	2013/05/30	APL OF SURV-LAND		*** COMPLETELY DELETED *** WEAVER, ALFRED JAMES	WEAVER, MARY NORMA	

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.



ServiceOntario

PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

LAND
REGISTRY
OFFICE #25

43448-0165 (LT)

PAGE 2 OF 2
PREPARED FOR Jennifer2
ON 2026/05/28 AT 09:27:09

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
LA121691	2013/05/30	APL (GENERAL)		*** COMPLETELY DELETED *** WEAVER, MARY NORMA		
REMARKS: DELETE		L225483Z				
LA121692	2013/05/30	APL (GENERAL)		*** COMPLETELY DELETED *** WEAVER, MARY NORMA		
REMARKS: DELETE		S/T INTEREST L634677				
LA121722	2013/05/30	TRANSFER	\$260,000	WEAVER, MARY NORMA	HAWKEN, ROBERT RANDALL HAWKEN, CHERYL ANN RUTH	C
LA121723	2013/05/30	CHARGE	\$169,000	HAWKEN, ROBERT RANDALL HAWKEN, CHERYL ANN RUTH	FIRST NATIONAL FINANCIAL GP CORPORATION	C
LA123496	2013/07/03	DISCH OF CHARGE		*** COMPLETELY DELETED *** THE BANK OF NOVA SCOTIA		
REMARKS: L872911.						
LA202634	2018/05/17	TRANSFER OF CHARGE		FIRST NATIONAL FINANCIAL GP CORPORATION	COMPUTERSHARE TRUST COMPANY OF CANADA	C
REMARKS: LA121723.						
LA297225	2023/06/02	CHARGE	\$257,500	HAWKEN, CHERYL ANN RUTH HAWKEN, ROBERT RANDALL	G.M.S. MORTGAGE INVESTMENT CORPORATION	C
LA314530	2024/07/23	CHARGE	\$92,491	HAWKEN, ROBERT RANDALL HAWKEN, CHERYL ANN RUTH	NOVAKOWSKI, BERNICE NOVAKOWSKI, GARY	C
LA318689	2024/10/29	RESTRICTIONS ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	KILBOURNE, RICHARD KILBOURNE, FRANCES	C
REMARKS: THE DEFENDANTS, ROBERT RANDALL HAWKEN AKA RANDY HAWKEN, CHERYL ANN RUTH HAWKEN AND/OR AMSARAL HOLDINGS INC.,						
INDIRECTLY, SELLING, REMOVING, DISSIPATING, ALIENATING, TRANSFERRING, ASSIGNING, LIENING, ENCUMBERING OR FURTHER ENCUMBERING, CONCEALING,						
REDIRECTING, RELEASING OR OTHERWISE SIMILARLY DEALING WITH THE PROPERTY.						

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

Appendix C

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Report](#)

Court File Number / Numéro de dossier du greffe

CV-24-00003032-0000

CV-24-00003092-0000

CV-24-00003033-0000

CV-24-00003236-0000

CV-24-00002897-0000

CV-24-00003079-0000

CV-24-00003893-0000

CV-24-00003111-0000

CV-24-00002090-0000

CV-24-00001203-0000

CV-24-00001516-0000

Ontario Superior Court of Justice, London

Endorsement / Page
d'inscription

Plaintiffs

Kilbourne, Trott, Walmsley, Brown, Collins, Campbell, Lippold, Hughes/Barr, Hardy,
Novakowski, and Tuscan Lodge #191

Defendants

Hawken et al.

Third Parties

N/A

CASE CONFERENCE ENDORSEMENT

July 22, 2025; by teleconference.

Daniel MacKeigan for Plaintiffs Kilbourne, Trott, Walmsley and Brown

Scott Smith for Plaintiffs Collins, Campbell and Lippold

John Brennan for Plaintiffs Hughes/Barr

Mitchell Brown for Plaintiff Hardy

Mike Bronsveld for Plaintiff Novakowski

Philip Morrissey for Plaintiff Tuscan Lodge #191

CV-24-00003032-0000

CV-24-00003092-0000

CV-24-00003033-0000

CV-24-00003236-0000

CV-24-00002897-0000

CV-24-00003079-0000

CV-24-00003893-0000

CV-24-00003111-0000

CV-24-00002090-0000

CV-24-00001203-0000

CV-24-00001516-0000

Todd Storms for the Defendants

Max Prince for GMS Investment Corporation as mortgagee

Robyn Duwyn for BDO Canada Limited, Receiver

Multiple actions have been commenced against Robert Randall Hawken aka Randy Hawken, Cheryl Hawken, and Amsaral Holdings with respect to fraudulent “laddered GIC’s”.

Mareva orders have been granted against the Defendants. On March 21, 2025, Gorman J. granted an order to appoint BDO Canada Limited to act as Receiver overseeing the distributions from the sale of three properties and for the Defendants to provide information and records to the Receiver.

On February 28, 2025, Cook J. ordered the Defendants to answer undertakings/under advisements given at cross-examinations held on December 3, 2024, and December 11, 2024, by March 28, 2025. To date, the answers remain outstanding.

The Defendants own two properties in London, which are subject to power of sale proceedings involving GMS Investment Corporation as mortgagee. The sale of 558 Waterloo is closing on July 31, 2025, and 554 Waterloo is listed for sale and will likely sell by the end of September of 2025. Once GMS’ mortgages have been paid, the net proceeds will be paid to the Receiver.

The third property, referred to as the cottage in Grand Bend, was also subject to power of sale by GMS. Recently, that mortgage was brought into good standing by the Defendants, but the source of the funds is unknown. Although GMS was seeking a writ of possession, the mortgage is now up-to-date, GMS cannot pursue its remedies.

CV-24-00003032-0000

CV-24-00003092-0000

CV-24-00003033-0000

CV-24-00003236-0000

CV-24-00002897-0000

CV-24-00003079-0000

CV-24-00003893-0000

CV-24-00003111-0000

CV-24-00002090-0000

CV-24-00001203-0000

CV-24-00001516-0000

Concerns were expressed that because power of sale proceedings are no longer being pursued, the Defendants will attempt to carve out that property from the receivership order. For clarity, I interpret the orders to mean that the net proceeds from the sale of all *three* properties, including the Grand Bend cottage, are to be paid to the Receiver.

With the consent of all parties, I make the following orders/directions:

1. The Defendants shall provide answers to all undertakings/under advisements within 30 days;
2. The Defendants shall not bring a motion to vary the order of Gorman J. dated March 21, 2025, unless they have fulfilled their undertakings/under advisements;
3. The Receiver is hereby empowered and authorized to take possession of and sell the Grand Bend property and to take possession of, and exercise control over, all net proceeds from the sale without further court approval; and
4. If the parties require further a further case conference or motion date before me, they may request same through the Civil Trial Co-ordinator at Rebecca.Nagy@ontario.ca. Any consent basket motions may be sent to the portal to my attention with a carbon copy to my Judicial Assistant, Nadine.Long@ontario.ca.


Justice E. ten Cate

Appendix C1

May 27, 2026

VIA REGISTERED MAIL & EMAIL TO:
randyhawken@dfgroup.ca

Cheryl Ann Ruth Hawken & Robert Randall Hawken
10138 Edmonds Blvd
Grand Bend, ON N0M 1T0

Bart Sarsh *
Partner

* Bart Sarsh Professional Corporation*
Direct 905-540-3242
Bart.Sarsh@gowlingwlg.com

File no. G10042439

[Return to
Report](#)

Dear Ms. Hawken:

Re: Hardy et al. v. Hawken et al. — Court File No. CV-24-00002090-0000 Property municipally known as 10138 Edmonds Boulevard, Grand Bend, Ontario (the "Grand Bend Property")

We are counsel to BDO Canada Limited, in its capacity as the court-appointed interim receiver (the "**Receiver**") in this proceeding. We write to you specifically with respect to the Grand Bend Property.

Background and Court Authority

Pursuant to the Order of Justice K.A. Gorman of the Ontario Superior Court of Justice dated March 21, 2025 (the "**Receivership Order**"), BDO Canada Limited was appointed as interim receiver, without security, over the net proceeds from the sale of the real properties described in Schedule "A" to the Receivership Order, which includes the Grand Bend Property.

By endorsement dated July 22, 2025, Justice E. ten Cate (the "**July 22nd Endorsement**") confirms that the net proceeds from the sale of all three properties, including the Grand Bend Property, are to be paid to the Receiver. Paragraph 3 of the July 22nd Endorsement provides that the Receiver is empowered and authorized to take possession of and sell the Grand Bend Property and to take possession of, and exercise control over, all net proceeds of sale.

Prior Requests and Non-Response

Following the case conference endorsement of July 22, 2025, the Receiver's representative, Robyn Duwyn, sent an email dated July 30, 2025 addressed to Robert Randall Hawken ("**Randy**") (and copied to counsel), requesting the following information with respect to the Grand Bend Property:

- (a) proof of insurance on the Grand Bend Property;
- (b) confirmation that the utilities are on and there are no arrears; and
- (c) whether there is a plan for the property, including whether the defendants would be allowing the voluntary sale of the Grand Bend Property or working on a plan to repurchase the property or the equity.

Instead of providing a response to the receiver's requests, Randy responded on January 19, 2026 alleging that he withdrew equity in the Grand Bend Property in connection with the GMS second mortgage and that he will direct Cheryl Hawken to oppose any sale of the Grand Bend Property. Without

available documentation in the receiver's possession, the receiver is not able to accept Randy or Cheryl's position on the source of funds such that the receiver will proceed with the necessary steps to realize on the Grand Bend Property once it has reported to all stakeholders on the costs, risks and process with respect to that realization.

The Receivership Order is clear that "all Persons" are obligated to cooperate with the Receiver in the delivery of information and documents.

Receiver's Position and Next Steps

The Receiver is not willing to wait any longer. In light of the continued failure to cooperate with the Receiver, the Receiver intends to bring a motion before the Ontario Superior Court of Justice seeking relief with respect to the Grand Bend Property in accordance with the powers granted to the Receiver under paragraph 3 of July 22nd Endorsement and the Receivership Order

Document Production Demand

We demand that you produce the following documents and information as soon as possible:

- 1. The present mortgage balance owing on each mortgage registered against the Grand Bend Property and the monthly payment being made on each such mortgage;**
- 2. Copies of all mortgage loan commitments in respect of the Grand Bend Property;**
- 3. A current property insurance policy for the Grand Bend Property;**
- 4. A current property tax statement for the Grand Bend Property and proof that all property tax payments have been made; and**
- 5. Confirmation of whether there are any tenants currently living at the Grand Bend Property and, if so, copies of all lease(s) or tenancy agreement(s).**

This demand is made pursuant to the Receiver's authority under the Receivership Order, including paragraphs 5, 6, and 7 of the Receivership Order, which require all Persons, including the defendants, to cooperate with the Receiver and to disclose and deliver all books, documents, contracts, records, and other information related to the Properties.

Response Required

We require your response to this letter, together with the production of the documents demanded above, no later than **June 3, 2026**. Should you fail to respond or produce the requested documents by that date, the Receiver will proceed with its motion respecting the Grand Bend Property.

This letter is written without prejudice to any of the Receiver's rights and remedies under the Receivership Order, July 22nd Endorsement, or otherwise at law or in equity, all of which are expressly reserved.

Sincerely,

Gowling WLG (Canada) LLP



Bart Sarsh *

Partner

* Bart Sarsh Professional Corporation*

BS

cc. Randy Hawken by email randyhawken@dfgroup.ca

From: Mirza, Sabina
Sent: May 27, 2026 5:16 PM
To: randyhawken@dfgroup.ca
Cc: Drouin, Kayla; Sarsh, Bart; Pearson, Becky
Subject: BDO Canada Limited - Hardy et al v Hawken et al. (262442-G10042439)\Communications [GWLG-ACTIVE_CA.FID23175142]
Attachments: 2026-05-27 Letter to Cheryl Ann Ruth Hawken & Robert Randall Hawken(94868615.1).pdf

Good afternoon,

Please find attached correspondence on behalf of B. Sarsh.

Best,

Sabina Mirza

Law Clerk

T +1 905 540 8208 x23245

sabina.mirza@gowlingwlg.com



Gowling WLG (Canada) LLP
One Main Street West
Hamilton ON L8P 4Z5
Canada



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From: Mirza, Sabina
Sent: May 28, 2026 8:05 AM
To: randyhawken@gmail.com
Cc: Sarsh, Bart; Pearson, Becky; Drouin, Kayla
Subject: BDO Canada Limited - Hardy et al v Hawken et al. (262442-G10042439)\Communications [GWLG-ACTIVE_CA.FID23175142]
Attachments: 2026-05-27 Letter to Cheryl Ann Ruth Hawken & Robert Randall Hawken(94868615.1).pdf

Good morning,

Please find attached correspondence on behalf of B. Sarsh.

Best,

Sabina Mirza

Law Clerk

T +1 905 540 8208 x23245

sabina.mirza@gowlingwlg.com



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Hamilton ON L8P 4Z5
Canada



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Appendix C2

From: Sarsh, Bart
Sent: June 2, 2026 11:53 AM
To: Rod Refcio
Cc: Rebecca LeGras; Duwyn, Robyn
Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]

[Return to Report](#)

Teams invite sent.

Talk to you at 2:30 today.

Regards,

Bart Sarsh*

Partner

*Practicing as Bart Sarsh Professional Corporation

T +1 905 540 3242

bart.sarsh@gowlingwlg.com

[Let's Connect](#) | [Book a Meeting](#)



From: Rod Refcio <RRefcio@rrlaw.ca>
Sent: June 2, 2026 11:10 AM
To: Sarsh, Bart <Bart.Sarsh@ca.gowlingwlg.com>
Cc: Rebecca LeGras <rlegras@rrlaw.ca>; Duwyn, Robyn <rduwyn@bdo.ca>
Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000
Importance: High

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Good morning Bart,

I acknowledge receipt of your email and confirm that I can meet with you virtually at 2:30 PM today.

Kindly send the corresponding Teams Meeting link at your earliest convenience.

Regards,

Rod

Rod R. Refcio
CEO, Senior Lawyer
Refcio & Associates
Barristers and Solicitors
www.rrlaw.ca



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The Business of Law

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From: Sarsh, Bart <Bart.Sarsh@gowlingwlg.com>
Sent: June 2, 2026 7:50 AM
To: Rod Refcio <RRefcio@rrlaw.ca>
Cc: Rebecca LeGras <rlegras@rrlaw.ca>; Duwyn, Robyn <rduwyn@bdo.ca>
Subject: Re: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000

Good morning Rod,

Thanks for the email.

I can do a Teams call today at 2:30 pm if that works for you.

I've copied the receiver (Robyn Duwyn of BDO) on this email as Robyn may wish to join if he's available.

Regards,

Bart Sarsh*

Partner

*Practicing as Bart Sarsh Professional Corporation

T +1 905 540 3242

bart.sarsh@gowlingwlg.com

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One Main Street West
Hamilton ON L8P 4Z5
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From: Rod Refcio <RRefcio@rrlaw.ca>
Sent: Monday, June 1, 2026 7:32:11 PM
To: Sarsh, Bart <Bart.Sarsh@ca.gowlingwlg.com>
Cc: Rebecca LeGras <rlegras@rrlaw.ca>
Subject: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000

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WITHOUT PREJUDICE

Good afternoon Mr. Sarsh,

Please be advised that our Firm has now been retained by Cheryl Ann Ruth Hawken with respect to your recent correspondence dated May 27th, 2026 that was sent to our client via registered mail.

Kindly provide your availability for a call tomorrow so that we may discuss this matter in more detail in advance of the states date/time for a response of Wednesday, June 3rd, 2026 as set forth in your aforesaid correspondence.

I have copied one of our clerks Rebecca on this email who will be assisting with this mater and would kindly ask that you include her in future correspondence so as to ensure a property and timely response.

Please confirm your receipt of this email and I look forward to speaking with you.

Regards,

Rod

Rod R. Refcio
CEO, Senior Lawyer
Refcio & Associates
Barristers and Solicitors
www.rrlaw.ca



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Appendix C3

June 17, 2026

Via E-Mail : RRefcio@rrlaw.ca

Without Prejudice

Rod R. Refcio
Refcio & Associates
380 York Street
London, ON N6B 1P9

Bart Sarsh *
Partner

* Bart Sarsh Professional Corporation*
Direct 905-540-3242
Bart.Sarsh@gowlingwlg.com

File no. G10042439

[Return to
Report](#)

Dear Mr. Refcio:

Re: Hardy et al. v. Hawken et al. – Court File No. CV-24-00002090-0000

We write in our capacity as counsel to BDO Canada Limited, in its capacity as the Court-appointed receiver and manager (the "Receiver") in the above-noted proceeding.

As you are aware, the Receiver has obtained an appraisal of the Grand Bend property (the "Property"). We wish to advise that the Receiver intends to bring a motion for an order, among other things, approving the sale of the Property, the listing process, and the appraisal. The motion will be scheduled for hearing in due course.

We welcome any offer from your client to address this matter, whether by way of a purchase of the Property or other resolution that is satisfactory to the Receiver and the Court. Should your client wish to make an offer or otherwise engage in discussions toward a resolution, we encourage you to contact us at your earliest convenience in advance of the motion date so that we may consider any proposal.

We trust that you will govern yourself accordingly and look forward to hearing from you.

Sincerely,

Gowling WLG (Canada) LLP



Bart Sarsh *
Partner
* Bart Sarsh Professional Corporation*

BS

From: Drouin, Kayla <Kayla.Drouin@ca.gowlingwlg.com>
Sent: June 17, 2026 3:17 PM
To: Rod Refcio
Cc: 'Sarsh, Bart <bart.sarsh@gowlingwlg.com>'; Li, Terrance; 'Pearson, Becky'; sabina.mirza@gowlingwlg.com
Subject: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]
Attachments: 2026-06-17 Letter to Rod R. Refcio.pdf

Good afternoon,

Please find attached a letter from Bart Sarsh dated today.

We look forward to hearing from you.

Kind regards,

Kayla Drouin
Legal Administrative Assistant
T +1 905 540 8208 x23686
kayla.drouin@gowlingwlg.com

Assistant To : Bart Sarsh
bart.sarsh@gowlingwlg.com

Assistant To: Alexander MacMillan
alexander.macmillan@gowlingwlg.com

Assistant To: Zachary Dubeau
zachary.dubeau@gowlingwlg.com



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Appendix C4

From: Li, Terrance
Sent: June 23, 2026 10:02 AM
To: Rod Refcio
Cc: Duwyn, Robyn; DFlett@bdo.ca; Sarsh, Bart
Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]
Attachments: Confidentiality Undertaking re Hawken et al. - re Grand Bend property(95364428.1).pdf

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Good morning, Rod,

Please find attached the Confidentiality Undertaking in respect of the Grand Bend property.

Given that Randy and Cheryl continue to have a close relationship with each other, the Receiver requires that **both of them** execute the undertaking to safeguard against any disclosure of Confidential Information.

In order to be as efficient as possible, please have Cheryl submit her offer (conditional on financing, etc.) regarding the Grand Bend Property to the Receiver within 15 business days from the date that the appraisal is received. This is essentially 3 weeks from the date of receiving the appraisal for Cheryl to submit her conditional offer for the Receiver's review.

Please let us know if you have any questions.

Regards,
Terrance

Terrance Li
Associate
T +1 905 540 3206
terrance.li@gowlingwlg.com



From: Rod Refcio <RRefcio@rrlaw.ca>
Sent: June 20, 2026 7:05 PM
To: Sarsh, Bart <Bart.Sarsh@ca.gowlingwlg.com>; Drouin, Kayla <Kayla.Drouin@ca.gowlingwlg.com>; Rebecca LeGras <rlegras@rrlaw.ca>
Cc: Duwyn, Robyn <rduwyn@bdo.ca>; DFlett@bdo.ca; Li, Terrance <Terrance.Li@ca.gowlingwlg.com>; Pearson, Becky <Becky.Pearson@ca.gowlingwlg.com>; Mirza, Sabina <Sabina.Mirza@ca.gowlingwlg.com>
Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]
Importance: High

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Hi Bart,

I am good for a call at 1:00 PM on Monday, June 22nd, 2026.

Kindly confirm your receipt of this email and I look forward to speaking with you.

Regards,

Rod

Rod R. Refcio
CEO, Senior Lawyer
Refcio & Associates
Barristers and Solicitors
www.rrlaw.ca



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From: Sarsh, Bart <Bart.Sarsh@gowlingwlg.com>

Sent: June 19, 2026 12:22 PM

To: Rod Refcio <RRefcio@rrlaw.ca>; Drouin, Kayla <Kayla.Drouin@gowlingwlg.com>; Rebecca LeGras <rlegras@rrlaw.ca>

Cc: Duwyn, Robyn <rduwyn@bdo.ca>; DFlett@bdo.ca; Li, Terrance <Terrance.Li@gowlingwlg.com>; Pearson, Becky <Becky.Pearson@gowlingwlg.com>; Mirza, Sabina <Sabina.Mirza@gowlingwlg.com>

Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]

Hi Rod,

Are you free for a call on Monday, June 22nd between 12-2 pm?

Regards,

Bart Sarsh*
Partner
*Practicing as Bart Sarsh Professional Corporation
T +1 905 540 3242
bart.sarsh@gowlingwlg.com
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From: Rod Refcio <RRefcio@rrlaw.ca>

Sent: June 19, 2026 9:22 AM

To: Drouin, Kayla <Kayla.Drouin@ca.gowlingwlg.com>; Rebecca LeGras <rlegras@rrlaw.ca>

Cc: Sarsh, Bart <Bart.Sarsh@ca.gowlingwlg.com>; Li, Terrance <Terrance.Li@ca.gowlingwlg.com>; Pearson, Becky <Becky.Pearson@ca.gowlingwlg.com>; Mirza, Sabina <Sabina.Mirza@ca.gowlingwlg.com>

Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]

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Good morning Bart,

I acknowledge receipt of your email and correspondence.

Kindly let me know your availability for a brief call early next week and we can set up an appointment at a convenient date/time.

Please confirm your receipt of this email and I look forward to speaking with you.

