

7132221 CANADA INC.

FIRST REPORT OF THE COURT APPOINTED RECEIVER

September 7, 2023

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**BETWEEN:**

**BANK OF MONTREAL**

Applicant

- and -

**7132221 CANADA INC.**

Respondent

**FIRST REPORT OF BDO CANADA LIMITED  
IN ITS CAPACITY AS COURT APPOINTED RECEIVER OF  
7132221 CANADA INC.**

**SEPTEMBER 7, 2023**

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CONFIDENTIAL APPENDIX “C” – “Unredacted” Purchase Agreement dated August 29, 2023

## I. INTRODUCTION

1. Pursuant to an order (the "**Receivership Order**") of the Honourable Mr. Justice Cavanagh of the Ontario Superior Court of Justice, Commercial List (the "**Court**") dated June 11, 2023 and made on July 11, 2023 (the "**Date of Appointment**"), BDO Canada Limited ("**BDO**") was appointed as receiver and manager (the "**Receiver**") of all of the assets, properties and undertakings (collectively, the "**Property**") of 7132221 Canada Inc. (o/a Hawktree Solutions) ("**Hawktree**" or the "**Company**") pursuant to section 243 (1) of the *Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3, as amended* (the "**BIA**") and section 101 of the *Courts of Justice Act R.S.O 1990, c. C.43 as amended* (the "**CJA**"). A copy of the Receivership Order is attached hereto as **Appendix "A"**.

## II. PURPOSE OF REPORT

2. The purpose of this first report of the Receiver (the "**First Report**") is to:
  - (a) Provide this Court with certain information pertaining to the receivership, including:
    - (i) Hawktree's background, operations, and certain facts leading up to the appointment of the Receiver;
    - (ii) Taking possession and control of Hawktree's assets;
    - (iii) Other activities of the Receiver since the Date of Appointment;
  - (b) Provide this Court with information on a proposed transaction (the "**Proposed Transaction**") between the Receiver Acme United Limited (the "**Purchaser**") for the sale of substantially all of Hawktree's inventory (excluding PPE inventory), contracts and intellectual property, and the steps taken to get to this transaction, including:
    - (i) Information regarding the marketing and sales process undertaken by the Company prior to the appointment of the Receiver to effect an acquisition or investment in the Company or a sale of the Company or its assets;
    - (ii) The marketing and sales process undertaken by the Receiver to effect a sale of the Company's assets;
    - (iii) the agreement of purchase and sale entered into between the Receiver, as vendor, and the Purchaser dated August 29, 2023 (the "**Purchase Agreement**"), subject to Court approval; and
    - (iv) The Receiver's recommendations with respect to the Proposed Transaction.
  - (c) Recommend that this Court make an order(s):
    - (i) Approving this First Report, including the actions and activities of the Receiver set out herein;
    - (ii) Approving the Purchase Agreement and the Proposed Transaction, and authorizing and directing the Receiver to complete the Proposed Transaction and execute such documents and take such additional steps as are necessary to do so;

- (iii) Upon completion of the Proposed Transaction (as evidenced by the Receiver filing with the Court a certificate certifying the same), vesting the Purchased Assets (as defined in the Purchase Agreement), free and clear of all liens, charges, security interests and other encumbrances (other than such permitted encumbrances as may be described in the order) in the Purchaser; and
- (iv) Sealing the Confidential Appendices (as defined below).

### III. QUALIFICATIONS

3. In preparing this First Report, the Receiver has relied upon unaudited financial information, Hawktree's books and records, and other financial information provided to it by Hawktree's lender(s) (collectively, the "**Information**"). The Receiver has reviewed the Information for reasonableness, internal consistency, and use in the context in which it was provided, and in consideration of the nature of the evidence provided to this Court, in relation to the relief sought therein. The Receiver has not, however, audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Auditing Standards ("**GAAS**") pursuant to the Canadian Institute of Chartered Accountants Handbook and, as such, the Receiver expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information. An examination of the Company's financial forecasts in accordance with the Chartered Professional Accountants of Canada Handbook has not been performed. Future-oriented financial information reported on or relied upon in this Report is based on management's assumptions regarding future events; actual results achieved may vary from forecast and such variations may be material.
4. Unless otherwise noted, all monetary amounts contained in this Report are expressed in Canadian dollars ("**CAD**").

### IV. BACKGROUND AND EVENTS LEADING TO THE APPOINTMENT OF THE RECEIVER

5. While this First Report summarizes certain of the information set out in the affidavit of Leo Chun sworn May 5, 2023 (the "**Chun Affidavit**") filed in support of the Receivership Order, for a more detailed explanation of the Company's background and events leading to the appointment of the Receiver, readers are directed to the Chun Affidavit. A copy of the Chun Affidavit is posted on the Receiver's website at [www.extranets.bdo.ca/HawktreeSolutions/](http://www.extranets.bdo.ca/HawktreeSolutions/) (the "**Receiver's Website**").
6. This First Report and all other court materials and orders issued and filed in these receivership proceedings are available on the Receiver's Website and will remain available for a period of six (6) months following the Receiver's discharge.

#### **Company Overview & Corporate Structure**

7. Hawktree is an importer and distributor of wholesale and retail health and safety products, including first aid kits, disaster preparedness kits, training and apparel, automated external defibrillators, and personal protective equipment ("**PPE**") such as masks, respirators, eye protection, gowns, and gloves, and testing devices (including COVID-19 rapid tests). It is the

near-exclusive distributor of these products under the Canadian Red Cross (“**CRC**”) brand. The Company’s sale and distribution contract with CRC (the “**CRC Contract**”) expires in 2025. Under the CRC Contract, the Company operated an e-commerce website which sells CRC products (the “**CRC eShop**”).

8. Hawktree operated out of a rented office located at 220 Kennevale Drive, Ottawa, Ontario (the “**Premises**”), but carried on business throughout Ontario, Canada, and internationally. The Company’s inventory is primarily stored in third-party logistics warehouses (each, a “**3PL**”) in Canada and abroad.
9. The shareholders of Hawktree are Robbie Fraser (26.5%), his spouse Sarah Fraser (26.5%), 2569386 Ontario Inc. (24.5%), Gauke International Trading Co. Ltd. (12.5%) and 9147 4999 Quebec Inc. (10%). Mr. Fraser is the President of Hawktree and Mrs. Fraser was heavily involved in day-to-day operations and related management (collectively, “**Management**”).

### **Events Leading to Appointment of a Receiver & Causes of Insolvency**

10. Bank of Montreal (“**BMO**”), the Company’s senior secured creditor, issued a breach notice dated July 21, 2021 as a result of the Company’s failure to pay its 2020 income taxes (the “**Tax Arrears**”) which amounted to approximately \$2,316,000.
11. BMO also issued a breach notice dated August 20, 2021 as a result of the Company’s financial covenant breaches as at June 30, 2021.
12. In September 2021, BMO conducted a review of Hawktree’s financial statements, loans, and accounts, and noted that, amongst other concerns, the Tax Arrears were still unpaid, a decline in deposit volume to the Company’s operating account over the previous six (6) months, a significant drop in accounts receivables, and negative gross margins in the first and second quarters of 2021.
13. The Receiver understands that the Company’s financial concerns were attributed to, among other things:
  - (a) The Company had a significant increase in revenue in 2020 (approximately \$64.5 million) as a result of the COVID-19 pandemic and the increased demand for PPE. In 2021, revenue returned to historical levels (approximately \$5.4 million) due to a decrease in demand for PPE as well as an oversaturation of PPE product in the market. The Company incurred PPE inventory write-downs and bad debts expense of approximately \$7.2 million and \$2.7 million, respectively. Accordingly, the Company incurred a net loss of approximately \$10.1 million; and
  - (b) The Company bought out a shareholder in 2021 based on a valuation of the Company’s 2020 financial position which was at a peak due to an unprecedented increase in revenue in that year, over-leveraging the Company’s balance sheet.
14. The Bank required that the Tax Arrears be paid by October 20, 2021; however, this did not occur, and the Company’s accounts were transferred to BMO’s Special Account Management Unit (“**SAMU**”) in October 2021.

15. As the Tax Arrears were not paid in full, and the Company was unable to satisfy BMO that there would be an improvement in sales, revenue, or cashflow, or that the covenant breaches would be cured, BMO decided to exit its banking relationship with Hawktree. By a standstill agreement dated February 10, 2022 (the “**Standstill Agreement**”), BMO agreed to forbear from making demand on the Hawktree indebtedness and from taking steps to enforce its security until May 31, 2022, provided, among other terms and conditions, Hawktree repaid all of its indebtedness to BMO by May 31, 2022 and presented a firm a binding financing commitment for repayment on or before April 29, 2022.
16. Hawktree was unable to raise financing to pay out its indebtedness to BMO by May 31, 2022, and BMO agreed to extend the Standstill Agreement, now requiring payment of the indebtedness by November 30, 2022, and delivery of a firm and binding financing commitment to pay out same by October 31, 2022.
17. Hawktree was unable to provide a financing commitment by October 31, 2022 and was unable to raise financing to pay out its indebtedness to BMO by November 30, 2022.
18. On December 1, 2022, Hawktree retained BDO to assist with, among other matters, assessing the Company’s current financial position and its strategic options to secure refinancing, a sale, or investment in the business. BDO’s recalculation of Hawktree’s borrowing limit on the operating loan as of October 31, 2022, resulted in a margin deficit on the operating loan of approximately \$1,480,000.
19. On January 9, 2023, BMO demanded payment of its loans and gave notice under s. 244 of the *BIA* of its intention to enforce its security. In order to allow the Company time to conduct a sale and investment solicitation process (“**SISP**”), the parties entered into a forbearance agreement dated February 2, 2023 (the “**Forbearance Agreement**”) whereby BMO agreed to forbear until April 7, 2023, from taking steps to recover payment of the Company’s indebtedness to BMO or from enforcing its security in consideration of, among other matters:
  - (a) Hawktree making reductions in the operating loan of \$50,000 on each of March 3, March 30 and April 7, 2023;
  - (b) The guarantors providing cash collateral and/or mortgage security; and
  - (c) Hawktree agreeing that in executing the Forbearance Agreement, on default thereunder it consented to the appointment of a receiver and manager of the Property of Hawktree.
20. Hawktree was unable to make the operating loan reductions of \$50,000 on March 3, March 30, or April 7, 2023.
21. The deadline for the delivery of expressions of interest (“**EOIs**”) under the SISP was on March 15, 2023, and only one (1) EOI was received and was in an amount insufficient to repay BMO in full. The EOI was also subject to additional due diligence which could further reduce the bid amount. The prospective purchaser who submitted the EOI ultimately did not submit a binding letter of intent.

22. After the SISP was conducted, the Company, with the assistance of BDO, reached out to other potential interested parties. Another party submitted an EOI; however, the EOI did not proceed or result in the submission of a letter of intent (“**LOI**”). No further purchasers or investors submitted EOI's in the process.
23. As the forbearance period under the Forbearance Agreement expired, and the Company's attempt to refinance, sell, or attract investors had been unsuccessful, BMO made an application to the Court to have BDO appointed as Receiver over the Company's Property.

## V. ACTIVITIES OF THE RECEIVER

### Receiver's Activities since the Date of Appointment

24. Since the Date of Appointment, the Receiver has performed the following activities:
- (a) On July 11, 2023, the Receiver ceased operations of the Company;
  - (b) The Receiver secured and placed the CRC eShop on temporary hold;
  - (c) The Receiver terminated the employment of the Company's known six (6) employees (the “**Former Employees**”) and the contract of an external consultant;
  - (d) On July 12, 2023, the Receiver attended and took possession of the Premises, which contained the Company's physical books and records, as well as some sample inventory;
  - (e) The Receiver changed the locks at the Premises and took control of the Company's available books and records;
  - (f) The Company maintained bank accounts with both BMO and the Bank of Nova Scotia (“**BNS**”). The Receiver notified both BMO and BNS of the receivership appointment, requested that the Company's bank accounts be switched to deposit only, and opened a new bank account in the name of the Receiver;
  - (g) The Receiver reviewed the Company's books and records, and took electronic back-ups of the Company's server, e-mails, electronic files, and reports from its accounting system;
  - (h) On July 20, 2023, the Receiver mailed a copy of the notice and statement of the Receiver pursuant to sections 245(1) and 246(1) of the BIA to the Office of the Superintendent of Bankruptcy (the “**OSB**”) and the Company's known creditors;
  - (i) The Receiver disclaimed the lease of the Premises as of July 31, 2023;
  - (j) The Receiver contacted Canada Revenue Agency (“**CRA**”) to set up a new Harmonized Sales Tax (“**HST**”) account in the name of the Receiver, as well as arrange for a trust examination of the Company's HST and source deduction accounts;

- (k) The Receiver engaged two (2) Former Employees, on a term and task basis, as independent contractors to assist with the Receiver's Sale Process (as defined below) and the compilation of the Company's books and records;
- (l) The Receiver administered the claims of certain Former Employees pursuant to the *Wage Earner Protection Program Act* ("**WEPPA**");
- (m) The Receiver coordinated the completion of records of employment for the Former Employees;
- (n) The Receiver responded to calls and enquiries from the Company's creditors, including Former Employees, customers, suppliers and other stakeholders;
- (o) The Receiver confirmed the Company's Medical Distribution Establishment Licence ("**MDEL**") with Health Canada, required to distribute and sell certain health products in Canada, was in good standing;
- (p) The Receiver planned and implemented the Sale Process (as defined below);
- (q) The Receiver communicated with BMO and its counsel and BDC Capital Inc. ("**BDC**") and its counsel in connection with various aspects of the receivership, including estimated realizations anticipated from the sale of assets under their respective security positions with respect to the Sale Process (as defined below);
- (r) The Receiver entered into separate profit-sharing agreements with both Wills Transfer Ltd. ("**Wills**") and Gilmore Global Logistics Services Inc. ("**Gilmore**") with respect to inventory held at their 3PL locations subject to storage liens in their favour;
- (s) The Receiver investigated inventory located at the 3PL in the United Kingdom;
- (t) The Receiver provided regular updates with respect to its realization strategy and the status of the Sale Process to the CRC, a key stakeholder of the Company;
- (u) The Receiver investigated the merit in continuing multiple legal claims the Company initiated including a proceeding to enforce a movable hypothec security on all the assets of G-Force CNC Enterprises Inc. ("**G-Force**"), and a proceeding to collect a deposit receivable from World Prestige Treasure SDN BHD ("**World Prestige**"); and
- (v) The Receiver prepared this First Report.

## **VI. ASSETS IN RECEIVER'S POSSESSION**

25. The Company's Property primarily consists of accounts receivables, loan and deposits receivables, inventory, contracts, and intellectual property.

### **Accounts Receivables**

26. The book value of the Company's trade accounts receivables ("**AR**"), as per the Company's books and records is \$636,932. The majority of the AR is aged and is uncollectible.

27. The Company's AR is not included in the Purchased Assets as defined in the Purchase Agreement. Accordingly, the Receiver is making efforts to collect the AR.

### **Loan and Deposits Receivable**

28. The Company has two (2) legal claims against G-Force relating to approximately \$1.308 million that is owed to the Company. Of this amount, \$900,000 is secured by a movable hypothec on all of the assets of G-Force (the "**Hypothec Receivable**"), and \$408,000 relates to a deposit that is owed to the Company in relation to the non-performance of a contract (the "**G-Force Deposit Receivable**"). The Receiver is investigating the merit in continuing the claims the Company initiated in order to enforce the movable hypothec security on the assets of G-Force and collect the amounts owing.

29. The Company also initiated a legal claim in the amount of approximately \$1.2 million USD against World Prestige, a company based on Thailand and Malaysia, relating to the supply of PPE nitrile gloves (the "**World Prestige Deposit Receivable**"). The Receiver is also investigating the merit in continuing the claim the Company initiated in order to collect on the World Prestige Deposit Receivable.

### **Inventory**

30. The book value (in dollars) of the Company's inventory, as per the Company's books and records, is summarized by type below.

<b>Inventory Type</b>	<b>Book Value</b>
Personal protective equipment (PPE)	843,283
First aid	683,652
Emergency preparedness	339,457
Training and apparel	195,177
Hawktree samples	112,745
Automated external defibrillator (AED)	62,951
<b>Total</b>	<b>2,237,265</b>

31. First aid, emergency preparedness, training and apparel, and automated external defibrillators are all included in the Purchase Agreement.

32. Should the Proposed Transaction be approved by the Court, the Receiver will make efforts to sell the PPE inventory. The Receiver does not anticipate that Hawktree's sample inventory will have any realizable value.

33. The Receiver understands that there is an additional container of PPE product shipped from China that is currently in the possession of Canadian National Railway and which is in dispute with the Company's customs broker. The Receiver intends to also realize on this inventory if beneficial to the estate.

34. The Receiver understood that inventory with a book value of approximately \$294,000 was located at a 3PL in the United Kingdom, VIP Freight Ltd. ("**VIP Freight**"). On July 13, 2023, VIP Freight informed the Receiver that they were not in

possession of any of Hawktree's inventory as the inventory was disposed of due to arrears owing to VIP Freight. The Receiver has made multiple requests for VIP Freight to provide a full accounting of the inventory disposal and has yet to receive a response. The Receiver will continue to follow up on the matter.

### **Contracts**

35. As previously noted, one of the assets of the Company is its CRC Contract. The Company also has international contracts with Red Cross societies in Mexico, Columbia, and Argentina. The CRC Contract is subject to the Purchase Agreement, but the international contracts are not. Business conducted by Hawktree with international Red Cross societies was minimal as at the Date of Appointment.

### **Intellectual Property**

36. The Company's intellectual property primarily consists of its website (the CRC eShop), an enterprise resource planning system, marketing, and customer lists (collectively, the "IP"). The Company's IP is also subject to the Purchase Agreement.

## **VII. SALE PROCESS**

### **SISP Overview**

37. In February 2023 the Company conducted a SISP that was run by BDO as financial advisor to Hawktree. The key milestones under the SISP were as follows.

<b><u>Milestone</u></b>	<b><u>Deadline</u></b>
Deadline to deliver Teaser Letter and NDA to Known Potential Bidders	Monday, February 6, 2023
Due Diligence Deadline Expression of Interest Date	Wednesday, March 15, 2023 (5:00 PM Eastern Time)
Bid Selection Date	Friday, March 17, 2023
Binding Letter of Intent Date (Bid Deadline)	Friday, March 31, 2023
Definitive Transaction Agreement	Friday, April 7, 2023
Transaction Execution Date (if Court Order is not necessary)	Friday, April 14, 2023
Hearing of the Sale Approval Motion	No later than Friday, April 28, 2023, subject to the availability of the Court

38. BDO, with the assistance of Management, identified potential buyers, consisting of both strategic targets and financial targets (the "Prospective SISP Purchasers"). In February 2023, seventy-five (75) Prospective SISP Purchasers,

consisting of 51 strategic targets and 24 financial targets, were contacted and provided with a teaser document describing the opportunity (the “**Teaser Letter**”) and were solicited to sign a non-disclosure agreement (“**NDA**”).

39. A total of 13 executed NDA's were received, 10 from strategic targets and 3 from financial targets (the “**Potential SISP Bidders**”). Each Potential SISP Bidder was:

- (a) Sent a confidential information memorandum (“**CIM**”) that provided an overview of the acquisition opportunity; and
- (b) Provided access to a virtual data room (“**VDR**”) containing detailed financial and contractual information relevant to the acquisition opportunity.

40. The deadline for the delivery of EOI's under the SISP was on March 15, 2023, and only one (1) EOI was received which valuation was insufficient to repay BMO in full. The EOI was also subject to additional due diligence which could further reduce the bid amount. In addition, requests for a statement of qualifications (“**SOQ**”) to validate the buyer's ability to complete the transaction, did not receive any response. Accordingly, the EOI ultimately did not proceed or result in the submission of a binding LOI.

41. After the SISP was conducted, the Company, with the assistance of BDO, reached out to other potential interested parties. Another party submitted an EOI; however, the EOI did not proceed or result in the submission of a LOI. No further purchasers or investors submitted EOI's in the process and as such the SISP process was terminated.

42. Although the SISP undertaken prior to the receivership was unsuccessful, the work product from that SISP was beneficial to the receivership as it allowed the Receiver to undertake an expedited marketing and SISP in the receivership.

