



Court File No.: CL-26-00000362-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE	)	FRIDAY, THE 18 TH
	)	
JUSTICE DUNPHY	)	DAY OF SEPTEMBER, 2026

**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. AND
ROSE OPERATING I GP INC.**

MARSHALLZEHR GROUP INC.

Applicant

AND

**2055226 ONTARIO INC., ALLIANCE (SUTTON) INC., BERKSTAR DEVELOPMENT
INC., ROSE SUTTON LIMITED PARTNERSHIP AND ROSE OPERATING I GP INC.**

Respondents

PRIORITY CLAIMS PROCEDURE ORDER

THIS MOTION, made by BDO Canada Limited, in its capacity as the Court-appointed monitor (in such capacity, the “**Monitor**”) of 2055226 Ontario Inc. (“**2055226 Ontario**”), Alliance (Sutton) Inc. (“**Alliance**”), Berkstar Development Inc., Rose Sutton Limited Partnership and Rose Operating I GP Inc. (the “**Respondents**”) pursuant to the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), for an Order, among other things, approving and establishing a procedure for the solicitation, resolution and barring of certain claims against

the Respondents, was heard this day at 330 University Avenue, Toronto, Ontario M5G 1R7 by judicial videoconference via Zoom.

ON READING the Motion Record of the Monitor in respect of this motion, including the Second Report and its appendices filed, and on hearing the submissions of counsel for the Monitor, counsel for the Applicant, counsel for Alliance and Alliance Homes Ltd. (“**Alliance Homes**”), counsel for the Ducimus Capital Inc., counsel for Sam Reisman and such other counsel as were present as appears on the Participant List, with no one else appearing for any other person although duly served as it appears from the affidavit of service of Stephanie Filosa sworn September 14, 2026, and affidavit of service of Stephanie Filosa sworn September 15, 2026, respectively, filed,

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is abridged and validated such that this Motion is properly returnable today, and further service of the Notice of Motion and the Motion Record is hereby dispensed with.

DEFINITIONS

2. **THIS COURT ORDERS** that for purposes of this Order, in addition to terms defined elsewhere herein, the following terms shall have the following meanings:
 - (a) “**APS**” means an agreement of purchase and sale entered into with 2055226 Ontario for the purchase of a unit located on the Phase 1 Property;
 - (b) “**Books and Records**” means, collectively:
 - (i) the books and records of the Respondents, including those provided to the Monitor by the Respondents, Alliance Homes or any of their respective principals, agents or counsel;

- (ii) documentation and information provided to the Monitor by others, to the extent that the Monitor believes such documentation and information to be true; and
 - (iii) any and all instruments registered on title to or in respect of the Property on or prior to the date of this Order;
- (c) “**Business Day**” means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
- (d) “**CA**” means the *Construction Act*, R.S.O. 1990, c. C.30, as amended;
- (e) “**CCAA Proceedings**” means the proceedings commenced pursuant to the CCAA in the Court under Court File No. CL-26-00000362-0000;
- (f) “**Claim**” means any right of any Person against any of the Respondents in connection with any indebtedness, liability or obligation of any kind of any of the Respondents entity, whether liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, present, future, known or unknown, by guarantee, surety or otherwise and whether or not such right is executory in nature, including the right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future that could be asserted by way of set-off, counterclaim or otherwise which indebtedness, liability or obligation is based in whole or in part on facts existing on or prior to the Filing Date or relates to a time period prior to the Filing Date;
- (g) “**Claims Bar Date**” means 5:00 p.m. (Toronto time) on October 26, 2026;

- (h) “**Claims Officer**” means a person appointed by the Monitor as an arbitrator and/or mediator in respect of any disputes involving the classification and amount of the Priority Claim with the Priority Creditor whose appointment shall either be mutually satisfactory to the Monitor and the party whose Priority Claims are to be determined by such person or approved by this Court;
- (i) “**Claims Package**” means a package of information to be provided by the Monitor, which package shall include a copy of the Priority Claims Procedure Order or a hyperlink to the Priority Claims Procedure Order on the Monitor’s Website, an Instruction Letter, a Proof of Claim and such other materials as the Monitor may consider appropriate or desirable;
- (j) “**Court**” means the Ontario Superior Court of Justice (Commercial List);
- (k) “**Filing Date**” means August 24, 2026;
- (l) “**Instruction Letter**” means a letter regarding the Priority Claims Procedure containing instructions regarding the completion and return of a Proof of Claim, substantially in the form attached as **Schedule B** hereto;
- (m) “**MarshallZehr**” means MarshallZehr Group Inc.;
- (n) “**Monitor’s Website**” means www.bdo.ca/2055226_Ontario;
- (o) “**Notice of Dispute**” means a notice delivered to the Monitor by a Priority Creditor disputing a Notice of Revision or Disallowance, which notice shall be substantially in the form attached hereto as **Schedule E** and shall set out the reasons for the dispute;