Regards,

Rod

Rod R. Refcio
CEO, Senior Lawyer
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From: Drouin, Kayla <Kayla.Drouin@gowlingwlg.com>

Sent: June 17, 2026 3:17 PM

To: Rod Refcio <RRefcio@rrlaw.ca>

Cc: 'Sarsh, Bart' <bart.sarsh@gowlingwlg.com>' <bart.sarsh@gowlingwlg.com>; Li, Terrance <Terrance.Li@gowlingwlg.com>; 'Pearson, Becky' <becky.pearson@gowlingwlg.com>; sabina.mirza@gowlingwlg.com

Subject: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]

Good afternoon,

Please find attached a letter from Bart Sarsh dated today.

We look forward to hearing from you.

Kind regards,

Kayla Drouin
Legal Administrative Assistant
T +1 905 540 8208 x23686
kayla.drouin@gowlingwlg.com

Assistant To : Bart Sarsh
bart.sarsh@gowlingwlg.com

Assistant To: Alexander MacMillan
alexander.macmillan@gowlingwlg.com

Assistant To: Zachary Dubeau
zachary.dubeau@gowlingwlg.com



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CONFIDENTIALITY UNDERTAKING

TO: BDO Canada Limited, Court-appointed receiver (the “**Receiver**”) of the net proceeds from the sale of the real properties of Robert Randall Hawken and Cheryl Ann Ruth Hawken, appointed pursuant to the Order of Justice K.A. Gorman dated March 21, 2025 and the Case Conference Endorsement of Justice ten Cate dated November 25, 2024 in the Ontario Superior Court of Justice (the “**Court**”) (the “**Receivership Proceeding**”)

FROM: Cheryl Ann Ruth Hawken and Robert Randall Hawken (collectively, the “**Recipients**”)

RE: Sale of the real property known municipally as 10138 Edmonds Boulevard, Grand Bend, Ontario (the “**Real Property**”)

WHEREAS the Receiver will be filing a motion in the Receivership Proceeding (the “**Motion**”) for, *inter alia*, an order in respect of the Real Property (the “**Transaction**”);

AND WHEREAS the Recipients have requested that the Receiver provide them with a copy of the Confidential Documents (as defined below) to allow the Recipients to consider the Receiver's position on the motion and the Transaction in connection with the Receiver's ability to sell the Real Property;

AND WHEREAS subject to the execution of this Confidentiality Undertaking by the Recipients, the Receiver has agreed to provide the Recipients with a copy of the Confidential Documents including (i) the appraisal obtained by the Receiver for the Real Property; (ii) the mortgage statements for the two mortgages registered on the title of the Real Property; and (iii) all related documents that the Receiver will be seeking to have sealed by Court Order in the motion (collectively the “**Confidential Documents**”), as may be redacted by the Receiver in its unfettered discretion;

NOW THEREFORE for \$1.00 and other good and valuable consideration, the Recipients do undertake to and agree with the Receiver as follows:

1. The Recipients shall keep confidential the Confidential Documents and shall not disclose any of them in any manner whatsoever including in respect of any motion materials to be filed or submissions to be made in the Receivership Proceeding. The Recipients shall use the Confidential Documents solely to evaluate the resolution terms respecting the sale of the Real Property, and not directly or indirectly for any other purpose.

2. The Recipients will not, in any manner, directly or indirectly, alone or jointly or in concert with any other person (including by providing financing to any other person), effect, seek, offer or propose, or in any way assist, advise or encourage any other person to effect, seek, offer or propose, whether publicly or otherwise, any acquisition of some or all of the Real Property, during the course of the Receivership Proceedings.
3. The Recipients may disclose the Confidential Documents to its legal counsel and financial advisors, (the “**Advisors**”) but only to the extent that the Advisors need the Confidential Documents for the purposes described in paragraph 1 of this document, have been informed of the confidential nature of the Confidential Documents, are directed by the Recipients to hold the Confidential Documents in the strictest confidence, and agree to act in accordance with the terms and conditions of this Confidentiality Undertaking. The Recipients shall cause the Advisors to observe the terms of this Confidentiality Undertaking and are responsible for any breach by the Advisors of any of the provisions of this Confidentiality Undertaking, and agree, at the Recipients’ sole expense, to take all reasonable measures to restrain the foregoing parties from prohibited or unauthorized disclosure or use of the Confidential Documents. The Recipients shall jointly and severally indemnify and hold harmless the Receiver and its affiliates, directors, partners, officers, employees, agents, professional advisors, solicitors, or consultants, from any damage, cost, expense, loss, claim, or other liability whatsoever relating to a breach of this agreement by the Recipients or its Advisors.
4. The obligations set out in this Confidentiality Undertaking shall expire on the earlier of: (a) an Order of the Court unsealing the Confidential Documents filed with the Court; and (b) the Real Property being sold or otherwise addressed to the Receiver’s satisfaction.
5. This Confidential Undertaking shall enure to the benefit of, and be binding upon, the Recipients, their partners of any kind, agents, successors, related corporations, associated corporations, amalgamated corporations, assigns, and insurers including anyone who may claim an interest through any one of them.
6. This Confidential Undertaking may be signed in any number of counterparts and delivered by email. All such counterparts shall be treated as one and the same even though not all signatories have signed the same counterpart.

[remainder of this page left blank and signature page follows]

TO EVIDENCE THEIR AGREEMENT the undersigned have executed this Confidentiality Undertaking as of the dates noted below.

Dated: June____, 2026

CHERYL ANN RUTH HAWKEN

Per: _____

Dated: June____, 2026

ROBERT RANDALL HAWKEN

Per: _____

Appendix C5

From: Li, Terrance
Sent: July 15, 2026 9:26 PM
To: Rod Refcio
Cc: Duwyn, Robyn; DFlett@bdo.ca; Sarsh, Bart; Rebecca LeGras
Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]
Attachments: 0626-43706.10138 Edmond Boulevard, Lambton Shores.PDF
Importance: High

[Return to Report](#)

WITHOUT PREJUDICE

Hello Rod,

Thank you for your email and for providing the executed Confidentiality Undertaking.

Please find attached the appraisal.

As you know, the Confidentiality Undertaking was provided on June 23, 2026. We subsequently advised that the Receiver had already received the appraisal and was prepared to provide it upon receipt of the executed undertaking. We also sent several follow-up communications regarding the outstanding undertaking and the timing for Cheryl's proposed offer.

In the circumstances, and given that the executed undertaking was not provided until today, the Receiver is proceeding with its motion and is not prepared to delay that process pending receipt of an offer.

If Cheryl wishes to submit an offer in respect of the Grand Bend property, please forward it to us and the Receiver will review and consider it upon receipt. However, the Receiver will not be postponing or delaying its motion while awaiting any such offer.

Regards,

Terrance Li
Associate
T +1 905 540 3206
terrance.li@gowlingwlg.com



From: Rod Refcio <RRefcio@rrlaw.ca>
Sent: July 15, 2026 1:22 PM
To: Li, Terrance <Terrance.Li@ca.gowlingwlg.com>

Cc: Duwyn, Robyn <rduwyn@bdo.ca>; DFlett@bdo.ca; Sarsh, Bart <Bart.Sarsh@ca.gowlingwlg.com>; Rebecca LeGras <rlegras@rrlaw.ca>

Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]

Importance: High

This message originated from outside of Gowling WLG. | Ce message provient de l'extérieur de Gowling WLG.

WITHOUT PREJUDICE

Good afternoon Bart & Terrance,

I acknowledge receipt of your email and called each of you earlier today, but got your respective voicemails.

As per our last virtual meeting, I confirm that you advised that the provided Confidentiality Undertaking would require execution by both my client and her husband Robert.

As I do not act for Robert, I had to co-ordinate execution of the aforesaid Undertaking with legal counsel for Robert and there was some unexpected delay with respect to completion of same.

However, I am please to attach a fully executed copy of the Confidentiality Undertaking Agreement which has now been signed by both my client and Robert Hawken via his counsel and the without prejudice attached to this email does not attach to the aforesaid Confidentiality Undertaking Agreement now delivered to your office.

Accordingly, I would propose that if your office is able to deliver the corresponding Appraisal within the next couple of days that my client be granted thirty (30) days thereafter to provide a substantive response so that we may attempt to avoid further protracted and costly litigation proceedings.

Please confirm your receipt of this email and the attachment.

Thank you.

Regards,

Rod

Rod R. Refcio
CEO, Senior Lawyer
Refcio & Associates
Barristers and Solicitors
www.rrlaw.ca



Confidentiality Warning: This message and any attachments are intended only for the use of the intended recipient(s), are confidential and may be privileged and/or provided on a strictly without prejudice basis. If you are not the intended recipient, you are hereby notified that any review, retransmission, conversion to hard copy, copying, circulation or other use of this message and any attachments is strictly prohibited. If you are not the intended recipient, please notify the sender immediately by return email and delete this message and any attachments from your system. Thank you.

From: Li, Terrance <Terrance.Li@gowlingwlg.com>

Sent: June 30, 2026 11:50 AM

To: Rod Refcio <RRefcio@rrlaw.ca>

Cc: 'Duwyn, Robyn' <rduwyn@bdo.ca>; 'DFlett@bdo.ca' <DFlett@bdo.ca>; Sarsh, Bart <Bart.Sarsh@gowlingwlg.com>

Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]

Importance: High

Hi Rod,

Further to my prior emails, we still have not received the executed Confidentiality Undertakings.

As noted previously, the Receiver agreed to provide Cheryl with 15 business days to submit a conditional offer following receipt of the appraisal. The appraisal was received on June 23, 2026, and is available.

Accordingly, we require Cheryl's conditional offer in respect of the Grand Bend property **no later than July 15, 2026.**

We would appreciate receiving the executed NDAs as soon as possible so that the appraisal can be shared.

Please let me know if you have any questions.

Regards,

Terrance Li

Associate

T +1 905 540 3206

terrance.li@gowlingwlg.com



From: Li, Terrance

Sent: June 26, 2026 3:23 PM

To: 'Rod Refcio' <RRefcio@rrlaw.ca>

Cc: 'Duwyn, Robyn' <rduwyn@bdo.ca>; 'DFlett@bdo.ca' <DFlett@bdo.ca>; Sarsh, Bart

<Bart.Sarsh@ca.gowlingwlg.com>

Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]

Importance: High

Good afternoon, Rod,

I'm following up on the Confidentiality Undertakings circulated earlier this week. We haven't yet received the executed NDAs and would be grateful if you could provide them at your earliest convenience.

For your information, the Receiver has already received the appraisal for the Grand Bend property.

Looking forward to hearing back from you.

Regards,
Terrance

Terrance Li
Associate
T +1 905 540 3206
terrance.li@gowlingwlg.com



From: Li, Terrance
Sent: June 25, 2026 11:11 AM
To: 'Rod Refcio' <RRefcio@rrlaw.ca>
Cc: 'Duwyn, Robyn' <rduwyn@bdo.ca>; 'DFlett@bdo.ca' <DFlett@bdo.ca>; Sarsh, Bart <Bart.Sarsh@ca.gowlingwlg.com>
Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]
Importance: High

Good morning, Rod,

I'm following up on the Confidentiality Undertakings circulated earlier this week. We haven't yet received the executed NDAs and would be grateful if you could provide them at your earliest convenience.

For your information, the Receiver has already received the appraisal for the Grand Bend property.

Looking forward to hearing back from you.

Regards,

Terrance Li
Associate
T +1 905 540 3206
terrance.li@gowlingwlg.com

From: Li, Terrance
Sent: June 23, 2026 10:02 AM
To: Rod Refcio <RRefcio@rrlaw.ca>
Cc: Duwyn, Robyn <rduwyn@bdo.ca>; DFlett@bdo.ca; Sarsh, Bart <Bart.Sarsh@ca.gowlingwlg.com>
Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]

Good morning, Rod,

Please find attached the Confidentiality Undertaking in respect of the Grand Bend property.

Given that Randy and Cheryl continue to have a close relationship with each other, the Receiver requires that **both of them** execute the undertaking to safeguard against any disclosure of Confidential Information.

In order to be as efficient as possible, please have Cheryl submit her offer (conditional on financing, etc.) regarding the Grand Bend Property to the Receiver within 15 business days from the date that the appraisal is received. This is essentially 3 weeks from the date of receiving the appraisal for Cheryl to submit her conditional offer for the Receiver's review.

Please let us know if you have any questions.

Regards,
Terrance

Terrance Li
Associate
T +1 905 540 3206
terrance.li@gowlingwlg.com

From: Rod Refcio <RRefcio@rrlaw.ca>
Sent: June 20, 2026 7:05 PM
To: Sarsh, Bart <Bart.Sarsh@ca.gowlingwlg.com>; Drouin, Kayla <Kayla.Drouin@ca.gowlingwlg.com>; Rebecca LeGras <rlegras@rrlaw.ca>
Cc: Duwyn, Robyn <rduwyn@bdo.ca>; DFlett@bdo.ca; Li, Terrance <Terrance.Li@ca.gowlingwlg.com>; Pearson, Becky <Becky.Pearson@ca.gowlingwlg.com>; Mirza, Sabina <Sabina.Mirza@ca.gowlingwlg.com>
Subject: RE: Hardy et al. v. Hawken et al - Court File No. CV-24-00002090-0000 [GWLG-ACTIVE_CA.FID23175142]
Importance: High

This message originated from outside of Gowling WLG. | Ce message provient de l'extérieur de Gowling WLG.

CONFIDENTIALITY UNDERTAKING

TO: BDO Canada Limited, Court-appointed receiver (the “**Receiver**”) of the net proceeds from the sale of the real properties of Robert Randall Hawken and Cheryl Ann Ruth Hawken, appointed pursuant to the Order of Justice K.A. Gorman dated March 21, 2025 and the Case Conference Endorsement of Justice ten Cate dated November 25, 2024 in the Ontario Superior Court of Justice (the “**Court**”) (the “**Receivership Proceeding**”)

FROM: Cheryl Ann Ruth Hawken and Robert Randall Hawken (collectively, the “**Recipients**”)

RE: Sale of the real property known municipally as 10138 Edmonds Boulevard, Grand Bend, Ontario (the “**Real Property**”)

WHEREAS the Receiver will be filing a motion in the Receivership Proceeding (the “**Motion**”) for, *inter alia*, an order in respect of the Real Property (the “**Transaction**”);

AND WHEREAS the Recipients have requested that the Receiver provide them with a copy of the Confidential Documents (as defined below) to allow the Recipients to consider the Receiver's position on the motion and the Transaction in connection with the Receiver's ability to sell the Real Property;

AND WHEREAS subject to the execution of this Confidentiality Undertaking by the Recipients, the Receiver has agreed to provide the Recipients with a copy of the Confidential Documents including (i) the appraisal obtained by the Receiver for the Real Property; (ii) the mortgage statements for the two mortgages registered on the title of the Real Property; and (iii) all related documents that the Receiver will be seeking to have sealed by Court Order in the motion (collectively the “**Confidential Documents**”), as may be redacted by the Receiver in its unfettered discretion;

NOW THEREFORE for \$1.00 and other good and valuable consideration, the Recipients do undertake to and agree with the Receiver as follows:

1. The Recipients shall keep confidential the Confidential Documents and shall not disclose any of them in any manner whatsoever including in respect of any motion materials to be filed or submissions to be made in the Receivership Proceeding. The Recipients shall use the Confidential Documents solely to evaluate the resolution terms respecting the sale of the Real Property, and not directly or indirectly for any other purpose.

– 2 –

2. The Recipients will not, in any manner, directly or indirectly, alone or jointly or in concert with any other person (including by providing financing to any other person), effect, seek, offer or propose, or in any way assist, advise or encourage any other person to effect, seek, offer or propose, whether publicly or otherwise, any acquisition of some or all of the Real Property, during the course of the Receivership Proceedings.
3. The Recipients may disclose the Confidential Documents to its legal counsel and financial advisors, (the “**Advisors**”) but only to the extent that the Advisors need the Confidential Documents for the purposes described in paragraph 1 of this document, have been informed of the confidential nature of the Confidential Documents, are directed by the Recipients to hold the Confidential Documents in the strictest confidence, and agree to act in accordance with the terms and conditions of this Confidentiality Undertaking. The Recipients shall cause the Advisors to observe the terms of this Confidentiality Undertaking and are responsible for any breach by the Advisors of any of the provisions of this Confidentiality Undertaking, and agree, at the Recipients’ sole expense, to take all reasonable measures to restrain the foregoing parties from prohibited or unauthorized disclosure or use of the Confidential Documents. The Recipients shall jointly and severally indemnify and hold harmless the Receiver and its affiliates, directors, partners, officers, employees, agents, professional advisors, solicitors, or consultants, from any damage, cost, expense, loss, claim, or other liability whatsoever relating to a breach of this agreement by the Recipients or its Advisors.
4. The obligations set out in this Confidentiality Undertaking shall expire on the earlier of: (a) an Order of the Court unsealing the Confidential Documents filed with the Court; and (b) the Real Property being sold or otherwise addressed to the Receiver’s satisfaction.
5. This Confidential Undertaking shall enure to the benefit of, and be binding upon, the Recipients, their partners of any kind, agents, successors, related corporations, associated corporations, amalgamated corporations, assigns, and insurers including anyone who may claim an interest through any one of them.
6. This Confidential Undertaking may be signed in any number of counterparts and delivered by email. All such counterparts shall be treated as one and the same even though not all signatories have signed the same counterpart.

[remainder of this page left blank and signature page follows]

DS
RH

Initial
CRH

– 3 –

TO EVIDENCE THEIR AGREEMENT the undersigned have executed this Confidentiality Undertaking as of the dates noted below.

Dated: June 26th, 2026

CHERYL ANN RUTH HAWKEN

Per: _____
DocuSigned by:
Cheryl Hawken
54C595544A24B9...

7/14/2026

Dated: June _____, 2026

ROBERT RANDALL HAWKEN

Per: _____
DocuSigned by:
Randy Hawken
3C1EEA7D4F734B8...

Appendix C6

Flett, David

From: Flett, David
Sent: July 22, 2026 12:10 PM
To: Flett, David
Subject: FW: Dufferin Financial - further update
Attachments: Hawken & Amsaral Service List.docx

[Return to Report](#)

From: Flett, David
Sent: June 8, 2026 12:53 PM
To: 'Christine D'Amico (McKenzie Lake Lawyers)' <christine.damico@mckenzielake.com>; 'Daniel J. MacKeigan' <dan.mackeigan@siskinds.com>; 'Philip Morrissey' <philip@pbmorriseylaw.ca>; 'Michael Ng' <mng@lernalers.ca>; 'John Brennan' <john@jbbrennanlaw.ca>
Cc: 'Scott Smith' <ssmith@nicholsonsmith.com>; 'Kathy Sheppard' <kathy.sheppard@siskinds.com>; 'Mike Bronsveld (McKenzie Lake Lawyers)' <mike.bronsveld@mckenzielake.com>; 'Stuart Mackay (McKenzie Lake Lawyers)' <stuart.mackay@mckenzielake.com>; 'Jordan Matyuska' <jmatyuska@lernalers.ca>; 'bart.sarsh@gowlingwlg.com' <bart.sarsh@gowlingwlg.com>; 'Heather Pearce' <heather.pearce@siskinds.com>; 'Luba Tomic' <ltomic@nicholsonsmith.com>; 'Jennifer Manning' <jmanning@lernalers.ca>; 'Adam Raikes (McKenzie Lake Lawyers)' <Adam.Raikes@mckenzielake.com>; Duwyn, Robyn <rdwyn@bdo.ca>
Subject: Dufferin Financial - further update

Good afternoon

We are writing to provide a further update:

- Subsequent to our letter to Cheryl Hawken, we were advised that she has retained Rod Refico of Refico and Associates. BDO and our counsel Bart Sarsh had a preliminary call with Rod Refico last week and the Hawken committed to provide access and cooperate with a formal appraisal of the Grand Bend property. Bart has also written to Mr. Refico requesting additional information on utilities, insurance, renovation history etc.
- Valco Real Estate will be inspecting 10138 Edmonds Blvd this Friday June 12, with a target date for the appraisal being the week of June 22.
- We have obtained one drive-by listing proposal from a Grand Bend based realtor, with a second proposal in progress. The realtors report the exterior of the property appears to be well maintained.
- We attach a draft service list that includes investor creditors represented by this group. Please let us know if we have missed anyone. In addition, we are aware of at least 7 investors for whom we do not have contact or counsel information.

David Flett CPA, CA, CIRP
Senior Manager
Business Restructuring & Turnaround Services
Financial Advisory Services
BDO Canada LLP
Direct 519 660 2671
dflett@bdo.ca

633 Colborne Street, Suite 230
London, Ontario N6B 2V3
www.bdo.ca

Appendix C7

Flett, David

From: Flett, David
Sent: July 22, 2026 12:13 PM
To: Flett, David
Subject: FW: Dufferin Financial - Grand Bend / Receiver's report

[Return to Report](#)

From: Flett, David
Sent: June 18, 2026 12:28 PM
To: 'Christine D'Amico (McKenzie Lake Lawyers)' <christine.damico@mckenzielake.com>; 'Daniel J. MacKeigan' <dan.mackeigan@siskinds.com>; 'Philip Morrissey' <philip@pbmorriseylaw.ca>; 'Michael Ng' <mng@lernalers.ca>; 'John Brennan' <john@jbrennanlaw.ca>
Cc: 'Scott Smith' <ssmith@nicholsonsmith.com>; 'Kathy Sheppard' <kathy.sheppard@siskinds.com>; 'Mike Bronsveld (McKenzie Lake Lawyers)' <mike.bronsveld@mckenzielake.com>; 'Stuart Mackay (McKenzie Lake Lawyers)' <stuart.mackay@mckenzielake.com>; 'Jordan Matyuska' <jmatyuska@lernalers.ca>; 'bart.sarsh@gowlingwlg.com' <bart.sarsh@gowlingwlg.com>; 'Heather Pearce' <heather.pearce@siskinds.com>; 'Luba Tomic' <ltomic@nicholsonsmith.com>; 'Jennifer Manning' <jmanning@lernalers.ca>; 'Adam Raikes (McKenzie Lake Lawyers)' <Adam.Raikes@mckenzielake.com>; Duwyn, Robyn <rduwyn@bdo.ca>
Subject: RE: Dufferin Financial - Grand Bend / Receiver's report

Good afternoon - The Hawken's provided access and were fully cooperative with Valco's inspection last Friday, June 12. We expect to receive Valco's full appraisal report the week of June 22. In addition, we have now received drive-by listing proposals/estimates of values from two Grand Bend realtors. Once the appraisal is received, we plan to incorporate it, and the realtor estimates into the Receiver's report - likely as confidential appendices - and schedule a hearing shortly thereafter.