#### **Expedited Sale Process Overview**

43. Given the extensiveness of the pre-filing SISP, the Receiver initiated an expedited sale process on July 13, 2023 (the “**Sale Process**”). The key milestones that were initially set under the Sale Process were as follows.

<b><u>Milestone</u></b>	<b><u>Deadline</u></b>
Initiation of Sale Process	Thursday, July 13, 2023
Expression of Interest Date (EOI Deadline)	Friday, July 28, 2023 (5:00 PM Eastern Time)
Binding Letter of Intent Date (LOI Deadline)	Friday, August 4, 2023 (5:00 PM Eastern Time)
Bid Selection Date	Monday, August 7, 2023
Definitive Transaction Agreement	Friday, August 11, 2023
Hearing of the Sale Approval Motion / Transaction Execution Date	Subject to availability of the Court

44. Fifty-nine (59) targets (8 new parties not included in the SISP) were identified as potential purchasers (the “**Potential Purchasers**”) and were contacted with additional information related to the acquisition opportunity, including a teaser and CIM, and were solicited to sign an NDA.
45. A copy of a letter issued by the Receiver to the Prospective Purchasers outlining the Sale Process (the “**Sale Process Letter**”) is attached as **Appendix “B”**.
46. The results of the Sale Process were as follows:
- (a) Six (6) of the Potential Purchasers expressed initial interest in the acquisition opportunity and obtained access to the VDR containing financial and contractual information for performance of due diligence procedures (the “**Potential Bidder(s)**”);
  - (b) Three (3) Potential Bidders submitted an EOI by the EOI deadline of July 28, 2023;
  - (c) Two (2) Potential Bidders submitted a binding LOI by the deadline of August 4, 2023. The Receiver officially extended the LOI deadline to August 11, 2023, to allow the third Potential Bidder who submitted an EOI (the “**Third Potential Bidder**”) additional time to speak with the CRC regarding the CRC Contract in order to submit an LOI. The Third Potential Bidder subsequently advised it would no longer be a participant of the Sale Process after its discussion with CRC; and
  - (d) The Receiver received revised LOI’s from both parties who submitted LOI’s (collectively, the “**LOI Bidder(s)**”) prior to the extended LOI deadline. A copy of the final revised LOI received from LOI Bidder A is attached as **Confidential Appendix “A”** and a copy of the final revised LOI received from LOI Bidder B is attached as **Confidential Appendix “B”** (collectively, the “**Confidential Appendices**”).
47. On August 18, 2023, the Receiver selected the binding LOI submitted by LOI Bidder B (Acme United Limited). After significant consideration and in consultation with BMO and BDC, the Receiver selected the LOI submitted by LOI Bidder B over the LOI submitted by LOI Bidder A primarily due to the following:
- (a) LOI Bidder A modified its LOI to include a condition that its bid was subject to CRC confirming in writing it was willing to assign the CRC Contract to LOI Bidder A; and
  - (b) CRC advised the Receiver that it would not be willing to assign the CRC Contract to LOI Bidder A.
48. The Receiver understands that the President of a Canadian division of the Purchaser is the sole owner of 9147 4999 Quebec Inc., 10% owner of Hawktree. This individual was directly involved in the submission of Bidder B’s LOI and the negotiation of the Purchase Agreement but does not have an ownership stake in the Purchaser.
49. On August 29, 2023, the Receiver entered into the Purchase Agreement with the Purchaser.

## VIII. THE PROPOSED TRANSACTION

### Proposed Transaction

50. The Purchase Agreement contains information that could prejudice the Company in a future sale process in the event that the Proposed Transaction does not close. As such a redacted copy of the Purchase Agreement is attached hereto as **Appendix “C”**. In filing this First Report with the Court, a copy of the unredacted Purchase Agreement will be included in the Confidential Appendices as **Confidential Appendix “C”**, and a sealing order will be sought in respect of same.
51. Capitalized terms in this section not otherwise defined herein have the meaning ascribed to them in the Purchase Agreement.
52. The Proposed Transaction is subject to prior Court approval.
53. Pursuant to the Purchase Agreement, the Purchaser has agreed to purchase, for a cash purchase price (the “**Purchase Price**”), all of the right, title, and interest in the following assets of the Company: i) all non-PPE inventory; ii) contracts including the CRC Contract (the “**Assumed Contracts**”), and iii) all websites, marketing lists, and other intellectual property of the Company (collectively, the “**Purchased Assets**”). The Purchase Price is subject to an inventory price adjustment for unsellable and stale inventory.
54. Pursuant to the Purchase Agreement, the Receiver shall assign to the Purchaser all of the Company’s rights, benefits, and interests in and to the Assumed Contracts and the Purchaser shall assume the obligations and liabilities of the Company under the Assumed Contracts from and after the Closing Date.
55. The Purchase Price will be fully paid on Closing. On Closing, the Purchased Assets are to be conveyed to the Purchaser pursuant to the Approval and Vesting Order being sought on an “as is, where is” basis, and subject to usual terms and conditions contained in such a transaction. The Purchase Price is to be satisfied as follows:
- (a) The Purchaser paid a non-refundable deposit (the “**Non-refundable Deposit**”) on or around August 22, 2023, which is being held in trust by the Receiver; and
  - (b) At Closing, the Purchaser shall pay the balance of the Purchase Price, being the amount of the Purchase Price less the Non-refundable Deposit.
56. Pursuant to the Purchase Agreement, the Closing date is to be the first business day following the expiry of the appeal period from the granting of the Approval and Vesting Order, or such other date agreed to between the Receiver and Purchaser.
57. The Purchase Agreement provides for certain conditions precedent to closing in favour of the Purchaser, including:
- (a) Court approval of the Proposed Transaction
  - (b) The vesting of the Purchased Assets in the Purchaser, free and clear of all encumbrances; and

(c) CRC consenting to the assignment to the Purchaser of the CRC Contract.

58. The Purchaser and CRC executed an assignment of the CRC Contract on August 28, 2023 to be effective upon the completion of the Proposed Transaction.

**Basis for the Receiver's Recommendation**

59. In light of the above, the Receiver's view is that the Purchase Agreement and Proposed Transaction contemplated therein represent the highest and best possible outcome for the Company's stakeholders. The Receiver respectfully recommends the Court approve the Proposed Transaction and authorize and direct the Receiver to complete all matters needed to close the Proposed Transaction for the following reasons:

- (a) **Efforts to get the best price:** The market was widely canvassed as a going concern sale during the SISP over a period of approximately six (6) weeks, resulting in only one (1) EOI submission and no subsequent LOI submissions. The market was canvassed again during the expedited Sale Process undertaken by the Receiver for a period of approximately three (3) weeks. The direct-contact marketing method used was sufficient to attract the interest of reasonable buyers and investors;
- (b) **Interest of the parties:** BMO and BDC were supportive of the process and were consulted regarding offers submitted as part of the SISP and Sale Process, notwithstanding that both will suffer a significant shortfall in the Proposed Transaction;
- (c) **Efficacy and integrity of the process:** The SISP and expedited Sale Process were both commercially reasonable and conducted with integrity. All interested parties were given an opportunity to participate in both processes. No objections or concerns regarding the SISP or the Sale Process have been brought to the Receiver's attention. Furthermore, the Purchase Agreement was negotiated in good faith, and is the best and highest price under the circumstances;
- (d) **There was no unfairness:** In the view of the Receiver, there has been no unfairness in the conduct of the SISP or expedited Sale Process. No party has been prejudiced or excluded;
- (e) **Other considerations:**
  - (i) The Receiver understands that the minimal interest in the Company as a going concern and for the Company's assets can be attributed to the current oversaturation of the PPE market as well as the fact that a significant portion of the Company's value is related to the CRC Contract which expires in 2025;
  - (ii) LOI Bidder B, being the only party with an LOI submission in which CRC was willing to assign the CRC Contract, confirms the Receiver's conclusion that the Proposed Transaction is the only viable offer; and
  - (iii) It is noted that the CRC eShop has not been operating during the receivership proceedings (since July 2023). Accordingly, time is of the essence in respect of a value-maximizing sale transaction as a prolonged

closure of the CRC eShop will further diminish the value of the Company's assets and cause BMO and BDC to suffer even greater shortfalls on their indebtedness.

## IX. CREDITORS

### Secured Claims

60. The Receiver understands the Company's secured debt facilities consist of loans made available by BMO and BDC. As at the Date of Appointment, the Company reported indebtedness owing to BMO and BDC of approximately \$3.5 million and \$2 million, respectively, for a total of approximately \$5.5 million.
61. The indebtedness of the Company to BMO is secured by a general security agreement (the "**GSA**") granted in favour of BMO dated August 14, 2019.
62. Pursuant to a subordination agreement executed by BMO and BDC in March 2021 (the "**Subordination Agreement**"), BDC has priority over intellectual property, defined as "all intellectual property owned or licensed, including all patents, trade-marks, domain and website names, business names, copyright, industrial designs, trade secrets, know-how and all other intellectual property of any kind and nature whatsoever".

### Priority Claims

63. The priority claims in respect of the Property are comprised of:
- (a) The Receiver's Charge<sup>1</sup>;
  - (b) The Receiver's Borrowing Charge<sup>2</sup>;
  - (c) Potential deemed trust claims;
  - (d) Potential statutory claims pursuant to the BIA (the "**BIA Claims**"); and
  - (e) Storage lien claims pursuant to the Ontario Repair and Storage Lien Act ("**RSLA**").

### Receiver's Charge

64. Paragraph 17 of the Receivership Order provided a first priority charge on the Property for the Receiver's fees and costs and those of the Receiver's Counsel in priority to all other security interest, trusts, liens, charges and encumbrances.

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<sup>1</sup> As defined under the Receivership Order

<sup>2</sup> As defined under the Receivership Order

### Receiver's Borrowing Charge

65. Pursuant to paragraph 20 of the Receivership Order, the Receiver is authorized to borrow up to \$1,000,000, as it considered necessary or desirable. As of the date of this Report, the Receiver has issued two (2) Receiver's certificates for total borrowings of \$150,000.

### Deemed Trust Claims

66. Amounts owing to CRA for HST and source deductions have yet to be confirmed. The Receiver understands that the Company's books and records had not been updated for several weeks prior to the Date of Appointment, and the Company's Management advised that source deduction remittances to CRA had not been made since April 2023.

67. The Receiver has requested that CRA perform a trust examination to confirm the amounts outstanding in HST and source deductions.

### BIA Claims

68. Unpaid wages and vacation pay: According to the Company's books and records, approximately \$21,990 and \$7,794 in unpaid wages and vacation pay, respectively, are owed to the Company's Former Employees.

69. Pursuant to section 81.4 of the BIA, claims for unpaid wages to a maximum of \$2,000 per employee benefit from priority status as against the Company's current assets, and expense claims of travelling salespeople to a maximum of \$1,000 per employee benefit from the same priority status.

70. Based on the above, the Receiver estimates that the priority claim pursuant to section 81.4 of the BIA is approximately \$12,000.

71. The Receiver understands that the Company did not provide a registered pension plan for its employees. Accordingly, the Receiver is not aware of any amounts owing to former employees pursuant to section 81.6 of the BIA.

### Storage Lien Claims

72. The majority of the Company's inventory is held at two (2) 3PL's in Ottawa, which are owned by Wills and Gilmore. According to the Company's books and records, the Company owes Wills and Gilmore \$553,309 and \$164,411, respectively. Given the storage arrears owing to both Wills and Gilmore, the inventory on-hand at each 3PL is subject to a possessory storage lien pursuant to the *RSLA*.

73. The Receiver has entered into separate profit-sharing agreements with both Wills and Gilmore whereby the Receiver and Wills and Gilmore will split the proceeds of the sale of inventory that is on-hand at the 3PL locations.

### Unsecured Claims

74. The Receiver understands that the Company had unsecured trade payables and accrued liabilities owing of approximately \$5.6 million as at the Date of Appointment.

75. It is anticipated that BMO and BDC will both incur a significant shortfall and as a result there will be no amounts available for unsecured creditors.

## X. RECOMMENDATIONS

76. Based on the foregoing, the Receiver respectfully recommends that the Court issue an order(s):

- (a) Approving this First Report, including the actions and activities of the Receiver set out herein;
- (b) Approving the Purchase Agreement, and authorizing to complete the Proposed Transaction and directing the Receiver to execute such documents and take such additional steps as are necessary to do so;
- (c) Vesting in the Purchaser, as at closing, the purchased assets as identified in the Purchase Agreement, free and clear of all liens, charges, security interests and other encumbrances (other than such permitted encumbrances as may be described in the order); and
- (d) Sealing the Confidential Appendices.

All of which is respectfully submitted on the 7<sup>th</sup> day of September, 2023.

**BDO Canada Limited**  
**in its capacity as Court Appointed Receiver of**  
**7132221 Canada Inc. (o/a Hawktree Solutions)**  
**and not in its personal or corporate capacity**



---

**Neil Jones, CPA, CA, CIRP, LIT**  
Senior Vice-President

# APPENDIX “A”

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**COMMERCIAL LIST**

THE HONOURABLE MR. ) TUESDAY, THE 11<sup>th</sup>  
JUSTICE CAVANAGH ) DAY OF JUNE, 2023

**BANK OF MONTREAL**

Applicant

- and -

**7132221 CANADA INC.**

Respondent

**ORDER**

THIS APPLICATION, brought by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing BDO Canada Limited as receiver (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of 7132221 Canada Limited (the "Debtor") acquired for, or used in relation to business carried on by the Debtor, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Leo Chun sworn May 5, 2023 and the Exhibits thereto and on hearing the submissions of counsel for the applicant and counsel for BDC Capital Inc., no one appearing for the respondent although duly served, and on reading the consent of BDO Canada Limited to act as the Receiver,

**SERVICE**

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

**APPOINTMENT**

2. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, BDO Canada Limited is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtor acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (the "Property").

**RECEIVER'S POWERS**

3. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property 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 take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;

- (d) 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;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
- (g) to settle, extend or compromise any indebtedness owing to the Debtor;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtor;
- (j) 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 Debtor, the Property 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;
- (k) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and

negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
  - (i) without the approval of this Court in respect of any transaction not exceeding \$250,000.00, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000.00; and
  - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, [or section 31 of the Ontario *Mortgages Act*, as the case may be,] shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.

- (m) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (n) 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 Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;

- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have; and
- (s) 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 Debtor, and without interference from any other Person.

#### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

4. THIS COURT ORDERS that (i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, 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") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, 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 5 or in paragraph 6 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.

6. 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 forthwith 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**

7. 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 PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY**

8. THIS COURT ORDERS that no Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtor or the Property are hereby stayed and suspended pending further Order of this Court.

**NO EXERCISE OF RIGHTS OR REMEDIES**

9. THIS COURT ORDERS that all rights and remedies against the Debtor, the Receiver, or affecting the Property, 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 or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor 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.

**NO INTERFERENCE WITH THE RECEIVER**

10. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtor, without written consent of the Receiver or leave of this Court.

**CONTINUATION OF SERVICES**

11. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

**RECEIVER TO HOLD FUNDS**

12. 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 sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts 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.

**EMPLOYEES**

13. THIS COURT ORDERS that all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

**PIPEDA**

14. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all

material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

#### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

15. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

#### **LIMITATION ON THE RECEIVER'S LIABILITY**

16. 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, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. 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**

17. 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 Property, 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 first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA. For greater certainty, the Receiver's Charge shall only include fees and disbursements incurred by the Receiver in its capacity as Receiver and shall not include fees and disbursements incurred while providing consulting and/or advisory services to the Debtor before the making of this Order.

18. 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 a judge of the Commercial List of the Ontario Superior Court of Justice.

19. 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 normal rates and charges of the Receiver or its counsel as provided in paragraph 17 herein, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

#### **FUNDING OF THE RECEIVERSHIP**

20. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$1,000,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in

priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

21. THIS COURT ORDERS that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

22. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.

23. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

#### **GENERAL**

24. 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.

25. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.

26. 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.

27. 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.

28. THIS COURT ORDERS that the Applicant shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtor's estate with such priority and at such time as this Court may determine.

29. 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.



Digitally signed by  
Peter Cavanagh

**SCHEDULE "A"**  
**RECEIVER CERTIFICATE**

CERTIFICATE NO. \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

1. THIS IS TO CERTIFY that BDO Canada Limited, the receiver (the "Receiver") of the assets, undertakings and properties of 7132221 Canada Limited (the "Debtor") acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the 8<sup>th</sup> day of June, 2023 (the "Order") made in an action having Court file number CV-23-00700033-00CL, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$\_\_\_\_\_, being part of the total principal sum of \$\_\_\_\_\_ which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the \_\_\_\_\_ day of each month] after the date hereof at a notional rate per annum equal to the rate of \_\_\_\_\_ per cent above the prime commercial lending rate of Bank of \_\_\_\_\_ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the \_\_\_\_\_ day of MONTH, 20YR.

BDO Canada Limited, solely in its capacity as  
Receiver of the Property, and not in its personal  
capacity

Per: \_\_\_\_\_

Name:

Title:

7132221 CANADA INC.

7132221 CANADA INC.

Applicant

and

Respondent

CV-23-00700033-00CL

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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

Proceedings commenced at TORONTO

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**ORDER**

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**CHAITONS LLP**

5000 Yonge Street, 10<sup>th</sup> Floor  
Toronto, ON M2N 7E9

**Christopher J. Staples** (LSUC #31302R)

Tel: 416-218-1147

chris@chaitons.com

Lawyers for the Applicant

# APPENDIX “B”

**STRICTLY PRIVATE AND CONFIDENTIAL****Re: Sale Process Letter**

Dear Sirs/Madams:

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BDO Canada Limited was appointed as Receiver (the “**Receiver**”) with respect to all of the assets, undertakings, and property of 7132221 Canada Inc./ Hawktree Solutions (the “**HTS**” or the “**Company**”) on July 11, 2023 (the “**Receivership Date**”) pursuant to a court order granted by the Ontario Superior Court of Justice Commercial List (the “**Receivership Order**”).

The Receiver is conducting an expedited sale process (the “**Sale Process**”) intended to solicit interest in a sale of the Company’s assets (the “**Transaction**”). The opportunity may include a sale of all, substantially all or one or more components of the Company’s assets (the “**Property**”).

The Receiver is soliciting expressions of interest (the “**EOIs**”, or each an “**EOI**”) in order to identify a limited number of parties that wish to purchase all, substantially all or one or more components of the Property. The Receiver invites you to submit an EOI regarding a potential Transaction. Your EOI should be based on the information contained in the confidential information memorandum (the “**CIM**”) provided to you, along with the contents of the virtual data room (the “**VDR**”) and any accompanying discussions. To the extent you require additional information before you submit an EOI, we would ask that you submit a list of questions to the Receiver in order to ensure an orderly and expedient response. The Receiver will seek to answer such questions as it sees appropriate to facilitate the submission of your EOI.

**Timeline**

The following table sets out the key milestones under the Sale Process. The dates set out in the Sale Process may be extended or abridged by the Receiver at its sole discretion.

Milestone	Deadline
Initiation of Sale Process	Thursday, July 13, 2023
Expression of Interest Date (EOI Deadline)	Friday, July 28, 2023 (5:00 PM Eastern Time)
Binding Letter of Intent Date (LOI Deadline)	Friday, August 4, 2023 (5:00 PM Eastern Time)
Bid Selection Date	Monday, August 7, 2023
Definitive Transaction Agreement	Friday, August 11, 2023
Hearing of the Sale Approval Motion / Transaction Execution Date	Subject to availability of the Court

### **Potential Bidders and Due Diligence Materials**

Any party who wishes to participate in the Sale Process (a “**Potential Bidder(s)**”) must provide to the Receiver an executed non-disclosure agreement (the “**NDA**”) and a letter setting forth the identity of the Potential Bidder, the contact information for such Potential Bidder and full disclosure of the direct and indirect principals of the Potential Bidder.

The Receiver shall, in its reasonable business judgment and subject to competitive and other business considerations, afford each Potential Bidder who has signed and delivered an NDA to the Receiver and provided information as to their financial wherewithal to close a Transaction, such access to due diligence material and information relating to the Property as the Receiver deems appropriate.

Due diligence shall include access to the VDR containing information about the Company and the Property, and may also include management presentations, on-site inspections, and other matters which a Potential Bidder may reasonably request and as to which the Receiver, in its reasonable business judgment, may agree. The Receiver will designate a representative to coordinate all reasonable requests for additional information and due diligence access from Potential Bidders and the manner in which such requests must be communicated.

A statement of qualification (“**SoQ**”) which addresses the financial capabilities, operational capabilities and ownership details of a Potential Bidder may be required to gain access to the VDR. This will be determined by the Receiver in its sole discretion.

The Receiver will not be obligated to furnish any information relating to the Property to any person other than to Potential Bidders. Furthermore, and for the avoidance of doubt, select due diligence materials may be withheld from certain Potential Bidders if the Receiver determines such information to represent proprietary or sensitive competitive information. The Receiver is not responsible for, and will bear no liability with respect to, any information obtained by any party in connection with the sale of the Property.

Potential Bidders must rely solely on their own independent review, investigation and/or inspection of all information and of the Property in connection with their participation in the Sale Process and any Transaction they enter into with the Receiver.

### **Contents of EOI**

Submission of EOIs shall be submitted with the Receiver no later than **5:00 PM (Eastern Time) on July 28, 2023 (the EOI Deadline)**). To be considered for inclusion in the next round of the process, your EOI should reflect the basis upon which you would enter into the Transaction, based on the information available to you, and should describe in sufficient detail all material matters relating to the proposed Transaction. While your EOI may be non-binding, at a minimum your EOI should include clear statements with respect to the following information:

- a) **Identity of the Purchaser.** Please specify the identity of the entity or entities acquiring all, substantially all or one or more components of the Property (i.e., if you propose acquiring the Property indirectly, through a subsidiary, a limited partnership or other entity), including the identity of any entity that controls such acquiring entity;

- b) **Purchase Price.** Please express the cash purchase price (in Canadian dollars) that you are prepared to pay in connection with the Transaction, including an explanation of key assumptions used to determine your purchase price (the “**Purchase Price**”).
- c) **Breakdown of Purchase Price.** Please provide initial indication that the acquisition of all, substantially all or a portion of the Property, and a breakdown of the Purchase Price by major parcel of Property as outlined in the Schedule attached to this letter;
- d) **Financing.** Please provide a discussion of how you propose to finance the Transaction and, if other than internal funds, the expected sources of such financing, the expected timing for commitment of funds and the steps required to secure such commitment;
- e) **Additional Diligence.** Please describe the nature of additional diligence you foresee being required before being comfortable entering into a binding agreement with the Receiver;
- f) **Management and Employees.** Please outline your future plans, if any, with respect to management and employees of the Company;
- g) **Other Approvals, Conditions and Timing.** Please outline any regulatory, shareholder, lender or other third-party approvals that would be required or potentially required and the estimated timetable required to conclude a Transaction and whether your EOI is conditional on any other items, along with the level of support your EOI has received within your organization. Further, please set out any conditions to closing that you wish to impose or any other terms and conditions that would be required in order to complete the Transaction;
- h) **Contact Information.** Please include the names and telephone numbers of those persons whom we should contact with respect to your EOI;
- i) **Other.** Please discuss any other matters you believe may be helpful in our evaluation of your interest in and ability to finance and complete the Transaction on a timely basis.

### **Formal Binding Offers**

Potential Bidders shall submit binding offers or letters of intent (“**LOIs**” , or each an “**LOI**”) to purchase all, substantially all or one or more components of the Property the Receiver no later than **5:00 PM (Eastern Time) on August 4, 2023** (the “**LOI Deadline**”). The LOI shall remain open for acceptance until at least 5:00 PM (Eastern Time) on August 11, 2023 (the “**Acceptance Date**”).

A process letter will be sent to all Potential Bidders who submit an EOI informing of LOI submission requirements. A requirement of LOI submission will be a commitment to provide a deposit within 24 hours of acceptance by the Receiver of the Potential Bidder’s LOI in an amount equal to the greater of (i) 10% of the Purchase Price offered, and (ii) \$250,000. The deposit will be non-refundable except in the event of court approval not being obtained or the Receiver being unable to complete the Transaction.

### **Bid(s) Selection**

This is not a tender. The highest or any offer will not necessarily be accepted. The Receiver reserves the right to reject, or accept, any LOI, including before the LOI Deadline.

The Receiver reserves the right to negotiate with any Potential Bidder, before or after the LOI Deadline, for changes to its LOI. The LOI submitted by the LOI Deadline by any such Potential Bidder shall remain capable of acceptance by the Receiver if no changes are made despite any such negotiations. The Receiver shall not be obligated to negotiate with other Potential Bidders despite having negotiated with another Potential Bidder.

On or before the Acceptance Date, the Receiver shall notify each Potential Bidder in writing as to whether its LOI is accepted (an accepted LOI being the “**Successful Bid**” and the Potential Bidder making such bid, the “**Successful Party**”).

In the event that the Receiver is not satisfied with the number or terms of the LOIs, the Receiver may extend the LOI Deadline, or amend or terminate the Sale Process.

The Receiver reserves the right, in its sole discretion, to terminate the Sale Process and accept any LOI before the LOI Deadline. Accordingly, Potential Bidders are encouraged to not wait until the LOI Deadline to submit their LOI.

Upon the acceptance of its LOI, the Successful Party will be bound to complete the Transaction and shall complete and execute all agreements, contracts, instruments or other documents evidencing and containing the terms and conditions upon which the Successful Bid was made within one business day of the Successful Bid being selected as such, unless extended by the Receiver subject to the milestones set forth in the timeline table above. If the Successful Party fails to complete the Transaction, the Successful Party’s deposit shall be forfeited to the Receiver in addition to all other rights and remedies that the Receiver may have.

### **Sale Approval Motion Hearing**

The completion of the Transaction with the Successful Party is subject to court approval. A Court date will be scheduled as soon as possible after the Acceptance Date to hear a motion to approve the Transaction (the “**Sale Approval Motion**”). At the Sale Approval Motion, the Receiver shall seek, among other things, approval from the Court to consummate the Successful Bid. In the event that Court approval is not obtained, the Successful Party’s deposit will be returned.

### **Delivery Details**

The Receiver requests that your written EOI and LOI should be received by BDO as follows:

**BDO Canada Limited**  
20 Wellington East  
Suite 500  
Toronto, Ontario  
M5E 1C5

**Clark Lonergan, Partner**  
[clonergan@bdo.ca](mailto:clonergan@bdo.ca)

**Neil Jones, Partner**  
[nejones@bdo.ca](mailto:nejones@bdo.ca)

### **Sales Process Disclaimer**

The Receiver shall not have any obligation arising from the receipt of any EOI and/or LOI, rejection of any interested or prospective buyer, or the process of assessing any EOI and/or LOI. Any such obligation will arise only upon execution of a definitive purchase agreement and shall be limited to those specific obligations set forth in such definitive purchase agreement.

The Receiver expressly reserves the right at any time, with or without providing notice or reasons, to: (i) amend or terminate the process; (ii) decline to permit any interested party to participate in the process; (iii) negotiate with one or more interested parties with respect to a Transaction; (iv) terminate discussions with any or all interested parties; (v) reject any or all offers; (vi) accept an offer other than the highest offer; (vii) pursue other value maximizing alternatives; or (viii) limit access at any time to any additional information; all without any liability to the Receiver.

In addition, the Receiver reserves the right to amend any information which has been made available to interested parties either by way of addition, deletion, or amendment. Each interested party will be solely responsible for all costs incurred by it in connection with the process, and no finder's fees, commissions, expenses, or other compensation will be paid by the Receiver to agents, consultants, advisors or other intermediaries of any interested parties.

The Receiver and its representatives disclaim any and all liability for any information supplied to participants, either written or oral, and no representation or warranty is made with respect to the accuracy or completeness of such information. By submitting an EOI and/or LOI and/or a Bid, participants acknowledge that they are relying solely upon their own independent investigation and evaluation of the Property.

The existence and content of this letter, the CIM and the VDR are subject to the NDA which you have previously executed. You are not permitted to disclose the contents of the CIM or VDR to any third-party except as expressly permitted under the terms of the NDA.

All communication regarding the Transaction must be addressed to the Receiver who will co-ordinate all communication with interested parties. Under no circumstances should you contact the management, employees, customers or any other parties involved with the Company directly. The Receiver further reserves the right to exclude any interested party from the process if this communication guideline is breached.

The Receiver appreciates your interest in this opportunity and looks forward to working with you.

Sincerely,

**BDO Canada Limited**

Acting in its capacity as Receiver for  
7132221 Canada Inc./ Hawktree Solutions  
and not in its personal capacity

Per:

A handwritten signature in black ink, appearing to read "Neil Jones", written in a cursive style.

Neil Jones, CA, CPA CIRP, LIT  
Senior Vice President

# APPENDIX “C”

(Hawktree)

**AGREEMENT OF PURCHASE AND SALE****BETWEEN**

**BDO CANADA LIMITED SOLELY IN ITS CAPACITY AS THE COURT APPOINTED  
RECEIVER OF THE ASSETS, UNDERTAKINGS AND PROPERTIES OF 7132221 CANADA  
INC. O/A HAWKTREE SOLUTIONS AND NOT IN ITS PERSONAL OR CORPORATE  
CAPACITIES**

**AS VENDOR****- AND -****ACME UNITED LIMITED****AS PURCHASER**

**DATED AS OF THE 29 DAY OF AUGUST, 2023**

**AGREEMENT OF PURCHASE AND SALE**

THIS AGREEMENT is made as of August 29, 2023

BETWEEN:

BDO Canada Limited, solely in its capacity as the Court-appointed receiver of the assets, undertakings and properties of 7132221 Canada Inc. o/a Hawktree Solutions (the "**Company**") and not in its personal or corporate capacities

(the "**Vendor**")

-and-

Acme United Limited, a corporation formed and existing under the laws of Canada

(the "**Purchaser**")

**Recitals**

1. By Order of Mr. Justice Cavanagh of the Ontario Superior Court of Justice dated June 11, 2023 and made on July 11, 2023 (the "**Receivership Order**"), BDO Canada Ltd. was appointed as receiver of all of the assets, undertakings and properties of the Company; and
2. The Vendor wishes to sell and the Purchaser wishes to purchase the Company's right, title and interest in and to the Purchased Assets (as defined herein) subject to the terms and conditions hereof.

For good and valuable consideration, the receipt and sufficiency of which are acknowledged, the parties agree as follows:

## ARTICLE 1 INTERPRETATION

### 1.1 Definitions

In this Agreement, the following capitalized terms shall have the following meanings:

- (a) **"Agreement"** means this agreement of purchase and sale, including all schedules;
- (b) **"Approval and Vesting Order"** means an order of the Court substantially in the form of the template Approval and Vesting Order for use on the Commercial List of the Court, (i) approving this Agreement and the completion of the Transaction by the Vendor, and (ii) vesting in the Purchaser, or as the Purchaser may direct, all of the right, title and interest, if any, of the Company in the Purchased Assets free and clear of any right, title or interest of the Company, the Vendor or any other Person, including any Encumbrances;
- (c) **"Assumed Contract(s)"** has the meaning given to it in Section 2.2(a);
- (d) **"Assumed Liabilities"** has the meaning given to it in Section 2.3;
- (e) **"Business"** means the business carried on by the Company immediately before the making of the Receivership Order as a distributor and supplier of medical supplies and devices within Canada;
- (f) **"Business Day"** means any day other than a Saturday, Sunday or statutory holiday in the Province of Ontario;
- (g) **"Closing"** means the completion of the Transaction upon the delivery of the deliverables and the performance of the arrangements in Section 5;
- (h) **"Closing Date"** means, subject to Section 5.1(b), the first Business Day following the date upon which the Approval and Vesting Order becomes Final, or such other date agreed to by the parties hereto in writing for the completion of the Transaction;
- (i) **"Company"** has the meaning given to it above;
- (j) **"Contracts"** means all contracts to which the Company is a party for the sale or supply of any services or product, and any other contract pertaining to the operation of the Business including the contracts listed on Schedule 1;
- (k) **"Court"** means the Ontario Superior Court of Justice;
- (l) **"CRC"** means The Canadian Red Cross Society;
- (m) **"CRC Contract"** means the Supply Management, Distribution and License Agreement made as of February 1, 2021 between the Company and CRC, as amended, extended, renewed or otherwise modified;
- (n) **"Cure Costs"** means all amounts required to be paid to effectuate the assignment to the Purchaser of the Assumed Contracts;
- (o) **"Deposit"** has the meaning given to it in Section 2.8(a);
- (p) **"Encumbrances"** means all claims, liabilities, liens, mortgages, pledges, security interests, charges, restrictions and encumbrances of any kind or description, fixed or contingent, accrued or unaccrued, arising under contract, tort, statute or otherwise affecting or in any way relating to the Purchased Assets;
- (q) **"ETA"** means the *Excise Tax Act*, R.S.C. 1985, c.E-15, as amended;
- (r) **"ETA Election"** has the meaning given to it in Section 2.11(a);

- (s) **"Excluded Assets"** means the following assets, property, rights and interests of the Company:
- (i) all cash on hand, bank deposits, guaranteed investment certificates, securities and other similar cash or cash equivalent items;
  - (ii) all accounts receivable, notes receivable and other debts due or accruing due to the Company, whether or not related to the Business;
  - (iii) all choses in action and litigation claims;
  - (iv) all prepaid expenses;
  - (v) all Contracts, other than Assumed Contracts;
  - (vi) all PPE Inventory;
  - (vii) all income tax refunds, HST refunds and all other tax refunds and amounts that may be due to the Company from Canada Revenue Agency or any provincial tax authorities;
  - (viii) all corporate records, minute books, tax records and returns, and other records having to do with the corporate organization of the Company; and
  - (ix) all information and materials in electronic and physical form of the Company not specifically related to or used in connection with the Business.
- (t) **"Final"** with respect to any order of the Court, means that leave to appeal or reconsideration shall not have been sought in respect of such order and that such order shall not have been stayed, appealed, varied (except with the consent of the Vendor and Purchaser) or vacated, and all time periods within which leave to appeal and reconsideration could at law be sought shall have expired and all time periods within which such order could at law be appealed shall have expired;
- (u) **"Intellectual Property and Goodwill"** means all intellectual property and goodwill of the Business and all information and documents relating thereto, including customer lists, supplier relationships, and transferable rights relating to telephone numbers, eShop, enterprise resource planning, website, links, internet addresses, and any other means of communicating with the Business, together with the right of the Purchaser to represent itself as carrying on the Business in succession to the Company;
- (v) **"Inventory"** means all new, merchantable inventories of every kind and nature pertaining to the Business and described on Schedule 2, but not including PPE Inventory and inventory that is within 12 months of its expiration date unless otherwise indicated on Schedule 2;
- (w) **"Inventory Amount"** means the dollar amount of the total value of the Inventory received by the Purchaser on the Closing Date and based on the actual cost to the Company for such Inventory;
- (x) **"Inventory Price Adjustment"** means an adjustment of the Inventory Amount as of the Closing Date, which will be calculated as [REDACTED] of any Inventory determined by the Purchaser and the Vendor to:
- (i) not exist; or
  - (ii) exist, but not be in good sellable condition, or is less than 12 months of its expiration date as of the Closing of the Transaction unless otherwise indicated on Schedule 2;

as compared to the Inventory described on Schedule 2.

- (y) **"Inventory Removal Period"** has the meaning given to it in Section 2.7(d);
- (z) **"Letter of Intent"** means the letter of intent dated August 11, 2023 with respect to the proposed purchase by the Purchaser from the Vendor of selected assets of the Company;
- (aa) **"Liability"** means any debt, loss, damage, adverse claim, fine, penalty, liability or obligation (whether direct or indirect, known or unknown, asserted or unasserted, absolute or contingent, accrued or unaccrued, matured or unmatured, determined or determinable, disputed or undisputed, liquidated or unliquidated, or due or to become due, and whether in or under statute, contract, tort, strict liability or otherwise) and includes all costs and expenses relating thereto (including all fees, disbursements and expenses of legal counsel, experts, engineers, appraisers and consultants and costs of investigation);
- (bb) **"Outside Date"** means October 31, 2023;
- (cc) **"Person"** includes an individual, body corporate, partnership, joint venture, trust, association, unincorporated organization, the Crown, any governmental authority or any other entity recognized by law;
- (dd) **"PPE Inventory"** means all personal protective equipment inventory, including gloves, hand sanitizers, gowns and masks;
- (ee) **"Purchase Price"** has the meaning given to it in Section 2.6(a);
- (ff) **"Purchased Assets"** means the Inventory, Assumed Contracts and Intellectual Property and Goodwill, collectively;
- (gg) **"Purchaser"** means Acme United Limited;
- (hh) **"Purchaser's Counsel"** means Davies Ward Phillips & Vineberg LLP;
- (ii) **"Receiver's Certificate"** has the meaning given to that term in the Approval and Vesting Order;
- (jj) **"Rejected Inventory"** has the meaning given to it in Section 2.7(d);
- (kk) **"Receivership Order"** has the meaning given to it in the recitals to this Agreement;
- (ll) **"Sales Taxes"** has the meaning given to it in Section 2.11(a);
- (mm) **"Sales Taxes Indemnity"** has the meaning given to it in Section 2.11(b);
- (nn) **"3PL Facilities"** means the Wills Transfer and Gilmore Global third-party logistics locations at which the Inventory is located;
- (oo) **"Time of Closing"** means 10:00 a.m. (EST) on the Closing Date, or such other time as the parties may mutually agree;
- (pp) **"Transaction"** means the purchase and sale of the Purchased Assets;
- (qq) **"Vendor"** means BDO Canada Limited solely in its capacity as the court appointed receiver of the Company and not in its personal or corporate capacities; and
- (rr) **"Vendor's Counsel"** means Miller Thomson LLP.

## 1.2 Headings

The division of this Agreement into recitals, articles, sections, subsections and schedules and the insertion of headings are for convenience of reference only and shall not affect the construction of interpretation hereof. The terms "this Agreement", "hereof", "herein", "hereto" and similar expressions refer to this Agreement and not to any particular recital, article, sections, subsection or schedule or other portion hereof. Unless something in the subject matter or context is inconsistent herewith, references herein to recitals, articles, sections and subsections and schedules are to recitals, articles, sections, subsections and schedules of this Agreement.

## 1.3 References

Any reference in this Agreement to a statute includes such statute, all regulations made thereunder and all amendments to such statute or regulations in force from time to time.

## 1.4 Extended Meanings

Words importing the singular include the plural and vice versa, words importing gender include all genders and words importing persons include individuals, partnership, associations, trusts, unincorporated organizations and governmental authorities. The terms "including" means "including, without limitation", and such terms as "includes" have similar meanings.

## 1.5 Schedules

The following are the Schedules to this Agreement:

Schedule 1 – Contracts

Schedule 2 – Inventory

## ARTICLE 2 PURCHASE AND SALE

### 2.1 Purchase and Sale

Subject to and in accordance with the terms and conditions hereof, the Vendor shall sell to the Purchaser and the Purchaser shall purchase from the Vendor on Closing, all of the right, title and interest of the Company in the Purchased Assets, free and clear of all Encumbrances, and assume the Assumed Liabilities.

### 2.2 Assignment of Contracts

- (a) As soon as practicable prior to the Closing Date, the Purchaser shall advise the Vendor, in writing, of those Contracts which the Purchaser has elected, in its sole discretion, to receive an assignment of and assume on Closing (each, an "**Assumed Contract**" and collectively, the "**Assumed Contracts**"). Subject to and in accordance with the terms and conditions hereof, the Vendor shall assign to the Purchaser all of the Company's rights, benefits and interests in and to the Assumed Contracts and the Purchaser shall assume the obligations and liabilities of the Company under the Assumed Contracts from and after

the Closing Date. For certainty, any obligations and liabilities incurred, accruing or coming due under or pursuant to the Assumed Contracts after the Time of Closing shall be the obligation of the Purchaser and not the Vendor.

- (b) This Agreement and any document delivered under this Agreement shall not constitute an assignment or an attempted assignment of any Assumed Contract which is not assignable without the consent, approval or waiver of the counter party to the Assumed Contract if such consent, approval or waiver has not yet been obtained as of the Closing.
- (c) The Purchaser shall be solely responsible for obtaining all third-party consents, approvals and waivers which are required or desirable for the assignment of the Assumed Contracts and shall pay the applicable Cure Costs related to such Assumed Contract. The Vendor shall cooperate with the Purchaser in obtaining such consents, approvals and waivers but the Vendor shall be under no obligation to incur any expense or make any payment required to effect the assignment of the Assumed Contracts.
- (d) Any Assumed Contract for which the consent, approval or waiver of a third-party is required to effect the assignment and for which such third-party consent, approval or waiver has not been obtained as of Closing may be disclaimed by the Vendor.
- (e) Other than the Assumed Contracts, the Vendor is not assigning to the Purchaser any of the Company's rights, benefits and interests in and to the Contracts and the Purchaser will not assume or become liable for any obligations under any of the Contracts, save and except for the Assumed Contracts.