- (p) **“Notice of Revision or Disallowance”** means a notice informing a Priority Creditor that the Monitor has revised or disallowed all or any part of such Priority Creditor’s alleged Priority Claim, which notice shall be substantially in the form attached hereto as **Schedule D** and shall set out the reasons for such revision and/or disallowance;
- (q) **“Notice to Priority Creditors”** means the notice publicizing this Priority Claims Procedure to be published in accordance with the Priority Claims Procedure Order, substantially in the form of the notice attached as **Schedule A**;
- (r) **“Person”** means any individual, general or limited partnership, firm, association, joint venture, trust, entity, corporation, limited or unlimited liability company, unincorporated organization, trade union, pension plan administrator, pension plan regulator, governmental authority or agency, employee or other association, or any other juridical entity howsoever designated or constituted;
- (s) **“Phase 1 Property”** means the real property set out in **Schedule F**;
- (t) **“Phase 2 and 3 Property”** means the real property set out in **Schedule G**;
- (u) **“Priority Claim”** means a Claim that is valid, enforceable, and secured as against any of the Respondents or the Property and that ranks in priority to any registered charges including the Secured Lender Claims, including but not limited to Claims for a statutory holdback in relation to valid and properly registered construction liens as against the Property to the extent it has priority over the Secured Lender Claims pursuant to the CA; provided it does not include Claims for deposits pursuant to an APS, whether or not such amounts were held in trust, insured or

subject to deposit protection, or Claims pursuant to any charges created by the Initial Order or any other Order in these CCAA Proceedings;

- (v) **“Priority Claims Procedure”** means the procedures outlined in this Order, including the Schedules hereto;
- (w) **“Priority Creditor”** means any Person asserting a Priority Claim;
- (x) **“Proof of Claim”** means the form of Proof of Claim to be completed and filed by a Priority Creditor setting forth its purported Priority Claim, substantially in the form attached as **Schedule C**;
- (y) **“Property”** means the property, assets and undertakings of each of the Respondents including, without limitation, the Phase 1 Property and the Phase 2 and 3 Property;
- (z) **“Proven Claim”** means the amount and classification of any Priority Creditor’s Priority Claim as finally determined in accordance with this Priority Claims Procedure; and
- (aa) **“Secured Lender Claims”** means the Claims of MarshallZehr in respect of its senior secured credit facilities granted to 2055226 Ontario and guaranteed by the other Respondents, which are secured by, among other things, charges against the Phase 1 Property and the Phase 2 and 3 Property.

NOTICE TO PRIORITY CREDITORS

3. THIS COURT ORDERS that:

- (a) the Monitor shall, no later than two Business Days following the making of the Priority Claims Procedure Order, post a copy of the Priority Claims Procedure Order, with schedules, on the Monitor's Website;
- (b) the Monitor shall send a copy of the Claims Package by September 29, 2026 to any those Persons who as of the date of this Order, appear based on the Books and Records, to owed monies by one or more of the Respondents in respect of construction trade work performed on the Property (including without limitation, all Persons who have registered a lien on title to the Property) and which monies remain unpaid in whole or in part;
- (c) the Monitor shall, by no later than September 29, 2026, cause to be published the Notice to Priority Creditors in *The Globe and Mail* (National Edition); and
- (d) the Monitor shall, provided such request is received prior to the Claims Bar Date, deliver as soon as reasonably possible following receipt of a request therefor, a copy of the Claims Package to any Person claiming to be a Priority Creditor and requesting such material.

PROOFS OF CLAIM

4. **THIS COURT ORDERS** that all Priority Creditors wishing to assert a Priority Claim, shall **file with the Monitor a Proof of Claim by the Claims Bar Date**. For greater certainty no Person need submit a Proof of Claim in respect of (i) a Claim that is not alleged to be a Priority Claim, including any unsecured Claim and any Claim for the payment of deposits pursuant to an APS; (ii) a Claim for unpaid municipal property tax; and (iii) a

claim relating to a time period after the date of the Filing Date and/or not based on facts existing on or prior to the date of the Initial Order (a “**Post-Filing Claim**”).

CLAIMS BAR DATE FOR PRIORITY CLAIM

5. **THIS COURT ORDERS** that all Proofs of Claim, together with supporting documentation, must be filed with the Monitor by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission, so that such Proof of Claim is received by the Monitor by no later than the Claims Bar Date.
6. **THIS COURT ORDERS** that any Priority Creditor who does not file a Proof of Claim, together with supporting documentation, by the Claims Bar Date:
 - (a) shall be and is hereby forever barred from asserting or enforcing any such Priority Claim and shall be deemed to have fully and finally released and discharged all Priority Claims as against the Respondents, the Property (including any proceeds thereof) and the Monitor; and
 - (b) shall not be entitled to receive any distributions from the Respondents or the Property in respect of such Priority Claim.
7. **THIS COURT ORDERS** that, with respect to any Priority Claims which are deemed to have been released and discharged in accordance with paragraph 6 of this Order, the Respondents and the Monitor shall be released and discharged from any and all demands, claims, actions, causes of action, counterclaims, suits, debts, sums of money, accounts, covenants, damages, judgments, executions, charges and other recoveries on account of any liability, obligation, demand or cause of action of whatever nature which any Priority Creditor may have been entitled to assert, including, without limitation, any and all claims

in respect of potential statutory liabilities, whether known or unknown, matured or unmatured, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act or omission, transaction or dealing or other occurrence existing or taking place prior to the Filing Date, solely to the extent of, and in respect of, such barred Priority Claims

8. **THIS COURT ORDERS** that, for certainty only, nothing in this Order affects: (i) any claim that may be asserted against any of the Respondents' directors, officers, employees or controlling persons in connection with any alleged breach of trust under the CA or otherwise, or upon any legal basis, or (ii) any claim that may be asserted by any of the Respondents' directors, officers, employees or controlling persons against the Respondents or the Property for contribution, indemnity or on any other legal basis.