Regards,
David

Appendix D

SCHEDULE A

[Return to
Report](#)

PUBLIC NOTICE TO CLAIMANTS

Public Notice to Claimants in respect of the Net Proceeds arising from the sale of:

- 554 Waterloo Street, London, Ontario
- 558 Waterloo Street, London, Ontario
- 10138 Edmonds Boulevard, Grand Bend, Ontario

Re: Notice of Claims Process

This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”). Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties.

The Persons having Claims to the Net Proceeds (the “**Claimants**”) should receive a Claims Package by e-mail or regular mail from the Receiver, if the Claimants and their current addresses or e-mail addresses are known to the Receiver.

Claimants may also obtain the Claims Process Order and a Claims Package by downloading it from the Receiver’s website at www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements. Claim Statements, Requests for Amendment, and Proofs of Claim must be received by the Receiver in the prescribed form by **5:00 p.m. (Toronto time) on [INSERT DATE]** (the “**Claims Bar Date**”). It is your responsibility to complete the appropriate documents and ensure that the Receiver receives your completed documents by the Claims Bar Date.

IF THE APPROPRIATE DOCUMENTS ARE NOT **RECEIVED** BY THE RECEIVER BY THE CLAIMS BAR DATE, YOU WILL NOT BE ENTITLED TO RECEIVE A DISTRIBUTION. DISTRIBUTIONS WILL BE DETERMINED BY THE COURT AT A LATER DATE.

CLAIMS WHICH ARE NOT **RECEIVED** BY THE CLAIMS BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER.

DATED at _____, Ontario, this ____ day of _____, 2026.

SCHEDULE B

NOTICE TO CLAIMANTS

Notice to Claimants in respect of the Net Proceeds arising from the sale of:

- 554 Waterloo Street, London, Ontario
- 558 Waterloo Street, London, Ontario
- 10138 Edmonds Boulevard, Grand Bend, Ontario

Re: Notice of Claims Process

Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties. This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”).

The records of the Receiver indicate that you have a potential Claim to the Net Proceeds. The Receiver obtained the Claims Process Orders to determine who is entitled to share in the distribution of the Net Proceeds. In order to receive a distribution of the Net Proceeds, the Receiver MUST receive your acknowledgement of your Claim Statement or Request for Amendment on or before 5:00 p.m. (Toronto time) on [INSERT DATE] in accordance with the Claims Process Order.

Please read the enclosed Claim Statement – Instruction Letter carefully for instructions on how to participate in the Claims Process.

IF THE RECEIVER DOES NOT RECEIVE YOUR ACKNOWLEDGEMENT OF YOUR CLAIM STATEMENT OR REQUEST FOR AMENDMENT OF YOUR CLAIM IN WRITING BY 5:00 p.m. (TORONTO TIME) ON [INSERT DATE], YOU WILL NOT BE ENTITLED TO RECEIVE ANY DISTRIBUTION OF THE NET PROCEEDS.

DATED at _____, Ontario, this ____ day of _____, 2026.

SCHEDULE C

CLAIM STATEMENT

[Claimant Name]

[Address]

Please read the enclosed **Claim Statement – Instruction Letter** carefully prior to completing this Claim Statement.

Claim Statement Unique ID: [Number]

EACH AND EVERY CLAIMANT MUST SEPARATELY ACKNOWLEDGE

THEIR INTEREST FOR EACH CLAIM.

You **must** complete Section 1 or Section 2, but not both. Everyone must complete Section 3. **If Section 3 is not completed, this form will be disregarded for the purposes of distribution.** Once completed, return a copy of this document, together with any required supporting documentation, by ordinary mail, courier, personal delivery or electronic or digital transmission. Any such submission must be **received** by the Receiver by 5:00 p.m. (Toronto time) on • (the “**Claims Bar Date**”) at the following address:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of:
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

If you do not return this form by the Claims Bar Date, you will be barred from making any claim for a distribution in this proceeding.

Please type your response or print legibly.

Contact Information for Claimant Submitting Acknowledgement Form	Adjusted Contact Information for Claimant Submitting Acknowledgement Form (where applicable)	
Claimant Mailing Address		
Claimant Email Address		
Claimant Phone Number		

***Please correct any errors in the information above in the boxes provided. If more substantial changes are required (i.e. your name has legally changed from that noted above), please complete the Request for Amendment form provided.**

PARTICULARS OF YOUR CLAIM:

Transaction Details	
Sender E-mail Address	
Sender Name	
Transaction Date	Transaction Amount
Date	\$
Date	\$
Date	\$
Net Claim Amount	\$

SECTION ONE

ACKNOWLEDGEMENT

If you agree with all of the information set out above in the PARTICULARS OF YOUR CLAIM section, you must acknowledge same by checking the boxes and signing below. If, however, you disagree with this information in any respect, then you must complete Section Two, the Request for Amendment.

- ☐ I confirm that the above information is true and correct in every respect.
- ☐ I authorize the Receiver to transfer any and all funds that I may be entitled to.

DATED at _____, Ontario, this ____ day of _____, 2026.

Signature: _____ Print Name: _____

SECTION TWO- REQUEST FOR AMENDMENT

I, [name of Claimant], do request that the information provided in this Acknowledgement Form be amended as follows.

WE DO NOT REQUIRE YOU TO COMPLETE FIELDS FOR WHICH THERE IS NO DISPUTE.

PLEASE INDICATE ONLY THE SPECIFIC AMENDMENTS REQUESTED AND PROVIDE SUPPORTING DOCUMENTATION FOR THOSE REQUESTED AMENDMENTS.

Possible Reasons for Requested Amendments
Claimant Name Change- Marriage/Divorce/Deceased Claimant/Transfer of Ownership Interest/Other
Incorrect Financial Institution Name
Incorrect Transaction ID
Incorrect Date
Incorrect Transaction Amount
Incorrect or Changed E-mail Address
Other

***In the below table(s) please specify the amendment requested and the reason for such amendment. Supporting documentation is also required to illustrate the need for any amendment. For example, if your name has legally changed, government issued proof to substantiate such change is required to be sent together with this completed form.**

Transaction Information		Amended Information (where applicable)	Reason for Requested Amendment (where applicable)
Claimant			
Transaction Date			
Transaction ID			
E-mail Address			
Transaction Amount			
Other			

REQUEST FOR AMENDMENT (CONTINUED)

Transaction Information		Amended Information (where applicable)	Reason for Requested Amendment (where applicable)
Claimant			
Transaction Date			
Transaction ID			
E-mail Address			
Transaction Amount			
Other			

Transaction Information		Amended Information (where applicable)	Reason for Requested Amendment (where applicable)
Claimant			
Transaction Date			
Transaction ID			
E-mail Address			
Transaction Amount			
Other			

Transaction Information		Amended Information (where applicable)	Reason for Requested Amendment (where applicable)
Claimant			
Transaction Date			
Transaction ID			
E-mail Address			
Transaction Amount			
Other			

☐ I confirm that the above information is true and correct in every respect.

DATED at _____, Ontario, this ____ day of _____, 2026.

Signature: _____ Print Name: _____

SECTION THREE

DECLARATION OF RESIDENCY:

Everyone must complete this section.

If Section 3 is not completed, this form will be disregarded for the purposes of distribution.

Please check the box that applies.

☐ I am a tax resident of Canada.

☐ I am a tax resident of a jurisdiction other than Canada.

I certify that the above information is true.

DATED at _____, Ontario, this ____ day of _____, 2026.

Signature: _____ Print Name: _____

SCHEDULE D

CLAIM STATEMENT – INSTRUCTION LETTER

A. Claims Process

Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties. This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”). Copies of the Claims Process Order can be found on the Receiver’s website at: <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements> Any capitalized terms not defined herein shall have the meaning ascribed thereto in the Claims Process Order.

The Receiver obtained the Claims Process Order to determine who is entitled to share in the Net Proceeds held by the Receiver. In order to be eligible to receive a distribution of the proceeds, the Receiver must **receive** your acknowledgment or dispute of your Claim by **5:00 p.m. (Toronto Time) on •** in accordance with the Claims Process Order.

This letter provides instructions for completing the enclosed Claim Statement in writing.

The Claims Process is intended for any Claimant claiming an interest in the Net Proceeds. In order to claim an interest in the Net Proceeds, you must have transferred funds before March 21, 2025, in connection with your application.

Each Claimant is required to individually submit a written Claim Statement in respect of their interest. This includes all parties having the same email address.

Pursuant to the Claims Process Order, failure to provide a written acknowledgement of your Claim Statement or submit a Request for Amendment, in either case such that the applicable document is **received** by the Receiver by **5:00 p.m. (Toronto Time) on the Claims Bar Date of •**, will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Net Proceeds and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a creditor in these proceedings.

B. Request for Amendment

If you believe that you have a Claim that is other than as set out on the Claim Statement (for example, an additional Claim or a Claim for a different amount), then you must file a Request for Amendment for that additional Claim. **Your Request for Amendment must be received by the Receiver by 5:00 p.m. (Toronto time) on • (the Claims Bar Date).** Pursuant to the Claims Process Order, failure to submit a Request for Amendment which is received by the Receiver by the Claims Bar Date will result in such Claim being barred

and extinguished, released and discharged forever. A Request for Amendment form is attached at Part Two of the Claim Statement, or may be obtained by contacting the Receiver or by accessing the Receiver's website at <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements>

C. General Instructions for Completing the Claim Statement

All Claim Statements must be electronically signed and dated.

The Claim Statement is pre-populated with your personal information (i.e. legal name, e-mail address) that the Receiver has, and contains an acknowledgment by the Receiver of your Claim to the Net Proceeds. This information was derived through a review of the available books and records.

If you **agree** with the information contained in the Claim Statement, you are required to complete Section One of the Claim Statement.

If you **do not agree** with the information contained in the Claim Statement, you are required to complete Section Two of the Claim Statement entitled "Request for Amendment". If you are requesting an amendment to any of the information, you are also required to provide copies of the documentation to support your requested amendment(s).

All Claimants must complete Section Three of the Claim Statement in respect of your residency status for tax purposes. In the event that this section is not completed, your claim will not be accepted, and your Claim Statement will be discarded.

D. Questions

If you have any questions regarding the Claims Process, please contact the Receiver at the address provided below. All notices and enquiries with respect to the Claims Process should be addressed to:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of:
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

SCHEDULE E

NOTICE OF REVISION OR DISALLOWANCE OF CLAIM

Name of Claimant: _____

Transaction Date (if applicable): _____

Transaction Amount (if applicable): _____

Defined terms not defined within this Notice of Revision or Disallowance form have the meaning ascribed thereto in the Claims Process Order dated August 14, 2026. Pursuant to paragraph 28 of the Claims Process Order, the Receiver hereby gives you notice that it has reviewed your [Request for Amendment/ Proof of Claim] and has revised or rejected your Claim as follows:

(A) Revisions or Disallowance:

(B) Reasons for Revision or Disallowance:

IF YOU DO NOT AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE, PLEASE TAKE NOTICE OF THE FOLLOWING:

1. If you intend to dispute this Notice of Revision or Disallowance you must, in relation to a Claim Statement or Proof of Claim Form, ***no later than 5:00 p.m. (Toronto time) on the day which is ten (10) days after the date of the Notice of Revision or Disallowance***, deliver a Dispute Notice by ordinary mail, personal service, courier or electronic or digital transmission to the addresses indicated hereon. The form of Dispute Notice is attached to this Notice.
2. If you do not deliver a Dispute Notice by the applicable deadline, the amount of your Claim shall be deemed to be as set out in this Notice of Revision or Disallowance.

Address for Service of Dispute Notices:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of:
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIODS, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.

DATED at _____, Ontario, this ____ day of _____, 2026.

BDO CANADA LIMITED,
in its capacity as Receiver of the Net Proceeds from the sale of
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

SCHEDULE F

DISPUTE NOTICE

Defined terms not defined within this Dispute Notice form have the meaning ascribed thereto in the Claims Process Order dated August 14, 2026. Pursuant to paragraph 33 of the Claims Process Order, I give you notice of my intention to dispute the Notice of Revision or Disallowance bearing Number _____ and dated _____ issued by the Receiver in respect of my Claim.

Name of Claimant: _____

Reasons for Dispute (attach additional sheets and copies of all supporting documentation where necessary):

Signature: _____

(Please print name) _____

Date: _____

Telephone Number: _____

Email: _____

Full Mailing Address: _____

THIS FORM AND SUPPORTING DOCUMENTATION MUST BE RETURNED BY ORDINARY MAIL, PERSONAL SERVICE, COURIER OR ELECTRONIC OR DIGITAL TRANSMISSION TO THE ADDRESS INDICATED HEREIN AND MUST BE **RECEIVED** BY NO LATER THAN 5:00 P.M. (TORONTO TIME) ON THE DAY WHICH IS TEN (10) DAYS AFTER THE DATE OF THE NOTICE OF REVISION OR DISALLOWANCE.

Address for Service of Dispute Notices:

BDO Canada Limited, in its capacity as
Receiver of the Net Proceeds from the sale of
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

SCHEDULE G

PROOF OF CLAIM

Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties. This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”).

The Receiver obtained the Claims Process Orders to determine who is entitled to share in the distribution of the Net Proceeds. **You are receiving this Proof of Claim form because the Receiver could not reconcile your claim to the Net Proceeds with the available records.** As a result, you are required to provide the information and documentation necessary to prove your claim in the Net Proceeds.

Defined terms not defined within this Proof of Claim form shall have the meaning ascribed thereto in the Order dated August 14, 2026, as may be amended from time to time (the “**Claims Process Order**”). **Please type your response or print legibly. An electronic copy of this form may be accessed at <<https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements>>**

PARTICULARS OF OWNERSHIP INTEREST CLAIMED

Please provide as much information as you have available.

(a) Full legal name: _____

(b) Full mailing address: _____

(c) Other contact information:

Telephone number: _____

Email address: _____

(d) Transaction Date: _____

(e) Transaction Amount: _____

- (f) Transaction Sender: _____
- (g) Transaction Recipient: _____
- (h) Transaction ID Number: _____

Please also provide all additional supporting documentation in support of your Claim

DECLARATION OF RESIDENCY:

Everyone must complete this section.

If this section is not completed, this form will be disregarded for the purposes of distribution.

Please check the box that applies.

- ☐ I am a tax resident of Canada.
- ☐ I am a tax resident of a jurisdiction other than Canada.

I certify that the above information is true.

DATED at _____, Ontario, this ____ day of _____, 2026.

Signature: _____ Print Name: _____

This Proof of Claim form must be **received** by the Receiver by no later than **5:00 p.m. (Toronto time) on the Claims Bar Date of ●**, by either ordinary mail, personal delivery, courier or electronic or digital transmission at the following address:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of:
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

If the Receiver **does not receive** your Proof of Claim and any documentation necessary to support

your Claim by **5:00 p.m. (Toronto time) on •** (the “**Claims Bar Date**”), your claim will be forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Net Proceeds and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a creditor in these proceedings.

SCHEDULE H

PROOF OF CLAIM – INSTRUCTION LETTER

A. Claims Process

Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties. This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”). Copies of the Claims Process Order can be found on the Receiver’s website at: <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements> Any capitalized terms not defined herein shall have the meaning ascribed thereto in the Claims Process Order.

The Receiver obtained the Claims Process Order to determine who is entitled to share in the distribution of the Net Proceeds. **You are receiving this Proof of Claim form because the Receiver could not reconcile your claim to the Net Proceeds with the available records.** As a result, you are required to provide the information and documentation necessary to prove your claim to the Net Proceeds.

In order to be eligible to receive a distribution of the Net Proceeds, the Receiver must **receive** your completed Proof of Claim form by **5:00 p.m. (Toronto Time) on •** in accordance with the Claims Process Order.

This letter provides instructions for completing the enclosed Proof of Claim Form.

The Claims Process is intended for any Claimant claiming an interest in the Net Proceeds. In order to claim an interest in the Net Proceeds, you must have transferred funds before March 21, 2025, in connection with your application.

Each Claimant is required to individually submit a written Proof of Claim Form in respect of their interest. This includes all parties living at the same address or having the same email address.

Pursuant to the Claims Process Order, failure to submit a Proof of Claim such that it is

received by the Receiver by **5:00 p.m. (Toronto Time) on •** will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Net Proceeds and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a creditor in these proceedings (the “**Claims Bar Date**”).

B. General Instructions for Completing the Proof of Claim

All Proof of Claim forms must be signed and dated.

The Proof of Claim requires you to provide as much information and documentation as you can in respect of the funds over which you are claiming ownership. This information will be used by the Receiver, together with the records maintained by the Plaintiffs and the relevant financial institutions.

You are required and must complete the Declaration of Residency section of the Proof of Claim in respect of your residency status for tax purposes. In the event that this section is not completed, your claim will not be accepted, and your Proof of Claim will be discarded.

C. Questions

If you have any questions regarding the Claims Process, please contact the Receiver at the address provided below. All notices and enquiries with respect to the Claims Process should be addressed to:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

Appendix E

Robert Hawken, Cheryl Hawken and Amsaral Holdings Inc.
Statement of Receipts and Disbursements
March 21, 2025 through July 15, 2026

[Return to
Report](#)

Receipts

Net proceeds from sale of 554 Waterloo and 558 Waterloo	\$ 368,376.59	
Interest earned	<u>2,629.05</u>	
		371,005.64

Disbursements

Appraisal fees	1,500.00	
HST paid on disbursements	195.00	
Official Receiver - registration fees	<u>83.96</u>	
		<u>1,778.96</u>

Excess of Receipts over disbursements		<u><u>369,226.68</u></u>
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Funds Held by Receiver

Balance in Receiver's account as at July 15, 2026		<u><u>\$ 369,226.68</u></u>
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Appendix F

[Return to Report](#)

**ONTARIO SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF THE RECEIVERSHIP OF
Amsaral Holdings Inc., and Robert Randall Hawken
And Cheryl Ann Ruth Hawken**

AFFIDAVIT OF ROBYN DUWYN

I, Robyn Duwyn, of the City of Kitchener, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Senior Vice-President of BDO Canada Limited, the Receiver of Amsaral Holdings Inc., and Robert Randall Hawken and Cheryl Ann Ruth Hawken and as such, I have knowledge of the matters hereinafter deposed to.
2. By Order dated March 21, 2025, BDO Canada Limited was appointed as Receiver of Amsaral Holdings Inc., and Robert Randall Hawken and Cheryl Ann Ruth Hawken (the "Receiver").
3. Since March 21, 2025, the Receiver has been engaged in the following:
 - Engage with creditors' legal counsel regarding scope of receivership and draft Order;
 - Issue Receiver's s. 245 and s. 246 notices;
 - Correspond with Randall Hawken and legal counsel regarding undertakings to provide information;
 - Correspond with legal counsel to first mortgagee GMS regarding marketing, offers received, eventual sale and proceeds accounting of both 554 Waterloo Street ("554") and 558 Waterloo Street ("558");
 - Attend case conference on July 22, 2025;
 - Provide update to creditors on sales of 554 and 558 and receipt of net proceeds by Receiver;
 - Engage with Cheryl Hawken legal counsel regarding Grand Bend property;
 - Obtain two realtor listing proposals and formal appraisal of Grand Bend property;
 - Provide updates to creditors on status of Grand Bend property;
 - Prepare First Report of the Receiver to Court (the "First Report") and Statement of Receipts and Disbursements for inclusion in First Report; and
 - Various meetings, phone calls and correspondence with the stakeholders and their respective counsel

4. In the course of performing the duties pursuant to the Order and as set out above at paragraph 3, the Receiver's staff expended 87.5 hours for the period of March 25, 2025 to July 15, 2026. Attached hereto and marked as Exhibit "A" to this my Affidavit is the account of the Receiver together with a summary sheet.
5. To the best of my knowledge, the rates charged by the Receiver throughout the course of these proceedings are comparable to the rates charged by other insolvency practitioners in the Ontario mid-market for providing similar insolvency and restructuring services.
6. The hourly billing rates outlined in Exhibit "A" to this my Affidavit are not more than the normal hourly rates charged by BDO Canada Limited for services rendered in relation to similar proceedings.
7. I verily believe that the fees and disbursements incurred by the Receiver are fair and reasonable in the circumstances.
8. This Affidavit is sworn in support of the motion for approval of the Receiver's fees and disbursements and for no other or improper purposes.

SWORN BEFORE ME at the City of
Kitchener in the Province of Ontario
on the 30th day of July, 2026



Commissioner for Taking Affidavits



ROBYN DUWYN, CPA, CA, CIRP, LIT

Maxine Beverly Finnegan, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited and BDO Canada LLP.
Expires May 14, 2027

Attached is Exhibit A
To the Affidavit of Robyn Duwyn
Sworn the 30th day of July, 2026.



A Commissioner, Etc

M. Finnegan, Notary Public for the Province of Ontario, for BDO Canada Limited and BDO Canada LLP.
Expires May 14, 2027

**Summary of Receiver's Accounts for the period
March 15, 2025 to July 15, 2026**

[Return to
Affidavit](#)

Invoice Date	Hours Expended	Fees & Disbursements	HST	Invoice Total
July 22, 2026	87.5	\$43,757.50	\$5,688.48	\$49,445.98



Tel: 519 660 6540
Fax: 519 439 4351
www.bdo.ca

BDO Canada Limited
230-633 Colborne Street
London, ON N6B 2V3 Canada

**BDO Canada Limited Receiver of
Amsaral Holdings Inc., and Robert Randall Hawken
and Cheryl Ann Ruth Hawken**

Date

July 22, 2026

Invoice No.