### **2.3 Assumed Liabilities**

Subject to the terms and conditions of this Agreement, the Purchaser agrees that it will, effective as of the Closing, assume, discharge, perform, pay and fulfill and indemnify and save harmless the Vendor from and against the following Liabilities (collectively, the "**Assumed Liabilities**"):

- (i) all Liabilities under the Assumed Contracts arising after Closing; and
- (ii) all Liabilities in respect of the Purchased Assets arising or incurred from and after Closing.

### **2.4 Obligations Excluded**

The Purchaser shall not assume and shall not be responsible or liable with respect to any Liabilities of the Company other than those Liabilities arising from the Assumed Liabilities.

### **2.5 Excluded Assets**

- (a) The Vendor is not selling and the Purchaser is not purchasing the Excluded Assets, all of which are excluded from the Purchased Assets and the purchase and sale hereunder.
- (b) If any of the Excluded Assets or any proceeds thereof shall at any time come into the possession of or under the control of the Purchaser, such assets and/or proceeds shall be held by the Purchaser, in trust for the benefit of the Vendor. Upon the Purchaser becoming aware that it has come into possession of such assets and/or proceeds, the Purchaser shall forthwith so advise the Vendor in writing of same and shall, if so requested by the

Vendor, account and deliver over to the Vendor, at the Vendor's cost, any such assets and/or proceeds.

## 2.6 Purchase Price

- (a) The purchase price (the "**Purchase Price**") payable by the Purchaser to the Vendor for the Purchased Assets shall be [REDACTED] subject to adjustment in accordance with Section 2.7, and (ii) the Assumed Liabilities.
- (b) The Purchase Price shall be allocated among the Purchased Assets as follows:
  - (i) as to the Inventory, [REDACTED]
  - (ii) as to the Assumed Contracts, [REDACTED] and
  - (iii) as to the Intellectual Property and Goodwill, [REDACTED]

## 2.7 Inventory Adjustment

- (a) Within 60 days following Closing, the Purchaser and the Vendor, together, shall determine the Inventory Amount based upon bills of lading/shipping records and, if deemed necessary by the parties acting reasonably, a physical count of the Inventory. Based on such determination, the Purchase Price shall be adjusted, upwards or downwards, in accordance with the Inventory Price Adjustment, provided that no adjustment shall be made if the Inventory Price Adjustment is [REDACTED] or less. If the Inventory Price Adjustment is [REDACTED] or more, the Purchase Price shall be adjusted upwards or downwards, as applicable, by the amount of the Purchase Price Adjustment less [REDACTED].
- (b) The amount of any Inventory Price Adjustment shall be paid by certified cheque or bank draft within two (2) Business Days of the determination of the Inventory Price Adjustment.
- (c) The Purchaser and the Vendor will each bear their own costs and expenses in completing any physical count of the Inventory.
- (d) Within 45 days following Closing (the "**Inventory Removal Period**"), the Purchaser shall remove the Inventory from the 3PL Facilities unless the Purchaser has made arrangements with the operators of the 3PL Facilities for the Inventory to remain at the 3PL Facilities after the expiry of the Inventory Removal Period. The Vendor shall be responsible for the costs of storing the Inventory at the 3PL Facilities during the Inventory Removal Period. The Vendor will bear the costs of bringing the Inventory to the shipping door of the 3PL Facility and the Purchaser will be responsible for all costs thereafter. In the event that the Inventory removed by the Purchaser from the 3PL Facilities includes Inventory which is thereafter determined to have not been not in good sellable condition or less than 12 months of its expiration date as of the Closing of the Transaction and is included in the Inventory Price Adjustment (the "**Rejected Inventory**"), the Receiver may, but shall not be obligated to, take possession and control of the Rejected Inventory, or any part thereof. Any Rejected Inventory which the Receiver does not take possession or control of may be disposed of by the Purchaser at its own expense.

## 2.8 Deposit

- (a) The Vendor acknowledges receipt from the Purchaser prior to the date of this Agreement of a deposit in the amount of [REDACTED] (the "**Deposit**") to be held in trust by the Vendor in an interest bearing account pending completion of the Transaction in accordance with this Agreement.
- (b) If the Transaction fails to close due to the Purchaser's default, the Vendor, in addition to any other remedies that it may have, shall be entitled to retain the Deposit together with accrued interest as liquidated damages and not as a penalty. If the Transaction fails to close or this Agreement is terminated for any reason other than the default of the Purchaser, the Purchaser shall be entitled to the immediate return of the Deposit together with accrued interest forthwith from the Vendor without any deduction or set off whatsoever.

## 2.9 Satisfaction of Purchase Price

- (a) At or prior to the Time of Closing on the Closing Date, the Purchaser shall satisfy the Purchase Price as follows:
  - (i) the amount of the Deposit together with accrued interest shall be retained by the Vendor and credited toward the Purchase Price;
  - (ii) the balance of the Purchase Price shall be paid to the Vendor by wire transfer, certified cheque, bank draft or other immediately available funds; and
  - (iii) as to the dollar value of the Assumed Liabilities, by the assumption by the Purchaser of the Assumed Liabilities.
- (b) At least ten (10) days prior to the date on which the Vendor's application to the Court to obtain the Approval and Vesting Order is scheduled to be heard, the Purchaser shall provide to the Vendor satisfactory evidence that the Purchaser has readily available funds to satisfy the balance of the Purchase Price on the Closing Date.

## 2.10 Adjustments

Save and except the adjustment provided for in Section 2.7 with respect to the Inventory, there shall be no adjustments to the Purchase Price and the Vendor shall not be required to re-adjust after Closing any item on or omitted from the statement of adjustments.

## 2.11 Taxes

- (a) The Purchaser shall pay upon the completion of the Transaction, in addition to the Purchase Price, all applicable federal and provincial taxes exigible in connection with the completion of the Transaction including, without limitation, harmonized sales tax (collectively the "**Sales Taxes**"). Alternatively, where applicable, the Purchaser shall have the option of furnishing the Vendor with appropriate exemption certificates and/or self-assessment indemnification documentation. If available, the Vendor agrees to execute an election (the "**ETA Election**") pursuant to Section 167(1) of the ETA to have the sale of the Purchased Assets take place without the requirement for the collection or remittance of harmonized sales tax to the extent possible. In such case, the Purchaser agrees to file such election in accordance with the provisions of the ETA.

- (b) The Purchaser agrees to indemnify and save the Vendor harmless from and against all claims and demands for payment of any Sales Taxes, including any liability or costs incurred as a result of any failure by the Purchaser to pay such taxes when due (the "**Sales Taxes Indemnity**").

## 2.12 Risk

- (a) The Purchased Assets shall be and remain at the risk of the Vendor until Closing.
- (b) In the event of material (exceeding \$250,000) damage by fire or other hazard to the Inventory, or any part thereof, occurring before the Closing Date, the Vendor shall immediately advise the Purchaser thereof by notice in writing. In that event, the Purchaser shall have the option of terminating the Transaction. Such option shall be exercised within five (5) Business Days after written notification to the Purchaser by the Vendor of the occurrence of the loss or damage, and upon such exercise, this Agreement shall be terminated automatically and the Purchaser shall be entitled only to a return of the Deposit with accrued interest and without deduction or set-off, and the Purchaser shall not be entitled to any other compensation of any kind whatsoever with respect to the failure to close as a result of such loss or damage. If such option is not exercised by the Purchaser, the parties shall complete the Transaction and the Purchase Price shall be adjusted in accordance with the Inventory Price Adjustment and the Vendor shall be entitled to retain the proceeds of insurance, if any, referable to such loss or damage.
- (c) Where any damage is not material, the parties shall complete the Transaction and the Purchase Price shall be adjusted in accordance with the Inventory Price Adjustment and the Vendor shall be entitled to retain the proceeds of insurance, if any, referable to such loss or damage.
- (d) All insurance maintained by the Vendor or the Company shall be cancelled at the Time of Closing and the Purchaser shall be responsible for placing its own insurance with respect to the Purchased Assets from and after the Closing Date.

## ARTICLE 3 REPRESENTATIONS AND WARRANTIES

### 3.1 Representations and Warranties of the Vendor

The Vendor hereby makes the following representations and warranties to the Purchaser and acknowledges that the Purchaser is relying on such representations and warranties in entering into this Agreement and completing the Transaction:

- (i) **Receivership Order:** The Receivership Order is in full force and effect;
- (ii) **Residency:** The Vendor is not a non-resident person within the meaning of Section 116 of the *Income Tax Act* (Canada); and
- (iii) **HST Registration:** The Vendor shall be registered for the purposes of the ETA prior to the Closing and shall provide its registration number to the Purchaser on or prior to the Closing.

### 3.2 Representations and Warranties of the Purchaser

The Purchaser hereby makes the following representations and warranties to the Vendor and acknowledges that the Vendor is relying on such representations and warranties in entering into this Agreement and completing the Transaction:

- (i) **Corporate Existence:** The Purchaser is a corporation incorporated and existing under the laws of Canada;
- (ii) **Capacity and Due Authorization:** The Purchaser has the necessary capacity to enter into this Agreement and perform its obligations under this Agreement and any other agreements or instruments to be delivered or given by it pursuant to this Agreement. The execution, delivery and performance by the Purchaser of this Agreement and the consummation of the Transaction have been duly authorized by all necessary corporate action on the part of the Purchaser;
- (iii) **Binding Agreement:** This Agreement and any other agreements entered into pursuant to this Agreement to which the Purchaser is a party constitute legal, valid and binding obligations of the Purchaser, enforceable against the Purchaser in accordance with their respective terms, except as enforcement may be limited by bankruptcy, insolvency and other laws affecting the rights of creditors generally and except that equitable remedies may be granted only in the discretion of a court of competent jurisdiction;
- (iv) **Brokers:** The Purchaser has not engaged any broker or other agent in connection with the Transaction or this Agreement and, accordingly, there is no commission, fee or other remuneration payable to any broker or agent who purports or may purport to have acted for the Purchaser; and
- (v) **HST Registration:** At Closing, the Purchaser will be registered for the purposes of the ETA, and agrees to advise the Vendor of its HST number on or before Closing.

### 3.3 As Is, Where Is

- (a) The Purchased Assets are being sold on an "as is, where is" basis. The Purchaser has entered into this Agreement on the basis that the Vendor does not guarantee title to the Purchased Assets. The Purchaser has conducted such inspections and investigations concerning the Purchased Assets as the Purchaser considered appropriate and has satisfied itself concerning all matters affecting the Purchased Assets. No warranty or condition, either express or implied, statutory or non-statutory, oral or written has been or will be given by the Vendor as to the title, Encumbrances, description, condition, quality, value, cost, size, quantity, fitness for any present or intended purpose or use, merchantability, state of repair, degree of maintenance, durability, marketability, transferability, or otherwise concerning the Purchased Assets save and except for the express warranties given in Section 3.1. The Purchaser acknowledges that it has already or will satisfy itself with respect to all such matters. All conditions and warranties expressed or implied pursuant to the provisions of the *Sale of Goods Act of Ontario* do not apply hereto and have been waived by the Purchaser. Any documentation, materials or information provided by the Vendor to the Purchaser regarding the Purchased Assets, or any part thereof, was provided solely for the convenience of the Purchaser and is not warranted or represented to be complete or accurate and does not form part of this

Agreement. The Purchaser shall and shall be deemed to rely entirely on its own inspectors and investigations concerning the Purchased Assets.

- (b) The Purchaser acknowledges and agrees that the Vendor has provided no representation or warranty to the Purchaser as to whether the Purchaser will or will not be considered a "successor employer" pursuant to applicable employment laws.
- (c) This Section 3.3 shall not merge on Closing and is deemed incorporated by reference into all Closing Documents.

#### ARTICLE 4 CONDITIONS OF CLOSING

##### 4.1 Conditions for the Benefit of the Purchaser

The obligation of the Purchaser to complete the Transaction is subject to the following conditions being fulfilled or performed at or prior to the Time of Closing:

- (i) **Representations and Warranties:** The representations and warranties of the Vendor made in or pursuant to this Agreement shall be true and accurate at the Time of Closing with the same force and effect as though such representations and warranties had been made as of the Time of Closing;
- (ii) **Fulfilment of Obligations:** The Vendor shall have complied in all material respects with all agreements and obligations herein agreed to be performed or caused to be performed by it at or prior to the Time of Closing; and
- (iii) **CRC Contract:** CRC consenting to the assignment to the Purchaser of the CRC Contract.

The conditions contained in this Section 4.1 are inserted for the exclusive benefit of the Purchaser and may be waived in whole or in part by the Purchaser at any time without prejudice to any of its rights of termination in the event of non-performance of any other condition in whole or in part. If any of the conditions contained in Section 4.1 is not fulfilled or complied with at or prior to the time for the fulfillment of same, the Purchaser may terminate this Agreement by notice in writing to the Vendor.

##### 4.2 Conditions for the Benefit of the Vendor

The obligation of the Vendor to complete the Transaction is subject to the following conditions being fulfilled or performed at or prior to the Time of Closing:

- (i) **Representations and Warranties:** The representations and warranties of the Purchaser made in or pursuant to this Agreement shall be true and accurate at the Time of Closing with the same force and effect as though such representations and warranties had been made as of the Time of Closing; and
- (ii) **Fulfilment of Obligations:** The Purchaser shall have complied in all material respects with all agreements and obligations herein agreed to be performed or caused to be performed by it at or prior to the Time of Closing.

The conditions contained in this Section 4.2 hereof are inserted for the exclusive benefit of the Vendor and may be waived in whole or in part by the Vendor at any time without prejudice to any

of the Vendor's rights of termination in the event of non-performance of any other condition in whole or in part. If any of the conditions contained in Section 4.2 hereof are not fulfilled or complied with at or prior to the Time of Closing, the Vendor may terminate this Agreement by notice in writing to the Purchaser.

#### 4.3 Mutual Conditions

- (a) The obligations of each of the Vendor and the Purchaser to complete the Transaction is subject to the satisfaction of the following conditions precedent, which are for the mutual benefit of the Vendor and Purchaser:
- (i) **Receivership Order:** The Receivership Order shall remain in full force and effect;
  - (ii) **No Redemption or Loss of Control:** The Vendor shall not have lost its ability to convey the Purchased Assets or any part thereof;
  - (iii) **No Legal Action:** No action or proceeding shall be pending or threatened by any person to enjoin, restrict or prohibit the completion of the Transaction or the right of the Purchaser to own the Purchased Assets after the Time of Closing; and
  - (iv) **Approval Order and Vesting Order:** Prior to the Closing, the Approval Order and Vesting Order shall be obtained and shall be Final.

The conditions contained in this Section 4.3 are inserted for the mutual benefit of the Vendor and the Purchaser and may be waived in whole or in part by the Vendor and the Purchaser. If any of the conditions contained in this Section 4.3 are not fulfilled or complied with at or prior to the Time of Closing, the Vendor and the Purchaser may each terminate this Agreement by notice in writing to the other.

- (b) Subject to the availability of the Court, as soon as practicable after the execution of this Agreement by all parties, the Vendor shall file a motion with the Court for the issuance of, and shall use its best efforts to obtain, the Approval and Vesting Order. Notice of the motion seeking the issuance of the Approval and Vesting Order shall be served on the service list in the Company's receivership proceeding, all Persons having a registered Encumbrance against the Purchased Assets, or any part thereof, and such other Persons as the Purchaser may reasonable request. Prior to the service of the motion to obtain the Approval and Vesting Order, the Vendor shall provide to Purchaser's Counsel the service list for the motion. If the Purchaser shall not have communicated its acceptance of, or provided comments in respect of, the proposed service list within two (2) business days of receipt of such list by the Purchaser's Counsel, the Purchaser shall be deemed to have approved such list.

#### 4.4 Effect of Termination

In the event of termination of this Agreement at or prior to the Time of Closing pursuant to Sections 4.1, 4.2 or 4.3, all obligations of the Parties pursuant to this Agreement shall be at an end, the Deposit, with accrued interest, shall be returned to the Purchaser, without set-off or deduction, and neither party shall have any further liability or obligation to the other by virtue of or under this Agreement.

## ARTICLE 5 CLOSING ARRANGEMENTS

### 5.1 Date, Place and Time of Closing

- (a) Unless otherwise agreed by the parties in writing, the Closing shall take place at the Time of Closing on the Closing Date at the offices of the Vendor's solicitor or as otherwise determined by mutual agreement of the parties in writing.
- (b) In the event any issue is raised with respect to this Agreement which the Vendor determines impairs the ability of the Vendor to complete this Agreement or in the event that an action or proceeding shall be pending or threatened by any Person to enjoin, restrict or prohibit the completion of the Transaction or the right of the Purchaser to own the Purchased Assets after the Time of Closing, the Vendor may, but shall not be obliged to, extend the Closing Date up to, but not beyond, the Outside Date in order to provide the Vendor with additional time to remove the impediment to the completion of the Transaction.

### 5.2 Deliveries at Closing

- (a) At or prior to the Closing, the Vendor shall deliver to the Purchaser the following:
  - (i) a Statutory Declaration of the Vendor that it is not a non-resident of Canada within the meaning of Section 116 of the *Income Tax Act* (Canada);
  - (ii) a notarial copy of the Receivership Order and Approval and Vesting Order;
  - (iii) the ETA Election, if applicable;
  - (iv) a Certificate of the Vendor certifying that, except as disclosed in the Certificate, the Vendor has not been served with any Notice of Appeal with respect to the Receivership Order, Approval and Vesting Order, or any notice of any application, motion or proceeding seeking to set aside or vary the Receivership Order, Approval and Vesting Order or to enjoin, restrict or prohibit the Transaction;
  - (v) a Certificate, dated the Closing Date, confirming that all representations and warranties of the Vendor contained in this Agreement are true as of the Time of Closing, with the same effect as though made on and as of the Time of Closing;
  - (vi) an Acknowledgment, dated the Closing Date, that each of the conditions precedent in Section 4.2 of this Agreement have been fulfilled, performed or waived as of the Time of Closing;
  - (vii) the Receiver's Certificate;
  - (viii) a Statement of Adjustments to be delivered not less than two (2) Business Days prior to Closing;
  - (ix) an undertaking by the Vendor to readjust the Estimated Inventory Value in accordance with Section 2.7(c);
  - (x) an assignment for the Assumed Contracts;
  - (xi) a receipt for the Purchase Price; and

- (xii) such further and other documentation as is referred to in this Agreement or as the Purchaser may reasonably require to give effect to this Agreement insofar as it relates to the completion of the Transaction.
- (b) At or prior to the Closing, the Purchaser shall deliver to the Vendor the following, each of which shall be in form and substance satisfactory to the Vendor, acting reasonably:
- (i) payment of the balance of the Purchase Price payable to the Vendor, or as the Vendor may in writing direct, by certified cheque, bank draft, wire transfer or other immediately available funds;
  - (ii) an undertaking by the Purchaser to readjust all items on the statement of adjustments and the Estimated Inventory Value in accordance with Section 2.7(c);
  - (iii) a Certificate, dated the Closing Date, confirming that all of the representations and warranties of the Purchaser contained in this Agreement are true as of the Time of Closing, with the same effect as though made on and as of the Time of Closing;
  - (iv) an Acknowledgment dated the Closing Date, that each of the conditions precedent in Section 4.1 have been fulfilled, performed or waived as of the Time of Closing;
  - (v) payment or evidence of payment of applicable federal and provincial taxes or alternatively, appropriate exemption certificates, including the ETA Election;
  - (vi) the Sales Tax Indemnity; and
  - (vii) such further and other documentation as is referred to in this Agreement or as the Vendor may reasonably require to give effect to this Agreement insofar as it relates to the completion of the Transaction.

### **5.3 Possession of Assets**

- (a) The Vendor shall remain in possession of the Purchased Assets until the Time of Closing. Upon the completion of the Transaction, the Vendor shall yield up possession of the Purchased Assets to the Purchaser and the Purchaser shall take possession of the Purchased Assets where situate, subject to the obligations of the Vendor pursuant to Section 2.7(d). Title to the Purchased Assets shall not pass to the Purchaser until the completion of the Transaction and the Receiver's Certificate has been delivered to the Purchaser.

## **ARTICLE 6 GENERAL**

### **6.1 Notices**

Any notice or other communication required or permitted to be given hereunder shall be in writing and shall be delivered in person, transmitted by confirmed facsimile or sent by prepaid courier with tracking facilities addressed as follows:

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- (a) if to the Purchaser: Acme United Limited  
3504 Av Francis-Hughes  
Laval, QC H7L 5A9
- E-mail: Tony@firstaidcentral.com  
Att'n: Tony Kourebeles
- with a copy to:  
(which copy shall be  
required) Davies Ward Phillips & Vineberg LLP  
1501 McGill College, 26<sup>th</sup> Floor  
Montreal, QC H3A 3N9
- Email: ssamson@dwpv.com  
Att'n: Sylvie Samson
- (b) if to the Vendor: BDO Canada Limited  
20 Wellington E, Suite 500  
Toronto, ON M5E 1C5
- Email: clonergan@bdo.ca  
Att'n: Clark Lonergan, CPA, CA, CIRP, LIT
- with a copy to:  
(which copy shall be  
required) Miller Thomson LLP  
2010-255 Queens Avenue  
London, ON N6A 5R8
- Email: tvanklink@millerthomson.com  
Att'n: Tony Van Klink

Any such notice or other communication shall be deemed to have been given and received on the day on which it was delivered or transmitted (or, if such day is not a Business Day, on the next following Business Day). Any party may at any time change its address for service from time to time by giving notice to the other party in accordance with this Section 6.1.

## 6.2 Survival Following Completion

Notwithstanding any other provision of this Agreement, Section 2.3, 2.5, 2.7(c), 2.11(b) and Article 3 shall survive the termination of this Agreement and the completion of the Transaction, provided that upon the discharge of the Vendor as receiver, the Vendor's obligations by reason of same shall be at an end and the Vendor shall have no continuing obligations by reason thereof.

## 6.3 Assignment and Enurement

This Agreement may be assigned by the Purchaser to a company to be incorporated by the Purchaser but the assignment of the Agreement shall not release the Purchaser from any liability for non-completion of this Agreement until Closing, including without limitation, the payment of the Purchase Price, but the Purchaser shall be released automatically simultaneously with the

Closing. The Purchaser, together with any party to which the Purchaser assigns this Agreement or any portion thereof, shall be jointly and severally liable for all obligations and liabilities of the Purchaser under this Agreement, including any obligations and liabilities arising from the failure to complete the Transaction until Closing, but the Purchaser shall be released automatically simultaneously with the Closing. Any assignment of this Agreement by the Purchaser shall also be deemed to assign the Deposit (or a portion thereof). In the event that this Agreement is executed by the Purchaser "in trust" for another party, the party executing this document shall be personally liable for the fulfillment of the obligations of the Purchaser hereunder.

#### **6.4 Expenses**

Unless otherwise provided herein, the Vendor and the Purchaser shall be responsible for the expenses (including fees and expenses of legal advisors, accountants and other professional advisers) incurred by them, respectively, in connection with the negotiation and settlement of this Agreement and the completion of the Transaction. In the event of termination of this Agreement, other than as a result of non-fulfillment of a condition in Sections 4.1, 4.2 or 4.3, the obligation of each party to pay its own expenses will be subject to any rights of such party arising from a breach of this Agreement by the other party.

#### **6.5 Further Assurances**

Each of the parties shall promptly do, make, execute, deliver, or cause to be done, made, executed or delivered, all such further acts, documents and things as the other parties hereto may reasonably require from time to time after Closing at the expense of the requesting party for the purpose of giving effect to this Agreement and shall use reasonable efforts and take all such steps as may be reasonably within its power to implement to their full extent the provisions of this Agreement. The Purchaser shall provide such reasonable assistance to the Vendor as the Vendor may require in the preparation and completion of various statutory and of the documentation required in connection with the administration of the receivership of the Company. Provided that upon the discharge of the Vendor as receiver, the Vendor's obligations under this paragraph shall be at an end and the Vendor shall have no continuing obligation under this paragraph.

#### **6.6 Access to Books and Records**

For a period of six (6) years from the Closing Date or for such longer period as may be required by applicable laws, the Purchaser covenants and agrees to retain all original books and records relating to the Purchased Assets for the period prior to the Closing Date. During said six (6) year period, the Receiver shall have the right to inspect and to make copies of the same at any time upon reasonable request during normal business hours and upon reasonable notice for any proper purpose and without undue interference to the business operations of the Purchaser. The Purchaser shall have the right to have its representatives present during any such inspections.

#### **6.7 Entire Agreement**

This Agreement, including all Schedules referenced herein and attached hereto, constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements, understandings, negotiations and discussions, whether written or oral, including the Letter of Intent. There are no conditions, covenants, agreements, representations, warranties or other provisions, express or implied, collateral, statutory or otherwise, relating to the subject matter hereof except as herein provided. No reliance is placed by any party hereto on

any warranty, representation, opinion, advice or assertion of fact made by any party hereto or its directors, officers, employees or agents, to any other party hereto or its directors, officers, employees or agents, except to the extent that the same has been reduced to writing and included in this Agreement.

#### **6.8 Waiver, Amendment**

Except as expressly provided in this Agreement, no amendment or waiver of this Agreement shall be binding unless executed in writing by the party to be bound thereby. No waiver of any provision of this Agreement shall constitute a waiver of any other provision, nor shall any waiver of any provision of this Agreement constitute a continuing waiver unless otherwise expressly provided.

#### **6.9 Currency**

All references to dollar amounts or "\$" in this Agreement are references to the lawful money of Canada.

#### **6.10 Rights Cumulative**

The rights and remedies of the parties hereunder are cumulative and not alternative.

#### **6.11 Vendor's Capacity**

The Vendor is acting solely in its capacity as receiver of the Company and shall have no personal or corporate liability under this Agreement.

#### **6.12 Governing Law**

This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein, and each of the parties irrevocably attorns to the Courts of the Province of Ontario.

#### **6.13 Time of Essence**

Time shall be of the essence of every provision of this Agreement provided that the time for doing or completing any matter provided for herein may be extended or abridged by an agreement in writing signed by the Vendor and the Purchaser or by their respective solicitors.

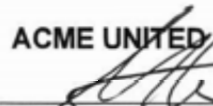
#### **6.14 Execution and Delivery**

This Agreement and any agreement or instrument delivered in accordance herewith, may be executed in counterparts, each of which shall constitute an original and all of which taken together shall constitute one and the same instrument. Transmission by facsimile or electronic transmission in "pdf" format of an executed counterpart of this Agreement shall be deemed to constitute due and sufficient delivery of such counterpart.


*[signature page follows]*

**ACME UNITED LIMITED**

Per:

  
Name TONY KOUREBELES  
Title President  
I have authority to bind the Purchaser**BDO CANADA LIMITED, solely in its capacity  
as court appointed receiver of the assets,  
undertakings and properties of 7132221  
Canada Inc. and not in its personal or  
corporate capacity**

Per:

  
Clark Lonergan, CPA, CA, CIRP, LIT  
Senior Vice President  
I have authority to bind the Vendor

**SCHEDULE 1**

**Contracts**

1. Canadian Red Cross Society Contract – Supply Management, Distribution and License Agreement dated February 1, 2021
2. Shopify Inc. Agreement – Shopify Plus Agreement dated June 9, 2021
3. Oracle Netsuite Agreement – Payment Plan Agreement date April 26, 2023

Canadian Red Cross Society Contract –  
Supply Management, Distribution and License Agreement,  
dated February 1, 2021

REDACTED

Shopify Inc. Agreement –  
Shopify Plus Agreement, dated June 9, 2021

REDACTED

Oracle Netsuite Agreement –  
Payment Plan Agreement, dated April 26, 2023

REDACTED

**SCHEDULE 2**

**Inventory**

See attached listings

Item	Description	Expiry Status	Category	Quantity
60.213	Surface Mount Outdoor Heated Wall Cabinet		A.E.D.	3
	1504 METAL CABINET #2		A.E.D.	1
	450018CRC LEVEL 2 METAL BOX W/LOGO		A.E.D.	1
500-BAS-CF-10	HEARTSINE 500P SEMI-AUTO AED		A.E.D.	1
8000-0375-01	SOFT CARRY BAG		A.E.D.	3
8000-1110-06	PLUS TRACT AED PROGRAM MNGMNT CANADA 1 YEAR		A.E.D.	325
8900-0804-01	Pair - Zoll CPR-D-padz Training Electrodes		A.E.D.	5
	CRC-AEDPK CRC AED PREP KIT		A.E.D.	11
	PAD-ACC-02 HEARTSINE USB DATA DWNLOAD CBL		A.E.D.	6
XCAAED007A	CARRY CASE FOR THE AED		A.E.D.	54
XSMAED001A	CARDIAC SCIENCE G5 AED SIMULAT		A.E.D.	1
	14TS AED 3D Wall Sign		A.E.D.	1
168-6000-001	Zoll Carrying Case for 9300 Series AED		A.E.D.	12
168-6002-001	Zoll AED Wall Sign Kit (labels and sign)		A.E.D.	1
180-2080-004	Zoll Powerheart G3 AED Trainer Replacement Remote		A.E.D.	5
	180SM-1 AED Wall Cabinet w/Alarm		A.E.D.	2
	450018CRC LEVEL 2 METAL BOX - 36 UNIT with logo		A.E.D.	23
50-00392-20	Surface Mount Wall Cabinet w/Alarm, Security Enabl		A.E.D.	6
	77159-06 Heated Bag for 9390 & 9300 AEDs, Logo Attached		A.E.D.	1
8000-001250	ZOLL AED 3 Carry Case		A.E.D.	1
8008-0050-26	Zoll Plus Trainer, French		A.E.D.	1
	9021-003 Zoll Powerheart G3 AED Simulator with 3-Lead termi		A.E.D.	3
	9035-005 Zoll Cardiac Science G3 AED		A.E.D.	5
9255-10BK-0A0	Nanuk Hard AED Case with Foam		A.E.D.	2
	9725-001 Zoll Training Electrodes		A.E.D.	2
ACC-GTW-CN-01	Stryker HeartSine Gateway - English		A.E.D.	1
	AED-MT AED Reminder Tag		A.E.D.	544
	CRC-AEDTP Mini AED Trainer Replacement Pads		A.E.D.	543
	MMP-1 ALARM SYSTEM KIT		A.E.D.	20
	MMP-147SM SURFACE MOUNTED AED CABINET		A.E.D.	36
	PAD-PAK-02 Stryker HeartSine Pediatric Pad-Pak		A.E.D.	1
PP-AEDT2-402	PRESTAN Prof AED Trainer PLUS w/EN/FR Module, 4 pk		A.E.D.	1
	PP-CLB-50 PRESTAN Prof Child Face-Shield/Lung-Bags, 50 pk		A.E.D.	7
	S-3292 AED Decal, Bilingual		A.E.D.	25
	S-492 Box for Zoll Batteries (4" x 2" x 2")		A.E.D.	79
	TRN-350-US Stryker HeartSine SAM 350P AED Trainer - English		A.E.D.	1
	XCAAED002A Zoll Powerheart Nylon Carry Sleeve		A.E.D.	39
	XCAAED007A Powerheart G5 AED Premium Carry Case		A.E.D.	30
XELAED002B-TEMP	Powerheart G5 CPR Feedback Adult Defibrillation Pa		A.E.D.	5
XELAED003A	Powerheart G5 Intellisense Pediatric Defibrillatio		A.E.D.	2
	1217 DENTAL SWAB		Emergency Preparedness	239
	1317 EZ CARE PATIENT BATH PACKS 8X8		Emergency Preparedness	65
	3537 Emergency Survival Blanket 84"x52"		Emergency Preparedness	3,596
	26156 MULTIPURPOSE WOOL BLANKET GREY		Emergency Preparedness	88
	31651 SURGITUBE TUBULAR GAUZE		Emergency Preparedness	11
	132380 SLEDGE HAMMER 2LBS 14IN FG HDL		Emergency Preparedness	18
	154345 KNEE PADS STANDARD		Emergency Preparedness	10
	155513 AXE 1.5LBS FIBREGLASS HANDLE		Emergency Preparedness	3
	164330 POLY TWIST ROPE YELLOW 3/16INX50FT		Emergency Preparedness	52
	180810 TARPULIN BLUE		Emergency Preparedness	3
	194503 SNOW BRUSH W/ICE SCRAPER 23IN PLASTIC		Emergency Preparedness	16
	200005 4' Roller Gauze		Emergency Preparedness	122
	Mar-43 Bio-Blue Toilet Deodorant		Emergency Preparedness	12
	Mar-62 Bio-Gel Waste Gelatoin 340ml		Emergency Preparedness	11
	310007 STRETCHER ALUMINIUM DOUBLE FOLD		Emergency Preparedness	7
	350237 EMERGENCY FOOD RATION 3600 KCAL		Emergency Preparedness	5
	392532 18I BOLT CUTTER		Emergency Preparedness	8
	396651 18IN WRECKING BAR		Emergency Preparedness	109
	714067 11.5IN CABLE TIES 50/BAG		Emergency Preparedness	26
	789005 24-LED WORKLIGHT MINI		Emergency Preparedness	163
	800061 PLIERS		Emergency Preparedness	6

Item	Description	Expiry Status	Category	Quantity
	Mar-53 Luggable Loo Portable Toilet 20L		Emergency Preparedness	7
	Mar-81 Luggable Loo Seat/Cover		Emergency Preparedness	52
	002-50 PAIL LID		Emergency Preparedness	1
	026-200 3 IN 1 COLLAPSIBLE SNOW SHOVEL		Emergency Preparedness	3
	A1091 HYDROSLAKE 2PK		Emergency Preparedness	237
ALERTME-LDA	EARPIECE DRIVERS ALARM		Emergency Preparedness	195
	CRC-40H CRC 40 HOUR CANDLE		Emergency Preparedness	28
	CRC-4X4B CRC 4X4 GAUZE PAD BAG OF 25		Emergency Preparedness	2,351
	CRC-4X4EA GAUZE PAD STERILE		Emergency Preparedness	1,629
	CRC-A1090 HYDROSACK 2PK		Emergency Preparedness	598
	CRC-A1099 RED CROSS HYDROPAD 6PK		Emergency Preparedness	1,036
	CRC-BJC 10 GAUGE JUMPER BOOSTER CABLE		Emergency Preparedness	450
	CRC-BPK10 10 PERSON WRKPLC BASIC KIT		Emergency Preparedness	6
	CRC-BPK1-RB BPK1 RETAIL BOX		Emergency Preparedness	966
	CRC-BPK2-RB BPK2 RETAIL BOX		Emergency Preparedness	1,055
	CRC-BPK4-NF NO FOOD - CRC BASIC DPK-4		Emergency Preparedness	3
	CRC-BPK4-RB BPK4 RETAIL BOX		Emergency Preparedness	865
	CRC-CSA3SRU CSA TYPE 3 S UNFINISHED		Emergency Preparedness	112
	CRC-D572W 5 PERSON DELUXE 72HRS KIT		Emergency Preparedness	2
	CRC-DJC 6 GAUGE JUMPER BOOSTER CABLE		Emergency Preparedness	708
	CRC-DSK12W DELUXE STUDENT KIT - 12 HRS		Emergency Preparedness	9
	CRC-DT CRC DUCT TAPE		Emergency Preparedness	180
	CRC-EDK CRC RED SURVIVAL BACKPACK		Emergency Preparedness	14
	CRC-EMT TISSUE PAPER BAGS - 10/FOLD		Emergency Preparedness	146
	CRC-EP EAR PLUGS - 1 PAIR PER BAG		Emergency Preparedness	1,911
	CRC-FM AKA CRC-DM - DUST MASK		Emergency Preparedness	1,603
	CRC-GS-R CRC GLOW STICK RETAIL VERSION		Emergency Preparedness	87
	CRC-H2O CRC WATER CONTAINERS		Emergency Preparedness	32,189
	CRC-NDG CRC NITRILE DIPPED GLOVES		Emergency Preparedness	26
	CRC-RP CRC EMERGENCY HOODED PONCHO		Emergency Preparedness	4,687
	CRC-SR 15M X 0.5CM ROPE		Emergency Preparedness	1,000
	CRC-SS COLLAPSING SHOVEL		Emergency Preparedness	3
	CRC-TM PAIR OF TRACTION MAT		Emergency Preparedness	1,504
	CRC-TR 3M YELLOW TOW ROPE		Emergency Preparedness	886
	CRC-US CRC UTILITY SHEET		Emergency Preparedness	1,189
	CRC-VEST CRC HI VIS VESTS		Emergency Preparedness	2
	DEFME-PA DEFEND ME? PERSONAL ALARM		Emergency Preparedness	322
DIY2AA-BXTB	W/B TRY ME/TRAY		Emergency Preparedness	303
	DX1000F Datrex 1000 K Cal Food Ration		Emergency Preparedness	114
	FAC-350001 Emergency Mylar Blanket 1.3m x 2.1m - Eaches		Emergency Preparedness	123
	FAC-350032 TIRE SEALANT 510GR		Emergency Preparedness	7
	HT-IHW INSTANT HAND WARMER 2'S		Emergency Preparedness	12
MT-SV-BULK	10 SURVIVAL MATCHES AND STRIKER		Emergency Preparedness	290
	RQM-BLUE ESCAPE TOOL		Emergency Preparedness	93
	RQM-RED ESCAPE TOOL		Emergency Preparedness	149
	S-4119 12 X 10 X 4 FLAT BOX		Emergency Preparedness	95
	S-4200 CORRUGATED BOX FOR RQM-RC		Emergency Preparedness	100
	S-4654 CORRUGATED BOX FOR BPK2/4-RC		Emergency Preparedness	191
	S-4738 CORRUGATED BOX FOR BPK1-RC		Emergency Preparedness	555
SPPHL3AAA-BXT	SPORTSMAN 200 LUMEN HL W/BAT		Emergency Preparedness	2,411
	WCB1-TPB TOTAL PREPARE LEVEL 1 BAG		Emergency Preparedness	391
	WCBB-TPB TOTAL PREPARENESS BASIC KIT		Emergency Preparedness	19
	529 Waterproof Matches (pack of 40)		Emergency Preparedness	19
	1217 Oral Swabstick (box of 250)		Emergency Preparedness	3
	155513 Axe		Emergency Preparedness	5
	83066297 Fire Extinguisher - 3A-40BC		Emergency Preparedness	2
	002-50 Pail Lid		Emergency Preparedness	39
	2683-13 Double Doodie Waste Bags		Emergency Preparedness	3
	400044CRC FAMILY BAG W/CPR IMPRINT		Emergency Preparedness	170
ALERTME-LDA	Resqme - AlertMe		Emergency Preparedness	21
AQ049MG-50-RP-10	Aquatabs (sleeve of 10)		Emergency Preparedness	94