DETERMINATION OF CLAIMS

9. **THIS COURT ORDERS** that the Monitor shall review all Proofs of Claim filed on or before the Claims Bar Date and may accept, revise or disallow (in whole or in part) the amount and/or status of a Priority Claim set out in any Proof of Claim. At any time, the Monitor may request additional information with respect to any Priority Claim, and may request that the Priority Creditor file a revised Proof of Claim.
10. **THIS COURT ORDERS** that if the Monitor determines to revise or disallow a Proof of Claim, then the Monitor shall send a Notice of Revision or Disallowance to the Priority Creditor.
11. **THIS COURT ORDERS** that the Monitor may attempt to resolve the amount and/or status of any Priority Claim with the Priority Creditor on a consensual basis prior to accepting, revising or disallowing such Priority Claim.

12. **THIS COURT ORDERS** that where a Proof of Claim has been revised or disallowed (in whole or in part) by a Notice of Revision or Disallowance, the revised or disallowed portion of that Priority Claim shall not establish a Proven Claim unless the Priority Creditor has disputed the revision or disallowance in accordance with paragraphs 13 and 14, and proven the revised or disallowed Priority Claim (or portion thereof) in accordance with paragraphs 15 to 16 of this Priority Claims Procedure Order.

NOTICES OF DISPUTE

13. **THIS COURT ORDERS** that if a Priority Creditor disputes a Notice of Revision or Disallowance received by it and intends to contest the Notice of Revision or Disallowance then such Priority Creditor shall deliver a Notice of Dispute by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission so that such Notice of Dispute is received by the Monitor **by no later than 5:00 p.m. (Toronto time) on the Business Day which is ten (10) days after delivery of the Notice of Revision or Disallowance** or such later date as the Monitor may agree in writing or the Court may order. The filing of a Notice of Dispute with the Monitor within the time set out herein shall constitute an application to have the amount or status of such Priority Claim determined as set out in paragraphs 15 to 16 hereof.
14. **THIS COURT ORDERS** that if a Person who receives a Notice of Revision or Disallowance fails to file a Notice of Dispute with the Monitor within the time period set out in paragraph 13 of this Priority Claims Procedure Order, then the amount and status of such Person's Priority Claim shall be deemed to be as set out in the Notice of Revision or Disallowance and such amount and status, if any, shall constitute such Priority Creditor's Proven Claim, if any, for all purposes.

RESOLUTION OF PRIORITY CLAIMS

15. **THIS COURT ORDERS** that as soon as practicable after the delivery of the Notice of Dispute to the Monitor, the Monitor may:
- (a) attempt to resolve the classification and amount of the Priority Claim with the Priority Creditor on a consensual basis;
 - (b) appoint a Claims Officer to act as an arbitrator and/or mediator in respect of any disputes involving the amount and/or status of an alleged Priority Claim. The Claims Officer will determine all procedural matters that may arise in respect of such dispute, including the manner in which any evidence may be adduced. The Claims Officer shall have the discretion to determine by whom and to what extent the costs of any hearing before the Claims Officer shall be paid; and/or
 - (c) schedule an appointment with the Court for the purpose of scheduling a motion to have the classification and/or amount of the Priority Claim determined by the Court, and at such motion the Priority Creditor shall be deemed to be the applicant and the Monitor shall be deemed to be the respondent.
16. **THIS COURT ORDERS** that, notwithstanding the other provisions of this Order, the Monitor may make a motion to the Court for a final determination of a Priority Claim at any time, whether or not a Notice of Revision or Disallowance has been sent by the Monitor, on full notice to the applicable Priority Creditor and the Service List.
17. **THIS COURT ORDERS** that in the event that the dispute between the Priority Creditor and the Monitor is not settled within a time period or in a manner satisfactory to the Monitor or the Priority Creditor, the Monitor or the Priority Creditor may make a motion to the Court for directions, on notice to each other and to the Service List.

ADEQUACY OF INFORMATION/CURRENCY

18. THIS COURT ORDERS that:

- (a) the Monitor may, where it is satisfied that a Priority Claim has been adequately proven, waive strict compliance with the requirements of this Priority Claims Procedure Order as to completion and execution of Proofs of Claim; and
- (b) any Priority Claims denominated in a currency other than Canadian dollars shall, for the purposes of this Priority Claims Procedure Order, be converted to, and constitute obligations in, Canadian dollars, such calculation to be effected by the Monitor using the Bank of Canada daily exchange rate on the Filing Date.

NOTICE OF TRANSFEREES

19. THIS COURT ORDERS that the Monitor shall not be obligated to give notice to or otherwise deal with a transferee or assignee of a Priority Claim as the Priority Creditor in respect thereof unless:

- (a) actual written notice of the transfer or assignment, together with satisfactory evidence of a valid transfer or assignment of the Priority Claim, has been received by the Monitor; and
- (b) the Monitor has acknowledged in writing such transfer or assignment,

and thereafter such transferee or assignee shall for the purposes hereof constitute the “Priority Creditor” in respect of such Priority Claim. Any such transferee or assignee of a Priority Claim, and such Priority Claim, shall be bound by any notices given or steps taken

in respect of such Priority Claim in accordance with this Priority Claims Procedure Order prior to the written acknowledgement by the Monitor of such transfer or assignment.

20. **THIS COURT ORDERS** that if the holder of a Priority Claim has transferred or assigned the whole of such Priority Claim to more than one Person or part of such Priority Claim to another Person or Persons, such transfer or assignment shall not create a separate Priority Claim or Claims and such Priority Claim shall continue to constitute and be dealt with as a single Priority Claim notwithstanding such transfer or assignment, and the Monitor shall in each such case not be bound to acknowledge or recognize any such transfer or assignment and shall be entitled to give notices to and to otherwise deal with such Priority Claim only as a whole and then only to and with the Person last holding such Priority Claim in whole as the Priority Creditor in respect of such Priority Claim. Provided that a transfer or assignment of the Priority Claim has taken place in accordance with paragraph 19 of this Priority Claims Procedure Order and the Monitor has acknowledged in writing such transfer or assignment, the person last holding such Priority Claim in whole as the Priority Creditor in respect of such Priority Claim may by notice in writing to the Monitor direct that subsequent dealings in respect of such Priority Claim, but only as a whole, shall be with a specified Person and, in such event, such Priority Creditor, such transferee or assignee of the Priority Claim and the whole of such Priority Claim shall be bound by any notices given or steps taken in respect of such Priority Claim by or with respect to such Person in accordance with this Priority Claims Procedure Order.
21. **THIS COURT ORDERS** that the Monitor is under no obligation to give notice of a valid transfer or assignment made pursuant to this Priority Claims Procedure Order to any Person other than the Priority Creditor holding the Priority Claim and shall, without limitation,

have no obligation to give notice to any Person holding a security interest, lien, or charge in, or a pledge or assignment by way of security in, a Priority Claim.

22. **THIS COURT ORDERS** that the transferee or assignee of any Priority Claim:

- (a) shall take the Priority Claim subject to the rights and obligations of the transferor/assignor of the Priority Claim, and subject to the rights of any of the Respondents against any such transferor or assignor, including any rights of set-off which any of the Respondents had against such transferor or assignor, and
- (b) cannot use any transferred or assigned Priority Claim to reduce any amount owing by the transferee or assignee to any of the Respondents, whether by way of set-off, application, merger, consolidation or otherwise.

PROTECTIONS FOR THE MONITOR

23. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under: (i) the CCAA, (ii) the Initial Order, and/or (iii) any other Order of the Court, is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Priority Claims Procedure Order or incidental thereto.

24. **THIS COURT ORDERS** that in carrying out the terms of this Priority Claims Procedure Order:

- (a) the Monitor shall have all the protections given to it by the CCAA, the Initial Order, any other Order of this Court, and as an officer of this Court, as applicable;

- (b) the Monitor shall incur no liability or obligation as a result of the carrying out of the provisions of this Priority Claims Procedure Order save and except for any gross negligence or willful misconduct on its part;
- (c) shall be entitled to consult with MarshallZehr from time to time and shall be entitled to provide copies of Proofs of Claim to MarshallZehr in connection with such consultation;
- (d) the Monitor shall be entitled to rely on the Books and Records and any information provided by the Respondents or Alliance Homes as well as documentation and information provided by others, including information and documentation provided by Priority Creditors pursuant to this Priority Claims Procedure Order, which the Monitor believes to be accurate and true, without independent investigation; and
- (e) the Monitor shall not be liable for any claims or damages resulting from any errors or omissions in such Books and Records or information.

DIRECTIONS

25. **THIS COURT ORDERS** that the Monitor may, at any time, and with such notice as this Court may require, seek directions from this Court with respect to this Priority Claims Procedure Order, the Priority Claims Procedure set out herein and the forms attached as Schedules hereto.

SERVICE AND NOTICE

26. **THIS COURT ORDERS** that the Monitor be at liberty to deliver the Claims Package, and any letters, notices or other documents to Priority Creditors or other interested Persons, by

forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission (including email) to such Persons at the address as last shown on the records of the Respondents or on the Service List in these CCAA Proceedings and that any such service or notice by courier, personal delivery or electronic or digital transmission shall be deemed to be delivered and received on the next Business Day following the date of forwarding thereof, or if sent by prepaid ordinary mail, on the fourth Business Day after mailing.

