

THE KING'S BENCH
WINNIPEG CENTRE

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8
INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO
WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS &
DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914
CANADA LTD.

(the "Applicants")

APPLICATION UNDER: *THE COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C., c. C-36, AS AMENDED

ORDER
(STAY EXTENSION AND OTHER RELIEF)
DATE OF HEARING: FRIDAY, JANUARY 26, 2024 AT 9:00 A.M.
THE HONOURABLE MR. JUSTICE BOCK

McDougall Gauley LLP
500 616 Main Street
Saskatoon SK S7J 0H6

IAN A. SUTHERLAND, K.C. / CRAIG FRITH
PHONE: (306) 665-5417 / (306) 665-5432
FAX: (306) 664-4431
CLIENT FILE NO. 549268.11

**THE KING'S BENCH
WINNIPEG CENTRE**

THE HONOURABLE) the 26th day of January, 2024.
)
MR. JUSTICE BOCK)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

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 R.S.C., c. C-36, AS AMENDED

**ORDER
(STAY EXTENSION AND OTHER RELIEF)**

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed monitor (the "**Monitor**") of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**") for an order extending the stay of proceedings and other relief, was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the Sixth Report of the Monitor dated January 23, 2024 (the "**Sixth Report**"), and on hearing the submissions of counsel for the Monitor, the Applicants, The Toronto-Dominion Bank, Chandos Construction, Canada Revenue Agency, CW Stevenson

Inc., and Legacy Equipment, and on hearing from Stephen Segal in his capacity as officer of the Applicants, no one appearing for any other person on the Service List, although properly served as appears from the affidavit of Shelby Braun affirmed January 25, 2024; all filed;

SERVICE

1. THIS COURT ORDERS that the time for service of the Monitor's notice of motion and supporting materials is hereby abridged and validated so that the motion is properly returnable today and hereby dispenses with further service thereof.

EXTENSION OF THE STAY PERIOD

2. THIS COURT ORDERS that that the Stay Period (as that term is defined in the Amended and Restated Initial Order of the Honourable Mr. Justice Bock dated February 14, 2023 (the "ARIO")) in respect of:

- (a) the Applicants or their Business and Property, and the Past and Present Directors and Officers is hereby extended from January 29, 2024 to February 26, 2024; and
- (b) the Monitor and the proceeds of the Amended Transaction (as defined in the Sixth Report) is hereby extended from January 29, 2024 to April 30, 2024.

WAGE EARNER PROTECTION PROGRAM

3. THIS COURT ORDERS that the Applicants meet the criteria prescribed by section 3.2 of the *Wage Earner Protection Program Regulations*, SOR/2008-222, and that the Monitor be authorized to carry out the prescribed duties in section 21 of *Wage Earner Protection Program Act* (Canada) and any further directions that may be given to the Monitor by the Minister.

ADDITIONAL AUTHORIZATIONS

4. THIS COURT ORDERS that, upon filing the Monitor's certificate attached as **Schedule "A"** to this Order, the Monitor shall be authorized, but not obligated, to:

- (a) provide written consent on behalf of the Applicants pursuant to paragraph 15 of the ARIO, where the Monitor determines, in its sole discretion, that such written consent is appropriate in the circumstances;
- (b) execute, assign, issue, and endorse documents of whatever nature in respect of any of the Property, whether in the Monitor's name or in the name and on behalf of the Applicants, for the purposes of winding up the Business and concluding the within proceedings;
- (c) complete and submit any outstanding statutory filings on behalf of the Applicants and correspond with any governmental (or other) authorities in respect of the same; and
- (d) take any steps reasonably incidental to the exercise of these powers.

5. THIS COURT ORDERS AND DECLARES that the Monitor shall incur no liability or obligation as a result of carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Monitor by the *Companies' Creditors Arrangement Act* (Canada) or any applicable legislation.

APPROVALS

6. THIS COURT ORDERS that the Sixth Report, and the activities, actions, and conduct of the Monitor described therein are hereby approved.

7. THIS COURT ORDERS that the fees and disbursements of the Monitor and its legal counsel, McDougall Gauley LLP, as set out in the Sixth Report are hereby approved.

CASE WEBSITE

8. THIS COURT ORDERS that the Case Website (as defined in the ARIO) for the within proceedings shall now be as follows:

www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup

MISCELLANEOUS MATTERS

9. THIS COURT ORDERS AND DECLARES that MLT Aikins LLP's engagement as legal counsel to the Applicants is hereby terminated.

10. 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 Applicants, the Monitor and their 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 Applicants or the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order.

January 30, 2024



BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

JJ Burnell, MLT Aikins LLP
Sam Gabor, Gowling WLG, counsel for The Toronto-Dominion Bank
Jonathan Hillson, Bennett Jones LLP, counsel for Chandos Construction
Penny Piper, Department of Justice (Canada), counsel for Canada Revenue Agency
Brent W. Mescall, Parlee McLaws LLP, counsel for Legacy Equipment
Melanie LaBossiere, Thompson Dorfman Sweatman LLP, counsel for CW Stevenson Inc.

Schedule A – Monitor's Certificate

Court File No. CI 23-01-39360

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MONITOR'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Mr. Justice Bock of the Manitoba Court of King's Bench (the "**Court**") dated February 10, 2023, Deloitte Restructuring Inc. was appointed as the Monitor of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**").

B. On December 22, 2023, the Court granted an Order substituting BDO Canada Limited as the Monitor of the Applicants (the "**Monitor**") in place of Deloitte Restructuring Inc.

THE MONITOR CERTIFIES the following:

1. Stephen Segal has resigned as officer of the Applicants such that the Applicants do not have any directors or officers.

2. This Certificate was delivered by the Monitor at _____ [TIME] on _____
[DATE].

**BDO Canada Limited, in its capacity as
Monitor of the undertaking, property and
assets of the Applicants, and not in its personal
capacity**

Per: _____

Name:

Title: