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BDO Canada Limited
20 Wellington Street E, Suite 500
Toronto, ON, M5E 1C5, Canada

August 27, 2026

Notice to the Creditors of 2055226 Ontario Inc., Alliance (Sutton) Inc., Berkstar Development Inc. and Rose Operating I GP Inc. (collectively, the “Companies”)

Re: Proceedings under the Companies’ Creditors Arrangement Act

Dear Sirs/Mesdames:

TAKE NOTICE that on August 24, 2026 (the “**Filing Date**”), an initial Order (the “**Initial Order**”) was granted by the Honourable Justice Dunphy of the Ontario Superior Court (the “**Court**”) pursuant to the Companies’ Creditors Arrangement Act (the “**CCAA**”) granting the Companies various relief including, but not limited to, an initial stay of proceedings (the “**Stay of Proceedings**”) in favour of Companies through to September 3, 2026 (the “**Stay Period**”). The protections under the Initial Order were also extended to Rose Sutton Limited Partnership. The Court appointed BDO Canada Limited as the monitor of the Companies (the “**Monitor**”).

Pursuant to the Initial Order, the Companies are to continue to carry on business in a manner consistent with the commercially reasonable preservation of its business while it considers and pursues restructuring alternatives.

The Initial Order provides that claims against the Companies in relation to obligations arising prior to the Filing Date, including those for goods and services supplied to the Companies before that date, are suspended. Creditors are prohibited from continuing or commencing any actions or exercising any rights against the Companies except with leave of the Court. **Creditors are not required to file a proof of claim at this time.**

A copy of the Initial Order, along with a list of Companies’ creditors with claims exceeding \$1,000, based on information available from the Companies’ books and records as of the Filing Date, can be found on the Monitor’s website at: www.bdo.ca/2055226_Ontario (the “**Website**”) or by contacting the Monitor directly. Additional materials will be posted to the Website from time to time, and creditors are encouraged to check the Website regularly for updates on the status of the proceedings.

Should you have any questions or concerns, please contact Mr. Peter Stamadianos, of the Monitor, hedgeroad@bdo.ca.

Yours truly,

BDO Canada Limited

in its capacity as the Monitor in the CCAA
proceedings of the Companies, and not in
its personal capacity

Per: Josie Parisi, CPA, CA, CIRP, LIT
Senior Vice President

**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. collectively, the "Companies"**

List of Creditors, dated August 25, 2026

Creditor Name	Address	Amount CAD (\$)
Secured Creditors		
Marshallzehr Group Inc.	412 Albert Street, Suite 100, Waterloo, ON, N2L 3V3	\$ 42,907,636.19
Ducimus Capital Inc.	2651 Joseph Howe Drive, Halifax, NS, B3L 4T1	1.00
Samuel Reisman	156 Duncan Mill Road, Suite 12, Toronto, ON, M3B 2N2	2,050,000.00
Rose Finance Corp.	156 Duncan Mill Road, Suite 12, Toronto, ON, M3B 2N2	5,000,000.00
		49,957,637.19
Lien Claimants		
Chalmers Construction Inc.	P.O.Box 7012, Innisfil, ON, L9S 1A8	1,611,817.00
Mose Drywall Systems Ltd.	33 Saunders Road, Barrie, ON, L4N 9A7	1,212,570.00
AM Group Of Companies Ltd.	2251 HWY # 11S, Gravenhurst, P1P 1R1	1,043,951.44
2694425 Ontario Inc.	152 Bayfield St, Suite 100, Barrie, ON, L4M 3B5	241,337.00
Applewood Air Conditioning	3525 Hawkestone Rd, Mississauga, ON, L5C 2V1	329,276.00
Lake Scugog Lumber Inc.	11 VanEdward Dr., Port Perry, ON, L9L 1G3	742,019.00
2331810 Ontario Limited	45 Sheppard Ave. East, Suite 414, Toronto, ON, M2N 5W9	570,850.00
Martino Contractors Ltd.	150 Connie Crescent Unit 16, Concord, ON, L4K 1L9	58,726.00
York Region Vacant Land Condominium Corporation No. 1532	250 University Avenue, Suite 700, Toronto, ON, M5H 3E5	100,297.00
		5,910,843.44
Unsecured Creditors		
Canada Revenue Agency	4695 Shawinigan-Sud Blvd, QC, G9P 5H9	950,000.00
SS landscaping & Renovations Inc.	1461 Hurontario Str. Mississauga, ON, L5G 3H4	312,729.93
Titan Carpentry	7007 Islington Ave. Woodbridge, ON, L4L 4T5	570,850.80
Marzz Electric	398 Edgeley Blvd. Unit 4, Concord, ON, L4K 4A7	105,200.35
A&J Energy Consultants	55 Providence Cres. Markham, ON, L3R 4LR	8,588.00
Abbey Overhead Doors Inc.	12 Fisherman Dr., Unit 12, Brampton, ON, L7A 1B6	36,160.00
Alliance Homes Ltd.	1812 County Rd. 27, Tottenham, ON, L0G 1W0	136,495.57
Allience Development Corp.	1812 County Rd. 27, Tottenham, ON, L0G 1W0	5,085.00
Alpa Stairs and Railings Inc.	3770 Nashua Drive, Unit 3, Mississauga, ON, L4V 1M6	101,679.66
Bark Brothers Tree care Inc.	2371 Sandy Trail, Innisfil, ON, L9S 2G1	2,175.25
Best Concrete & Drain Inc.	17 Joymar Dr., Mississauga, ON, L5M 1E8	122,425.05
Bevelle Edge Marble & Granite	1290 Creditstone rd. Unit 1, Concord, ON, L4K 5T7	16,978.25
B.J.Brickwork Construction Ltd.	100 Bradwick, Unit 2, Concord, On. L4K 1K8	93,460.53
Brampton Brick	225 Wanless Dr., Brampton, ON, L7E 1E9	54,131.66
Cardell Flooring Ltd.	70 Pippin Road, Concord, ON, L4K 4M9	202,516.34
YYVLCC 1532	46 Palmira Drive, Sutton West, ON, L0E 1R0	104,137.36
Conquest Carpets Corp.	4965 Steeles Ave. West, Weston, ON, M9L 1R4	148,173.66
Cooper Equipment Rentals Ltd.	P.O.Box 4590 Stn.A, Toronto, ON, M5W 7B1	202,155.99
Town of Georgina	26557 Civic Centre Road, Keswick, ON, L4P 3G1	535,101.23
Dream Home Realty Inc.	7800 Woodbine Ave. Unit 206, Markham, ON, L3R 2N7	56,500.00
Dual Tek	156 Duncan Mill Road, Unit 4, Toronto, ON, M3B 3N2	17,430.25
EMG Group Limited	Keele Street, Suite 200, Vaughan, ON, L4K 4X3	50,551.26
Enbridge	Payment Processing Dept. PO Box 644, Scarborough, ON, M1K 5H1	1,628.94
Ferndale Trim&Doors	75 Hooper Rd. Barrie, ON, L4N 9S3	250,405.89
Glen's Sweeping	7054 County Road 56, Utopia, ON, L0M 1T0	1,093.50
WSP Canada Inc.	P.O.Box 4590, Station A, Toronto, ON, M5W 7B1	9,275.96
H.F.Smith Lumber Ltd.	61 Queen Street, Cookstown, ON, L0L 1L0	168.29
Hicks Morley Hamilton Stewart Storie LLP	77 King Str.W, Box 371, Toronto ON, M5K 1K8	1,574.66
Hydro One Networks Inc.	P.O.Box 4102, Stn.A Toronto, ON, M5W 3L3	1,817.25
Jeld-Wen Windows&Doors	P.O.Box 12635, Stn.A, Toronto, ON, M5W 0K5	225,345.67
K.Winter Sanitation Inc.	2916 6 th Line, Innisfil, ON, L9S 4S4	3,915.45
Kate Zaikos Design	152 William Roe Blvd. Newmarket, ON, L3Y 1B2	28,446.52
Kile Contractor Inc.	370 Marwood Drive, Oshawa, ON, L1H 8B4	15,029.00
King Steel Inc.	7 Jermey lane, RR#2, Oro-Medonte, ON, L0L 1T0	16,943.89
Latitude Richard Lozano	66 Le Page Court, Toronto, ON, M3J 1Z9	78,567.46
Miller Thomson LLP	100 New Park place, Suite 700, Vaughan, ON, L4K 0H9	2,380.91
Morco Foundation	131 Steinway Drive, Poer Perry, ON, L9L 1V5	30,005.00
Mykon Electric North Ltd.	11 King Street, Unit 3, barrie, ON, L4N 6B5	33,842.47
Newco Stair&Railing Ltd.	398 Bayly St.W, Ajax, ON, L1S 1P1	89,874.55
Nota Plumbing&Heating Inc.	11840 Keele Str., Maple, ON, L6A 1S1	406,378.63
Olympus Glass&Mirror Ltd.	3 Joseph St., Loretto, ON, L0G 1L0	18,214.08
On-Tek Electric Services Limited	1181 Davis Dr.E, Newmarket, ON, L3Y 8R1	9,040.78
Ora Kitchens and Bath	100 Hunter Valley Road, Orillia, ON, L3V 0Y7	293,553.40
McOuat Partnership	100-306 Town Centre Boulevard, Markham, ON, L3R 0Y6	1,356.00
Pelican Woodcliff Inc.	100 York Blvd. Suite 608, Richmond Hill, ON, L4B 1J8	11,960.68
Builder Software Tools Inc.	P.O.Box 252, Uxbridge, Stn. Main, ON, L9P 1M7	989.50
Rainbow Roller	1110 Hurlwood Ln, Severn, ON, L3V 0Y6	181,277.42
R&R GTA Caulking Inc.	38 Shipp Cres., Ajax, ON, L1T 3W6	21,876.80
Re/Max All-Star Realty Inc.	5071 Highway #7East, Unionville, ON, L3R 1N3	17,480.51
Reconstruct LLP	80 Richmond St W Ste 1700, Toronto, ON, M5H 2A4	2,761.16