27. **THIS COURT ORDERS** that the forms of notice to be provided in accordance with this Priority Claims Procedure Order shall constitute good and sufficient service and delivery of notice of this Priority Claims Procedure Order and the Claims Bar Date on all Persons who may be entitled to receive notice and who may assert a Priority Claim and no other notice or service need be given or made and no other documents or material need be sent to or served upon any Person in respect of this Priority Claims Procedure Order.
28. **THIS COURT ORDERS** that any notice or other communication (including, without limitation, Proofs of Claim and Notices of Dispute) to be given under this Priority Claims Procedure Order by a Priority Creditor to the Monitor shall be in writing substantially in the form, if any, provided for in this Priority Claims Procedure Order and will be sufficiently given only if given by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission (including email) 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

Any such notice or other communication by a Priority Creditor shall be deemed received only upon actual receipt if delivered by 5:00 pm (Toronto Time) on a Business Day, and if received after 5:00 pm or other than on a Business Day, then on the following Business Day.

29. **THIS COURT ORDERS** that in the event that this Priority Claims Procedure Order is later amended by further order of the Court, the Monitor shall post such further order on the Monitor's Website, and such posting shall constitute adequate notice to Priority Creditors of such amended Priority Claims Procedure.

MISCELLANEOUS

30. **THIS COURT ORDERS** that this Priority Claims Procedure Order does not and is not intended to provide for a distribution to Priority Creditors but solely for providing a process for submitting and adjudicating Priority Claims. The Monitor will request additional relief from this Court relating to distributions to Priority Creditors. Nothing in this Order or in the filing, acceptance, revision, disallowance or determination of any Proof of Claim shall prejudice, impair, subordinate, vary or otherwise affect the rights, claims, security, charges, priorities or remedies of the secured lenders, except as expressly ordered by this Court.
31. **THIS COURT ORDERS** that the Monitor may seek to set off (whether by way of legal, equitable or contractual set-off) against the Priority Claims of any Priority Creditor, any claims of any nature whatsoever that the Respondents may have against such Priority Creditor arising prior to the entry of this Priority Claims Procedure Order, provided that such set-off satisfies the requirements for legal, equitable or contractual set-off to the extent permitted by applicable law. If there is any dispute between the Monitor and the applicable Priority Creditor, however, neither the failure to assert set-off nor the allowance of any Priority Claim hereunder shall constitute a waiver or release by the Monitor of any such

claim that the Respondents or the Monitor may have against such Priority Creditor. Any dispute between the Monitor and the applicable Priority Creditor under this paragraph shall be dealt with under the Notice of Dispute provisions of this Order.

GENERAL PROVISIONS

32. **THIS COURT ORDERS** that, with respect to all Priority Claims submitted by the Claims Bar Date and their related liens (collectively, the “**Lien Claims**” and each a “**Lien Claim**”), this Order is hereby deemed to be an order made for the trial of an action in which a lien may be enforced for the purposes of Section 37 of the CA. For certainty, as a result, the construction lien claimants in respect of such Lien Claims do not need to take any further action to avoid the expiry of their liens arising from such Priority Claim or the related lien claim, pursuant to Section 37 of the CA subject to further Order of this Court.
33. **THIS COURT ORDERS** that the Monitor may, from time to time, apply to this Court for advice and directions in connection with the discharge or variation of its powers and duties under this Order.
34. **THIS COURT ORDERS AND REQUESTS** the aid and recognition of any court of any judicial, regulatory or administrative body in any province or territory of Canada (including the assistance of any court in Canada pursuant to section 17 of the CCAA) and of any other nation or state, to act in aid of and to be complementary to this Court in carrying out the terms of this Priority Claims Procedure Order. All courts, tribunals, and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Monitor, as an officer of the Court, as may be necessary or desirable

to give effect to this Priority Claims Procedure Order or to assist the Monitor and their agents in carrying out the terms of this Priority Claims Procedure Order.

 Digitally signed by
Sean Dunphy
Date: 2026.09.18
12:55:54 -04'00'

**SCHEDULE A
NOTICE TO PRIORITY CREDITORS**

**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.**

RE: NOTICE OF PRIORITY CLAIMS PROCEDURE

PLEASE TAKE NOTICE that this notice is being published pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) made September 18, 2026 (the “**Priority Claims Procedure Order**”) in the proceedings commenced in respect of 2055226 Ontario Inc., Alliance (Sutton) Inc., Berkstar Development Inc., Rose Sutton Limited Partnership and Rose Operating I GP Inc. (the “**Respondents**”) pursuant to the *Companies' Creditors Arrangement Act*. Defined terms used here and not defined have the meanings given in the Priority Claims Procedure Order.

BDO Canada Limited, in its capacity as the Court-appointed monitor (in such capacity, the “**Monitor**”) of the Respondents, is conducting a claims process to call for Priority Claims, including claims ranking in priority to any registered charges including the Secured Lender Claims. **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.**

Subject to certain exceptions (as set out in the Priority Claims Procedure Order), all Priority Creditors of the Respondents should receive a Claims Package from the Monitor. Priority Creditors may also obtain the Priority Claims Procedure Order and a Claims Package from the Monitor's website at www.bdo.ca/2055226_Ontario or by contacting the Monitor by email at HedgeRoad@bdo.ca.

Completed documents must be received by the Monitor by 5:00 p.m. (Toronto time) on October 26, 2026 (the “Claims Bar Date”). It is your responsibility to complete the appropriate documents and ensure that the Monitor receives your completed documents by the Claims Bar Date.

PRIORITY CLAIMS NOT RECEIVED BY THE CLAIMS BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER.

DATED at Toronto on September ●, 2026.

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.

SCHEDULE C
PROOF OF CLAIM, PURSUANT TO THE PRIORITY CLAIMS PROCEDURE ORDER
MADE SEPTEMBER 18, 2026.

A. PARTICULARS OF RESPONDENT

1. Name of Respondent(s):

B. PARTICULARS OF PRIORITY CREDITOR

2. Legal Name of Priority Creditor:

3. Full Mailing Address of the Priority Creditor (the original Priority Creditor and not the Assignee):

4. Telephone Number:

5. Email address:

6. Attention (Contact Person):

7. Has the Priority Claim been sold or assigned by the Priority Creditor to another party [check (✓) one]?

Yes: ☐ No: ☐

C. PARTICULARS OF ASSIGNEE(S) (IF ANSWER TO QUESTION 7 IS YES):

8. Full Legal Name of Assignee(s):

(If Priority Claim has been assigned, insert full legal name of assignee(s) of Priority Claim (if all or a portion of the Priority Claim has been sold). If there is more than one assignee, please attach a separate sheet with the required information)

9. Full Mailing Address of Assignee(s):

10. Telephone Number of Assignee: _____
11. Email address: _____
12. Attention (Contact Person): _____

D. PROOF OF CLAIM:

I, _____
[name of Priority Creditor or representative of the Priority Creditor],
of _____ do hereby certify that:
[City and Province]

(a) I [check (✓) one]

☐ am the Priority Creditor of the Respondent(s) named above; OR

☐ am _____ (state position or title) of the Priority Creditor;

(b) I have knowledge of all the circumstances connected with the Priority Claim referred to below;

(c) the Priority Creditor has a Priority Claim as follows:

(i) TOTAL PRIORITY CLAIM: CDN\$ _____

(Claims in a foreign currency are to be converted to Canadian Dollars at the Bank of Canada daily exchange rate as at August 24, 2026)

Note: This should only include Priority Claims. Unsecured Claims, Post-Filing Claims and Claims for deposits paid pursuant to APSs will not be considered or addressed in this Priority Claims Procedure and should not be included here.

E. NATURE OF PRIORITY CLAIM:

(Please attach an additional sheet if more space is needed to set out details to support priority claim. See Section F below.)

F. EVIDENCE OF SECURITY AND PRIORITY

In order to file your Proof of Claim, evidence of the basis for making a Priority Claim is required. Attach all documents establishing the validity, enforceability, amount and priority of the asserted Priority Claim, including the legal basis on which it is alleged to rank ahead of the rights, claims, security or charges of the secured lenders

G. PARTICULARS OF CLAIM:

Other than as already set out herein the particulars of the undersigned's total Priority Claim are attached.

(Provide all particulars of the Priority Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Priority Claim, the amount and copies of invoices, particulars of all credits, discounts, etc. claimed, description of the security granted by the Respondent(s) to the Priority Creditor and estimated value of such security.)

This Proof of Claim must be received by the Monitor by no later than 5:00 p.m. (Toronto time) on October 26, 2026 ("Claims Bar Date") by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission at the following address:

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

H. FILING OF CLAIM:

Failure to file your Proof of Claim as directed by the Claims Bar Date will result in your Priority Claim being barred and in you being prevented from asserting or enforcing such Priority Claim against any of the Respondents or the Property.

Dated at _____ this _____ day of _____, 2026.

Signature of Priority Creditor

SCHEDULE D
NOTICE OF REVISION OR DISALLOWANCE OF CLAIM

REFERENCE NUMBER: ●

TO: [insert name of priority creditor]

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**”) appointed in the Initial Order of The Honourable Mr. Justice Dunphy of the Ontario Superior Court of Justice (Commercial List) made August 24, 2026, hereby gives you notice that the Monitor has reviewed your Proof of Claim and has revised or rejected your Priority Claim or any part thereof, as follows:

The Priority Claim as Submitted	The Priority Claim as Determined

Reasons for Revision or Disallowance:

[insert explanation]

If you do not agree with this Notice of Revision or Disallowance, please take notice of the following:

1. If you dispute this Notice of Revision or Disallowance, you must, no later than 5:00 p.m. (Toronto time) on [●], being the Business Day which is ten (10) calendar days after the Notice of Revision or Disallowance is delivered by the Monitor (see paragraph 13 of the Priority Claims Procedure Order), notify the Monitor by delivery of a Notice of Dispute in accordance with the Priority Claims Procedure Order. The form of Notice of Dispute is enclosed.
2. **IF YOU DO NOT DELIVER A NOTICE OF DISPUTE WITHIN THE PRESCRIBED TIME PERIOD, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU AND YOUR PRIORITY CLAIM SHALL BE DEEMED TO BE AS SET OUT IN THIS NOTICE OF REVISION OR DISALLOWANCE.**

DATED at Toronto, this ●, day of ●, 2026.

**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.
and not in its personal or corporate capacity**

**SCHEDULE E
NOTICE OF DISPUTE**

We hereby give you notice of our intention to dispute the Notice of Revision or Disallowance dated _____ issued in respect of our Priority Claim.

Reasons for Dispute (attach extra sheets and copies of all supporting documentation if necessary):

Name of Priority Creditor:

(Signature of individual completing this Dispute)

Date

(Please print name)

Telephone Number:

Email address:

Full Mailing Address:

THIS FORM IS TO BE RETURNED BY PREPAID ORDINARY MAIL, COURIER, PERSONAL DELIVERY OR ELECTRONIC OR DIGITAL TRANSMISSION AND MUST BE RECEIVED NO LATER THAN 5:00 P.M. (TORONTO TIME) ON ● , BEING THE BUSINESS DAY WHICH IS TEN CALENDAR DAYS AFTER THE NOTICE OF REVISION OR DISALLOWANCE IS DELIVERED BY THE MONITOR (PURSUANT TO PARAGRAPH 12 OF THE PRIORITY CLAIMS PROCEDURE ORDER) 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

SCHEDULE F

Legal Description of Phase 1 Property in the Land Titles Office for the Registry Division of York Region No. 65

- (i) PIN 30064-0002 (LT): UNIT 2, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (ii) PIN 30064-0003 (LT): UNIT 3, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (iii) PIN 30064-0004 (LT): UNIT 4, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (iv) PIN 30064-0005 (LT): UNIT 5, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (v) PIN 30064-0006 (LT): UNIT 6, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (vi) PIN 30064-0012 (LT): UNIT 12, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (vii) PIN 30064-0014 (LT): UNIT 14, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (viii) PIN 30064-0015 (LT): UNIT 15, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (ix) PIN 30064-0017 (LT): UNIT 17, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;

- (x) PIN 30064-0018 (LT): UNIT 18, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xi) PIN 30064-0019 (LT): UNIT 19, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xii) PIN 30064-0020 (LT): UNIT 20, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xiii) PIN 30064-0025 (LT): UNIT 25, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xiv) PIN 30064-0026 (LT): UNIT 26, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xv) PIN 30064-0029 (LT): UNIT 29, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; SUBJECT TO AN EASEMENT FOR ENTRY AS IN YR3715904; TOWN OF GEORGINA;
- (xvi) PIN 30064-0034 (LT): UNIT 34, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xvii) PIN 30064-0035 (LT): UNIT 35, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xviii) PIN 30064-0036 (LT): UNIT 36, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xix) PIN 30064-0038 (LT): UNIT 38, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT

TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;

- (xx) PIN 30064-0039 (LT): UNIT 39, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxi) PIN 30064-0041 (LT): UNIT 41, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxii) PIN 30064-0042 (LT): UNIT 42 LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxiii) PIN 30064-0043 (LT): UNIT 43, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxiv) PIN 30064-0046 (LT): UNIT 46, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxv) PIN 30064-0047 (LT): UNIT 47, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxvi) PIN 30064-0050 (LT): UNIT 50, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxvii) PIN 30064-0051 (LT): UNIT 51, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxviii) PIN 30064-0059 (LT): UNIT 59, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;

- (xxix) PIN 30064-0060 (LT): UNIT 60, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxx) PIN 30064-0065 (LT): UNIT 65, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxxi) PIN 30064-0066 (LT): UNIT 66, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxxii) PIN 30064-0072 (LT): UNIT 72, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxxiii) PIN 30064-0073 (LT): UNIT 73, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxxiv) PIN 30064-0083 (LT): UNIT 83, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxxv) PIN 30064-0092 (LT): UNIT 92, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxxvi) PIN 30064-0095 (LT): UNIT 95, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxxvii) PIN 30064-0096 (LT): UNIT 96, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xxxviii) PIN 30064-0097 (LT): UNIT 97, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;

- (xxxix) PIN 30064-0098 (LT): UNIT 98, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xl) PIN 30064-0101 (LT): UNIT 101, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xli) PIN 30064-0102 (LT): UNIT 102, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xlii) PIN 30064-0104 (LT): UNIT 104, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xliii) PIN 30064-0106 (LT): UNIT 106, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xliv) PIN 30064-0107 (LT): UNIT 107, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xlv) PIN 30064-0108 (LT): UNIT 108, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xlvi) PIN 30064-0109 (LT): UNIT 109, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xlvii) PIN 30064-0110 (LT): UNIT 110, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (xlviii) PIN 30064-0111 (LT): UNIT 111, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;

- (xlix) PIN 30064-0114 (LT): UNIT 114, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (l) PIN 30064-0115 (LT): UNIT 115, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (li) PIN 30064-0116 (LT): UNIT 116, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lii) PIN 30064-0118 (LT): UNIT 118, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (liii) PIN 30064-0122 (LT): UNIT 122, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (liv) PIN 30064-0123 (LT): UNIT 123, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lv) PIN 30064-0124 (LT): UNIT 124, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lvi) PIN 30064-0125 (LT): UNIT 125, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lvii) PIN 30064-0128 (LT): UNIT 128, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA
- (lviii) PIN 30064-0130 (LT): UNIT 130, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;

- (lix) PIN 30064-0131 (LT): UNIT 131, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lx) PIN 30064-0132 (LT): UNIT 132, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxi) PIN 30064-0133 (LT): UNIT 133, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxii) PIN 30064-0134 (LT): UNIT 134, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxiii) PIN 30064-0135 (LT): UNIT 135, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxiv) PIN 30064-0136 (LT): UNIT 136, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxv) PIN 30064-0138(LT): UNIT 138, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxvi) PIN 30064-0139 (LT): UNIT 139, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxvii) PIN 30064-0141 (LT): UNIT 141, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxviii) PIN 30064-0142 (LT): UNIT 142, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;

- (lxi) PIN 30064-0143 (LT): UNIT 143, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxx) PIN 30064-0145 (LT): UNIT 145, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxxi) PIN 30064-0146 (LT): UNIT 146, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxxii) PIN 30064-0147 (LT): UNIT 147, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxxiii) PIN 30064-0148 (LT): UNIT 148, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxxiv) PIN 30064-0149 (LT): UNIT 149, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA;
- (lxxv) PIN 30064-0150 (LT): UNIT 150, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA; and
- (lxxvi) PIN 30064-0151 (LT): UNIT 151, LEVEL 1, YORK REGION VACANT LAND CONDOMINIUM PLAN NO. 1532 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR3653315; TOWN OF GEORGINA.

SCHEDULE G

Legal Description of Phase 2 and 3 Property in the Land Titles Office for the Registry Division of York Region No. 65

1. 03527 - 0934 (LT): PART LOT 5 CON 8 GEORGINA PART 6, 65R39090; TOGETHER WITH AN EASEMENT OVER (1STLY) PT BLK D PL 427 PT 1 65R31590, (2NDLY) PT GEORGE ROAD PL 427 PT 2 65R31590 AND (3RDLY) PT LTS 280, 281 & 282 PL 427 PT 3 65R31590 AS IN YR1581269; SUBJECT TO AN EASEMENT AS IN YR2852007; SUBJECT TO AN EASEMENT AS IN YR3468915; SUBJECT TO AN EASEMENT IN GROSS AS IN YR3468918; TOWN OF GEORGINA;
2. 03527 - 0935 (LT): PART LOT 5 CON 8 GEORGINA PARTS 7 AND 13, 65R39090; TOGETHER WITH AN EASEMENT OVER (1STLY) PT BLK D PL 427 PT 1 65R31590, (2NDLY) PT GEORGE ROAD PL 427 PT 2 65R31590 AND (3RDLY) PT LTS 280, 281 & 282 PL 427 PT 3 65R31590 AS IN YR1581269; SUBJECT TO AN EASEMENT AS IN YR2852007; SUBJECT TO AN EASEMENT AS IN YR3468915; SUBJECT TO AN EASEMENT IN GROSS AS IN YR3468918; TOWN OF GEORGINA;
3. 03527 - 0936 (LT): PART LOT 5 CON 8 GEORGINA PART 12, 65R39090; TOGETHER WITH AN EASEMENT OVER (1STLY) PT BLK D PL 427 PT 1 65R31590, (2NDLY) PT GEORGE ROAD PL 427 PT 2 65R31590 AND (3RDLY) PT LTS 280, 281 & 282 PL 427 PT 3 65R31590 AS IN YR1581269; SUBJECT TO AN EASEMENT AS IN YR2852007; SUBJECT TO AN EASEMENT AS IN YR3468915; SUBJECT TO AN EASEMENT IN GROSS AS IN YR3468918; TOWN OF GEORGINA; and
4. 03527 - 0938 (LT): PART LOT 5 CON 8 GEORGINA PARTS 8 PLAN 65R39090; TOGETHER WITH AN EASEMENT OVER (1STLY) PT BLK D PL 427 PT 1 65R31590, (2NDLY) PT GEORGE ROAD PL 427 PT 2 65R31590 AND (3RDLY) PT LTS 280, 281 & 282 PL 427 PT 3 65R31590 AS IN YR1581269; SUBJECT TO AN EASEMENT AS IN YR2852007; SUBJECT TO AN EASEMENT AS IN YR3468915; SUBJECT TO AN EASEMENT IN GROSS AS IN YR3468918; TOWN OF GEORGINA.

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

Court File No.: CL-26-00000362-0000

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
2055226 ONTARIO INC. et al.**

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at Toronto

PRIORITY CLAIMS PROCEDURE ORDER
(DATED SEPTEMBER 18, 2026)

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Lawyers for the Monitor