CINV07302026

Re: Robert Randall Hawken, Cheryl Ann Ruth Hawken and Amsaral Holdings Inc. - Receivership

FOR PROFESSIONAL SERVICES RENDERED in connection with our engagement in the above noted matter for the period March 25, 2025 to July 15, 2026 as per the details below.

Our Fee:	\$ 43,757.50
HST - 13% (#R101518124)	5,688.48
Total Due	\$ 49,445.98

Summary of Time Charges	Hours	Rate	Amount
R. Duwyn, Sr. Vice President	46.3	525.00	24,307.50
D. Flett, Sr. Manager	40.8	475.00	19,380.00
M. Finnegan, Admin	0.4	175.00	70.00
Total	87.5		\$ 43,757.50

Staff	Date	Comments	Hours
R. Duwyn	6-Mar-25	Call with Lerner on background and planned file. Client acceptance.	0.9
R. Duwyn	7-Mar-25	Client and engagement acceptance.	0.5
R. Duwyn	20-Mar-25	5 emails with Lerner, review draft order.	0.5
R. Duwyn	21-Mar-25	Review proposed changes to Order from mortgage company.	0.3
D. Flett	24-Mar-25	Review engagement with R. Duwyn; review prior meeting notes, property values, current list prices, continuing GMS action with R. Duwyn.	0.3
R. Duwyn	25-Mar-25	Review issued order. Call with counsel on conflict and background.	0.5
R. Duwyn	27-Mar-25	Review caselaw on distribution from fraud. Call with counsel. Checklist on new file.	0.5
D. Flett	31-Mar-25	Review November 2024 notes and documents; review issued order.	0.5
R. Duwyn	1-Apr-25	Call with counsel, review background and order. Email to creditor counsel. Discussion with staff.	0.5
D. Flett	1-Apr-25	Call and email with R. Duwyn reorder, creditor composition and claims process precedents.	0.3
R. Duwyn	2-Apr-25	Review motion material from February 2025, memo to file on same and generate creditor listing.	2.2
D. Flett	2-Apr-25	Calls with R. Duwyn re issues noted in motion record, GMS sale process, other matters; R. Duwyn email to M. Prince.	0.3
R. Duwyn	3-Apr-25	Continued review of examination. Summary of same.	0.9
R. Duwyn	4-Apr-25	Complete review of examination and motion material.	0.5
D. Flett	7-Apr-25	Review creditor list and claims process issues and considerations with R. Duwyn.	0.2
R. Duwyn	7-Apr-25	Email to Randy and discussion of claims process formula.	0.5
R. Duwyn	8-Apr-25	Email with debtor counsel. Research on possible creditors and format of claims process.	0.5
R. Duwyn	9-Apr-25	Prep for and call BDO counsel. Call with BBO. Call with Todd Storm. Review update from BBO, review default judgement.	1.5
D. Flett	9-Apr-25	Call with T. Storm re process, background, GMS, investor records to provide; call with R. Duwyn re grand bend property, Dufferin Financial, other issues.	0.8
R. Duwyn	17-Apr-25	Updates to impacted creditor listing.	0.3
R. Duwyn	21-Apr-25	Follow up with counsel to Randy H.	0.2
D. Flett	22-Apr-25	View Waterloo properties from exterior; review prior notes with R Hawken, T Storm and email to R. Duwyn with summary of property info	0.3

Staff	Date	Comments	Hours
R. Duwyn	22-Apr-25	Site visit to Waterloo street properties.	0.2
R. Duwyn	30-Apr-25	Follow up on info request. Email on GMS obtaining possession of real property.	0.2
D. Flett	30-Apr-25	R. Duwyn, T Storm emails re information request	0.1
R. Duwyn	2-May-25	Emails with GMS counsel on possession.	0.2
R. Duwyn	14-May-25	Email on info request from R Hawken counsel. Review surrender of real property. Motion document review. Update list of creditors.	0.7
R. Duwyn	22-May-25	Emails with GMS counsel on possession.	0.2
R. Duwyn	9-Jun-25	Follow up with counsel to Randy.	0.2
R. Duwyn	23-Jun-25	Email to Randy. Update with GMS on sale of real estate.	0.3
R. Duwyn	25-Jun-25	Discussion with staff on obtaining additional information. Call with GMS counsel on sale of 558 Waterloo. Update to BDO counsel.	1.1
D. Flett	25-Jun-25	Review Waterloo property status, Grand Bend, possible claims process with R. Duwyn; R. Duwyn email to B Sarsh re Grand Bend, GMS.	0.2
R. Duwyn	26-Jun-25	Emails with counsel.	0.1
R. Duwyn	7-Jul-25	Review file, update client tracking, follow up with Debtor counsel on info request.	0.4
D. Flett	7-Jul-25	R. Duwyn, T Storm emails and review claim issues with R. Duwyn.	0.2
R. Duwyn	8-Jul-25	Email with counsel to creditor.	0.1
R. Duwyn	9-Jul-25	Email from S Smith. Draft and send update to same.	0.4
R. Duwyn	16-Jul-25	Call with Max Prince.	0.2
R. Duwyn	18-Jul-25	Update call with Max Prince on sale process. Review case management brief. Review motion material for GMS sale of Waterloo St. Property. Call with Lerner.	1.0
R. Duwyn	21-Jul-25	Prep for case conference.	0.3
R. Duwyn	22-Jul-25	Case conference. Emails and documents on grand bend property. Drafts on grand bend property.	1.2
R. Duwyn	23-Jul-25	Draft order on sale of Waterloo St.	0.2
R. Duwyn	23-Jul-25	Review endorsement and email to counsel.	0.3
D. Flett	23-Jul-25	Review Judge endorsement, R. Duwyn email re Grand Bend property and other issues.	0.2
R. Duwyn	24-Jul-25	Review draft orders and proposed edits. Call with BBO.	0.6
R. Duwyn	25-Jul-25	Call with BBO.	0.2
R. Duwyn	28-Jul-25	Update with staff.	0.2

Staff	Date	Comments	Hours
D. Flett	28-Jul-25	Call with R. Duwyn to update on Grand Bend, Waterloo Street properties, recent endorsement.	0.2
R. Duwyn	28-Jul-25	Review issued order Re: sale of Waterloo St.	0.2
R. Duwyn	29-Jul-25	Update on 554 Waterloo listing.	0.1
R. Duwyn	30-Jul-25	Rent garnishment document, email to Randy on grand bend.	0.5
D. Flett	30-Jul-25		0.1
R. Duwyn	1-Aug-25	Call with GMS counsel. Review draft closing documents.	0.3
R. Duwyn	6-Aug-25	Update on listing of Waterloo, call with creditor.	0.2
R. Duwyn	7-Aug-25	Update on listing 558 Waterloo. Review 554 Waterloo closing documents and draft update, email to BBO with question.	0.7
R. Duwyn	8-Aug-25	Emails with counsel to GMS on sale of 558 Waterloo.	0.1
R. Duwyn	14-Aug-25	Review recent case on distribution from fraud.	0.1
R. Duwyn	14-Aug-25	Complete and send update on 558 Waterloo.	0.2
R. Duwyn	20-Aug-25	Email from counsel to GMS on sale. Review GMS costs to sell and legal fees.	0.4
R. Duwyn	21-Aug-25	Email to counsel on review of legal fees. Call with same.	0.7
R. Duwyn	24-Aug-25	Review response from counsel on review of legal fees from GMS.	0.2
R. Duwyn	26-Aug-25	Call with BBO on sale of property.	0.2
R. Duwyn	28-Aug-25	Update on taxes at 554 Waterloo.	0.2
R. Duwyn	29-Aug-25	Update form GMS and review property tax info.	0.2
R. Duwyn	8-Sep-25	Update on sale and setup call with GMS counsel.	0.2
R. Duwyn	9-Sep-25	Email from counsel to GMS and review same. Call with GMS counsel on listing update.	0.4
R. Duwyn	16-Sep-25	Update from GMS on 554 Waterloo.	0.2
R. Duwyn	23-Sep-25	Email to counsel for Hawken.	0.2
D. Flett	29-Sep-25	Call with R. Duwyn to update status; R. Duwyn emails to T Storm, all counsel; review GMS statement and motion record; review 554 Waterloo offer.	0.5
R. Duwyn	29-Sep-25	Email from counsel to GMS, review offer. Email update to Learners.	0.4
R. Duwyn	30-Sep-25	Call with Lerner.	0.2
R. Duwyn	3-Oct-25	Emails on sale of second London property with GMS. Draft and send update to creditors.	0.4
R. Duwyn	15-Oct-25	Update on conditions on sale of Waterloo property. Email to creditors, email with counsel on price disclosure.	0.4
R. Duwyn	31-Oct-25	Update from counsel to GMS on closing. Review motion record.	0.4

Staff	Date	Comments	Hours
R. Duwyn	3-Nov-25	Call with GMS counsel on motion timing and estimated tax arrears.	0.2
R. Duwyn	4-Nov-25	Review draft statement for closing. Review notice of motion. Email to BDO counsel.	0.3
R. Duwyn	5-Nov-25	Draft order and consent emails with counsel.	0.3
R. Duwyn	6-Nov-25	Draft order from BBO, emails with counsel.	0.3
D. Flett	6-Nov-25	Brief review of 554 Waterloo closing documents, M Prince and B Sarsh emails; call with R. Duwyn to review status.	0.4
R. Duwyn	13-Nov-25	Update on closing.	0.2
R. Duwyn	14-Nov-25	Review closing documents. Email and call with GMS. Email with BDO counsel. Contact CRA.	0.4
R. Duwyn	17-Nov-25	Emails with GMS Counsel on HST. Receiver notice.	0.4
D. Flett	17-Nov-25	Review and revise s. 245 notice and emails with R. Duwyn.	0.5
M. Finnegan	17-Nov-25	Opened bank account and requested HST RT 2 account	0.2
R. Duwyn	18-Nov-25	Receiver notice.	0.2
R. Duwyn	18-Nov-25	Update with counsel on net proceeds and CRA.	0.2
R. Duwyn	19-Nov-25	Call with CRA on debts, send order to agent on file.	0.2
R. Duwyn	20-Nov-25	Call with counsel on funds from closing.	0.1
R. Duwyn	25-Nov-25	Call with CRA on account status.	0.1
R. Duwyn	26-Nov-25	Call from GMS on payment to Receiver.	0.1
R. Duwyn	28-Nov-25	Calls and emails to confirm wire receipt. Receiver notice and call CRA.	0.4
R. Duwyn	1-Dec-25	Obtain reporting on sale of 554 Waterloo. Review of same. Send to Counsel to review legal fees.	0.7
R. Duwyn	2-Dec-25	Review sale documents and draft update to creditors on sale and next steps. Discuss grand bend property strategy.	0.6
D. Flett	2-Dec-25	Review 554 Waterloo closing documents; review, revise and expand draft Receiver update correspondence to creditors; call with R. Duwyn to review status, Grand Bend property approach	0.9
R. Duwyn	3-Dec-25	Complete and send update to creditors. Emails with counsel on next steps. Call with CRA, obtain details of HST and other tax accounts.	0.5
D. Flett	3-Dec-25	Review B Sarsh, R. Duwyn email to creditors and attachments; emails re call to review next steps.	0.3
R. Duwyn	5-Dec-25	Brief call with counsel on next steps. Call with CRA on HST account.	0.3
D. Flett	8-Dec-25	Call with B Sarsh, T Li re Grand Bend, claims process, receivers report; follow up call with R. Duwyn	0.4

Staff	Date	Comments	Hours
R. Duwyn	8-Dec-25	Call with counsel on next steps and timing.	0.4
R. Duwyn	11-Dec-25	Outline of first report. Email to debtor and counsel on grand bend.	0.7
R. Duwyn	12-Dec-25	Edits to first report.	0.3
D. Flett	7-Jan-26	Review Nicholson affidavit, appointment order other background and start receiver report.	0.4
R. Duwyn	8-Jan-26	Update on status and timing of report.	0.2
D. Flett	8-Jan-26	Review of various orders, motion records and appendices re First Report of Receiver; Prepare first report - introduction and background.	3.5
D. Flett	12-Jan-26	Review of endorsements, Waterloo, Grand Bends property supporting documents and correspondence, and continue with First Report - receiver activities, Sale of 558 and 554, Grand Bend, professional fees, R & D.	4.5
D. Flett	13-Jan-26	Call and emails with R. Duwyn re First Report - Waterloo properties, Grand Bend sale; review interest with MF and prepare R & D; continue with First Report, finalize first draft and forward to R. Duwyn with comments.	4.5
R. Duwyn	13-Jan-26	Call with staff on edits to draft report.	0.3
R. Duwyn	14-Jan-26	Review of first draft of report.	0.4
D. Flett	14-Jan-26	Review R. Duwyn revisions to first report; R. Duwyn, B Sarsh emails re first report, claims process.	0.5
R. Duwyn	19-Jan-26	Email from creditor on timing, email to receiver counsel on same. Email with randy on waterloo street sale and grand bend. Email on grand bend house and equity in same.	0.5
D. Flett	19-Jan-26	R. Duwyn, B Sarsh emails re Siskind enquiry; R. Duwyn emails with R Hawken re Grand Bend property and call with R. Duwyn to review mortgage background, parcel register	0.4
R. Duwyn	23-Jan-26	Bank rec	0.1
R. Duwyn	26-Jan-26	Update with counsel on timing of motion.	0.1
R. Duwyn	27-Jan-26	Discuss status and update to creditors.	0.2
D. Flett	27-Jan-26	Review draft report status, Siskind's email with R. Duwyn	0.1
R. Duwyn	2-Feb-26	Call with M Prince on GMS position, CRA claim, draft motion. F/u with counsel. Call to CRA on proof of claim. Emails with M Prince.	0.5
R. Duwyn	3-Feb-26	Review First National statement on Grand Bend.	0.2
R. Duwyn	19-Feb-26	Email from R Hawken, email with BDO counsel on response.	0.2
D. Flett	19-Feb-26	R Hawken, R. Duwyn emails	0.1
R. Duwyn	20-Feb-26	Email with counsel and respond. Email to R Hawken on info requested from receiver.	0.2
R. Duwyn	12-Mar-26	Email with Randy H. Email to Counsel on draft report.	0.2

Staff	Date	Comments	Hours
D. Flett	12-Mar-26	Call with R. Duwyn to update on status, Hawken request; R. Duwyn email to B Sarsh.	0.1
R. Duwyn	14-Apr-26	Letters from CRA on HST	0.2
R. Duwyn	20-Apr-26	Update with creditor counsel on timing.	0.1
D. Flett	27-Apr-26	M Ng, B Sarsh emails and brief call with R. Duwyn re Grand Bend, court report status.	0.2
R. Duwyn	8-May-26	Update to creditor counsel on knowledge of criminal matter.	0.1
D. Flett	12-May-26	K Sheppard of Siskind's email and brief review of documents, broker compensation reports re possible sale of book of business to Arc Financial; call with R. Duwyn to review issue, scope of receivership order, grand bend status.	0.5
R. Duwyn	12-May-26	Emails on sale of book of business. Review same.	0.3
R. Duwyn	13-May-26	Emails on sale of book of business and receiver taking possession.	0.4
D. Flett	13-May-26	D mckeigan, other counsel emails re update, R. Duwyn Siskind's email re book of business and brief call with R. Duwyn to review revisions to report, draft order.	0.3
R. Duwyn	20-May-26	Schedule call with all parties.	0.2
D. Flett	20-May-26	Call with R. Duwyn to review Lerner's email and response; emails with M Ng, B Sarsh re status, update call; emails from other creditors re meeting; review and forward various emails to R. Duwyn where omitted from distribution	0.6
D. Flett	21-May-26	Brief review of draft first report and R & D in advance of call with creditors counsel.	0.2
R. Duwyn	22-May-26	Call with counsel and creditors. Call to follow up with counsel and next steps.	1.5
D. Flett	22-May-26	Call with counsel for creditors re status, Justice ten Cate endorsement; grand bend property, C Hawken and other issues; call with B Sarsh, R. Duwyn re first report, grand bend house and equity, C Hawken position; claims process, sale of book of business; call with R. Duwyn re grand bend value, listing proposals, finalize first report and motion.	1.3
D. Flett	25-May-26	Emails call with D Gordon, McClelland re grand bend realtor; call with R. Duwyn re grand bend property, potential issues, scope of orders to date.	0.4
D. Flett	26-May-26	Review claims process considerations with R. Duwyn; emails re referral to grand bend realtor; introductory email to J Boyle	0.3
D. Flett	27-May-26	Call with R. Duwyn re letter to C Hawken, reporting to creditors and email to B Sarsh; review draft Gowlings letter to C Hawken with R. Duwyn and email to B Sarsh with comments and Hawken letter to receiver re Grand Bend; prepare update to creditors counsel re Grand Bend property, June 2026 hearing, review with R. Duwyn and issue; review issued B Sarsh letter to C Hawken; further email to B Sarsh; call with J Boyle of Sutton, grand bend re listing proposal and background.	1.7

Staff	Date	Comments	Hours
R. Duwyn	27-May-26	Emails with counsel and notice to Hawken's on Grand Bend House. Call with counsel.	0.4
R. Duwyn	28-May-26	Call with First National and email to same. Call and email with GMS counsel. Draft Estimated recovery on Grand Bend. Emails with counsel on draft report and edits to same. Service list update. CRA on deemed trust claim. Appraisal quote and timing. Review mortgages and email to counsel on expiration of GMS mortgage.	1.6
D. Flett	28-May-26	Receive issued letter from Gowlings to Hawken's; review B Sarsh email re grand bend parcel register and mortgages; call with R. Duwyn re grand bend sale considerations and issues, potential equity, need for vacant possession and 3rd mortgage; further R. Duwyn, B Sarsh emails re grand bend, June hearing relief; email with Valco re appraisal; email with J Brennan and update original investor list to service list; further emails with creditors counsel re represented parties and service list; review property tax statement; B Sarsh email re Grand Bend charges; emails and call with F Sutherland of Valco re grand bend appraisal and review issues, cost with R. Duwyn.	2.2
D. Flett	29-May-26	Call with R. Duwyn re grand bend property, GMS mortgage maturity and appraisal arrangements; email to R Hawken re scheduling of appraisal; email to F Sutherland of Valco to update; voice mail from, email to D Gordon re grand bend realtors; call with D Pedlar of Remax re Edmonds Blvd listing proposal and subsequent email; email to R. Duwyn to update re listings proposals.	1.3
R. Duwyn	29-May-26	Update on appraisal and email to Hawken on timing.	0.2
D. Flett	30-May-26	Emails with G Pedlar, R. Duwyn re grand bend listing proposal and interior condition, finishing; review prior emails re grand bend.	0.3
R. Duwyn	1-Jun-26	Emails on appraisal and email with counsel to GMS. Emails with First National on payout. Email with agent on listing opinion. Email from Randy on appraisal.	0.8
D. Flett	1-Jun-26	5/31/26: further emails with G Pedlar, R. Duwyn re grand bend property details, listing proposal approach. 6/01/26: review G Pedlar email re market conditions, comparables, listing proposal and response; emails with R Hawken re appraiser inspection, Cheryl Hawken contact information and counsel; call with R. Duwyn re GMS, R Hawken email; First National email.	0.9
R. Duwyn	2-Jun-26	Email with counsel to C Hawken. Call with counsel on planning for call with C Hawken counsel. Call with counsel to C Hawken, follow up with BDO counsel.	1.1
D. Flett	2-Jun-26	Email to R Hawken re appraisal arrangements; several emails with F Sutherland of Valco re appraisal arrangements and timing; B Sarsh, R. Duwyn emails re C Hawken counsel, grand bend property.	0.8
R. Duwyn	4-Jun-26	Setup appraisal of property and listing proposal. Review revised creditor/counsel tracking list.	0.3

Staff	Date	Comments	Hours
D. Flett	4-Jun-26	Call with R. Duwyn to update on C Hawken's counsel, grand bend options and process; emails with F Sutherland of Valco re June 12 appraisal; emails with investor counsel and further compile service list; forward draft service list to R. Duwyn with comments; forward service list to B Sarsh with comments.	1.5
R. Duwyn	5-Jun-26	Emails with counsel to C Hawken.	0.2
D. Flett	5-Jun-26	F Sutherland email to confirm; B Sarsh email to C Hawken counsel; brief status update with R. Duwyn.	0.2
R. Duwyn	8-Jun-26	Update to creditor group. Update on second listing proposal.	0.3
D. Flett	8-Jun-26	Voice mail from and call with J Boyle, Sutton Grand Bend re 10138 Edmonds; review J Boyle estimate of value, analysis of comparable sales; call with R. Duwyn re status of issues; email to various creditor counsel to update re C Hawken, Grand Bend property, service list.	1.8
R. Duwyn	9-Jun-26	Listing opinion on Grand Bend.	0.1
D. Flett	9-Jun-26	Review revised market estimate from J Boyle of Sutton and related emails.	0.3
D. Flett	12-Jun-26	Emails with F Sutherland re appraisal inspection and reporting.	0.2
D. Flett	15-Jun-26	B Sarsh, R. Duwyn emails re grand bend appraisal, court report	0.1
R. Duwyn	17-Jun-26	Review timeline of communication with C Hawken, email to counsel on timeline for service and letter to counsel for C Hawken.	0.4
D. Flett	17-Jun-26	Call with R. Duwyn to review grand bend status, further communication to Hawken counsel; B Sarsh letter to R Refico	0.2
D. Flett	18-Jun-26	Call with R. Duwyn to update and review timetable for hearing; provide email update on grand bend, receivers report to counsel for creditors.	0.3
R. Duwyn	19-Jun-26	Email with counsel to C Hawken.	0.1
D. Flett	19-Jun-26	B Sarsh, R Refico emails.	0.1
D. Flett	22-Jun-26	Call with Receiver's counsel, R Refico re grand bend appraisal and C Hawken interest in submitting offer on property; continue call with B Sarsh, R. Duwyn re NDA, nature of C Hawken claimed interest, timetable; call with R. Duwyn re related issues, Novakowski mortgage; review parcel register and prepare email to McKenzie Lake re apparent preference of Novakowski 3rd mortgage and Novakowski position	1.3
R. Duwyn	22-Jun-26	Call with counsel to C Hawken and follow up with BDO counsel on same. Emails with BDO counsel on NDA and timing.	0.6
R. Duwyn	23-Jun-26	Review appraisal, update estimated realization. Pay for same.	0.4
M. Finnegan	23-Jun-26	Pay supplier invoice.	0.2
D. Flett	23-Jun-26	Review Valco appraisal of grand bend; emails with F Sutherland of Valco re carriage house rental status, other queries; I Li emails with R Refico; M Ng, B Sarsh emails re	1.6

Staff	Date	Comments	Hours
		status; review appraisal, listing proposal and email with R. Duwyn re suggested list price.	
R. Duwyn	24-Jun-26	Call with counsel to buyer for book of business and option for proceeds.	0.2
D. Flett	24-Jun-26	Emails with T Li, R. Duwyn re service list, counsel to book of business buyer, NDA status.	0.3
D. Flett	25-Jun-26	T Li, Barsh emails to R Refcio; review service list.	0.1
R. Duwyn	30-Jun-26	Email with counsel on timing and Hawken offer.	0.1
D. Flett	30-Jun-26	Call with R. Duwyn to review Hawken offer timetable; emails with T Li re NDA, appraisal, deadline for C Hawken conditional offer; T Li email to Refcio.	0.4
R. Duwyn	2-Jul-26	Update on criminal proceeding.	0.2
D. Flett	2-Jul-26	Brief review of LFP re status of criminal proceedings and emails with R. Duwyn.	0.2
D. Flett	6-Jul-26	T Li email re correspondence to R Refcio.	0.1
R. Duwyn	9-Jul-26	Email to and from counsel Re: motion timing and C Hawken counsel. Email on sale of book of business.	0.3
D. Flett	9-Jul-26	T Li, R. Duwyn emails re Hawkens, grand bend, receiver motion; A Dale, R. Duwyn emails re ARC financial purchase of business assets.	0.2
R. Duwyn	10-Jul-26	Emails and update on criminal proceedings.	0.2
D. Flett	10-Jul-26	S Smith emails re criminal proceedings.	0.1
R. Duwyn	15-Jul-26	Email from counsel to C Hawken, respond to BDO counsel on same.	0.3

Appendix G

**ONTARIO
SUPERIOR COURT OF JUSTICE**

[Return to
Report](#)

B E T W E E N :

DOUGLAS JOSEPH EDWARD HARDY and FRANCES JANET HARDY

Plaintiffs

- and -

ROBERT RANDALL HAWKEN, CHERYL ANN RUTH HAWKEN
and AMSARAL HOLDINGS INC.

Defendants

AFFIDAVIT OF TERRANCE (YUAN) LI
(sworn August 5, 2026)

I, **TERRANCE (YUAN) LI**, of the City of Richmond Hill, in the Province of Ontario, MAKE
OATH AND SAY AS FOLLOWS:

1. I am a lawyer with the law firm of Gowling WLG (Canada) LLP ("**Gowling**").
2. By Order of the Honourable Justice K.A. Gorman of the Ontario Superior Court of Justice on March 21, 2025 (the "**Appointment Order**"), BDO Canada Limited was appointed as receiver (the "**Receiver**") of the net proceeds of sale of the real properties municipally known as 554 Waterloo Street, London, Ontario ("**554 Waterloo**"), 558 Waterloo Street, London, Ontario ("**558 Waterloo**") and 10138 Edmonds Boulevard, Grant Bend, Ontario (the "**Grand Bend Property**" and collectively the "**Real Properties**").

3. Pursuant to the Appointment Order, the Receiver retained Gowling to provide advice and services in respect of the receivership.
4. Attached as **Exhibit “A”** is a copy of Gowling’s invoice dated November 30, 2025 with respect to the fees and disbursements incurred for the period March 31, 2025 to November 30, 2025.
5. Attached as **Exhibit “B”** is a copy of Gowling’s invoice dated December 31, 2025 with respect to the fees and disbursements incurred for the period December 1, 2025 to December 31, 2025.
6. Attached as **Exhibit “C”** is a copy of Gowling’s invoice dated January 31, 2026 with respect to the fees and disbursements incurred for the period January 2, 2026 to January 19, 2026.
7. Attached as **Exhibit “D”** is a copy of Gowling’s invoice dated May 31, 2026 with respect to the fees and disbursements incurred for the period February 20, 2026 to May 29, 2026.
8. Attached as **Exhibit “E”** is a copy of Gowling’s invoice dated July 7, 2026 with respect to the fees and disbursements incurred for the period June 1, 2026 to June 30, 2026.

9. Gowling's fees and disbursements for the period March 31, 2025 to June 30, 2026 are summarized in the invoices rendered to the Receiver. The invoices are a fair and accurate description of the services provided, and the disbursements incurred.
10. The total amount being claimed for the work performed by Gowling for the period March 31, 2025 to June 30, 2026 is \$32,653.00 for fees, \$511.35 for disbursements and \$4,277.50 for HST for a total of \$37,441.85.
11. This affidavit is sworn in support of the Receiver's Report and for no other purpose.

SWORN by **TERRANCE (YUAN) LI**, before me at the City of Hamilton, in the Province of Ontario, on August 5, 2026, in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

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Commissioner for Taking Affidavits
(or as may be)

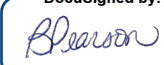
Becky Lynn Pearson, a Commissioner, etc.,
Province of Ontario, for Gowling WLG (Canada) LLP
Barristers and Solicitors. Expires August 18, 2028.

Signed by:

57C0BEA85C4C48C...

TERRANCE (YUAN) LI

This is **Exhibit “A”** referred to in the Affidavit of Terrance (Yuan) Li sworn before me at the City of Hamilton, in the Province of Ontario, on August 5, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

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Commissioner for Taking Affidavits
(or as may be)

Becky Lynn Pearson, a Commissioner, etc.,
Province of Ontario, for Gowling WLG (Canada) LLP
Barristers and Solicitors. Expires August 18, 2028.

Invoice

BDO Canada Limited
ATTN: Robyn Duwyn
Senior Vice President
100-633 Colborne Street
London ON N6B 2V3

November 30, 2025
INVOICE: 20627134

[Return to
Affidavit](#)

Our Matter: G10042439 / 262442
RE: Hardy et al v Hawken et al.

		HST (13.0%)
Fees for Professional Services	\$7,667.00	\$996.71
Total Fees	7,667.00	
Total Taxes	996.71	996.71
Total Invoice	8,663.71	
Please remit balance due:	In Canadian Dollars	\$8,663.71

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact Account Confirmation@gowlingwlg.com

Bart Sarsh Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/Terms of Business), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
One Main Street West,
Hamilton, Ontario, L8P 4Z5, Canada
GST/HST: 11936 4511 RT

T +1 (905) 540 8208
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

November 30, 2025
INVOICE: 20627134

BDO Canada Limited
Our Matter: G10042439
Hardy et al v Hawken et al.

PROFESSIONAL SERVICES

2025-03-31	Emails with R. Duwyn to confirm conflicts cleared; Bart Sarsh	0.20	635.00/hr	127.00
2025-04-01	Emails and phone call with R. Duwyn re. next steps; Bart Sarsh	0.50	635.00/hr	317.50
2025-04-02	Emails with L. Tomic re. Application Record and preliminary review of same; Bart Sarsh	0.50	635.00/hr	317.50
2025-04-04	Emails with R. Duwyn to schedule Teams call; Bart Sarsh	0.30	635.00/hr	190.50
2025-04-04	Directions to C. Piccinin re review of receivership materials and scheduling call to discuss next steps; review Engagement Letter for receivership mandate as counsel; Bart Sarsh	0.70	635.00/hr	444.50
2025-04-08	Reviewing motion record; Christina Piccinin	0.50	415.00/hr	207.50
2025-04-08	Meeting with B. Sarsh to discuss claims process; Christina Piccinin	0.10	415.00/hr	41.50
2025-04-09	Meeting with B. Sarsh and R. Duwyn of BDO to discuss next steps on receivership; Christina Piccinin	0.40	415.00/hr	166.00
2025-04-09	Review of Application Record, preparation for and attendance at Teams call with R. Duwyn to discuss next steps; Bart Sarsh	1.20	635.00/hr	762.00
2025-04-10	Researching claim process precedents; Christina Piccinin	0.20	415.00/hr	83.00
2025-07-09	Emails with counsel and R. Duwyn re. attendance at case conference and providing creditors' list; Bart Sarsh	0.30	635.00/hr	190.50

November 30, 2025

INVOICE: 20627134

2025-08-14	Review of closing documents for sale of 558 Waterloo Street, London; Bart Sarsh	0.30	635.00/hr	190.50
2025-08-21	Preliminary review of documents re. sale of 554 & 558 Waterloo Street and emails with R. Duwyn to discuss scope of requested opinion on legal fees of mortgagee; Teams call with R. Duwyn re. background on report of creditor's legal fees; Bart Sarsh	0.80	635.00/hr	508.00
2025-08-21	Drafting of and revisions to opinion on reasonableness of GMS's counsel's professional fees; Bart Sarsh	1.50	635.00/hr	952.50
2025-08-25	Meeting with B. Sarsh to get update and discuss claims process order; Christina Piccinin	0.20	415.00/hr	83.00
2025-08-25	Emails with R. Duwyn confirming strategy for sales process once other properties are sold; Bart Sarsh	0.20	635.00/hr	127.00
2025-10-03	Emails with R. Duwyn re. information on sale of 554 Waterloo Street and timing for closing re. same; Bart Sarsh	0.20	635.00/hr	127.00
2025-10-15	Emails with R. Duwyn re. waiver of conditions and directions re. release of sale price. Bart Sarsh	0.40	635.00/hr	254.00
2025-11-06	Review of November 4-5, 2025 emails including GMS' Motion Record to lift Mareva Order and emails with R. Duwyn re. holdback amount to be reduced; Bart Sarsh	1.20	635.00/hr	762.00
2025-11-06	Phone call and emails with R. Duwn to confirm receiver's position on \$25,000 holdback; Bart Sarsh	0.30	635.00/hr	190.50
2025-11-12	Emails with R. Duwyn re. update on property closing; Bart Sarsh	0.20	635.00/hr	127.00
2025-11-13	Emails with R. Duwyn re. update on new deadline for property closing Bart Sarsh	0.30	635.00/hr	190.50
2025-11-14	Drafted letter to Max Prince regarding 554 Waterloo Street, London, Ontario in receiver's process for claims and distribution. Terrance Li	0.60	380.00/hr	228.00

November 30, 2025

INVOICE: 20627134

2025-11-14	Review of and revisions to letter to M. Prince re. closng of 554 Waterloo and receiver's position re. next steps; further emails re. same			
	Bart Sarsh	1.00	635.00/hr	635.00
2025-11-18	Voicemail from M. Prince re. receivership order and priority of distribution; emails with M. Prince re. same			
	Bart Sarsh	0.30	635.00/hr	190.50
2025-11-20	Phone call with R. Duwyn and email to M. Prince re. CRA obligations and payment of sale proceeds			
	Bart Sarsh	0.40	635.00/hr	254.00

Total Fees for Professional Services	<u>\$7,667.00</u>
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November 30, 2025

INVOICE: 20627134

Matter: G10042439 / 262442
RE: Hardy et al v Hawken et al.

OUTSTANDING INVOICE SUMMARY FOR THIS MATTER:

Date	Bill Number	Remaining Balance
December 31, 2025	20663055	\$1,824.95
January 31, 2026	20675173	\$7,860.28
May 31, 2026	20748458	\$9,376.89
July 7, 2026	20771177	\$9,716.02
Outstanding Balance:	In Canadian Dollars	<u>\$28,778.14</u>

* Current invoice 20627134 not included in this summary

November 30, 2025
INVOICE: 20627134

Remittance Copy

Client: 262442 BDO Canada Limited
Matter: G10042439
RE: Hardy et al v Hawken et al.

Amount Due: \$8,663.71 CAD

PAYMENT BY WIRE TRANSFER:

Bank Name: **Canadian Imperial Bank of Commerce**
Bank Address: 84 Bank Street, Ottawa, ON K1P 5N4
Institution Number: **010**
Transit Code: **00186**

Beneficiary Account Name: **Gowling WLG (Canada) LLP**
Beneficiary Address: 160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3
Beneficiary Account Number: CDN Account: **4102916**
USD Account: **0221015**

Clearing Code / Routing Number: **CC001000186**
(some systems may not accept a leading 'CC')

Pay by Swift MT 103 Direct to SwiftCode: **CIBCCATT**

ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details

For accurate and timely processing, email a copy of your payment confirmation to **payments.ca@gowlingwlg.com**

Questions related to EFT registration and banking, including intermediary details, please contact
Account.Confirmation@gowlingwlg.com

PAYMENT BY Interac E-TRANSFER:

Please send payment to **payments.ca@gowlingwlg.com**
Include the **invoice numbers/payment details** in the notes section of the Interac e-transfer. This will result in an automatic deposit to our account and no password is required.

PAYMENT BY CHEQUE: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

This is **Exhibit “B”** referred to in the Affidavit of Terrance (Yuan) Li sworn before me at the City of Hamilton, in the Province of Ontario, on August 5, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

42BB2E8CA415430...

Commissioner for Taking Affidavits
(or as may be)

Becky Lynn Pearson, a Commissioner, etc.,
Province of Ontario, for Gowling WLG (Canada) LLP
Barristers and Solicitors. Expires August 18, 2028.

Invoice

BDO Canada Limited
ATTN: Robyn Duwyn
Senior Vice President
100-633 Colborne Street
London ON N6B 2V3

December 31, 2025
INVOICE: 20663055

[Return to
Affidavit](#)

Our Matter: G10042439 / 262442
RE: Hardy et al v Hawken et al.

		HST (13.0%)
Fees for Professional Services	\$1,615.00	\$209.95
Total Fees	1,615.00	
Total Taxes	209.95	209.95
Total Invoice	1,824.95	
Please remit balance due:	In Canadian Dollars	\$1,824.95

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact Account Confirmation@gowlingwlg.com

Bart Sarsh Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/Terms of Business), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
One Main Street West,
Hamilton, Ontario, L8P 4Z5, Canada
GST/HST: 11936 4511 RT

T +1 (905) 540 8208
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

December 31, 2025
INVOICE: 20663055

BDO Canada Limited
Our Matter: G10042439
Hardy et al v Hawken et al.

PROFESSIONAL SERVICES

2025-12-01	Email from R. Duwyn re. reporting email to creditors for property closing; Bart Sarsh	0.30	635.00/hr	190.50
2025-12-02	Review of draft report to creditors and emails with R. Duwyn re. same; Bart Sarsh	0.40	635.00/hr	254.00
2025-12-03	Emails with R. Duwyn re. receiver's claims process motion; Bart Sarsh	0.30	635.00/hr	190.50
2025-12-05	Reviewed materials and prepared to discuss the motion, claims process, and timing; Terrance Li	1.00	380.00/hr	380.00
2025-12-05	Teams call with R. Duwyn to discuss receiver's motion for claims process and related relief. Bart Sarsh	0.60	635.00/hr	381.00
2025-12-08	Attended client meeting with B. Sarsh, R. Duwyn, and D. Flett; assisted in confirming the available date for a short motion in London court in February; Terrance Li	0.50	380.00/hr	190.00
2025-12-08	Email to London Trial Co-ordinator requesting available dates for a short motion; Becky Pearson	0.10	290.00/hr	29.00

Total Fees for Professional Services \$1,615.00

December 31, 2025

INVOICE: 20663055

Matter: G10042439 / 262442
RE: Hardy et al v Hawken et al.

OUTSTANDING INVOICE SUMMARY FOR THIS MATTER:

Date	Bill Number	Remaining Balance
November 30, 2025	20627134	\$8,663.71
January 31, 2026	20675173	\$7,860.28
May 31, 2026	20748458	\$9,376.89
July 7, 2026	20771177	\$9,716.02
Outstanding Balance:	In Canadian Dollars	<u>\$35,616.90</u>

* Current invoice 20663055 not included in this summary

December 31, 2025
INVOICE: 20663055

Remittance Copy

Client: 262442 BDO Canada Limited
Matter: G10042439
RE: Hardy et al v Hawken et al.

Amount Due: \$1,824.95 CAD

PAYMENT BY WIRE TRANSFER:

Bank Name: **Canadian Imperial Bank of Commerce**
Bank Address: 84 Bank Street, Ottawa, ON K1P 5N4
Institution Number: **010**
Transit Code: **00186**

Beneficiary Account Name: **Gowling WLG (Canada) LLP**
Beneficiary Address: 160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3
Beneficiary Account Number: CDN Account: **4102916**
USD Account: **0221015**

Clearing Code / Routing Number: **CC001000186**
(some systems may not accept a leading 'CC')

Pay by Swift MT 103 Direct to SwiftCode: **CIBCCATT**

ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details

For accurate and timely processing, email a copy of your payment confirmation to **payments.ca@gowlingwlg.com**

Questions related to EFT registration and banking, including intermediary details, please contact
Account.Confirmation@gowlingwlg.com

PAYMENT BY Interac E-TRANSFER:

Please send payment to **payments.ca@gowlingwlg.com**
Include the **invoice numbers/payment details** in the notes section of the Interac e-transfer. This will result in an automatic deposit to our account and no password is required.

PAYMENT BY CHEQUE: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

This is **Exhibit “C”** referred to in the Affidavit of Terrance (Yuan) Li sworn before me at the City of Hamilton, in the Province of Ontario, on August 5, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

42BB2E8CA415430...

Commissioner for Taking Affidavits
(or as may be)

Becky Lynn Pearson, a Commissioner, etc.,
Province of Ontario, for Gowling WLG (Canada) LLP
Barristers and Solicitors. Expires August 18, 2028.

Invoice

BDO Canada Limited
ATTN: Robyn Duwyn
Senior Vice President
100-633 Colborne Street
London ON N6B 2V3

January 31, 2026
INVOICE: 20675173

[Return to
Affidavit](#)

Our Matter: G10042439 / 262442
RE: Hardy et al v Hawken et al.

		HST (13.0%)
Fees for Professional Services	\$6,956.00	\$904.28
Total Fees	6,956.00	
Total Taxes	904.28	904.28
Total Invoice	7,860.28	
Please remit balance due:	In Canadian Dollars	\$7,860.28

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact Account Confirmation@gowlingwlg.com

Bart Sarsh Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/Terms of Business), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
One Main Street West,
Hamilton, Ontario, L8P 4Z5, Canada
GST/HST: 11936 4511 RT

T +1 (905) 540 8208
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

January 31, 2026
INVOICE: 20675173

BDO Canada Limited
Our Matter: G10042439
Hardy et al v Hawken et al.

PROFESSIONAL SERVICES

2026-01-02	Reviewed and discussed applicable precedents and existing materials, and organized supporting documentation to substantiate the claim and the proposed claims process order; drafted motion materials in support of the Hawken claims process order; Terrance Li	2.00	445.00/hr	890.00
2026-01-05	Continued to draft motion materials in support of the Hawken claims process order; Terrance Li	2.40	445.00/hr	1,068.00
2026-01-07	Prepared first draft of motion record for claims process order; Terrance Li	3.10	445.00/hr	1,379.50
2026-01-08	Emails with counsel for debtors re. update; Bart Sarsh	0.20	680.00/hr	136.00
2026-01-16	Prepared and drafted motion record materials for claims process order; Terrance Li	2.30	445.00/hr	1,023.50
2026-01-16	Review of letter from creditor requesting update on receivership status; Bart Sarsh	0.20	680.00/hr	136.00
2026-01-19	Finalized first draft of motion record for claims process order; reported to B. Sarsh; Terrance Li	1.40	445.00/hr	623.00
2026-01-19	Review of draft report and comments on same; review of and revisions to draft Claims Process order and directions re. same; Bart Sarsh	2.50	680.00/hr	1,700.00

Total Fees for Professional Services

\$6,956.00

January 31, 2026
INVOICE: 20675173

Matter: G10042439 / 262442
RE: Hardy et al v Hawken et al.

OUTSTANDING INVOICE SUMMARY FOR THIS MATTER:

Date	Bill Number	Remaining Balance
November 30, 2025	20627134	\$8,663.71
December 31, 2025	20663055	\$1,824.95
May 31, 2026	20748458	\$9,376.89
July 7, 2026	20771177	\$9,716.02
Outstanding Balance:	In Canadian Dollars	<u>\$29,581.57</u>

* Current invoice 20675173 not included in this summary

January 31, 2026
INVOICE: 20675173

Remittance Copy

Client: 262442 BDO Canada Limited
Matter: G10042439
RE: Hardy et al v Hawken et al.

Amount Due: \$7,860.28 CAD

PAYMENT BY WIRE TRANSFER:

Bank Name: **Canadian Imperial Bank of Commerce**
Bank Address: 84 Bank Street, Ottawa, ON K1P 5N4
Institution Number: **010**
Transit Code: **00186**

Beneficiary Account Name: **Gowling WLG (Canada) LLP**
Beneficiary Address: 160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3
Beneficiary Account Number: CDN Account: **4102916**
USD Account: **0221015**

Clearing Code / Routing Number: **CC001000186**
(some systems may not accept a leading 'CC')

Pay by Swift MT 103 Direct to SwiftCode: **CIBCCATT**

ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details

For accurate and timely processing, email a copy of your payment confirmation to **payments.ca@gowlingwlg.com**

Questions related to EFT registration and banking, including intermediary details, please contact
Account.Confirmation@gowlingwlg.com

PAYMENT BY Interac E-TRANSFER:

Please send payment to **payments.ca@gowlingwlg.com**
Include the **invoice numbers/payment details** in the notes section of the Interac e-transfer. This will result in an automatic deposit to our account and no password is required.

PAYMENT BY CHEQUE: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

This is **Exhibit “D”** referred to in the Affidavit of Terrance (Yuan) Li sworn before me at the City of Hamilton, in the Province of Ontario, on August 5, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

42BB2E8CA415430...

Commissioner for Taking Affidavits
(or as may be)

Becky Lynn Pearson, a Commissioner, etc.,
Province of Ontario, for Gowling WLG (Canada) LLP
Barristers and Solicitors. Expires August 18, 2028.