Item	Description	Expiry Status	Category	Quantity
	CRC-40H 40 Hour Candle		Emergency Preparedness	550
	CRC-AFAKU Auto First AidKit, Unfinished		Emergency Preparedness	27
	CRC-BC2M BC LEVEL 2 KIT IN METAL BOX		Emergency Preparedness	6
	CRC-BJC BOOSTER CABLES - 10 GAUGE		Emergency Preparedness	177
	CRC-BPK1-RB CRC-BPK1 RETAIL BOX		Emergency Preparedness	51
	CRC-BPK2-RB CRC-BPK2 RETAIL BOX		Emergency Preparedness	355
	CRC-BPK4-RB CRC-BPK4 RETAIL BOX		Emergency Preparedness	774
	CRC-DT DUCT TAPE		Emergency Preparedness	882
	CRC-EDK Canadian Red Cross Back Pack		Emergency Preparedness	150
	CRC-EMT Emergency Tissues		Emergency Preparedness	10,444
	CRC-EP Ear Plugs pack of 2		Emergency Preparedness	21,732
	CRC-FM Dust Mask		Emergency Preparedness	1,065
	CRC-GS-R Glow stick		Emergency Preparedness	49
	CRC-H2O Water Container		Emergency Preparedness	2,347
	CRC-MFK Multifunction Knife		Emergency Preparedness	464
	CRC-MFT Multifunction Tool		Emergency Preparedness	206
	CRC-NDG Nitrile Dipped Gloves (1 pair)		Emergency Preparedness	4
	CRC-RP RAIN PONCHO		Emergency Preparedness	4,791
	CRC-SOS SOS Sign		Emergency Preparedness	1,377
	CRC-SR 15m Rope		Emergency Preparedness	768
	CRC-SS Collapsing Shovel		Emergency Preparedness	306
	CRC-TM Traction Mats - single pair		Emergency Preparedness	477
	CRC-TR Yellow Tow Rope		Emergency Preparedness	1
	CRC-US Utility Sheet		Emergency Preparedness	3,788
	DEFME-PA Resqme - DefendMe		Emergency Preparedness	207
	FAC-32092FL Hand Crank Radio w/Charger		Emergency Preparedness	20
	FAC-350032 Tire Sealant		Emergency Preparedness	2
	HT-IHW Instant Hand Warmers		Emergency Preparedness	4
	MD8101DPTB X Deep Stuff Pocket Black		Emergency Preparedness	1
	MT-WAT-4PK UCO Waterproof Matches (box of 160)		Emergency Preparedness	42
	NCR100R-SNG Eton Clipray Clip-On Flashlight		Emergency Preparedness	30
	RQM-BLUE Resqme - Lifesaver Tool, Blue		Emergency Preparedness	166
	RQM-GREEN Resqme - Lifesaver Tool, Green		Emergency Preparedness	59
	RQM-ORANGE Resqme - Lifesaver Tool, Orange		Emergency Preparedness	234
	RQM-PINK Resqme - Lifesaver Tool, Pink		Emergency Preparedness	315
	RQM-RED Resqme Car Escape Tool - Red		Emergency Preparedness	174
	S-7318 GARBAGE BAGS		Emergency Preparedness	617
	5 WOOL BLANKET 51INX80IN GREY EMS-009 ON BOX		First Aid	204
	1011 Nasal Cannula - Pediatric		First Aid	97
	1094 Non-Rebreather Oxygen Mask - Infant		First Aid	113
	1096 Non-Rebreather Oxygen Mask - Pediatric		First Aid	95
	1172 BACITRACIN ZINC OINTMENT 0.5OZ		First Aid	643
	1315 PERSONAL CARE WASHCLOTH 10X13 50/PK		First Aid	8
	1505 ADHESIVE TAPE REMOVER PAD 100/BOX		First Aid	12
	1552 PLASTIC BOX 36 UNIT		First Aid	1
	1561 PLASTIC BOX #2		First Aid	2
	2056 First Response Card English/French		First Aid	79
	2102 1IN CONFORM BANDAGE BOX OF 6		First Aid	367
	2150 GAUZE BANDAGE ROLL 5.1CMX9.1M 1'S		First Aid	4
	2222 Gauze Compress, 91.4x91.4cm		First Aid	6
	2224 ESMARCH BANDAGE 7.6CMX1.4M EACHES		First Aid	39
	2228 GAUZE BANDAGE ROLL SINGLE		First Aid	1,459
	2567 COMPRESS BANDAGE LARGE		First Aid	3
	2599 WIRE SPLINT ALUM MESH 24IN		First Aid	5
	2760 Compress Bandage 6"		First Aid	188
	3010 FLEXIBLE HEAVY WEIGHT FABRIC 50/BOX		First Aid	2
	3026 FABRIC BANDAGES HEAVYWEIGHT 100/PK		First Aid	1
	3132 2X4.1 YARD NON-STERILE ROLLER		First Aid	2,403
	3133 3" Roller Gauze - 3"x4.1yds		First Aid	15
	3192 2IN COMPRESS BANDAGE		First Aid	515
	3193 COMPRESS PRESSURE BNDGE 3IN		First Aid	2,254

Item	Description	Expiry Status	Category	Quantity
3194	COMPRESS BANDAGE 4IN		First Aid	5,820
3199	FLEXIBLE LIGHT WEIGHT FABRIC 50/BOX		First Aid	2
3265	ADVANTAGE SURGICAL SPONGES 12 PLY ECONOMY 200/PK		First Aid	45
3360	EYE PAD EACH		First Aid	5,376
3380	EYE CUPS IN VIAL		First Aid	91
3423	2 X 3 STERILE NON-STICK GAUZE PAD		First Aid	4,591
3434	NON ADHERENT PADS STERILE 3X4		First Aid	2
3501	COMBINE PADS-1 POUCH STERILE 5X9 20/20'S		First Aid	100
3503	COMBINE PADS 1 POUCH 20/20/CASE		First Aid	6
3504	ROLLED ACTISPLINT 24IN		First Aid	124
3519	Yellow Emergency Highway Blanket - 54" x 80"		First Aid	29
3521	STERILE WOUND CLOSURE STRIPS 3"		First Aid	196
3522	WOUND CLOSURE STRIPS STERILE 1.5"		First Aid	86
3531	MULTI-TRAUMA DRESSING STERILE		First Aid	252
3532	MULTI-TRAUMA DRESSING STERILE		First Aid	104
3551	0.5X10 YARD PAPER SURG TAPE		First Aid	508
3561	0.5X10 YARD CLOTH SURG TAPE		First Aid	539
3562	CLOTH SURGICAL TAPE SNGL ROLL		First Aid	1,288
3571	0.5X10 YARD CLEAR SURGICAL TAPE		First Aid	316
3572	1"x10 YARD CLEAR SURGICAL TAPE		First Aid	316
3581	0.5IN WATERPROOF ADHESIVE TAPE		First Aid	336
3582	WATERPROOF ADHESIVE TAPE		First Aid	6
3607	SHEER SPOT BNDGE STRLE 100/BOX		First Aid	43
3608	SHEER PLASTIC ADHESIVE BANDAGES 100/BOX		First Aid	114
3611	3/4X3 STERILE ADH FAB BAND 100/BOX		First Aid	1
3614	ADHESIVE FABRIC BANDAGES 50/BOX		First Aid	3
3642	VIEW GUARD TRANSPARENT DRESSINGS STERILE - EACH		First Aid	768
3643	VIEW GUARD TRANSPARENT DRESSING STERILE EACHES		First Aid	163
3657	2IN WATERPROOF TRI-CUT TAPE		First Aid	74
3672	1X10 CLEAR SURGICAL TAPE SINGLE ROLL		First Aid	16
4190	MIN BANDAGE SCISSORS 3.5IN		First Aid	694
4224	EMESIS BASIN 9IN		First Aid	282
4251	PREP RAZOR		First Aid	189
4262	PISTON IRRIGATION SYRINGE 60CC		First Aid	3
4504	SM REUSABLE HOT/COLD GEL PACK		First Aid	5
4505	5X11 MED REUSABLE HOT/COLD GEL PACKS		First Aid	43
4506	REUSABLE HOT/COLD GEL PACKS		First Aid	31
4588	NASOPHARYNGEAL AIRWAY KIT		First Aid	1
4622	SHARPS CONTAINER 1QT		First Aid	71
4623	SHARPS CONTAINER 2QT		First Aid	31
4631	SHARPS CRATE-2.03X7.2X1.9 CASE OF 40		First Aid	1
4781	DISPOSABLE PENLIGHT		First Aid	967
4782	REUSABLE PENLIGHT LED		First Aid	44
4873	MEDICINE DROPPER EACHES		First Aid	20
4910	Bulb Syringe		First Aid	28
5101	OXYGEN TUBING STANDARD LUMENT		First Aid	2
5628	DELUXE HEAD IMMOBILIZER		First Aid	15
5629	BASIC QUICK RELEASE HEAD IMMOBILIZER		First Aid	3
5801	INFANT BAG MPR 600 CCLML BAG		First Aid	6
5973	PETROLEUM JELLY		First Aid	12
6022	WOUNDSEAL POUR 2/PACK		First Aid	7
6170	HAND SOAP 25G		First Aid	27
6894	IODINE PRP PADS 200/BOX		First Aid	54
7088	FINGER PULSE OXIMETER BOX		First Aid	16
7100	Blood Pressure Cuff Kit		First Aid	2
14003	TONGUE DEPRESSORS SINGLES		First Aid	303
14223	SEAT BELT CUTTER		First Aid	12
14358	BIOHAZARD CLEAN-UP SPILL KIT STANDARD		First Aid	43
14394	PENLIGHT		First Aid	99
14401	SHARPS BIOHAZARD TRANSPORTABLE SHUTTLE CONTAINER		First Aid	146
14606	THERMOMETER DIG ORAL		First Aid	7

Item	Description	Expiry Status	Category	Quantity
14790	PENLIGHT REUSABLE W/2 AAA BATTERIES		First Aid	20
14979	SCRUB BRUSH		First Aid	12
24828	HIGH VISIBILITY TRAFFIC VEST		First Aid	7
36003	BAG VALVE MASK CHILD		First Aid	19
36005	Bag Valve Mask - Infant		First Aid	4
36270	Nasopharyngeal Airway Kits - 6NPA+6 packs Jelly		First Aid	4
77020	PENCIL 8.9 CM		First Aid	122
150007	PRESSURE BANDAGE 4IN SINGLES		First Aid	68
150008	COMPRESS PRESSURE BANDAGE 3IN		First Aid	101
150009	PRESSURE BANDAGE 6IN SINGLES		First Aid	73
500002	PLASTIC ADHESIVE BAND BOX OF 100		First Aid	21
500016	HEAVYWEIGHT FABRIC FINGERTIP LARGE 50/BOX		First Aid	4
550002	SCISSORS		First Aid	7
550004	BURNSHIELD 1/8 OZ BURN GEL PKT		First Aid	3
550051	PLASTIC EYE SHIELD		First Aid	12
Jan-01	SHEER PLASTIC BNDGE SINGLES		First Aid	33
Jan-08	SHEER PLASTIC ADHESIVE BANDAGES SINGLES		First Aid	230
Jan-11	ADHESIVE FABRIC BANDAGE STERILE SINGLES		First Aid	62
Jan-12	1X3 ADHESIVE FABRIC BNDG SINGL		First Aid	71
Jan-19	ADHESIVE FABRIC BAND KNUCKLE SINGLES		First Aid	3
690434	RETAIL BOX FOR CRC-PKFAKCC-RC		First Aid	5
690562	RETAIL BOX FOR CRC-DFAK-RC		First Aid	50
693951	BOX 16 X12-3/4 X 12-3/4		First Aid	18
845221	BAG II RESUSCITATOR CHILD		First Aid	15
Jan-04	6IN COTTON TIPPED WOODEN APPLICATOR 1 PACK/EACH		First Aid	300
900095	BEMIS SHARPS CONTAINER		First Aid	24
03016-1	HEAVYWEIGHT FABRIC BANDAGES SMALL SINGLES		First Aid	24
06894-1	IODINE PADS SINGLES		First Aid	150
1012-SC	Nasal Cannula - Adult		First Aid	4
1013-S	Nasal Cannula - Infant		First Aid	129
1115-07	Oxygen Tubing - 7 FT		First Aid	138
118-520	XL Latex Finger Cots 144/bx		First Aid	1
1315-1	PERSONAL CARE WASHCLOTH 10X13 - SINGLE		First Aid	1,068
150232-1	150032 NON-ADHERENT PAD		First Aid	1,493
150313-1	GAUZE PAD STERILE 12 PLY EACHES		First Aid	24
24617XL	HI-VISIBILITY SAFETY WAISTCOAT		First Aid	46
24631XL	HI-VISIBILITY SAFETY WAISTCOAT		First Aid	10
258-SS-M100	SPEEDSPLINT-MULTI PURPOSE SPLN		First Aid	5
400038CRC	CRC AUTO VEHICLE KIT RED BAG		First Aid	83
415-020	BERMIS WALLSAFE BRACKET KEY		First Aid	8
490036CRC	CRC Stickers for Metal FAC Boxes		First Aid	57
550126U	4 X 8 SPLINT PADDING - PACK 2		First Aid	50
900002-1	SUGAR PACKET-SINGLES		First Aid	356
A-INS04	NICKEL PLATED 4CM		First Aid	10
ALLHEALTH-HYDRO-1	Single Hydrocolloid Bandaid - All Health		First Aid	206
BK4110	MULTI-FIBRE BLANKET 41X72		First Aid	4
C15053-003	COTTON TIPPED APPLICATOR 3IN 2'S		First Aid	1,395
CAH25	SELF ADHERENT BANDAGE 2X5		First Aid	55
CHS116	15 ML STERILE SALINE SOLUTION		First Aid	72
CRC-1RG	1IN ROLLER GAUZE-(CRC-GB1)		First Aid	7,885
CRC-1X3F550	FOOD SERVICE METAL DETECTABLE		First Aid	3,459
CRC-1X3HD50	HEAVY WEIGHT FABRIC BANDAGE		First Aid	3,533
CRC-25B	BAG OF 25 ASSORTED PE		First Aid	3,369
CRC-2RG	ROLLER GAUZE		First Aid	285
CRC-2X2B	2X2 STERILE GAUZE 25/BAG 2/PKG		First Aid	1,749
CRC-2X2EA	CRC 2X2 GAUZE PAD SINGLE		First Aid	29
CRC-2X2NS	CRC 2INX2IN WOVEN GAUZE		First Aid	2,878
CRC-2X3FS25	ELBOW KNEE 2X3 FOOD SERVICE		First Aid	1,675
CRC-2X3HD25	ELBOW AND KNEE PATCH BOX OF 25		First Aid	213
CRC-2X3NAD	Bag of 50 - 2x3 Non Adherent Dressing - Sterile		First Aid	18,742
CRC-2X3NAD-1	Single Unit - 2x3 Non Adherent Dressing - Sterile		First Aid	955

Item	Description	Expiry Status	Category	Quantity
	CRC-35S SCISSORS USED IN BASIC KIT		First Aid	1,777
	CRC-35T CRC BASIC KIT TWEEZERS		First Aid	18
	CRC-3RG CRC 3IN ROLLER GAUZE		First Aid	3
	CRC-3X3B 3X3 GAUZE PAD - BAG OF 25		First Aid	3,544
	CRC-3X3NS CRC 3INX3IN WOVEN GAUZE		First Aid	1,455
	CRC-3X4NS 3x 4 STERILE NON-STICK BANDAGE		First Aid	35
	CRC-4RG CRC 4IN ROLLER GAUZE		First Aid	5,343
	CRC-4X4PD CRC 4INX4IN PRESSURE DRESSINGS		First Aid	10,298
	CRC-4X6PD CRC STERILE PRESSURE DRESSINGS		First Aid	81
	CRC-5X9 5X9 ABDOMINAL PAD		First Aid	25,289
	CRC-6X6PD PRESSURE BANDAGE 6IN		First Aid	3,625
	CRC-AB CRC ASSORTED BANDAGES		First Aid	5
	CRC-AB1R AB LEVEL 1 KIT REFILL		First Aid	1
	CRC-AB3R AB LEVEL 3 KIT REFILL	Expired - Accepted	First Aid	2
	CRC-AFAK AUTO First AidKIT		First Aid	16
	CRC-ARB CRC ACCIDENT REPORT BOOKS		First Aid	675
	CRC-ASFS50 ASSORTED BLUE FOOD SERVICE		First Aid	4,371
	CRC-ASHD50 HEAVY DUTY ASSORTED BANDAGE		First Aid	49
	CRC-B572W 5 PERSON WRKPLC BASIC KIT/WTR		First Aid	3
	CRC-BCBA BC BASIC KIT IN ABS BOX		First Aid	6
	CRC-BFAK-R CRC BASIC KIT - RETAIL		First Aid	1
	CRC-BIO CRC BIOHAZARD BAGS		First Aid	261
	CRC-BLBL CRC First AidBAG 5 BELT LOOP		First Aid	215
	CRC-BLK-N CRC BELT LOOP First AidKIT		First Aid	36
	CRC-BFAK CRC BASIC SPORTS First AidKIT		First Aid	21
	CRC-CB100 CHILDREN PLASTIC BANDAGES		First Aid	551
	CRC-CB100-BOX EMPTY BOX FOR CRC-CB100 CHILDREN'S PLASTIC BANDAGE		First Aid	600
	CRC-CB50 CRC SWIM KIDS MASCOT BANDAGES		First Aid	4,997
	CRC-CPL CRC First AidBAG 4 CLIP		First Aid	2,993
	CRC-CPR-B BLACK CRC CPR MASK W/O2 INLET		First Aid	3,500
	CRC-CPR-R RED CRC CPR MASK W/O2 INLET		First Aid	751
	CRC-CSA2LRU CSA TYPE 2 L UNFINISHED		First Aid	624
	CRC-CSA2MR CSA TYPE 2 MED KIT REFILL		First Aid	16
	CRC-CSA2SRU CSA TYPE 2 S UNFINISHED		First Aid	79
	CRC-CSA3LR CSA TYPE 3 KIT LARGE REFILL		First Aid	1
	CRC-CSA3MR CSA TYPE 3 MED KIT REFILL		First Aid	2
	CRC-CSA3MRU CSA TYPE 3 M UNFINISHED		First Aid	135
	CRC-CTA-10 COTTON TIP APPLICATORS 10/BAG		First Aid	1,738
	CRC-DFAK-R CRC DELUXE First AidKIT		First Aid	67
	CRC-DFAKU DELUXE First AidKIT UNFINISHD		First Aid	4,077
	CRC-DPK4 CRC-4 PERSON DELUXE KIT		First Aid	7
	CRC-EB2 2IN ELASTIC BANDAGE LATEX FREE		First Aid	1,180
	CRC-EB3 ELASTIC BANDAGE LATEX FREE		First Aid	6,918
	CRC-EMB CRC MYLAR BLANKET		First Aid	8,487
	CRC-EMR CRC EMR BAG		First Aid	1,037
	CRC-ES EYE SHIELD		First Aid	767
	CRC-ESFAK-R ESSENTIAL KIT IN DISPLAY CASE		First Aid	4
	CRC-FBL EMPTY FUNDAMENTAL KIT BAG		First Aid	1,348
	CRC-FEBRT-25 FEBRIDX RAPID TEST PACK OF 25		First Aid	3,538
	CRC-FEDAVBN FED AVIATION TYPE B KIT NYLON		First Aid	2
	CRC-FEDAVBR FED AVIATION TYPE B KIT REFILL		First Aid	4
	CRC-FEDBR FEDERAL First AidKIT TYPE B REFILL		First Aid	14
	CRC-FEDCR FEDERAL TYPE C KIT REFIL		First Aid	13
	CRC-FEDMAR FED MARINE KIT TYPE A REFILL		First Aid	4
	CRC-FEDMDN FED MARINE TYPE D KIT NYLON BG		First Aid	4
	CRC-FEDMDR Federal Marine First AidKit - Type D		First Aid	3
	CRC-FFAK-BOX EMPTY COLOR BOX		First Aid	13,427
	CRC-FFAKU FUNDAMENTAL KIT UNFINISHED	Expired - Accepted	First Aid	9,459
	CRC-FM10 DUST MASK BAG KIT SEE COMMENTS		First Aid	20
	CRC-FPL CRC FANNY PACK		First Aid	216
	CRC-GS CRC LIGHT STICK - INDIVIDUAL		First Aid	314

Item	Description	Expiry Status	Category	Quantity
CRC-I0000253EN	WILDERNESS AND REMOTE First AidENGLISH		First Aid	15
CRC-I0001040EN	STAY SAFE WORKBOOK ENGLISH		First Aid	1
CRC-I0001043FR	BABYSITTER'S MANUAL CERT CARDS NL FRENCH		First Aid	44
CRC-I0001902FR	CHILDCARE First AidMANUAL FRENCH		First Aid	15
CRC-I0005168FR	BASIC LIFE SUPPORT FIELD GUIDE		First Aid	6
CRC-KCB	CRC BLACK CPR KEY CHAIN MASK		First Aid	1,537
CRC-KCR	CRC RED CPR KEY CHAIN MASK		First Aid	3,309
CRC-KNFS50	KNUCKLE FOOD SERVICE METAL		First Aid	745
CRC-LB	LARGE BAG EMPTY DELUXE SIZE		First Aid	356
CRC-LBL	CRC LARGE First AidBAG		First Aid	560
CRC-LFTF550	FINGER TIP LRG SERVICE FOOD		First Aid	1,203
CRC-LFTHD50	FINGER TIP LRG HEAVY WEIGHT		First Aid	798
CRC-MPB	MULTI PURPOSE BLANKET		First Aid	532
CRC-NW0.5X5	Non Woven Tape 0.5IN x 5yds		First Aid	2,124
CRC-NW2X5	NON-WOVEN PLASTER TAPE 2IN		First Aid	1,485
CRC-OEP	EYE PAD CRC-EP ON BOX		First Aid	13,780
CRC-PB50	BOX OF 50 - PLASTIC BANDAGE		First Aid	6,912
CRC-PEI1P	PEI LEVEL 1 KIT IN PLASTIC		First Aid	2
CRC-PEI1R	PEI LEVEL 1 KIT REFILL		First Aid	2
CRC-PEI3M	PEI LEVEL 3 KIT IN METAL BOX		First Aid	1
CRC-PEI3P	PEI LEVEL 3 KIT IN PLASTIC	Expired - Accepted	First Aid	2
CRC-PFAK-R	PERSONAL KIT - RETAIL		First Aid	400
CRC-PFAK-RC	PFAK - CASE		First Aid	6
CRC-PFKR	PERSONAL First AidKIT W/ CPR BARRIER - REFILL		First Aid	24
CRC-PKFAKCC-R	POCKET KIT DISPLAYER - 40/TRAY		First Aid	31
CRC-PKFAK-R	CRC POCKET MINI First AidKIT		First Aid	42,152
CRC-QAB	QUICK BANDAGE DISPENSER		First Aid	1,897
CRC-QB13	QUICK BANDAGE REFILL 32 1X3		First Aid	191
CRC-QB30-R	QUICK BANDAGE DISPENSER		First Aid	20,786
CRC-QBR	QUICK BANDAGE REFILL (39)		First Aid	2,210
CRC-RKU	ROADSIDE KIT UNFINISHED		First Aid	1,864
CRC-SBL	CRC First AidBAG 1		First Aid	1,003
CRC-SFTF550	FINGER TIP SM FOOD SERVICE		First Aid	858
CRC-SFTHD50	FINGER TIP SM HEAVY WEIGHT		First Aid	1,345
CRC-SIP	SMALL INSTANT ICE PACK		First Aid	2,809
CRC-SNP	CRC First AidBAG 1		First Aid	3,292
CRC-SP	SAFETY PINS ASSORTED SIZES 6		First Aid	470
CRC-SS45	CRC BANDAGE SCISSOR		First Aid	7,350
CRC-SW1R	1IN CRC SIMPLE WRAP RED 320CM		First Aid	1
CRC-SW1R100	1IN CRC SIMPLE WRAP RED 100CM		First Aid	4,518
CRC-SW2R	2IN CRC SIMPLE WRAP RED 320CM		First Aid	6,621
CRC-TBC	COTTON TRIANGULAR BANDAGE		First Aid	12,030
CRC-WS12	3-3/4"X 12" WIRE SPLINT		First Aid	590
CRC-WS24	3-3/4" X 23 1/2" WIRE SPLINT		First Aid	485
CRC-XLB	EXTRA LARGE First AidBAG		First Aid	520
CRC-XLBL	EXTRA LARGE First AidBAG EMPTY		First Aid	2,128
CRC-XLP	EXTRA LARGE PADDED BAG		First Aid	113
D11055-1	SINGLES - HAND CLEANSING MOIST TOWELETTES		First Aid	34,140
FS-101	CPR MASK WITH ONE WAY VALVE		First Aid	59
FS-105	CPR MASK WITH O2 INLET IN BAG		First Aid	1
GK 1095	ADULT TOTAL NON-REBREATHING		First Aid	29
GK 14005	MDI Spacer - Pediatric Mask		First Aid	19
GKB-210	CRC 10 UNIT WHITE PLASTIC BOX		First Aid	1,403
GKB-301	CRC-301 EMPTY BOX 36 UNIT RED		First Aid	643
GKB-303	CRC-303 EMPTY BOX 24 UNIT RED		First Aid	140
GKB-602	EMPTY BOX 16 UNIT RED		First Aid	378
GKB-900	EMPTY PLASTIC First AidCASE		First Aid	63
GKB-901	16 UNIT PLASTIC CASE EMPTY		First Aid	1,057
GKB-904	24 UNIT PLASTIC BOX EMPTY		First Aid	262
HT-BLBNP	BELT LOOP KIT NO LOGO		First Aid	695
HTS-MS24	4X24 MALLEABLE SPLINT		First Aid	7,539

Item	Description	Expiry Status	Category	Quantity
	HTS-SS1 FINGER SPLINT 4.5x9		First Aid	4,300
	HT-SW SHRINK WRAP		First Aid	15,510
	HTS-ZAP ZAP STRAPS 0051-600		First Aid	3,459
	KN95S-BLUE HT-KN95S- BLUE		First Aid	2
	L-12074 TUBE GAUZE C/W APPLICATOR EACH		First Aid	9
	L-12266 EYE WASH STN BOTTLE NOT INCLUD		First Aid	24
	L-12267 1 LITRE EYE WASH BOTTLE EMPTY		First Aid	26
	L-1246 OXYGEN REGULATOR O-25 LPM		First Aid	2
	L-BL-007 BLUE FINGERTIP BNDGE BOX OF 40		First Aid	2
	L-BL-026 WATERPROOF PATCH BANDAGE		First Aid	30
	L-BL-026-1 WATERPROOF PATCH BANDAGE SINGLES		First Aid	45
	LP104-01 ALCOHOL SWABS -100/BOX		First Aid	302
	MATCHESRB-30 MATCHES BOX		First Aid	23
	PS111 EMERGENCY EYE WASH STATION PLASTIC SIGN		First Aid	3
	S-3292 VINYL LABEL 7X10 UAL/BAW		First Aid	49
	S-4612 12X9X10IN CORRUGATED BOX		First Aid	231
	S-4914 CORRUGATED BOX		First Aid	299
	S-4989 15X12X12 BOX		First Aid	49
	S-5687 ULINE STANDARD DUST MASK		First Aid	3,750
	S-9948BLK LID FOR 20L PLASTIC PAIL BLACK		First Aid	20
	SC-02028 SPLINT PADDING 1'S		First Aid	85
	SC-04101 HOLSTER FOR EYE WASH SOLUTION: BELT CLIP		First Aid	9
	SC-04600 BRADLEY EYE WASH STATION		First Aid	2
	SC-06127 GREEN SOAP ANTISEPTIC CLEANER		First Aid	16
	SC-06643 WATER-JEL COOL JEL 3.5G 25'S		First Aid	2
	SC-19180 SPLINTER OUT		First Aid	7
	SC-26153 STRETCHER SINGLE FOLD		First Aid	9
	SC-27640 Blood Pressure Cuff		First Aid	11
	SFAB SMALL EMPTY BAG 9X6.5X4		First Aid	37
	SP507-OB-EF SAM SPLINT ORANGE/BLUE 36IN		First Aid	1
	3133 3" Roller Gauze		First Aid	1,308
	3194 4" Pressure Dressing		First Aid	6
	3278 SENSI WRAP SELF ADHERENT RED 3" x 5 yds 24/CASE		First Aid	21
	3283 SENSI WRAP SELF ADHERENT WHITE 3" x 5 yds		First Aid	23
	3284 4" Sensi-Wrap - White, 3" x 5 yds, singles		First Aid	19
	3288 SENSI WRAP SELF ADHERENT DARK BLUE 3" x 5 yds 24/C		First Aid	33
	3520 60 inch x 90 inch Burn Sheet - Sterile		First Aid	167
	3531 10" x 30" Trauma Dressing - Sterile		First Aid	42
	3553 PAPER SURGICAL TAPE 2" x 10 yds		First Aid	4
	3562 1" x 10 yds Cloth Surgical Tape		First Aid	1
	3582 1" x 2-1/2 yds Waterproof Tape		First Aid	263
	3657 2" Waterproof Tri-Cut Tape		First Aid	50
	4191 EMT BANDAGE SHEARS 5.5 BLACK		First Aid	17
	4301 COTTON TIPPED WOOD APPLICATORS NON-STERILE		First Aid	5,607
	4351 Arm Sling		First Aid	51
	4506 6" x 9" Reusable Hot & Cold Gel Packs		First Aid	44
	4516 Instant Large HOT Pack		First Aid	82
	5629 Basic Quick-Release Head Immobilizer		First Aid	8
	7088 Finger Pulse Oximeter		First Aid	2
	7100 Blood Pressure Cuff Kit, single head		First Aid	3
	24631 XL HI-VISIBILITY SAFETY WAISTCOAT, ORANGE		First Aid	108
	36270 Nasopharyngeal Airway Kits - 6NPA+6 packs Jelly		First Aid	34
	500069 CLOTH ADHESIVE TAPE, SINGLE		First Aid	1
	550004 BURN GEL, 1/8oz PACKET		First Aid	696
	550051 Plastic Eye Shield		First Aid	119
	627124 Small Fingertip Bandage, single		First Aid	152
	980100 Laerdal Stifneck Select Collar - Infant		First Aid	3
	0007-3620-1 AFTER BITE WIPE, SINGLE		First Aid	239
	1171-1 Bacitracin Zinc Ointment - 0.9g Packet		First Aid	6,221
	118-518 Large Latex Finger Cots 144/bx		First Aid	4
	118-520 XL Latex Finger Cots (Box of 144)		First Aid	9

Item	Description	Expiry Status	Category	Quantity
1217-1	Oral Swab - Single		First Aid	167
1505-1	Adhesive Tape Remover Pad - Single		First Aid	2
24632XL	Hi-Vis Safety Waistcoat, Yellow, XL		First Aid	184
258-SS-M100	SpeedSplint - Multi Purpose Splint		First Aid	4
3582-10-01	1" x 10 yds Waterproof Tape		First Aid	130
3601-01-01	3/4" x 3" Sheer Plastic Bandage, singles		First Aid	360
3612-01-01	1" x 3" Adhesive Fabric Bandage - Single		First Aid	222
3614-01-01	2" x 4 1/2" Fabric Bandage, singles		First Aid	1
3617-01-01	Small Fingertip Bandage, single		First Aid	152
400079CRC	CRC Two Page Bag		First Aid	729
400092CRC	RED BELT LOOP HIP BAG CRC		First Aid	947
4314-01-01	Senior Tongue Depressor - Single		First Aid	13,889
900002-1	Sugar Packs		First Aid	2,309
BAXJF7123	0.9% Sodium Chloride Irrigation, USP, 500 ml		First Aid	4
BAXJF7124	0.9% Sodium Chloride Irrigation 1000 mL		First Aid	14
BAXJF7623P	Sterile Water Irrigation Solutions		First Aid	4
BOX DELUXE	Colour Box for Deluxe Kit		First Aid	235
CHS116	Saline Irrigation Vial		First Aid	28
CRC-1RG	1INCH ROLLER GAUZE		First Aid	323
CRC-1X3HD50	1" x 3" Fabric Bandage (box of 50)		First Aid	4,299
CRC-25B	Assorted Bandages (Bag of 25)		First Aid	8
CRC-2RG	2" Roller Gauze		First Aid	3
CRC-2X2B-1	2" Square Gauze - Sterile, singles		First Aid	7
CRC-2X2NS	2INCH SQUARE GAUZE - NON STERILE -BAG OF 50		First Aid	14
CRC-2X3NAD	2" x 3" Non Adherent Dressing - Sterile (bag of 50)		First Aid	1,504
CRC-2X3NAD-1	2" x 3" Non Adherent Dressing - Sterile, singles		First Aid	90
CRC-35S	3.5" Bandage Scissor		First Aid	12,325
CRC-35T	3.5" Nickel Plated Tweezer		First Aid	128
CRC-3RG	3" Roller Gauze		First Aid	13
CRC-3X3B	3" x 3" Gauze Pad - sterile (bag of 25)		First Aid	2,849
CRC-3X3B-1	3" x 3" Gauze Pad - sterile, single		First Aid	4,502
CRC-3X4NAD	3INCH X 4INCH NON ADHERANT DRESSING - STERILE		First Aid	7,597
CRC-4RG	4INCH ROLLER GAUZE		First Aid	338
CRC-4X4B	4" x 4" Gauze Pad - Sterile (bag of 25)		First Aid	755
CRC-4X4B-1	4" x 4" Gauze Pad - sterile, single		First Aid	239
CRC-4X4NS	4inch Square Gauze - Non Sterile Bag of 50		First Aid	84
CRC-4X4NS-1	4" Square Gauze - Non Sterile, single		First Aid	48
CRC-4X4PD	4" x 4" Pressure Dressing - Sterile		First Aid	19,545
CRC-5X9	5" x 9" Abdominal Pad		First Aid	12,109
CRC-6X6PD	6" x 6" Pressure Dressing - Sterile		First Aid	6,984
CRC-8X10	8INCH X 10INCH ABD PAD - STERILE		First Aid	7,882
CRC-AB	Assorted Bandages (bag of 16)		First Aid	131
CRC-AB50	Assorted Bandage (50/bx)		First Aid	1
CRC-AEDBL	CRC First AidBAG 4 AED LOGO		First Aid	1,728
CRC-ARB	Accident Record Book, Bilingual		First Aid	19,351
CRC-ARFAK	AUTO First AidKIT REFILL		First Aid	406
CRC-ASFS50	Assorted Fabric Bandages - Food Grade Box of 50		First Aid	1
CRC-ASHD50	Assorted Fabric Bandages (box of 50)		First Aid	1,198
CRC-BCFAK	Basic Child First AidKit		First Aid	1
CRC-BFAK-R	BASIC First AidKIT		First Aid	1
CRC-BFAKU	Basic First AidKit, Unfinished		First Aid	6
CRC-BIO	BIO Hazard Waste Bag		First Aid	29,516
CRC-BLBL	Belt Loop Bag, Nylon w/Logo		First Aid	489
CRC-BSFAK	Basic Sport First AidKit		First Aid	1
CRC-CB100	Children Plastic Bandage (box of 100)		First Aid	3,139
CRC-CPL	First AidBag 4, Clip, logo		First Aid	1,133
CRC-CPR-B	CPR MASK IN BAG WITH GLOVES - BLACK		First Aid	462
CRC-CPR-R	CPR MASK IN BAG WITH GLOVES - RED		First Aid	895
CRC-CSA1P	CSA Type 1 - Plastic Box		First Aid	1
CRC-CSA2LR	CSA Type 2 Large - Refill		First Aid	2
CRC-CSA2LRU	CSA Type 2 Large, Unfinished		First Aid	227

Item	Description	Expiry Status	Category	Quantity
CRC-CSA2MRU	CSA TYPE 2 MEDIUM First AidKIT, UNFINISHED		First Aid	3
CRC-CSA2SM	CSA Type 2 Small - Metal Box		First Aid	4
CRC-CSA2SRU	CSA Type 2 Small, Unfinished		First Aid	748
CRC-CSA3MRU	CSA TYPE 3 MEDIUM First AidKIT, UNFINISHED		First Aid	305
CRC-CSA3SR	CSA Type 3 Small - Refill		First Aid	5
CRC-CSA3SRU	CSA Type 3 Small, Unfinished		First Aid	239
CRC-CTA-10	Cotton Tipped Applicator - Sterile (bag of 10)		First Aid	13,697
CRC-DFAKU	DELUXE First AidKIT, UNFINISHED		First Aid	582
CRC-DJC	BOOSTER CABLES - 6 GAUGE		First Aid	264
CRC-EB2	2" Elastic Bandage		First Aid	2,718
CRC-EB3	3" Elastic Bandage		First Aid	5,653
CRC-EB4	4INCH ELASTIC BANDAGE		First Aid	1,172
CRC-EKS	5.5 INCH EMT SCISSOR		First Aid	44
CRC-EMB	Emergency Mylar Blanket		First Aid	14,661
CRC-EMB-C	Mylar Blanket - 10/case		First Aid	2
CRC-EMR	Emergency Response Nylon Bag - No Logo		First Aid	246
CRC-ES	Eye Shield		First Aid	10,155
CRC-FEDAR	Federal Type A - Refill		First Aid	1
CRC-FEDBR	Federal Type B - Refill		First Aid	1
CRC-FFAK-R	FUNDAMENTAL First AidKIT		First Aid	26
CRC-FFAKU	FUNDAMENTAL First AidKIT, UNFINISHED	Expired - Accepted	First Aid	2,650
CRC-GP2	2" x 4 Ply Gauze Pad, single		First Aid	2
CRC-GS	Glow Stick (not for retail)		First Aid	70
CRC-I0001040EN	Stay Safe Workbook - English		First Aid	3
CRC-I0001040FR	Stay Safe Workbook, French		First Aid	5
CRC-I0001900EN	CPR Manual - English		First Aid	184
CRC-I0001902EN	Child Care First Aid& CPR Manual, English		First Aid	150
CRC-I0003137	First AidGuide - Bilingual		First Aid	2,546
CRC-I0005151FR	NEW EMERG CARE FOR PRO RESPONDER MANUAL FRENCH		First Aid	5
CRC-I0005168EN	Basic Life Support Field Guide - English		First Aid	4
CRC-KCB	CPR Key Chain Mask with Gloves - Black		First Aid	415
CRC-KCR	CPR KEY CHAIN MASK WITH GLOVES - RED		First Aid	3,903
CRC-KNHD50-1	Knuckle Fabric Bandage - Single		First Aid	7
CRC-LB	Large Nylon Bag - No Logo		First Aid	767
CRC-LBL	Nylon Bag with Logo - Large		First Aid	1,813
CRC-MPB	Multi-Purpose Blanket		First Aid	74
CRC-NW1X5	1" x 5 yds Non-woven Tape		First Aid	16,299
CRC-NW2X5	2" x 5 yds Non-woven Tape		First Aid	318
CRC-OEP	Oval Eye Pads (singles) " bag marked CRC-EP		First Aid	382
CRC-PB-1	Plastic Bandages		First Aid	127
CRC-PB50	ADHESIVE PLASTIC BANDAGES (PACKS OF 50)		First Aid	8,689
CRC-PFAK-R	PERSONAL First AidKIT - RETAIL		First Aid	10
CRC-PFAKU	PERSONAL First AidKIT, UNFINISHED	Expired - Accepted	First Aid	3,045
CRC-PFKN	Personal First AidKit with CPR face-shield in Nyl	Expired - Accepted	First Aid	263
CRC-PKFAKCC-R	Pocket First AidKit - 40/case		First Aid	32
CRC-PKFAK-R	POCKET First AidKIT		First Aid	628
CRC-PSFAK	Personal Sport First AidKit		First Aid	23
CRC-QB13	1" x 3" Quick Bandage Refill (32 bandages)		First Aid	1
CRC-QB30CC-R	QUICK BANDAGE DISPENSER RETAIL DISPLAY, 20 DISPENS		First Aid	13
CRC-QB30-R	Quick Bandage Dispenser (30 bandages)		First Aid	5,724
CRC-QB34	3/4INCH X 3INCH QUICK BANDAGE REFILL		First Aid	632
CRC-QBR	QUICK BANDAGE PACKS		First Aid	204
CRC-RK-R	Roadside Kit - single		First Aid	2
CRC-RKU	Roadside Kit, Unfinished		First Aid	274
CRC-SF45	4.5INCH STAINLESS STEEL SPLINTER FORCEPS		First Aid	12,653
CRC-SIP	Instant Cold Pack - Small		First Aid	18
CRC-SNP	Small Nylon First AidBag w/Logo		First Aid	143
CRC-SP	Safety Pins (pack of 6)		First Aid	4,872
CRC-SS45	5.5" Stainless Steel Bandage Scissor		First Aid	2,107
CRC-SW1R100	1" Simple Wrap 100CM - Red		First Aid	2
CRC-SW1W	1" Simple Wrap 320CM - White		First Aid	1