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2055226 ONTARIO INC., ALLIANCE (SUTTON) INC., BERKSTAR DEVELOPMENT INC. and ROSE OPERATING I GP INC. collectively, the "Companies)

List of Creditors, dated August 25, 2026

Creditor Name	Address	Amount CAD (\$)
Rona Inc.	PO Box 8773, Stn.A, Toronto, ON, M5W 3C2	1,752.13
Sharon Loweth	26037 Woodbine Avenue, Keswick, ON, L4P 3E9	25,000.00
Sutton Home Hardware	20938 Dalton Rd. P.O.Box 428, Sutton West, ON, L0E 1R0	1,338.17
Bobby Troop	7 George Street, Cookstown, ON L0L 1L0	2,804.57
Goldman Sloan Nash & Haber LLP	480 University Ave., Suite 1700, Toronto, ON, M5G 1V2	6,271.50
Harold Rose	6539 25th Side Rd., Angus, ON, L3W 0S3	497.54
Landene Langen Electric Ltd.	6791 Castlederg Sideroad, Caledon, ON, L7C 0P6	1,279.80
LaRue's Haulage	PO Box # 222 Stn. Main, Keswick, ON, L4P 3E2	4,070.73
Legacy Drywall Systems Inc.	11 Alderbrook Dr, Courtice, ON, L1E 1N4	2,113.10
Onpoint Design Build Inc.	523 Durham Regional HWY 47, Uxbridge, ON, L9R 1R1	1,356.00
Preszle Injury Lawyers	151 Eglinton Ave. West, Toronto, ON, M4R 1A6	3,948.45
Shelly Shifman	1210 Sheppard Ave. East, Suite 218, Toronto, ON, . M2K 1E3	4,407.00
		5,642,569.50