Invoice

BDO Canada Limited
 ATTN: Robyn Duwyn
 Senior Vice President
 100-633 Colborne Street
 London ON N6B 2V3

May 31, 2026
 INVOICE: 20748458

[Return to Affidavit](#)

Our Matter: G10042439 / 262442
 RE: Hardy et al v Hawken et al.

		HST (13.0%)
Fees for Professional Services	\$7,892.50	\$1,026.03
Disbursements (Taxable)	184.50	
Disbursements (Non-Taxable)	<u>249.87</u>	
Total Disbursements	434.37	23.99
Total Fees and Disbursements	8,326.87	
Total Taxes	1,050.02	1,050.02
Total Invoice	9,376.89	
Please remit balance due:	In Canadian Dollars	\$9,376.89

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact Account Confirmation@gowlingwlg.com

Bart Sarsh Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/Terms of Business), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 One Main Street West,
 Hamilton, Ontario, L8P 4Z5, Canada
 GST/HST: 11936 4511 RT

T +1 (905) 540 8208
gowlingwlg.com

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May 31, 2026
INVOICE: 20748458

BDO Canada Limited
Our Matter: G10042439
Hardy et al v Hawken et al.

PROFESSIONAL SERVICES

2026-02-20	Review of email from R. Duwyn and reply re. updated on Claims Process Order and response to information request from debtor; Bart Sarsh	0.40	680.00/hr	272.00
2026-04-17	Teams call with R. Duwyn re. update on status of court approval motion. Bart Sarsh	0.30	680.00/hr	204.00
2026-05-12	Review of documents re. book of business and emails with R. Duwyn re. same Bart Sarsh	1.50	680.00/hr	1,020.00
2026-05-13	Emails with counsel re. scheduling Zoom call to discuss next steps Bart Sarsh	0.30	680.00/hr	204.00
2026-05-14	Emails with R. Duwyn re. motion Bart Sarsh	0.20	680.00/hr	136.00
2026-05-20	Emails with counsel to schedule call to discuss ARC financial asset purchase; Bart Sarsh	0.40	680.00/hr	272.00
2026-05-22	Attend Zoom call with stakeholders to discuss strategy for receiver's motion; debrief call with R. Duwyn re. same; Bart Sarsh	1.50	680.00/hr	1,020.00
2026-05-26	Review instruction from B. Sarsh re property search; prepare request for property search; email to J. Paquette re search; finalize letter in order to sent via email and registered mail; email to debtor correspondence; prepare registered mail sheet; internal email re service; Sabina Mirza	2.00	310.00/hr	620.00
2026-05-27	Letter to C. Hawken; preparation of and revisions to receiver's Motion Record; review of and revisions to receiver's report; Bart Sarsh	3.80	680.00/hr	2,584.00
2026-05-28	Conducted materials review; started working on factum and draft orders. Terrance Li	0.50	445.00/hr	222.50
2026-05-28	Email to debtor re correspondence from B. Sarsh; email to client update for their records;			

May 31, 2026
INVOICE: 20748458

	Sabina Mirza	0.10	310.00/hr	31.00
2026-05-28	Receipt and review of email from B Sarsh requesting certain title registrations; obtaining copies of same; email to B Sarsh enclosing requested title registrations;			
	Jennifer Paquette	0.20	310.00/hr	62.00
2026-05-28	Receipt and review of email from S Mirza with instructions; obtaining and review parcel register; drafting memorandum outlining findings; email to M Giavedoni enclosing memorandum for review and approval; receipt and review of email from M Giavedoni approving memorandum; email to S Mirza, B Pearson, B Sarsh, and K Drouin enclosing memorandum package;			
	Jennifer Paquette	0.20	310.00/hr	62.00
2026-05-29	Receipt and review of correspondence from B. Pearson requesting Ontario Writ Locator searches and Ontario PPSA searches on Robert Randall Hawken, Cheryl Ann Ruth Hawken, and Amsaral Holding Inc.; attendance to obtaining Ontario Writ Locator searches on Robert Randall Hawken, Cheryl Ann Ruth Hawken, and Amsaral Holdings;			
	Colin Hough	0.50	310.00/hr	155.00
2026-05-29	Attendance to obtaining Ontario PPSA searches on Robert Randall Hawken, Cheryl Ann Ruth Hawken, and Amsaral Holdings Inc.; receipt and review of Ontario PPSA search results and Ontario Writ Locator search results; correspondence to B. Pearson providing search results;			
	Colin Hough	0.50	310.00/hr	155.00
2026-05-29	Review of emails exchanged with Receiver; request PPSA and writ searches; receipt and review of search results; carry out searches of Ontario court proceedings involving Debtors; prepare summary of findings;			
	Becky Pearson	1.50	310.00/hr	465.00
2026-05-29	Emails re. writ searches and related issues			
	Bart Sarsh	0.60	680.00/hr	408.00
Total Fees for Professional Services				<u>\$7,892.50</u>

May 31, 2026
INVOICE: 20748458

DISBURSEMENTS

Taxable Costs

Corporate Searches - Taxable	\$184.50
Total Taxable Disbursements	<u>\$184.50</u>

Non-Taxable Costs

Corporate Searches - Agency	\$249.87
Total Non-Taxable Disbursements	<u>\$249.87</u>

May 31, 2026
INVOICE: 20748458

Matter: G10042439 / 262442
RE: Hardy et al v Hawken et al.

OUTSTANDING INVOICE SUMMARY FOR THIS MATTER:

Date	Bill Number	Remaining Balance
November 30, 2025	20627134	\$8,663.71
December 31, 2025	20663055	\$1,824.95
January 31, 2026	20675173	\$7,860.28
July 7, 2026	20771177	\$9,716.02
Outstanding Balance:	In Canadian Dollars	<u>\$28,064.96</u>

* Current invoice 20748458 not included in this summary

May 31, 2026
INVOICE: 20748458

Remittance Copy

Client: 262442 BDO Canada Limited
Matter: G10042439
RE: Hardy et al v Hawken et al.

Amount Due: \$9,376.89 CAD

PAYMENT BY WIRE TRANSFER:

Bank Name: **Canadian Imperial Bank of Commerce**
Bank Address: 84 Bank Street, Ottawa, ON K1P 5N4
Institution Number: **010**
Transit Code: **00186**

Beneficiary Account Name: **Gowling WLG (Canada) LLP**
Beneficiary Address: 160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3
Beneficiary Account Number: CDN Account: **4102916**
USD Account: **0221015**

Clearing Code / Routing Number: **CC001000186**
(some systems may not accept a leading 'CC')

Pay by Swift MT 103 Direct to SwiftCode: **CIBCCATT**

ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details

For accurate and timely processing, email a copy of your payment confirmation to **payments.ca@gowlingwlg.com**

Questions related to EFT registration and banking, including intermediary details, please contact
Account.Confirmation@gowlingwlg.com

PAYMENT BY Interac E-TRANSFER:

Please send payment to **payments.ca@gowlingwlg.com**
Include the **invoice numbers/payment details** in the notes section of the Interac e-transfer. This will result in an automatic deposit to our account and no password is required.

PAYMENT BY CHEQUE: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

This is **Exhibit “E”** referred to in the Affidavit of Terrance (Yuan) Li sworn before me at the City of Hamilton, in the Province of Ontario, on August 5, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

42BB2E8CA415430...

Commissioner for Taking Affidavits
(or as may be)

Becky Lynn Pearson, a Commissioner, etc.,
Province of Ontario, for Gowling WLG (Canada) LLP
Barristers and Solicitors. Expires August 18, 2028.

Invoice

BDO Canada Limited
 ATTN: Robyn Duwyn
 Senior Vice President
 100-633 Colborne Street
 London ON N6B 2V3

July 7, 2026
 INVOICE: 20771177

[Return to
Affidavit](#)

Our Matter: G10042439 / 262442
 RE: Hardy et al v Hawken et al.

		HST (13.0%)
Fees for Professional Services	\$8,522.50	\$1,107.93
Disbursements (Taxable)	66.23	
Disbursements (Non-Taxable)	<u>10.75</u>	
Total Disbursements	76.98	8.61
Total Fees and Disbursements	8,599.48	
Total Taxes	1,116.54	1,116.54
Total Invoice	9,716.02	
Please remit balance due:	In Canadian Dollars	\$9,716.02

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact Account Confirmation@gowlingwlg.com

Bart Sarsh Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/Terms of Business), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 One Main Street West,
 Hamilton, Ontario, L8P 4Z5, Canada
 GST/HST: 11936 4511 RT

T +1 (905) 540 8208
gowlingwlg.com

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July 7, 2026
INVOICE: 20771177

BDO Canada Limited
Our Matter: G10042439
Hardy et al v Hawken et al.

PROFESSIONAL SERVICES

2026-06-01	Emails with R. Duwyn re. update on GMS Mortgage and related issues re. same; phone call with M. Prince			
	Bart Sarsh	0.50	680.00/hr	340.00
2026-06-01	Emails with S. Hawken's counsel and report on same to R. Duwyn			
	Bart Sarsh	0.30	680.00/hr	204.00
2026-06-02	Draft motion record outline and index, service list and outline of order;			
	Becky Pearson	1.50	310.00/hr	465.00
2026-06-02	Emails with counsel for C. Hawken; phone call and emails with R. Duwyn re. appraisals; emails with R. Duwyn and D. Flett re. next steps; Teams call with counsel for C. Hawken and email to counsel for C. Hawken summarizing list of deliverables			
	Bart Sarsh	1.60	680.00/hr	1,088.00
2026-06-04	Emails with C. Hawken's counsel re. appraiser appointment; emails with R. Duwyn re. appraiser visit and availability for same; emails re. additional parties to add to Service List and related issues re. same			
	Bart Sarsh	1.00	680.00/hr	680.00
2026-06-05	Emails with C. Hawken's counsel re. confirmation of appraisal date and list of requested documents			
	Bart Sarsh	0.40	680.00/hr	272.00
2026-06-10	Update service list per list provided by Receiver;			
	Becky Pearson	0.40	310.00/hr	124.00
2026-06-15	Emails re. update on June 12, 2026 appraisal visit			
	Bart Sarsh	0.30	680.00/hr	204.00
2026-06-17	Prepared and sent letter to Hawken's lawyer to offer to discuss the potential sale of property and resolution.			
	Terrance Li	0.50	445.00/hr	222.50
2026-06-17	Emails with R. Duwyn re. letter to R. Refcio re. next steps; directons to T. Li re. same; review of draft letter and revisions to same			
	Bart Sarsh	1.20	680.00/hr	816.00

Terms: payment due within 30 days of invoice date
Interest at the rate of 2.5% per annum will be charged on all amounts not paid within 30 days of invoice date
Errors and omissions excluded

July 7, 2026
INVOICE: 20771177

2026-06-18	Report to stakeholders on current steps			
	Bart Sarsh	0.30	680.00/hr	204.00
2026-06-19	Emails with counsel for Cheryl Hawken to discuss proposed resolution terms			
	Bart Sarsh	0.30	680.00/hr	204.00
2026-06-22	Attended virtual call with clients and the counsel of the debtor; prepared and provided the confidentiality undertaking to be signed by the Hawkens.			
	Terrance Li	1.60	445.00/hr	712.00
2026-06-22	Teams call with receiver and R. Refcio to discuss sale of Grand Bend property including possible resolution on terms; debrief call with receiver re. next steps; finalizing Confidentiality Undertaking and emails re. same			
	Bart Sarsh	2.40	680.00/hr	1,632.00
2026-06-23	Finalized and communicated the confidentiality undertakings to be signed by the Hawkens.			
	Terrance Li	0.30	445.00/hr	133.50
2026-06-23	Further revisions to Confidentiality Agreement and emails with T. Li re. same; emails with R. Duwyn re. appraisal and additional terms to send to counsel for C. Hawken; emails with counsel for Hardys re. receiver's motion			
	Bart Sarsh	0.60	680.00/hr	408.00
2026-06-23	Emails with counsel for Hawkens re. return date; emails with BDO re. same			
	Bart Sarsh	0.30	680.00/hr	204.00
2026-06-24	Noted about service list regarding A. Dale from Harrison Pensa for the buyer of the book of business.			
	Terrance Li	0.10	445.00/hr	44.50
2026-06-24	Emails with R. Duwyn re. addition of parties to Service List			
	Bart Sarsh	0.20	680.00/hr	136.00
2026-06-25	Followed up with Hawkens' counsel regarding the confidentiality undertakings.			
	Terrance Li	0.10	445.00/hr	44.50
2026-06-26	Follow up emails with R. Refcio re. Confidentiality Undertaking			
	Bart Sarsh	0.20	680.00/hr	136.00
2026-06-30	Followed up and provided deadline for the Hawkens to respond and to make a proposal to Hawkens' counsel.			

July 7, 2026
INVOICE: 20771177

	Terrance Li	0.10	445.00/hr	44.50
2026-06-30	Emails re. follow up on Confidentiality Undertaking with R. Refcio			
	Bart Sarsh	0.30	680.00/hr	204.00
Total Fees for Professional Services				<u>\$8,522.50</u>

DISBURSEMENTS

Taxable Costs

TeraView (Ontario) Online Searches & Registration - Taxable	\$37.05
Registered Mail	\$29.18
Total Taxable Disbursements	<u>\$66.23</u>

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency	\$10.75
Total Non-Taxable Disbursements	<u>\$10.75</u>

July 7, 2026
INVOICE: 20771177

Matter: G10042439 / 262442
RE: Hardy et al v Hawken et al.

OUTSTANDING INVOICE SUMMARY FOR THIS MATTER:

Date	Bill Number	Remaining Balance
November 30, 2025	20627134	\$8,663.71
December 31, 2025	20663055	\$1,824.95
January 31, 2026	20675173	\$7,860.28
May 31, 2026	20748458	\$9,376.89
Outstanding Balance:	In Canadian Dollars	<u>\$27,725.83</u>

* Current invoice 20771177 not included in this summary

July 7, 2026
INVOICE: 20771177

Remittance Copy

Client: 262442 BDO Canada Limited
Matter: G10042439
RE: Hardy et al v Hawken et al.

Amount Due: \$9,716.02 CAD

PAYMENT BY WIRE TRANSFER:

Bank Name: **Canadian Imperial Bank of Commerce**
Bank Address: 84 Bank Street, Ottawa, ON K1P 5N4
Institution Number: **010**
Transit Code: **00186**

Beneficiary Account Name: **Gowling WLG (Canada) LLP**
Beneficiary Address: 160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3
Beneficiary Account Number: CDN Account: **4102916**
USD Account: **0221015**

Clearing Code / Routing Number: **CC001000186**
(some systems may not accept a leading 'CC')

Pay by Swift MT 103 Direct to SwiftCode: **CIBCCATT**

ADDITIONAL MANDATORY INFO: Invoice number(s)/Payment details

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Account.Confirmation@gowlingwlg.com

PAYMENT BY Interac E-TRANSFER:

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DOUGLAS JOSEPH EDWARD HARDY and
FRANCES JANET HARDY

Plaintiffs

- and -

Court File No. CV-24-00002090-0000
ROBERT RANDALL HAWKEN, CHERYL ANN RUTH
HAWKEN and AMSARAL HOLDINGS INC.

Defendants

ONTARIO
SUPERIOR COURT OF JUSTICE
PROCEEDING COMMENCED AT
LONDON

AFFIDAVIT OF TERRANCE (YUAN) LI
(sworn August 5, 2026)

Gowling WLG (Canada) LLP

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Lawyers for the Receiver, BDO Canada Limited

File No. G10042439

Confidential Appendix 1

Confidential Appendix 2

Confidential Appendix 3

TAB 3

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE	)	FRIDAY, THE 14 TH
	)	
JUSTICE	)	DAY OF AUGUST, 2026

B E T W E E N:

DOUGLAS JOSEPH EDWARD HARDY and FRANCES JANET HARDY

Plaintiffs

- and -

ROBERT RANDALL HAWKEN, CHERYL ANN RUTH HAWKEN,
and AMSARAL HOLDINGS INC.

Defendants

CLAIMS PROCESS ORDER

THIS MOTION, made by BDO Canada Limited ("**BDO**"), in its capacity as the court-appointed receiver (in such capacity, the "**Receiver**") without security, of the Net Proceeds (as defined in the Appointment Order of Justice Gorman dated March 21, 2025) from the sale of the real properties municipally known as 554 Waterloo Street, London, Ontario, 558 Waterloo Street, London, Ontario, and 10138 Edmonds Boulevard, Grand Bend, Ontario (collectively, the "**Properties**"), for an Order, among other things, establishing a claims process to identify and determine claims to the Net Proceeds, was heard this day by judicial video conference at the Ontario Superior Court of Justice, London, Ontario.

ON READING the Motion Record of BDO containing the Notice of Motion dated August 6, 2026, the First Report of the Receiver dated August 5, 2026 (the “**First Report**”) and its appendices, and on hearing the submissions of counsel for the Receiver and for those parties noted on the Participant Information Form, with no other parties on the Service List appearing or taking any position although properly served as appears from the Affidavits of Service, filed,

SERVICE

1. **THIS COURT ORDERS** that the time for the service and filing of the Motion Record are abridged and validated, and that this motion is properly returnable today and dispenses with any further or other service on any other person.

DEFINITIONS AND INTERPRETATION

2. **THIS COURT ORDERS** that, in addition to terms defined elsewhere in this Order, the following terms shall have the following meanings:

(a) “**Claim Statement**” means the form delivered in accordance with this Claims Process in writing to each Claimant, by which they may confirm their Claim, substantially in the form attached as **Schedule “C”** to this Order;

(b) “**Claim Statement Instruction Letter**” means a letter to Claimants regarding the Claims Process and instructions in respect of it, substantially in the form attached as **Schedule “D”** to this Order;

(c) “**Appointment Order**” means the Order of the Court made March 21, 2025, among other things, appointing BDO as Receiver, er, without security, over the Net Proceeds from the sale of the Properties as supplemented by the Order of Justice E. ten Cate dated July 22, 2025.

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

(e) “**Business Day**” means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in London, Ontario;

(f) “**Claim**” means any right, title, interest, debt, liability or entitlement—present or future, liquidated or unliquidated, secured or unsecured—asserted against the Net Proceeds, arising out of or in connection with the Properties, their sale, enforcement, or priority scheme, but excluding any Unaffected Claim

(g) “**Claimant**” means any Person asserting a Claim, and includes a transferee or assignee of a Claim, trustee, executor, or other Person acting on behalf of or through such Person;

(h) “**Claims Bar Date**” means a date that is 45 days following service by the Receiver of the Public Notice to Claimants, and the posting of said Notice on the Receiver’s website. The Claims Bar Date shall be specifically set out in the Notices and Forms sent to Claimants, and shall be posted on the Receiver’s website, once known.

- (i) **“Claims Package”** means a package of information to be provided to the Claimants, which package shall include a copy of this Order without Schedules, the Notice to Claimants, a Claim Statement Instruction Letter, Claim Statement, Request for Amendment, and such other materials as the Receiver may consider appropriate or desirable;
- (j) **“Claims Process”** means the procedures outlined in this Order, including the Schedules to this Order, to identify, quantify, verify and adjudicate Claims asserted by Claimants to the Net Proceeds;
- (k) **“CJA”** means the *Courts of Justice Act*, R.S.O. 1990, c C.43, as amended;
- (l) **“Court”** means the Ontario Superior Court of Justice in London;
- (m) **“Dispute Notice”** means a written notice, delivered to the Receiver by a Claimant who has received a Notice of Revision or Disallowance, of that Person’s intention to dispute such Notice of Revision or Disallowance and the reasons for the dispute, substantially in the form attached as **Schedule “F”** to this Order;
- (n) **“Notice to Claimants”** means a notice, substantially in the form attached as **Schedule “B”**, delivered in writing by the Receiver to each Claimant, notifying the Claimant that the Claimant will have until the Claims Bar Date to confirm their Claim;
- (o) **“Notice of Revision or Disallowance”** means a notice substantially in the form attached as **Schedule “E”** to this Order, to be sent by the Receiver where it

disputes or has revised or disallowed all or part of a Claimant's Claim or the information set forth in a Claimant's Request for Amendment, as the case may be;

(p) **"Person"** means any individual, corporation, firm, limited or unlimited liability company, general or limited partnership, association (incorporated or unincorporated), trust, unincorporated organization, joint venture, trade union, government authority or any agency, regulatory body or officer thereof or any other entity, wherever situate or domiciled, and whether or not having legal status, and whether acting on their own or in a representative capacity;

(q) **"Proceedings"** means the Receivership Proceedings;

(r) **"Proof of Claim"** means a proof of claim, substantially in the form attached as **Schedule "G"** to this Order, to be completed and filed by a Person claiming to be a Claimant but who was not entitled to receive a Claims Package;

(s) **"Proof of Claim Instruction Letter"** means a letter to Persons not entitled to receive the Claims Package regarding the Claims Process and instructions in respect thereto, substantially in the form attached as **Schedule "H"** to this Order;

(t) **"Proven Claim"** means the amount of a Claim, as finally determined under the Claims Process;

(u) **"Public Notice to Claimants"** means the notice publicizing the Claims Process and published under authority of this Order, substantially in the form of notice attached to this Order as **Schedule "A"**;

(v) “**Receiver’s Website**” means the website maintained by the Receiver at the following URL:<<https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements>>;

(w) “**Request for Amendment**” means a Claimant’s request for an amendment to the Claimant’s Information, substantially in the form attached hereto as Section Two of the Claim Statement at **Schedule “C”**;

(x) “**Required Information**” means Information required by the Receiver from the Financial Institutions, in order to determine the identities and contact information of certain Claimants; and

(y) “**Unaffected Claim**” means any claim secured by the Receiver’s Charge, as such terms are defined in the Appointment Order.

GENERAL PROVISIONS

3. **THIS COURT ORDERS** that the Receiver is authorized to use its reasonable discretion as to the adequacy of compliance with respect to the terms of this Order, and may, where it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order, or request any further documentation from a Person that the Receiver may require in order to enable the Receiver to determine the validity of a Claim.

4. **THIS COURT ORDERS** that, despite the terms of this Order, the Receiver may apply to this Court from time to time for such further order or orders as it considers necessary or desirable to amend, supplement or replace this Order.

5. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties under this Order.

6. **THIS COURT ORDERS** that the form and substance of each of the Public Notice to Claimants, Notice to Claimants, Claim Statement (including the Request for Amendment), Claim Statement Instruction Letter, Notice of Revision or Disallowance, Dispute Notice, Proof of Claim, and Proof of Claim Instruction Letter, substantially in the forms attached as Schedules A, B, C, D, E, F, G, and H, respectively, to this Order, together with the digital version thereof, where applicable, are approved. Despite this, the Receiver may from time to time make changes to such forms as the Receiver considers necessary or advisable.

RECEIVER'S ROLE

7. **THIS COURT ORDERS** that the Receiver, in addition to its prescribed rights, duties, responsibilities and obligations under the Appointment Order, shall take all actions and fulfill any other roles as are authorized by this Order or are incidental to it, including the determination of Claims and referral of any Claim to the Court.

8. **THIS COURT ORDERS** that: (i) in carrying out the terms of this Order, the Receiver shall have all of the protections given to it by the Appointment Order and this Order; (ii) the Receiver shall incur no liability or obligation as a result of carrying out the

provisions of this Order, except for claims based on gross negligence or wilful misconduct; and (iii) the Receiver shall not be liable for any claims or damages resulting from any errors or omissions in such records or information provided by any Claimant, except for claims based on gross negligence or wilful misconduct.

NOTICE TO CLAIMANTS

9. **THIS COURT ORDERS** that the Receiver be and is authorized and directed to send a copy of the Claims Package, by ordinary mail or email, as soon as practicable, to:

- (a) all known Claimants who may be entitled to share in the Net Proceeds, which monies remain unpaid in whole or in part;
- (b) any Person who commenced a legal proceeding in any court or tribunal in respect of a cause of action connected to the Properties or their sale prior to March 21, 2025, and which proceeding was served on any of the Defendants or on G.M.S. Mortgage Investment Corporation;
- (c) the Canada Revenue Agency; and
- (d) the Minister of Finance (Ontario).

10. **THIS COURT ORDERS** that, as soon as practicable after the date of this Order, the Receiver shall cause a copy of the Claims Package to be posted on the Receiver's Website.

11. **THIS COURT ORDERS** that the Receiver shall dispatch by email, ordinary mail, or courier, as soon as practicable following receipt of a request, a copy of the Claims Package and/or Proof of Claim to any Person claiming to be a Claimant and requesting such material, provided such request is received prior to the Claims Bar Date. The Receiver shall not be responsible if the request is made too late for the Claimant to file a Proof of Claim by the Claims Bar Date.

NOTICE SUFFICIENT

12. **THIS COURT ORDERS** that the delivery to the Claimants of the Claims Package as provided for in paragraph 9 of this Order and in accordance with paragraph 11 of this Order, together with the posting of all materials on the Receiver's Website, shall constitute good and sufficient service and delivery of notice of this Order and notice of the Claims Bar Date on all Persons who may be entitled to receive notice and who may wish to assert Claims, and that no other notice or service need be given or made, and no other document or material need be sent to or served upon any Person in respect of this Order. All Persons, including Claimants, shall be bound by the Claims Bar Date, this Order, and any notices published in accordance with the terms of this Order, regardless of whether or not they received actual notice, and any steps taken in respect of any Claim, in accordance with this Order.

13. **THIS COURT ORDERS** that service shall be effective, in the case of mailing, three (3) Business Days after the date of mailing, in the case of service by courier, on the day after the courier package was sent, and in the case of service by fax or e-mail, on the day

after the fax or e-mail was transmitted, unless such day is not a Business Day, or the fax or e-mail transmission was made after 5:00 p.m. (Toronto time), in which case, it is effective on the next Business Day.

14. **THIS COURT ORDERS** that neither: (i) the reference to a purported Claim as a “Claim” or a purported Claimant as a “Claimant” in this Order, nor (ii) the delivery of a Notice to Claimants, Claim Statement, or Proof of Claim by the Receiver to a Person shall constitute an admission by the Receiver of any obligation to any Person.

FILINGS OF CLAIM STATEMENTS

15. **THIS COURT ORDERS** that the Receiver shall include in the Claims Package the Claim Statement Instruction Letter, attached as **Schedule “D”** to this Order.

16. **THIS COURT ORDERS** that, except as otherwise provided herein, each Claimant that is identified by the Receiver as having a Claim to the Net Proceeds, shall receive a Claim Statement, in substantially the form attached as **Schedule “C”** to this Order. Each Claim is based on the Receiver’s reconciliation of available records relating to the Properties and the sale process.

17. **THIS COURT ORDERS** that the only Claimants who shall be considered to have a Claim to the Net Proceeds are those Claimants who, on or before the sale of the Properties, advanced funds, held registered or unregistered interests in the Properties, or otherwise assert an interest that may affect entitlement to the Net Proceeds.

18. **THIS COURT ORDERS** that, if the Claimant agrees with the contents of the Claim Statement, the Claimant shall, on or before the Claims Bar Date, acknowledge the Claimant's agreement in writing to the Receiver.

19. **THIS COURT ORDERS** that each Claimant is required to confirm or dispute the information contained in the Claim Statement in order to be eligible for any distribution of the Net Proceeds.

20. **THIS COURT ORDERS** that a Claim Statement shall be deemed timely filed only if received by the Receiver in writing on or before the Claims Bar Date.

21. **THIS COURT ORDERS** that the acknowledgement by the Receiver of a Claim is subject to the outcome of any Request for Amendment or Proof of Claim received from another Claimant.

22. **THIS COURT ORDERS** that, in order for a Claim Statement to be properly filed pursuant to this Order, said Claim Statement shall be:

- (a) written in the English or French language;
- (b) accompanied by a government-issued photo identification of the Claimant, indicating the Claimant's name and a photograph of the Person; and
- (c) conform substantially with the Claim Statement attached as **Schedule "C"** to this Order.

23. **THIS COURT ORDERS** that Unaffected Claims shall not be subject to this Order and holders of Unaffected Claims shall not be required to file a Proof of Claim in respect of their Unaffected Claims.

24. **THIS COURT ORDERS** that any Claimant who disagrees with the Claim amounts or other information stated in the Claim Statement must complete a Request for Amendment in writing and provide all supporting documentation to the Receiver, such that the Request for Amendment is actually received by the Receiver by the Claims Bar Date or such later date as the Receiver may agree in writing or the Court may order.

25. **THIS COURT ORDERS** that any party believing itself to be a Claimant, other than those entitled to receive a Claims Package and Notice to Claimants, shall file with the Receiver a Proof of Claim directly, so that such Proofs of Claim are actually received by the Receiver by no later than the Claims Bar Date.

26. **THIS COURT ORDERS** that, at any time, the Receiver may: (i) request additional information with respect to any Claim, and may request that a Claimant file a revised Request for Amendment or Proof of Claim; (ii) attempt to consensually resolve the amount or any other aspect of a Claim; or (iii) revise or disallow a Claim.

DETERMINATION OF CLAIMS

27. **THIS COURT ORDERS** that, subject to the terms of this Order, the Receiver shall review all Requests for Amendment and Proofs of Claim (and any supporting documentation) filed on or before the Claims Bar Date, and may accept, revise or disallow (in whole or in part) the Claim set out in any Request for Amendment or Proof of Claim.

Notices of Revision or Disallowance

28. **THIS COURT ORDERS** that, in the case of any Request for Amendment, the Receiver: (a) shall review and consider the Request for Amendment; and (b) may accept the amendments requested, or revise or disallow them by way of Notice of Revision or Disallowance, sent to the Claimant, together with the form of Dispute Notice, by no later than 45 days after the Claims Bar Date.

29. **THIS COURT ORDERS** that, if the Claimant does not dispute the Notice of Revision or Disallowance, then, subject to further order of this Court, the Notice of Revision or Disallowance shall be deemed to be accepted as final and binding.

30. **THIS COURT ORDERS** that if the Receiver does not deliver a Notice of Revision or Disallowance, subject to further order of this Court, the amount of the Claim or the information set forth in such Claimant's Request for Amendment or Proof of Claim shall be deemed to be accepted as final and binding.

31. **THIS COURT ORDERS** that, unless the Claim Statement is confirmed in writing or a Request for Amendment is received by the Receiver in writing on or before the Claims Bar Date, the Claimant shall not be eligible for a distribution from the Net Proceeds. In the event that the Claim Statement and the information therein is confirmed, it shall be final and binding on the Claimant, and may be relied upon by the Receiver in valuing the Claim for all purposes, and the Claimant shall be barred from making any Claim inconsistent with the information contained in the Claim Statement.

32. **THIS COURT ORDERS** that where a Claim has been accepted by the Receiver, and a Claim Statement confirmed in accordance with paragraph 19, such Claim shall constitute a Proven Claim for the purposes of the Claims Process. The acceptance of any Claim or other determination of same in accordance with this Order, in whole or in part, shall not constitute an admission of any fact, thing, obligation, or quantum of any Claim by any Person, save and except in the context of the Claims Process.

Dispute Notices

33. **THIS COURT ORDERS** that any Claimant who intends to dispute a Notice of Revision or Disallowance shall deliver a Dispute Notice, in substantially the form attached as **Schedule “F”** to this Order, by ordinary mail, courier, personal delivery, or electronic transmission, such that the Dispute Notice is actually received by the Receiver by 5:00 p.m. (Toronto time) on the day which is ten (10) calendar days after the date of the Notice of Revision or Disallowance, or such later date as the Receiver may agree to in writing or the Court may order.

34. **THIS COURT ORDERS** that if the Receiver does not receive a Dispute Notice with respect to a Notice of Revision or Disallowance, in accordance with paragraph 33 of this Order, then, subject to further order of this Court, the Notice of Revision or Disallowance shall be deemed to be accepted as final and binding. The amount stipulated in the Notice of Revision or Disallowance, if any, shall constitute such Claimant's Proven Claim, and the balance of such Claimant's Claim, if any, shall be forever barred and extinguished.

35. **THIS COURT ORDERS** that upon receipt of a Dispute Notice, the Receiver shall notify such Claimant of its determination as soon as practicable, and the Receiver may attempt to consensually resolve the amount of the Claim with the Claimant. If the Claimant disagrees with the Receiver's determination and any attempts to otherwise resolve the dispute are unsuccessful, the Receiver will bring a motion for the Court's approval of a procedure to determine the disputed Claim, together with any other such disputed Claims. In the report of the Receiver, the Receiver shall suggest an appropriate procedure to deal with any outstanding Dispute Notices fairly and efficiently.

36. **THIS COURT ORDERS** that, where a Claim has been revised or disallowed pursuant to paragraph 28 of this Order, the revised or disallowed Claim (or revised or disallowed portion thereof) shall not be a Proven Claim until determined otherwise in accordance with the Claims Process or as otherwise ordered by the Court.

CLAIMS BAR

37. **THIS COURT ORDERS** that any Claimant that does not: confirm the Claim Statement; deliver a Request for Amendment; or deliver a Proof of Claim, together with supporting documentation in respect of such Claim; in accordance with this Order, on or before the Claims Bar Date, shall, subject to further Order of the Court:

- (a) be forever barred, estopped and enjoined from asserting or enforcing any Claim (or filing a Proof of Claim, as the case may be, with respect to such Claim) against the Net Proceeds and such Claim shall be forever extinguished;
- (b) not be permitted to participate in any distribution of the Net Proceeds; and

(c) not be entitled to receive further notices in, or participate as a Claimant in, these proceedings.

38. **THIS COURT ORDERS** that, subject to further Order of the Court, the **Claims Bar Date** shall be 5:00 p.m. (Toronto time) on the 45th day following service by the Receiver of the Public Notice to Claimants, and the posting of said Notice on the Receiver's website. The Claims Bar Date shall be specifically set out in the Notices and Forms sent to Claimants, and shall be posted on the Receiver's website, once known. The Receiver may, at its sole discretion, extend the date generally or in individual cases. If the Claims Bar Date is extended generally, the Receiver shall post notice of the extension on the Receiver's Website.

NOTICES OF TRANSFEREES

39. **THIS COURT ORDERS** that if, after the earlier of:

- (a) the date of filing of a Claim Statement; and
- (b) the Claims Bar Date,

the holder of a Claim, or any subsequent holder of same who has been acknowledged by the Plaintiffs in respect thereof prior to March 21, 2025, transfers or assigns such Claim to another Person, the Receiver shall not be obliged to give notice to or to otherwise deal with the transferee or assignee of such Claim unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, have been delivered to the Receiver, and the Receiver has acknowledged in writing such transfer or

assignment. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the Claimant in respect of such Claim, and shall be bound by notices given and steps taken in respect thereof in accordance with the provisions of this Order, including any omission or failure to act on the part of the transferor or assignor, prior to the written acknowledgement by the Receiver of such transfer or assignment.

40. **THIS COURT ORDERS** that if the holder of a Claim has transferred or assigned the whole of such Claim to more than one Person, or part of such Claim to another Person or Persons, such transfer or assignment shall not create a separate Claim, and such Claim shall continue to constitute and be dealt with as a single Claim, notwithstanding such transfer or assignment, and the Receiver shall not be bound to acknowledge or recognize any such transfer or assignment and shall be entitled to send notice to and to otherwise deal with such Claim only as a whole, and then only to and with the Person last holding such Claim in whole as the Claimant in respect of such Claim. Provided that a transfer or assignment of the Claim has taken place in accordance with this Order and the Receiver has acknowledged in writing such transfer or assignment, the Person last holding such Claim in whole as the Claimant in respect of such Claim may by notice to the Receiver, in writing, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be with a specified Person, and, in such event, such Claimant, transferee or assignee of the Claim shall be bound by any notices given or steps taken in respect of such Claim by or with respect to such Person in accordance with this Order.

DEATH OR INCAPACITY

41. **THIS COURT ORDERS** that if any Claimant has deceased, the Receiver may accept a Claim on such deceased Person's behalf from the duly appointed legal representative or estate trustee of such deceased Person.

42. **THIS COURT ORDERS** that if any Claimant has deceased or become incapacitated, and no legal representative has been appointed or otherwise has authority to act on behalf of such Person, the Receiver shall have the discretion to allow such Person's surviving spouse, survivor, or next-of-kin to act on such Person's behalf.

43. **THIS COURT ORDERS** that before allowing a person to act on behalf of a deceased or incapacitated Person, the Receiver, acting reasonably, may require the person to execute a statutory declaration or provide some other similar form of document confirming the person's relationship to the deceased or incapacitated Person.

44. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation to any person for exercising its discretion to allow a third party to act on behalf of a deceased or incapacitated Person.

45. **THIS COURT ORDERS** that in exercising the discretion to allow a third party to confirm, dispute, or file a Claim on behalf of a deceased or incapacitated Person, or to receive funds otherwise payable to such Person, the Receiver shall consider:

- (a) If such Person is alive, whether it appears to the Receiver that the distribution of funds to such third party is in the best interests of the incapacitated Person; and

(b) If such Person is deceased and intestate, the rules relating to the distribution of intestate estates, as set out in the *Estates Act*, R.S.O. 1990 c. E.21.

DIRECTIONS

46. **THIS COURT ORDERS** that the Receiver, or any other Person with a material interest in this Claims Process, may, at any time, and with such notice as the Court may require, seek directions from the Court with respect to this Order and the Claims Process, including the forms attached as Schedules hereto.

NOTICES, SERVICE, AND COMMUNICATION

47. **THIS COURT ORDERS** that, except as otherwise provided herein, the Receiver may deliver the Claims Package, a Notice of Revision or Disallowance and any notice or other communication to be given under this Order to Claimants or other interested Persons, and the same will be sufficiently given by forwarding true copies thereof by prepaid ordinary mail, registered mail, courier, personal delivery, facsimile transmission, or email, to such Claimants or other interested Persons at the address last shown on the books and records that are available. Any such service and delivery shall be deemed to have been received: (a) if sent by ordinary mail or registered mail, on the third Business Day after mailing within Ontario, the fifth (5th) Business Day after mailing within Canada (other than within Ontario), and the tenth (10th) Business Day after mailing internationally; (b) if sent by courier or personal delivery, on the next Business Day following dispatch; and (c) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day, and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

48. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the “**Protocol**”) is approved and adopted by reference herein and, throughout the administration of the Claims Process, the service of documents made in accordance with the Protocol shall constitute valid and effective service. Subject to Rule 3.01(d) of the *Rules of Civil Procedure* and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective upon transmission. All references to the singular in this Order include the plural, the plural include the singular, and any gender includes the other gender.

49. **THIS COURT ORDERS** that any notice or other communication to be given under this Order by a Claimant to the Receiver shall be in writing in substantially the same form, if any, provided for in this Order and will be sufficiently given only if delivered by registered mail, courier, personal delivery or electronic or digital transmission addressed to:

BDO Canada Limited,
 in its capacity as Receiver of the Net Proceeds from the sale of:
 554 Waterloo Street, London, Ontario;
 558 Waterloo Street, London, Ontario; and
 10138 Edmonds Boulevard, Grand Bend, Ontario
 Email: rduwyn@bdo.ca

Any such notice or communication shall be deemed to be received upon actual receipt thereof during normal business hours on a Business Day, or if delivered outside of normal business hours, the next Business Day.

50. **THIS COURT ORDERS** that if, during any period in which notices or other communications are being given pursuant to this Order, a postal strike or postal work stoppage of general application should occur, such notices or other communications sent

by ordinary mail and then not received shall not, absent further Order of the Court, be effective, and notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery or electronic or digital transmission, in accordance with this Order.

EFFECT, RECOGNITION AND ASSISTANCE OF OTHER COURTS

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

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

MISCELLANEOUS

53. **THIS COURT ORDERS** that this Order and all of its provisions are effective from 12:01 a.m. Eastern Standard Time on the date of this Order without any need for entry and filing.

54. **THIS COURT ORDERS** that nothing in this Order shall constitute or be deemed to constitute an allocation or assignment of a Claim, and, for greater certainty, this Order does not provide for distribution of the Net Proceeds, and is intended only to commence the Claims Process for the submission and adjudication of the Claims.

55. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation as a result of its appointment or carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part.

56. **THIS COURT ORDERS** that, for greater certainty, the Receiver is not required to take any steps in respect of any digital records, online accounts, or electronic platforms formerly used by any of the Defendants, save and except as necessary to administer the Claims Process or complete any remaining statutory obligations associated with the sale of the Properties.

Date of issuance
 (to be completed by registrar)

 (Justice O.S.C.J.)

SCHEDULE A

PUBLIC NOTICE TO CLAIMANTS

Public Notice to Claimants in respect of the Net Proceeds arising from the sale of:

- 554 Waterloo Street, London, Ontario
- 558 Waterloo Street, London, Ontario
- 10138 Edmonds Boulevard, Grand Bend, Ontario

Re: Notice of Claims Process

This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”). Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties.

The Persons having Claims to the Net Proceeds (the “**Claimants**”) should receive a Claims Package by e-mail or regular mail from the Receiver, if the Claimants and their current addresses or e-mail addresses are known to the Receiver.

Claimants may also obtain the Claims Process Order and a Claims Package by downloading it from the Receiver’s website at www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements. Claim Statements, Requests for Amendment, and Proofs of Claim must be received by the Receiver in the prescribed form by **5:00 p.m. (Toronto time) on [INSERT DATE]** (the “**Claims Bar Date**”). It is your responsibility to complete the appropriate documents and ensure that the Receiver receives your completed documents by the Claims Bar Date.

IF THE APPROPRIATE DOCUMENTS ARE NOT **RECEIVED** BY THE RECEIVER BY THE CLAIMS BAR DATE, YOU WILL NOT BE ENTITLED TO RECEIVE A DISTRIBUTION. DISTRIBUTIONS WILL BE DETERMINED BY THE COURT AT A LATER DATE.

CLAIMS WHICH ARE NOT **RECEIVED** BY THE CLAIMS BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER.

DATED at _____, Ontario, this ____ day of _____, 2026.

SCHEDULE B

NOTICE TO CLAIMANTS

Notice to Claimants in respect of the Net Proceeds arising from the sale of:

- 554 Waterloo Street, London, Ontario
- 558 Waterloo Street, London, Ontario
- 10138 Edmonds Boulevard, Grand Bend, Ontario

Re: Notice of Claims Process

Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties. This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”).

The records of the Receiver indicate that you have a potential Claim to the Net Proceeds. The Receiver obtained the Claims Process Orders to determine who is entitled to share in the distribution of the Net Proceeds. In order to receive a distribution of the Net Proceeds, the Receiver MUST receive your acknowledgement of your Claim Statement or Request for Amendment on or before 5:00 p.m. (Toronto time) on [INSERT DATE] in accordance with the Claims Process Order.

Please read the enclosed Claim Statement – Instruction Letter carefully for instructions on how to participate in the Claims Process.

IF THE RECEIVER DOES NOT **RECEIVE** YOUR ACKNOWLEDGEMENT OF YOUR CLAIM STATEMENT OR REQUEST FOR AMENDMENT OF YOUR CLAIM IN WRITING BY 5:00 p.m. (TORONTO TIME) ON [INSERT DATE], YOU WILL **NOT** BE ENTITLED TO RECEIVE ANY DISTRIBUTION OF THE NET PROCEEDS.

DATED at _____, Ontario, this ____ day of _____, 2026.

SCHEDULE C
CLAIM STATEMENT

[Claimant Name]
[Address]

Please read the enclosed **Claim Statement – Instruction Letter** carefully prior to completing this Claim Statement.

Claim Statement Unique ID: [Number]

**EACH AND EVERY CLAIMANT MUST SEPARATELY ACKNOWLEDGE
THEIR INTEREST FOR EACH CLAIM.**

You **must** complete Section 1 or Section 2, but not both. Everyone must complete Section 3. **If Section 3 is not completed, this form will be disregarded for the purposes of distribution.** Once completed, return a copy of this document, together with any required supporting documentation, by ordinary mail, courier, personal delivery or electronic or digital transmission. Any such submission must be **received** by the Receiver by 5:00 p.m. (Toronto time) on • (the “**Claims Bar Date**”) at the following address:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of:
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

If you do not return this form by the Claims Bar Date, you will be barred from making any claim for a distribution in this proceeding.

Please type your response or print legibly.

Contact Information for Claimant Submitting Acknowledgement Form	Adjusted Contact Information for Claimant Submitting Acknowledgement Form (where applicable)	
Claimant Mailing Address		
Claimant Email Address		
Claimant Phone Number		

***Please correct any errors in the information above in the boxes provided. If more substantial changes are required (i.e. your name has legally changed from that noted above), please complete the Request for Amendment form provided.**

PARTICULARS OF YOUR CLAIM:

Transaction Details	
Sender E-mail Address	
Sender Name	
Transaction Date	Transaction Amount
Date	\$
Date	\$
Date	\$
Net Claim Amount	\$

SECTION ONE

ACKNOWLEDGEMENT

If you agree with all of the information set out above in the PARTICULARS OF YOUR CLAIM section, you must acknowledge same by checking the boxes and signing below. If, however, you disagree with this information in any respect, then you must complete Section Two, the Request for Amendment.

- ☐ I confirm that the above information is true and correct in every respect.
- ☐ I authorize the Receiver to transfer any and all funds that I may be entitled to.

DATED at _____, Ontario, this ____ day of _____, 2026.

Signature: _____ Print Name: _____

SECTION TWO- REQUEST FOR AMENDMENT

I, [name of Claimant], do request that the information provided in this Acknowledgement Form be amended as follows.

WE DO NOT REQUIRE YOU TO COMPLETE FIELDS FOR WHICH THERE IS NO DISPUTE.

PLEASE INDICATE ONLY THE SPECIFIC AMENDMENTS REQUESTED AND PROVIDE SUPPORTING DOCUMENTATION FOR THOSE REQUESTED AMENDMENTS.

Possible Reasons for Requested Amendments
Claimant Name Change- Marriage/Divorce/Deceased Claimant/Transfer of Ownership Interest/Other
Incorrect Financial Institution Name
Incorrect Transaction ID
Incorrect Date
Incorrect Transaction Amount
Incorrect or Changed E-mail Address
Other

***In the below table(s) please specify the amendment requested and the reason for such amendment. Supporting documentation is also required to illustrate the need for any amendment. For example, if your name has legally changed, government issued proof to substantiate such change is required to be sent together with this completed form.**

Transaction Information		Amended Information (where applicable)	Reason for Requested Amendment (where applicable)
Claimant			
Transaction Date			
Transaction ID			
E-mail Address			
Transaction Amount			
Other			

REQUEST FOR AMENDMENT (CONTINUED)

Transaction Information		Amended Information (where applicable)	Reason for Requested Amendment (where applicable)
Claimant			
Transaction Date			
Transaction ID			
E-mail Address			
Transaction Amount			
Other			

Transaction Information		Amended Information (where applicable)	Reason for Requested Amendment (where applicable)
Claimant			
Transaction Date			
Transaction ID			
E-mail Address			
Transaction Amount			
Other			

Transaction Information		Amended Information (where applicable)	Reason for Requested Amendment (where applicable)
Claimant			
Transaction Date			
Transaction ID			
E-mail Address			
Transaction Amount			
Other			

☐ I confirm that the above information is true and correct in every respect.

DATED at _____, Ontario, this ____ day of _____, 2026.

Signature: _____ Print Name: _____

SECTION THREE

DECLARATION OF RESIDENCY:

Everyone must complete this section.

If Section 3 is not completed, this form will be disregarded for the purposes of distribution.

Please check the box that applies.

☐ I am a tax resident of Canada.

☐ I am a tax resident of a jurisdiction other than Canada.

I certify that the above information is true.

DATED at _____, Ontario, this ____ day of _____, 2026.

Signature: _____ Print Name: _____

SCHEDULE D

CLAIM STATEMENT – INSTRUCTION LETTER

A. Claims Process

Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties. This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”). Copies of the Claims Process Order can be found on the Receiver’s website at: <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements> Any capitalized terms not defined herein shall have the meaning ascribed thereto in the Claims Process Order.

The Receiver obtained the Claims Process Order to determine who is entitled to share in the Net Proceeds held by the Receiver. In order to be eligible to receive a distribution of the proceeds, the Receiver must **receive** your acknowledgment or dispute of your Claim by **5:00 p.m. (Toronto Time) on •** in accordance with the Claims Process Order.

This letter provides instructions for completing the enclosed Claim Statement in writing.

The Claims Process is intended for any Claimant claiming an interest in the Net Proceeds. In order to claim an interest in the Net Proceeds, you must have transferred funds before March 21, 2025, in connection with your application.

Each Claimant is required to individually submit a written Claim Statement in respect of their interest. This includes all parties having the same email address.

Pursuant to the Claims Process Order, failure to provide a written acknowledgement of your Claim Statement or submit a Request for Amendment, in either case such that the applicable document is **received** by the Receiver by **5:00 p.m. (Toronto Time) on the Claims Bar Date of •**, will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Net Proceeds and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a creditor in these proceedings.

B. Request for Amendment

If you believe that you have a Claim that is other than as set out on the Claim Statement (for example, an additional Claim or a Claim for a different amount), then you must file a Request for Amendment for that additional Claim. **Your Request for Amendment must be received by the Receiver by 5:00 p.m. (Toronto time) on • (the Claims Bar Date).** Pursuant to the Claims Process Order, failure to submit a Request for Amendment which is received by the Receiver by the Claims Bar Date will result in such Claim being barred

and extinguished, released and discharged forever. A Request for Amendment form is attached at Part Two of the Claim Statement, or may be obtained by contacting the Receiver or by accessing the Receiver's website at <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements>

C. General Instructions for Completing the Claim Statement

All Claim Statements must be electronically signed and dated.

The Claim Statement is pre-populated with your personal information (i.e. legal name, e-mail address) that the Receiver has, and contains an acknowledgment by the Receiver of your Claim to the Net Proceeds. This information was derived through a review of the available books and records.

If you **agree** with the information contained in the Claim Statement, you are required to complete Section One of the Claim Statement.

If you **do not agree** with the information contained in the Claim Statement, you are required to complete Section Two of the Claim Statement entitled "Request for Amendment". If you are requesting an amendment to any of the information, you are also required to provide copies of the documentation to support your requested amendment(s).

All Claimants must complete Section Three of the Claim Statement in respect of your residency status for tax purposes. In the event that this section is not completed, your claim will not be accepted, and your Claim Statement will be discarded.

D. Questions

If you have any questions regarding the Claims Process, please contact the Receiver at the address provided below. All notices and enquiries with respect to the Claims Process should be addressed to:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of:
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

SCHEDULE E

NOTICE OF REVISION OR DISALLOWANCE OF CLAIM

Name of Claimant: _____

Transaction Date (if applicable): _____

Transaction Amount (if applicable): _____

Defined terms not defined within this Notice of Revision or Disallowance form have the meaning ascribed thereto in the Claims Process Order dated August 14, 2026. Pursuant to paragraph 28 of the Claims Process Order, the Receiver hereby gives you notice that it has reviewed your [Request for Amendment/ Proof of Claim] and has revised or rejected your Claim as follows:

(A) Revisions or Disallowance:

(B) Reasons for Revision or Disallowance:

IF YOU DO NOT AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE, PLEASE TAKE NOTICE OF THE FOLLOWING:

1. If you intend to dispute this Notice of Revision or Disallowance you must, in relation to a Claim Statement or Proof of Claim Form, ***no later than 5:00 p.m. (Toronto time) on the day which is ten (10) days after the date of the Notice of Revision or Disallowance***, deliver a Dispute Notice by ordinary mail, personal service, courier or electronic or digital transmission to the addresses indicated hereon. The form of Dispute Notice is attached to this Notice.
2. If you do not deliver a Dispute Notice by the applicable deadline, the amount of your Claim shall be deemed to be as set out in this Notice of Revision or Disallowance.

Address for Service of Dispute Notices:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of:
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIODS, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.

DATED at _____, Ontario, this ____ day of _____, 2026.

BDO CANADA LIMITED,
in its capacity as Receiver of the Net Proceeds from the sale of
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

SCHEDULE F

DISPUTE NOTICE

Defined terms not defined within this Dispute Notice form have the meaning ascribed thereto in the Claims Process Order dated August 14, 2026. Pursuant to paragraph 33 of the Claims Process Order, I give you notice of my intention to dispute the Notice of Revision or Disallowance bearing Number _____ and dated _____ issued by the Receiver in respect of my Claim.

Name of Claimant: _____

Reasons for Dispute (attach additional sheets and copies of all supporting documentation where necessary):

Signature: _____

(Please print name) _____

Date: _____

Telephone Number: _____

Email: _____

Full Mailing Address: _____

THIS FORM AND SUPPORTING DOCUMENTATION MUST BE RETURNED BY ORDINARY MAIL, PERSONAL SERVICE, COURIER OR ELECTRONIC OR DIGITAL TRANSMISSION TO THE ADDRESS INDICATED HEREIN AND MUST BE **RECEIVED** BY NO LATER THAN 5:00 P.M. (TORONTO TIME) ON THE DAY WHICH IS TEN (10) DAYS AFTER THE DATE OF THE NOTICE OF REVISION OR DISALLOWANCE.

Address for Service of Dispute Notices:

BDO Canada Limited, in its capacity as
Receiver of the Net Proceeds from the sale of
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

SCHEDULE G

PROOF OF CLAIM

Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties. This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”).

The Receiver obtained the Claims Process Orders to determine who is entitled to share in the distribution of the Net Proceeds. **You are receiving this Proof of Claim form because the Receiver could not reconcile your claim to the Net Proceeds with the available records.** As a result, you are required to provide the information and documentation necessary to prove your claim in the Net Proceeds.

Defined terms not defined within this Proof of Claim form shall have the meaning ascribed thereto in the Order dated August 14, 2026, as may be amended from time to time (the “**Claims Process Order**”). **Please type your response or print legibly. An electronic copy of this form may be accessed at <<https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements>>**

PARTICULARS OF OWNERSHIP INTEREST CLAIMED

Please provide as much information as you have available.

(a) Full legal name: _____

(b) Full mailing address: _____

(c) Other contact information:

Telephone number: _____

Email address: _____

(d) Transaction Date: _____

(e) Transaction Amount: _____

- (f) Transaction Sender: _____
- (g) Transaction Recipient: _____
- (h) Transaction ID Number: _____

Please also provide all additional supporting documentation in support of your Claim

DECLARATION OF RESIDENCY:

Everyone must complete this section.

If this section is not completed, this form will be disregarded for the purposes of distribution.

Please check the box that applies.

- ☐ I am a tax resident of Canada.
- ☐ I am a tax resident of a jurisdiction other than Canada.

I certify that the above information is true.

DATED at _____, Ontario, this ____ day of _____, 2026.

Signature: _____ Print Name: _____

This Proof of Claim form must be **received** by the Receiver by no later than **5:00 p.m. (Toronto time) on the Claims Bar Date of ●**, by either ordinary mail, personal delivery, courier or electronic or digital transmission at the following address:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of:
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

If the Receiver **does not receive** your Proof of Claim and any documentation necessary to support

your Claim by **5:00 p.m. (Toronto time) on •** (the “**Claims Bar Date**”), your claim will be forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Net Proceeds and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a creditor in these proceedings.

SCHEDULE H

PROOF OF CLAIM – INSTRUCTION LETTER

A. Claims Process

Effective as of March 21, 2025, BDO Canada Limited was appointed by the Ontario Superior Court of Justice (the “**Court**”) as receiver (the “**Receiver**”) without security of the Net Proceeds from the sale of the Properties. This notice is being published pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) made August 14, 2026 (the “**Claims Process Order**”). Copies of the Claims Process Order can be found on the Receiver’s website at: <<https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements>> Any capitalized terms not defined herein shall have the meaning ascribed thereto in the Claims Process Order.

The Receiver obtained the Claims Process Order to determine who is entitled to share in the distribution of the Net Proceeds. **You are receiving this Proof of Claim form because the Receiver could not reconcile your claim to the Net Proceeds with the available records.** As a result, you are required to provide the information and documentation necessary to prove your claim to the Net Proceeds.

In order to be eligible to receive a distribution of the Net Proceeds, the Receiver must **receive** your completed Proof of Claim form by **5:00 p.m. (Toronto Time) on •** in accordance with the Claims Process Order.

This letter provides instructions for completing the enclosed Proof of Claim Form.

The Claims Process is intended for any Claimant claiming an interest in the Net Proceeds. In order to claim an interest in the Net Proceeds, you must have transferred funds before March 21, 2025, in connection with your application.

Each Claimant is required to individually submit a written Proof of Claim Form in respect of their interest. This includes all parties living at the same address or having the same email address.

Pursuant to the Claims Process Order, failure to submit a Proof of Claim such that it is

received by the Receiver by **5:00 p.m. (Toronto Time) on •** will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Net Proceeds and shall not be entitled to further notice or distribution, if any, and shall not be entitled to participate as a creditor in these proceedings (the “**Claims Bar Date**”).

B. General Instructions for Completing the Proof of Claim

All Proof of Claim forms must be signed and dated.

The Proof of Claim requires you to provide as much information and documentation as you can in respect of the funds over which you are claiming ownership. This information will be used by the Receiver, together with the records maintained by the Plaintiffs and the relevant financial institutions.

You are required and must complete the Declaration of Residency section of the Proof of Claim in respect of your residency status for tax purposes. In the event that this section is not completed, your claim will not be accepted, and your Proof of Claim will be discarded.

C. Questions

If you have any questions regarding the Claims Process, please contact the Receiver at the address provided below. All notices and enquiries with respect to the Claims Process should be addressed to:

BDO Canada Limited,
in its capacity as Receiver of the Net Proceeds from the sale of
554 Waterloo Street, London, Ontario;
558 Waterloo Street, London, Ontario; and
10138 Edmonds Boulevard, Grand Bend, Ontario
Email: rduwyn@bdo.ca

DOUGLAS JOSEPH EDWARD HARDY and
FRANCES JANET HARDY

Plaintiffs

- and -

Court File No. CV-24-00002090-0000
ROBERT RANDALL HAWKEN, CHERYL ANN RUTH
HAWKEN and AMSARAL HOLDINGS INC.

Defendants

**ONTARIO
SUPERIOR COURT OF JUSTICE**

PROCEEDING COMMENCED AT
LONDON

CLAIMS PROCESS ORDER

Gowling WLG (Canada) LLP

Barristers & Solicitors
One Main Street West
Hamilton ON L8P 4Z5

Tel: 905-540-8208

Bart Sarsh, (LSO No. 59208N)

Tel: 905-540-3242

Email: Bart.Sarsh@gowlingwlq.com

Terrance (Yuan) Li (LSO No. 93212Q)

Tel: 905-540-3206

Email: Terrance.Li@gowlingwlq.com

Lawyers for the Receiver, BDO Canada Limited

File No. G10042439

TAB 4

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE	)	FRIDAY, THE 14 TH
	)	
JUSTICE	)	DAY OF AUGUST, 2026

B E T W E E N:

DOUGLAS JOSEPH EDWARD HARDY and FRANCES JANET HARDY

Plaintiffs

- and -

ROBERT RANDALL HAWKEN, CHERYL ANN RUTH HAWKEN,
and AMSARAL HOLDINGS INC.

Defendants

**ANCILLARY ORDER
(Release of Holdback, Receiver's Approval of Activates,
Fee Approvals and Various Relief re Grand Bend Property)**

THIS MOTION, made by BDO Canada Limited ("**BDO**"), in its capacity as the court-appointed receiver (in such capacity, the "**Receiver**") without security, of the Net Proceeds (as defined in the Appointment Order of Justice Gorman dated March 21, 2025) from the sale of the real properties municipally known as 554 Waterloo Street, London, Ontario ("**554 Waterloo**"), 558 Waterloo Street, London, Ontario ("**558 Waterloo**"), and 10138 Edmonds Boulevard, Grand Bend, Ontario (the "**Grand Bend Property**") (554 Waterloo, 558 Waterloo and the Grand Bend Property are collectively referred to as the "**Properties**"), for the relief specified in the Notice of Motion, was heard

this day by judicial video conference at the Ontario Superior Court of Justice, London, Ontario.

ON READING the Notice of Motion dated August 6, 2026, the First Report of the Receiver dated August 5, 2026 (the “**First Report**”) and its appendices, and on hearing the submissions of counsel for the Receiver and for those parties noted on the Participant Information Form, with no other parties on the Service List appearing or taking any position although properly served as appears from the Affidavits of Service, filed,

SERVICE

1. **THIS COURT ORDERS** that the time for the service and filing of the Motion Record are abridged and validated, and that this motion is properly returnable today and dispenses with any further or other service on any other person.

SEALING OF CONFIDENTIAL APPENDICES

2. **THIS COURT ORDERS** that Confidential Appendices 1, 2 and 3 to the First Report are sealed pending the earlier of the completion of the purchase and sale of the Grand Bend Property or further Order of the Court.

APPROVAL OF FIRST REPORT AND ACTIVITIES OF THE RECEIVER

3. **THIS COURT ORDERS** that the First Report, and the activities and conduct of the Receiver as set out in the First Report are approved provided, however, that only the Receiver in its personal capacity only with respect to its own personal liability shall be entitled to rely upon or utilize in any way such approval.

4. **THIS COURT ORDERS** that the Receiver's Interim Statement of Receipts and Disbursements as at July 15, 2026 as detailed at Appendix E of the First Report is approved.

FEE APPROVALS

5. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its counsel, as set out at Appendices F and G, respectively, of the First Report are approved, and authorizes payment of such fees and disbursements from the funds held by the Receiver.

RELEASE OF HOLDBACK FUNDS

6. **THIS COURT ORDERS** that G.M.S. Mortgage Investment Corporation forthwith release to the Receiver funds held back by its legal counsel from the sale of 554 Waterloo and 558 Waterloo.

APPROVAL OF SALES PROCESS FOR THE GRAND BEND PROPERTY

7. **THIS COURT ORDERS** that the Receiver is authorized to take all steps necessary to sell the Grand Bend Property as authorized by the Case Conference Endorsement of Justice ten Cate dated July 22, 2025.

8. **THIS COURT ORDERS** that Robert Randall Hawken ("**Hawken**") and Cheryl Ann Ruth Hawken ("**Cheryl**") produce the following documents to the Receiver within 10 business days from the date of written demand by the Receiver:

- i) Copies of all mortgage loan commitments in respect of the Grand Bend Property;
- ii) A current property insurance policy for the Grand Bend Property; and
- iii) Such further and other documents as the Receiver may request;

9. **THIS COURT ORDERS** that Cheryl, Hawken and anyone acting directly or indirectly through either of them shall provide to the Receiver and its agents including but not limited to realtors, appraisers, and any other third parties that the Receiver authorizes full and unimpeded access to the entirety of the Grand Bend Property including the interior, exterior and surrounding property perimeter within 2 calendar days' written notice by the Receiver or its authorized agents to Cheryl and Hawken.

10. **THIS COURT ORDERS** that Cheryl and Hawken shall be restrained from in any way further encumbering, selling, leasing or otherwise marketing the Grand Bend Property.

11. **THIS COURT ORDERS** that within 45 days from today (being September 28, 2026), Cheryl and Hawken shall give up to the Receiver and its authorized agents full possession and control of the Grand Bend Property, shall have removed all of their personal property from the Grand Bend Property, and left it in broom swept condition free from any trash or debris inside, outside and around the property boundaries, and shall not remove any of the appliances and fixtures necessary for the daily operation of the Grand Bend Property.

DISCHARGE OF THE NOVAKOWSKI MORTGAGE

12. **THIS COURT ORDERS** that the charge/mortgage in favor Bernice and Gary Novakowski in the amount of \$92,491.00 registered as Instrument No. LA314530 on July 23, 2024 on title to the Grand Bend Property (the “**Novakowski Mortgage**”) be discharged on the basis that it is a preference under s. 95(1) of the *Bankruptcy and Insolvency Act*.

EFFECT, RECOGNITION AND ASSISTANCE OF OTHER COURTS

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

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

15. **THIS COURT ORDERS** that this Order and all of its provisions are effective from 12:01 a.m. Eastern Standard Time on the date of this Order without any need for entry and filing.

Date of issuance
(to be completed by registrar)

(Justice O. S. C. J.)

DOUGLAS JOSEPH EDWARD HARDY and
FRANCES JANET HARDY

- and -

Court File No. CV-24-00002090-0000
ROBERT RANDALL HAWKEN, CHERYL ANN RUTH
HAWKEN and AMSARAL HOLDINGS INC.

Plaintiffs

Defendants

**ONTARIO
SUPERIOR COURT OF JUSTICE**

PROCEEDING COMMENCED AT
LONDON

ANCILLARY ORDER
(Release of Holdback, Receiver's Approval of Activates, Fee
Approvals and Various Relief re Grand Bend Property)

Gowling WLG (Canada) LLP

Barristers & Solicitors
One Main Street West
Hamilton ON L8P 4Z5

Tel: 905-540-8208

Bart Sarsh, (LSO No. 59208N)

Tel: 905-540-3242

Email: Bart.Sarsh@gowlingwlq.com

Terrance (Yuan) Li (LSO No. 93212Q)

Tel: 905-540-3206

Email: Terrance.Li@gowlingwlq.com

Lawyers for the Receiver, BDO Canada Limited

File No. G10042439

DOUGLAS JOSEPH EDWARD HARDY and
FRANCES JANET HARDY

- and -

Court File No. CV-24-00002090-0000
ROBERT RANDALL HAWKEN, CHERYL ANN RUTH
HAWKEN and AMSARAL HOLDINGS INC.

Plaintiffs

Defendants

ONTARIO
SUPERIOR COURT OF JUSTICE
PROCEEDING COMMENCED AT
LONDON

REDACTED
MOTION RECORD
(Receiver's Motion re First Report)

Gowling WLG (Canada) LLP
Barristers & Solicitors
One Main Street West
Hamilton ON L8P 4Z5

Tel: 905-540-8208

Bart Sarsh, (LSO No. 59208N)
Tel: 905-540-3242
Email: Bart.Sarsh@gowlingwlg.com

Terrance (Yuan) Li (LSO No. 93212Q)
Tel: 905-540-3206
Email: Terrance.Li@gowlingwlg.com

Lawyers for the Receiver, BDO Canada Limited

File No. G10042439