

SCHEDULE B
INSTRUCTION LETTER FOR THE PRIORITY CLAIMS PROCEDURE
IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C.
1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
2055226 ONTARIO INC., ALLIANCE (SUTTON) INC., BERKSTAR DEVELOPMENT
INC., ROSE SUTTON LIMITED PARTNERSHIP AND ROSE OPERATING I GP INC.

PRIORITY CLAIMS PROCEDURE

By Order of the Ontario Superior Court of Justice (Commercial List) made September 18, 2026 (the “**Priority Claims Procedure Order**”), BDO Canada Limited, the Court-appointed monitor (in such capacity, the “**Monitor**”) of 2055226 Ontario Inc., Alliance (Sutton) Inc., Berkstar Development Inc., Rose Sutton Limited Partnership and Rose Operating I GP Inc. (the “**Respondents**”) has been authorized to conduct a priority claims procedure (the “**Priority Claims Procedure**”) for the determination of certain priority claims against the Respondents.

This letter provides instructions for understanding and completing a Proof of Claim. Please note that capitalized terms that are not defined in this Instruction Letter shall have the meanings ascribed to them in the Priority Claims Procedure Order.

Please note that this Priority Claims Procedure is only in respect of Priority Claims pertaining to the Respondents and their Property.

- **Any unsecured Claims are not being called for in this Priority Claims Procedure. Such Claims will not be reviewed, considered or addressed in this Priority Claims Procedure.**
- **Claims for deposits paid pursuant to APSs will not be considered or addressed in this Priority Claims Procedure.**
- **Post-Filing Claims will not be considered or addressed in this Priority Claims Procedure.**

The Priority Claims Procedure is intended for any Person with a Priority Claim, including claims ranking in priority to any registered charges including the Secured Lender Claims, including valid construction lien holdback claims that are granted priority pursuant to the *Construction Act* (Ontario), whether unliquidated, contingent or otherwise against any of the Respondents or the Property. Please review the Priority Claims Procedure Order on the Monitor’s Website (www.bdo.ca/2055226_Ontario) for the complete procedure and relevant definitions.

If you have any questions regarding the Priority Claims Procedure, please consult the Monitor’s Website or contact the Monitor at the address provided below.

All notices and enquiries with respect to the Priority Claims Procedure should be addressed to:

BDO Canada Limited,
in its capacity as court-appointed Monitor

of 2055226 Ontario Inc. Alliance (Sutton) Inc., Berkstar Development Inc., Rose Sutton Limited Partnership and Rose Operating I GP Inc.

500-20 Wellington Street East
Toronto, Ontario, M5E 1C5

Attention: BDO Canada Limited – Hedge Road Claims
Email: hedgeroad@bdo.ca

A. FOR PRIORITY CREDITORS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Priority Claim, you must complete and submit a Proof of Claim along with any supporting documentation as described in Section E and F of the Proof of Claim.

Your Proof(s) of Claim must be received by 5:00 p.m. (Toronto time) on October 26, 2026, the Claims Bar Date, failing which such Priority Claim will be barred and extinguished, released and discharged forever.

Additional Proof of Claim forms and other information, including the Priority Claims Procedure Order, can be obtained from the Monitor's Website at www.bdo.ca/2055226_Ontario, or by contacting the Monitor at the telephone number or email address indicated above and providing particulars as to your name, address and contact information.

It is your responsibility to ensure that the Monitor receives your Proof of Claim by the Claims Bar Date in respect of Priority Claims.