Item	Description	Expiry Status	Category	Quantity
	CRC-SW2R 2" Simple Wrap 320CM - Red		First Aid	1
	CRC-TB Triangular Bandage		First Aid	1
	CRC-TBX Triangular Bandage		First Aid	8,445
	CRC-WS12 3 3/4" x 12" Wire Splint		First Aid	500
	CRC-WS24 3 3/4" x 23 1/2" Wire Splint		First Aid	524
	CRC-XLB Nylon Bag - XLarge, No Logo		First Aid	658
	CRC-XLBL Nylon Bag		First Aid	1,489
	CRC-XLP Extra Large Padded Bag		First Aid	111
	CT100-C-EN ChitoSAM HMSTAT Dressing - 3" x 6' Z-fold (case of		First Aid	4
	D11055 HAND CLEANSING WIPE (box of 100)		First Aid	18
	D11055-1 HAND CLEANSING WIPE, SINGLE UNIT		First Aid	6,398
	D41900-1 Castile Soap Towelette, single		First Aid	371
	EMN428-XL Chemical Resistant Coverall X-Large		First Aid	4
	FAC-150073 Sterile Burn Dressing 4X4		First Aid	1
	FAC-350001 Mylar Blanket		First Aid	46
	FAC-350026 Screw Driver		First Aid	3
	FAC-405023 Accident Report Booklet		First Aid	209
	FAC-450018 Level 2 Metal Box - 36 Unit		First Aid	23
	FAC-550051 Plastic Eye Shield		First Aid	119
	F-CFS-1 SAFETY GLASSES, ULTRA CLEAR LENS CSA		First Aid	243
	FS-101 CPR Barrier with One Way Valve		First Aid	548
	FS-104 CPR Mask in Clamshell		First Aid	2
	FS-105 CPR Mask - Adult in Poly Bag		First Aid	2
	GK1012 Nasal Cannula - Adult STRAIGHT Tip w/7' Tubing		First Aid	55
	GK2100-E Guedel Airway Kit (set of 8)		First Aid	6
	GK2200 Guedel Airways Kit		First Aid	45
	GK2500 Emesis Bag		First Aid	320
	GKB-210 10 Unit Plastic Box		First Aid	2
	GKB-301 36 Unit ABS Box Red		First Aid	1
	GKB-303 First AidKITS CRC-303 "EMPTY/RED"		First Aid	22
	GKB-602 16 Unit ABS Box Red		First Aid	260
	GKB-900 36 Unit Plastic Box		First Aid	16
	GKB-901 16 Unit Plastic Box		First Aid	193
	GKB-904 24 UNIT PLASTIC BOX		First Aid	1
	HT-FPNP Fanny Pack, Nylon, No Logo		First Aid	828
	HT-SBNP Small Nylon Pouch, No Logo		First Aid	1,078
	HTS-MS24 4" x 24" Malleable Splint		First Aid	3,301
	HTS-MS36 4" x 36" Malleable Splint		First Aid	1,464
	HTS-SS1 1-3/4INCH X 3-1/2INCH FINGER SPLINT		First Aid	41
	L-12074 TUBULAR GAUZE WITH APPLICATOR		First Aid	234
	L-12267 1L EYE WASH BOTTLE - EMPTY		First Aid	10
	L-1246 Oxygen Regulator		First Aid	6
	LP104-01-1 ALCOHOL SWAB - SINGLE		First Aid	65
	LP126 WIPE 0.13% BZK LORIS (box of 100)		First Aid	299
	MATCHESRB-30 Matches (box of 30)		First Aid	176
	PN-06-93-3884 EpiPen Trainer		First Aid	32
	SC-01168 Nylon Soft Hiker's Fanny Pack - Large		First Aid	611
	SC-01179 Nylon Soft Pack No. 16		First Aid	1,007
	SC-01512 Metal Cabinet, 36 Unit Plus, 38.7 x 26.8 x 11.7 cm		First Aid	1
	SC-01561 PLASTIC BOX, NUMBER2, BLANK		First Aid	3
	SC-01801 24 UNIT PLASTIC BOX		First Aid	21
	SC-01803 16 Unit Plastic Box		First Aid	35
	SC-01952 10 Unit Plastic Box		First Aid	45
	SC-02028 Splint Padding		First Aid	23
	SC-02103 Wood Splint - Assorted Sizes		First Aid	45
	SC-02229 Gauze Bandage Roll, 5.1 cm x 4.6 m		First Aid	6
	SC-04100 Cederroth, Eye Wash, 235 mL, Sterile		First Aid	3
	SC-04101 Cederroth, Eye Wash Belt Holster For SC-04100		First Aid	3
	SC-04102 Cederroth Sterile Eye WashSolution, 500 mL		First Aid	7
	SC-04104 Cederroth Eye Wash Strap for SC-04103		First Aid	2
	SC-04450 4OZ EYE WASH		First Aid	9

Item	Description	Expiry Status	Category	Quantity
SC-06127	Green Soap, Antiseptic Cleanser, 50 mL		First Aid	5
SC-06626	WATER-JEL, BURN DRESSING, 20.3CM X 45.7 CM		First Aid	10
SC-06629	4" x 4" Burn Dressing		First Aid	132
SC-06630	Water-Jel, Burn Dressing, 2" x 6"		First Aid	5
SC-06635	Water-Jel, Cool Jel, 118 mL bottle		First Aid	61
SC-06641	Water-Jel, Emergency Burn Kit, I		First Aid	4
SC-06643	Water-Jel, Cool Jel, 3.5 g (box of 25)		First Aid	36
SC-06647	Emergency Burn Station - Small		First Aid	4
SC-14360	BIOHAZARD CLEAN UP SPILL KIT		First Aid	11
SC-14363	Infectious Waste Bags, Single		First Aid	2
SC-14401	Sharps/Biohazard, Transportable Shuttle Container		First Aid	2
SC-14548	Infectious Waste Bags, 58.4 x 61 cm		First Aid	230
SC-19118	SCISSORS BLUNT TIP NICKEL PLATED		First Aid	3
SC-19180	Splinter Out 2-pack		First Aid	21
SC-26501	Restraint Straps w/Automotive Buckle		First Aid	5
SC-27640	BLOOD PRESSURE CUFF - ADULT		First Aid	19
SP507-OB-EF	SAM SPLINT - 36INCH FLATFOLD		First Aid	870
SP510-OB-EN	SAM Splint - Finger - 12 Pack (Case of 300)		First Aid	8
614613	1" x 10 yds Waterproof Tape		First Aid	130
3287	SENSI WRAP SELF ADHERENT WHITE 18/CASE		Training Aids & Apparel	3
3289	SENSI WRAP SELF ADHERENT DARK BLUE		Training Aids & Apparel	3
3353	Gauze Pad Sterile 3x3 singles		Training Aids & Apparel	2,314
4630	SHARPS SHAFT		Training Aids & Apparel	2
7097	BLOOD PRESSURE CUFF CHILD/ADULT /LG ADULT		Training Aids & Apparel	2
10913	SINGLE ADULT RED MANIKIN BAGS		Training Aids & Apparel	3
10914	4PCK ADULT RED MANIKING BAG		Training Aids & Apparel	10
11806	4-Pack Blue Carry Bag for PRESTAN AED UltraTrainer		Training Aids & Apparel	1
15582	Pack of 10 Type 123 Duracell Lithium Batteries		Training Aids & Apparel	2
19118	SCISSORS BLUNT TIP NICKEL PLTD		Training Aids & Apparel	51
Jan-42	SURGICAL GAUZE SPONGE 8 PLY SINGLES		Training Aids & Apparel	200
80069951	WHITE HARD HAT RATCHET ADJ		Training Aids & Apparel	9
82001120	POCKET MASK HC W/O WIPE		Training Aids & Apparel	69
82001933	POCKET MASK W/O WIPE & GLOVES		Training Aids & Apparel	45
83001120	POCKET MASK O2 HC W/O WIPE		Training Aids & Apparel	13
03017-1	HEAVYWEIGHT FABRIC BANDAGE FINGERTIP LARGE EACHES		Training Aids & Apparel	7
03026-1	FLEXIBLE HEAVYWEIGHT FABRIC -SINGLES		Training Aids & Apparel	75
03035-1	FABRIC BANDAGES LARGE PATCH SINGLES		Training Aids & Apparel	20
10-201-BL	LIFEGUARD RESCUE TUBE		Training Aids & Apparel	1
10-201-RED-NL	LIFE GUARD- RED		Training Aids & Apparel	17
10-401	CRC BRANDE RESCUE TUBE COVER		Training Aids & Apparel	15
168-6000-001	SOFT CARRYING CASE G3 AEDS		Training Aids & Apparel	6
1860VCC	GUARD INFANT CPR MASK KIT BLUE		Training Aids & Apparel	100
978-0-97836-980-4	SUDDEN IMPACT/DIVE SMART DVD		Training Aids & Apparel	35
CRC-AEDT	MINI AED TRAINER ENGLISH		Training Aids & Apparel	8
CRC-GP2	2X4 PLY GAUZE PADS		Training Aids & Apparel	25
CRCINPOLOM-3X	MEN POLO XXXLARGE		Training Aids & Apparel	2
CRCINPOLOM-S	MEN POLO SMALL		Training Aids & Apparel	2
CRCINPOLOW-M	WOMEN POLO MEDIUM		Training Aids & Apparel	2
CRCINPOLOW-S	WOMEN POLO SMALL		Training Aids & Apparel	1
CRCINPOLOW-XS	WOMEN POLO XSMALL		Training Aids & Apparel	3
CRC-MBPN	MB PERSONAL KIT IN NYLON BAG		Training Aids & Apparel	2
CRC-PLW	CRC WHISTLE (CRC-FFW)		Training Aids & Apparel	611
CRCPT100W	Etón ROAD TORQ Roadside Spotlight		Training Aids & Apparel	3
CRCPT300W	CRC Axis Weatherband - White		Training Aids & Apparel	6
CRC-QC5R	QUEBEC SEC 5 REFILL		Training Aids & Apparel	3
CRC-SK1P	SK 1-9 KIT PLASTIC BOX		Training Aids & Apparel	2
CRC-SW2W	2IN CRC SIMPLE WRAP WHITE 320CM		Training Aids & Apparel	3,032
CRC-TFAK2	CRC TRAINING PACK		Training Aids & Apparel	23,176
CRC-VEL	White Velcro 12pcs/bag		Training Aids & Apparel	3,000
CRC-WFAK-PEB	EMPTY PE BAG FOR WFAK		Training Aids & Apparel	53
FAC-450018	LEVEL 2 METAL BOX - 36 UNIT		Training Aids & Apparel	66

Item	Description	Expiry Status	Category	Quantity
FAC-450026	METAL CABINET FALL DOWN DOOR STYLE		Training Aids & Apparel	1
GK 1041	ADULT MED MASK W/7FT SURE-FLOW		Training Aids & Apparel	20
GK 3000	Resq-Aid CPR Face Face Shield		Training Aids & Apparel	49
GK 4025 F	RESUSCITATOR INFANT MASK		Training Aids & Apparel	28
GK 4050 F	RESUSCITATOR ADULT MASK		Training Aids & Apparel	33
GK 6400	OXYGEN CYLINDER WRENCH		Training Aids & Apparel	56
HT-ELM-NS	EARLOOP MASK-STRAPPED		Training Aids & Apparel	850
HT-MM50	MINGLE MASK PACK OF 50		Training Aids & Apparel	53
HT-PAC	Patient Assessment Chart		Training Aids & Apparel	164
HT-REPORT	Employer's Report of Injury/Occupational Disease		Training Aids & Apparel	100
L-0631100	TRAUMA BAG 22 X 11 X 9 EACH		Training Aids & Apparel	9
L-0631200	TRAUMA BAG LEVEL 3 28X15X12 EA		Training Aids & Apparel	4
L-12465	BAG VALVE MASKE SINGLE USE		Training Aids & Apparel	43
LF03603	LIFE FORM ADULT AIRWAY MNGMT		Training Aids & Apparel	3
L-Y2-037-353	BAG F/OXYGEN D CYLINDER		Training Aids & Apparel	7
M8120-F	EFAK Pro X - Red		Training Aids & Apparel	1
MDS192075	VINYL MEDICAL EXAM GLOVES POWDER FREE LRG 100/BOX		Training Aids & Apparel	5
MI2112-20	NexTemp oral/Axillary		Training Aids & Apparel	273
MMP-4R	CARTONED STROBE ASSEMBLY		Training Aids & Apparel	6
NBB202C-SNG	Eton Blackout Buddy - 1PK		Training Aids & Apparel	67
NBOTU2000	Eton Boost Turbine, White		Training Aids & Apparel	4
NFRX3+WXR	Eton FRX3 Radio		Training Aids & Apparel	1
PP-ACASE2-1	ADULT/CHILD PAD CASE FOR		Training Aids & Apparel	11
PP-AEDT-100-R	REMOTE CONTROL FOR PRESTAN		Training Aids & Apparel	2
PP-AEDT2-102	AED TRAINER PLUS BEN/FR		Training Aids & Apparel	7
PP-ALB-50	ADULT FACE SHIELD LUNG BAGS		Training Aids & Apparel	11
PP-AM-100-MS-CRC	ADULT MED SKIN MANIKIN		Training Aids & Apparel	8
PP-AM-400-MS-CRC	ADULT MED SKIN MANIKIN 4PK		Training Aids & Apparel	1
PP-APAD-1	PP AED TRNR ELEC PAD SINGLE		Training Aids & Apparel	1
PP-FM-500M-MS-CRC	PRESTAN PRO MS FAMILY 5PK		Training Aids & Apparel	2
PP-JTM-100M-MS-CRC	ADULT JAW THRUST MANIKIN		Training Aids & Apparel	1
PP-PPAD-1	PRESTAN AED TRAINER PEDIATRIC		Training Aids & Apparel	5
PP-PPAD-4	PEDIATRIC AED TRAINER		Training Aids & Apparel	10
PP-UFS-50	ULTRALITE ADULT 50PK FACE SHLD		Training Aids & Apparel	10
PP-ULB-50	PP ULTRALITE ADULT 50PK FACE		Training Aids & Apparel	1
PP-ULM-1200-MS	PP ULTRALITE MANIKIN 12PK		Training Aids & Apparel	2
RCSSWIMLAN	CRC First Aid, Swimming & Water Safety Lanyard		Training Aids & Apparel	179
RPP-AAOK2000-1	PRESTON PRO ADULT SERIES 2000		Training Aids & Apparel	2
RPP-AAOK-2000-4	ADULT SERIES 2000 UPGRADE KIT 4 PACK		Training Aids & Apparel	19
RPP-ACLICK-1	ADULT MANIKIN CLICKER		Training Aids & Apparel	3
RPP-AEDT2-CABLE	CABLE FOR PRESTAN AED TRAINER		Training Aids & Apparel	17
RPP-AMON-1	MONITOR ADULT MANIKIN SINGLE 1		Training Aids & Apparel	2
RPP-IFACE-4-DS	FACE SKIN REPLACEMENTS 4PK		Training Aids & Apparel	1
RPP-JTFACE-4-MS	REPLAC. FACE SKIN 4PCK MD SKIN		Training Aids & Apparel	3
RPP-JTHEAD-4	JAW THRUST HEAD ASSY. 4-UNITS		Training Aids & Apparel	2
RPP-ULPISTONM-4-MS	REPLAC. PRESTAN ULTRALITE MNKN		Training Aids & Apparel	17
S-11064	RESEALABLE BAGS 1000/BOX		Training Aids & Apparel	4,000
S-1292	RECLOSABLE BAGS 3X4"		Training Aids & Apparel	340
S-1301	12 x 15" 2 Mil Reclosable Bags		Training Aids & Apparel	1,477
S-1475PE	Manila Shipping Tags - Pre-Tied Elastic		Training Aids & Apparel	343
S-16745	15 X 11 X 11 CORRUGATED BOX		Training Aids & Apparel	93
S-16783	CORRUGATED BOX FOR BPK4-RC		Training Aids & Apparel	100
S-16970BL	PLASTIC PAIL 20L BLACK		Training Aids & Apparel	19
S-16970W	PLASTIC TOILET PAIL 20L WHITE		Training Aids & Apparel	20
S-19060	10X6X4IN CORRUGATED BOX		Training Aids & Apparel	239
S-19346	3X1" WHITE LASER LABEL 1800/BX		Training Aids & Apparel	1,800
S-19821	BOX 16 X 12 X 16 IN		Training Aids & Apparel	32
S-19822	16X14X10IN CORRUGATED BOX		Training Aids & Apparel	55
S-19865	9 X 6 X 6 ECT BOX		Training Aids & Apparel	75
S-20796	2.75X5.25 SUFFOCATION WARN LBL		Training Aids & Apparel	609
S-21064	13X10X15IN CORRUGATED BOX		Training Aids & Apparel	187

Item	Description	Expiry Status	Category	Quantity
S-21608	16X14X12 32 ECT BOXES		Training Aids & Apparel	366
S-3110	24X26 2MIL POLYBAG		Training Aids & Apparel	529
S350LS-2XL	CRC MENS WATER SAFETY INSTRUCTOR SHIRT		Training Aids & Apparel	5
S350LS-S	CRC MENS WATER SAFETY INSTRUCTOR SHIRT		Training Aids & Apparel	8
S350LS-XL	CRC Mens Water Safety Instructor Rashguard Shirt		Training Aids & Apparel	14
S3520LS-2XL	CRC Red Women's Water Safety Rashguard Shirt - 2XL		Training Aids & Apparel	8
S3520LS-3XL	CRC Red Women's Water Safety Rashguard Shirt - 3XL		Training Aids & Apparel	5
S3520LS-XL	CRC Red Women's Water Safety Rashguard Shirt - XL		Training Aids & Apparel	5
SC-01500	METAL CABINET 10 UNIT		Training Aids & Apparel	21
SC-06630	WATER-JEL BURN DRESSING 10.2X10.2CM		Training Aids & Apparel	10
7099	Blood Pressure Kit with Dual Head Stethoscope		Training Aids & Apparel	2
7111	Dual Head Stethoscope		Training Aids & Apparel	35
10918	Red Carry Bag for PRESTAN Prof Infant Manikin, 4-p		Training Aids & Apparel	3
11216	Blue Carry Bag for PRESTAN Ultralite Manikin, 4-pk		Training Aids & Apparel	1
36000	Bag Valve Mask Adult		Training Aids & Apparel	12
36003	Bag Valve Mask - Child		Training Aids & Apparel	2
985300	V-Vac Starter Kit without Catheter		Training Aids & Apparel	1
180-5020-301	Zoll Cardiac Science Powerheart G3 AED Trainer		Training Aids & Apparel	2
190-5020-002	Zoll Cardiac Science Powerheart G5 AED Trainer w/C		Training Aids & Apparel	1
CRC-AEDT	Mini AED Trainer		Training Aids & Apparel	611
CRCINPOLOM-L	Canadian Red Cross Polo - Men- Large		Training Aids & Apparel	1
CRCINPOLOM-M	Canadian Red Cross Polo - Men- Medium		Training Aids & Apparel	2
CRC-PLW	Lifeguard Whistle		Training Aids & Apparel	6
CRC-TFAK2	Training Pack		Training Aids & Apparel	176
EMS-010	Wool Blanket, Gray Colour, 80% Wool, 64" x 84"		Training Aids & Apparel	77
GK 3050	CPR RESQ-AID Protective Barrier		Training Aids & Apparel	4
GK3100	CPR Pocket Ventilator		Training Aids & Apparel	5
GK4050F	Disposable BVM Resuscitator, Adult		Training Aids & Apparel	1
M5101L	X2 Double Fill Pro		Training Aids & Apparel	2
M5111-F	PPE PROPack red		Training Aids & Apparel	2
M8101A-F	AIRWAY PRO X red		Training Aids & Apparel	1
M8101F	Omni Pro		Training Aids & Apparel	8
M8105-TB	G2 Pro X		Training Aids & Apparel	9
M8108FN	RECOVER PRO RED ICC		Training Aids & Apparel	3
NFRX3WXR	Eton FRX3 Radio		Training Aids & Apparel	166
PN-06-93-3108	Demo Dose Nitr Spray		Training Aids & Apparel	103
PP-IM-100-MS	PRESTAN Prof Infant Manikin, Single - Medium Skin		Training Aids & Apparel	1
PP-ULB-50	PRESTAN ULTRALITE FACE-SHIELD AND LUNG-BAGS 50-PAC		Training Aids & Apparel	36
PP-VALB-50	Prestan Professional Adult Series 2000 Ventilation		Training Aids & Apparel	96
RPP-AFACE-4-MS	Face Skin Rplcmnt for PRESTAN Prof Adult Manikin;		Training Aids & Apparel	1
RPP-ISKIN-4-DS	Torso Skin Rplcmnt for PRESTAN Prof Infant Manikin		Training Aids & Apparel	4
S-12559	DISPLAY STRIP - EACH		Training Aids & Apparel	2
S350LS-M	CRC Mens Water Safety Instructor Shirt		Training Aids & Apparel	11
SC-06628	WATER-JEL Burn Dressing 10.2 X 40.6 CM		Training Aids & Apparel	19