

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

NOTICE OF MOTION
(STAY EXTENSION, DIRECTORS AND OFFICERS' CLAIMS PROCESS, 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

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

NOTICE OF MOTION
(STAY EXTENSION, DIRECTORS AND OFFICERS' CLAIMS PROCESS, AND OTHER RELIEF)

Deloitte Restructuring Inc. (the "**Monitor**"), the court appointed 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**"), will make a motion before the Honourable Mr. Justice Bock on Friday, the 26th day of January, 2024 at 9:00 o'clock in the forenoon or so soon after that time as the motion can be heard at the Law Courts, 408 York Avenue at Kennedy Street, in the City of Winnipeg, in Manitoba.

THE MOTION IS FOR:

1. An Order in substantially the form attached hereto as Schedule "A" to this Notice of Motion (the "**Stay Extension Order**");

- (a) abridging the time for service of this notice of motion and all other materials filed in support of the same such that this motion is properly returnable on January 26, 2024 at 9:00 a.m., and dispensing with further service thereof;
- (b) extending 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:
 - (i) the Applicants or their Business and Property, and the Past and Present Directors and Officers to February 26, 2024; and
 - (ii) the Monitor and the proceeds of the Amended Transaction (as defined in the Sixth Report of the Monitor dated January 23, 2024 (the "**Sixth Report**")) until April 30, 2024;
- (c) declaring that the Applicants meet the criteria prescribed by section 3.2 of the *Wage Earner Protection Program Regulations*, SOR/2008-222 (the "**Regulations**");
- (d) authorizing the Monitor to carry out prescribed duties in section 21 of the *Wage Earner Protection Program Act* (the "**WEPP Act**") and any further directions that may be given by the Minister;
- (e) providing that, upon filing the Monitor's Certificate attached to the Stay Extension Order as Schedule "A," the Monitor shall be authorized, but not obligated, to:
 - (i) 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;
 - (ii) 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;
 - (iii) 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
 - (iv) take any steps reasonably incidental to the exercise of these powers;
- (f) approving the Sixth Report and the activities, actions, and conduct of the Monitor described therein;

- (g) approving the fees and disbursements of the Monitor and its legal counsel, McDougall Gauley LLP, as set out in the Sixth Report;
 - (h) providing that the Case Website (as defined in the ARIIO) for the within proceedings shall now be:

www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup
 - (i) declaring that MLT Aikins LLP's engagement as legal counsel to the Applicants is terminated; and
 - (j) such further and other relief as counsel may advise and this Honourable Court may permit.
2. An Order in substantially the form attached hereto as Schedule "B" to this Notice of Motion (the "**D&O Claims Process Order**"):

- (a) abridging the time for service of this notice of motion and all other materials filed in support of the same such that this motion is properly returnable on January 26, 2024 at 9:00 a.m., and dispensing with further service thereof;
- (b) approving the claims process for the identification, quantification, and resolution of any post-filing claims against the Applicants' Past and Present Directors and Officers (as defined in the D&O Claims Process Order);
- (c) authorizing the Monitor to perform its obligations under the D&O Claims Process Order; and
- (d) such further and other relief as counsel may advise and this Honourable Court may permit.

THE GROUNDS FOR THE MOTION ARE:

3. For the purposes of this Motion, the Monitor relies on:
- (a) sections 11, 11.02(2), and 12 of the *Companies' Creditors Arrangement Act* (Canada); and
 - (b) Rules 1.04, 3.02(1), 16.04(1), and 16.08 of the *King's Bench Rules*.

4. Unless otherwise defined herein, capitalized terms will have the meanings given to them in the ARIO, AVO, and Sixth Report.

SERVICE

5. The Monitor's Notice of Motion and supporting materials were served by email on the members of the service list established in these proceedings, as contemplated by paragraph 51 of the ARIO.

EXTENDING THE STAY OF PROCEEDINGS

6. Since this matter was last before the Court on December 5, 2023:

- (a) the Amended Transaction was closed to the Monitor's satisfaction and the Monitor's Certificate contemplated by the AVO was delivered to the Purchaser on December 7, 2023 and filed with the Court on December 8, 2023; and
- (b) the distributions contemplated by the Order (Stay Extension, Sealing, and Other Relief) of the Honourable Justice Bock dated December 5, 2023 have been made.

7. As detailed in the Sixth Report:

- (a) the Applicants continue to assist the Monitor with the administration of the CCAA proceedings (e.g., reconciling CRA accounts, compiling information for the *WEPP Act* filing, and compiling information for the D&O Claims Process (collectively, the "**Residual Activities**"));
- (b) lifting the stay as against the Applicants (and the Past and Present Directors and Officers) has the potential to interfere with the completion of the Residual Activities;
- (c) the proposed Applicant Stay Period will provide an additional 30 days for the Residual Activities to be completed without interruption, following which the stay will automatically be lifted; and

- (d) the Monitor has not concluded that the Applicants acted in bad faith, and confirms that they continue to act with due diligence.
8. The Monitor is recommending that the stay as against the Monitor and the proceeds of the Amended Transaction be maintained until April 30, 2024 to facilitate the completion of the D&O Claims Process and administration of these proceedings.

DIRECTORS' AND OFFICERS' CLAIMS PROCESS

9. Paragraph 23 of the ARIO created a \$300,000 Directors' Charge as security for the Applicants' obligation to indemnify their directors and officers against obligations and liabilities they may incur in those capacities after the commencement of the *CCAA* proceedings (other than obligations and liabilities arising from the directors' and officers' gross negligence or wilful misconduct).

10. The Directors' Charge ranks as a third place charge against the Property (ARIO, paragraph 42). Before any further funds can be distributed and the *CCAA* proceedings can be concluded, it is necessary to identify, quantify, and resolve any claims against the Directors' Charge. The Monitor is therefore seeking approval of the D&O Claims Process to achieve this result.

APPLICATION OF THE REGULATIONS

11. Section 5(5) of the *WEPP Act* provides that, on application by any person, a court may, in proceedings under the *CCAA*, determine that the former employer meets the criteria prescribed by regulation.

12. Section 3.2 of the Regulations provide that, for the purposes of section 5(5) of the *WEPP Act*, a court may determine whether the former employer is the former employer all of whose employees in Canada have been terminated.

13. As part of the Transaction, the Applicants terminated the entirety of their workforce, and the Purchaser extended offers of employment to approximately 85% of those individuals, not all of whom accepted. With the Applicants having terminated all of their employees in Canada, the criteria in section 3.2 of the Regulations is met and the Monitor is seeking the requisite Order to allow these individuals to access benefits pursuant to the Wage Earner Protection Program.

ENHANCEMENT OF MONITOR'S POWERS

14. The previous resignation of the Applicants' officers left the Applicants without anyone legally empowered to sign documents on their behalf or otherwise deal with the residual Property and other issues.

15. With Mr. Segal re-appointed as officer of the Applicants, this issue is resolved; however, the Monitor is seeking approval of the ability to trigger certain enhanced powers to complete the administration of the within proceedings in the event Mr. Segal resigns again.

THE FOLLOWING DOCUMENTARY EVIDENCE WILL BE USED AT THE HEARING OF THE MOTION:

1. The pleadings filed herein;
2. The Amended and Restated Initial Order pronounced February 14, 2023;
3. The Order pronounced April 5, 2023;
4. The Approval and Vesting Order pronounced July 21, 2023;
5. The Stay Extension, Interim Distribution, and Other Relief Order pronounced July 21, 2023;
6. The Amendment to the Sale Agreement and Other Relief Order pronounced September 12, 2023;
7. The Affidavit of Stephen Segal sworn February 6, 2023;

8. The Affidavit of Stephen Segal sworn April 3, 2023;
9. The Pre-Filing Report of the Monitor dated February 7, 2023;
10. The First Report of the Monitor dated April 3, 2023;
11. The Second Report of the Monitor and the Confidential Supplement thereto, both dated July 20, 2023;
12. The Third Report of the Monitor and the Confidential Supplement thereto, both dated September 8, 2023;
13. The Fourth Report of the Monitor and the Confidential Supplement thereto, both dated October 24, 2023;
14. The Supplement to the Fourth Report of the Monitor dated October 26, 2023;
15. The Fifth Report of the Monitor and the Confidential Supplement thereto, both dated December 3, 2023;
16. The Sixth Report of the Monitor, to be served and filed;
17. The Monitor's Brief of Law, to be served and filed;
18. The Affidavit of Service of Shelby Braun, to be filed; and
19. Such further and other documents and evidence as counsel may advise and this Honourable Court may permit.

January 23, 2024

McDOUGALL GAULEY LLP
500 – 616 Main Street, Saskatoon SK S7J 0J6
Ian A. Sutherland, K.C. / Craig Frith
PHONE: (306) 665-5417 / (306) 665-5432
FAX: (306) 664-4431

TO: SERVICE LIST

SCHEDULE "A"

Court File No. CI 23-01-39360

**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.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, 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, and The Toronto-Dominion Bank, no one appearing for any other person on the Service List,

although properly served as appears from the affidavit of Shelby Braun sworn January 24, 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:

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 __, 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:

Sam Gabor, Gowling WLG, counsel for The Toronto-Dominion Bank

Schedule A – Monitor’s Certificate

Court File No. CI 23-01-39360

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.

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

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:

SCHEDULE "B"

Court File No. CI 23-01-39360

**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
(DIRECTORS' AND OFFICERS' CLAIMS PROCESS)
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.

(the "**Applicants**")

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

ORDER
(DIRECTORS' AND OFFICERS' CLAIMS PROCESS)

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 implementing a directors' and officers' claims process, 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, and The Toronto-Dominion Bank, no one appearing for any other person on the Service List,

although properly served as appears from the affidavit of Shelby Braun sworn January 24, 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.

DEFINITIONS

2. THIS COURT ORDERS that all capitalized terms used and not otherwise defined herein shall have the same meanings given to them in the Amended and Restated Initial Order of the Honourable Mr. Justice Bock dated February 14, 2023 (the "**ARIO**").

3. THIS COURT ORDERS that for the purposes of this Order:

- (a) "**Business Day**" means a day other than a Saturday, Sunday, or a statutory holiday on which banks are open for business in Winnipeg, Manitoba;
- (b) "**Calendar Day**" means a day, including a Saturday, Sunday, and any statutory holidays;
- (c) "**Case Website**" means <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup>
- (d) "**CCAA**" means the *Companies' Creditors Arrangement Act* (Canada);
- (e) "**CCAA Proceedings**" means the court proceedings respecting the Applicants in Court File No. CI 23-01-39360;
- (f) "**Claim**" shall exclude an Excluded Claim (as defined herein) but shall include any other claim, cause of action, or demand of any nature or kind whatsoever of any Person against any Past and Present Director and Officer arising **after** the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, and whether or

not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution, indemnity, or otherwise against any of the Past and Present Directors and Officers with respect to any matter, action, cause, or chose in action, whether existing at present or arising or commenced in the future, for which any Past and Present Director and Officer is alleged to be by statute, law, equity, or otherwise liable to pay in his or her capacity as a Past and Present Director and Officer;

- (g) "**Claimant**" means a Person asserting a Claim in accordance with the Claims Process contained in this Order;
- (h) "**Claims Bar Date**" means 4:00 p.m. CST on March 1, 2024;
- (i) "**Claims Package**" means the materials to be provided by the Monitor, which materials shall include the Notice to Creditor, blank Proof of Claim Form with a Proof of Claim instruction letter, and such other materials and information as the Monitor considers appropriate or desirable;
- (j) "**Claims Process**" means the procedure outlined in this Order in connection with the assertion of a Claim against any Past and Present Directors and Officers;
- (k) "**Court**" means the Court of King's Bench of Manitoba;
- (l) "**Creditor**" means any Person having a Claim that is recognized as a Creditor in accordance with this Order;
- (m) "**Excluded Claims**" means claims enumerated in sections 5.1(2) and 19(2) of the *CCAA* and claims arising from the Past and Present Directors' and Officers' gross negligence or willful misconduct;
- (n) "**Filing Date**" means February 10, 2023;
- (o) "**Notice to Creditor**" means the notice to be sent by the Monitor to the Creditors and posted on the Case Website which shall be substantially in the form attached hereto as Schedule "A";
- (p) "**Notice of Dispute**" means the notice, which may be delivered to the Monitor by a Claimant disputing a Notice of Revision or Disallowance and which shall be substantially in the form attached hereto as Schedule "D";
- (q) "**Notice of Revision or Disallowance**" means the notice advising a Claimant that the Monitor has revised or disallowed all or part of such Claimant's Claim as set out in its Proof of Claim, which shall be substantially in the form attached hereto as Schedule "C";

- (r) **"Past and Present Directors and Officers"** means any one or more of the former, current, or future directors and officers of the Applicants or any of them;
- (s) **"Proof of Claim"** means the proof of claim to be filed by a Claimant, which shall be substantially in the form attached hereto as Schedule "B";
- (t) **"Proven Claim"** means a Claim, as finally determined in accordance with this Order;
- (u) **"Referral Notice"** means the notice to be sent by the Monitor advising a Claimant that the Claimant's Claim has been referred to the Court for adjudication and which shall be substantially in the form attached hereto as Schedule "E."

CLAIMS PROCESS

4. THIS COURT ORDERS that the Claims Process is hereby approved.

NOTICE OF CLAIMS PACKAGE

5. THIS COURT ORDERS that, within 7 Business Days of the date of this Order, the Monitor shall send the Claims Package (by prepaid registered mail, courier, personal delivery, facsimile transmission, or email) to any Person whom the Monitor or any Past and Present Director and Officer believes may have a potential Claim, including:

- (a) all present and former employees of the Applicants whose employment was terminated on or after the Filing Date;
- (b) all unions, employee associations, or similar entities that represent or represented any employee of the Applicants on or after the Filing Date;
- (c) all government entities or persons who may have Claims arising under any federal or provincial statute, including without limitation:
 - (i) federal or provincial statutes in respect of taxes or other levies or charges; and
 - (ii) the *Wage Earner Protection Program Act*.

6. THIS COURT ORDERS that the Proof of Claim to be delivered as part of the Claims Package in accordance with paragraph 5 of this Order shall provide general information and instructions in respect of the filing of Claims.

7. THIS COURT ORDERS that the Monitor shall cause the Claims Package and a copy of this Order to be posted on the Case Website within 7 Business Days of the date of this Order.

8. THIS COURT ORDERS that, to the extent that any Person requests documents relating to the Claims Process prior to the Claims Bar Date or if the Monitor becomes aware of any further Claims, the Monitor shall forthwith direct the Person to the Claims Package posted on the Case Website or otherwise respond to the request for the Claims Package as may be appropriate in the circumstances.

9. THIS COURT ORDERS that the forms of Notice to Creditor, Proof of Claim, Notice of Revision or Disallowance, Notice of Dispute, and Referral Notice attached hereto as Schedules “A” to “E”, respectively, are hereby approved. Despite the foregoing, the Monitor may, from time to time, make non-substantive changes to these forms as the Monitor considers necessary or desirable.

10. THIS COURT ORDERS that the sending to the Persons identified as having potential Claims against any of the Past and Present Directors and Officers, the publication of the Claims Package in accordance with this Order, and the completion of the other requirements of this Order shall constitute good and sufficient service and delivery of notice of this Order and the Claims Bar Date on all Persons who may be entitled to receive notice and who may wish to assert a Claim, and no other notice or service need be given or made and no other document or materials need be sent to or served upon any Person in respect of this Order.

11. THIS COURT ORDERS that the delivery of a Claims Package by the Monitor to a Person shall not constitute an admission by the Monitor or the Past and Present Directors and Officers that any of the Past and Present Directors and Officers are liable for any potential Claims.

FILING PROOFS OF CLAIM

12. THIS COURT ORDERS that any Person with a Claim must deliver a Proof of Claim to the Monitor on or before the Claims Bar Date or such later date as the Monitor may agree in writing or the Court may otherwise direct. Any Person with a Claim who fails to deliver a Proof of Claim to the Monitor shall:

- (a) be and is hereby forever barred, estopped, and enjoined from asserting or enforcing any Claim against the Past and Present Directors and Officers, and all such Claims shall be forever extinguished; and
- (b) not be entitled to receive further notice with respect to the Claims Process.

This paragraph 12 shall survive any termination of the *CCAA* Proceedings.

13. THIS COURT ORDERS that a Proof of Claim must be filed in respect of every Claim, regardless of whether or not a legal proceeding in respect of a Claim has been previously commenced.

14. THIS COURT ORDERS that each Person shall include any and all Claims in a single Proof of Claim.

ADJUDICATION OF CLAIMS

15. THIS COURT ORDERS that the Monitor shall review all Proofs of Claim it receives. The Monitor, in consultation with the Past and Present Directors and Officers named in the Proofs of Claim, shall accept, revise, or reject each Claim (or, alternatively, refer the Claim to the Court for adjudication) in accordance with the process set out in paragraphs 16 to 20 of this Order.

16. THIS COURT ORDERS that the Monitor shall deliver copies of the Proofs of Claim received from Claimants to the Past and Present Directors and Officers named in the Proofs of Claim, along with the Monitor's assessment of whether the Claim should be accepted, revised, rejected, or referred to the Court for adjudication. The Past and Present Directors and Officers named in the Proofs of Claim shall advise the Monitor in writing whether they concur or object to the Monitor's assessment of the Proof of Claim by no later than 5 Calendar Days from the date the Proof of Claim was delivered by the Monitor to the Past and Present Directors and Officers. Where the Past and Present Directors and Officers do not deliver a written response to the Monitor by such date, the Past and Present Directors shall be deemed to have accepted the Monitor's assessment of the Claim.

17. THIS COURT ORDERS that, if the Monitor, in consultation with the Past and Present Directors and Officers named in the Proofs of Claim, intends to revise or reject a Claim, the Monitor shall notify the Claimant who has delivered such Proof of Claim that such Claim as set out therein has been revised or rejected and the reasons therefore by sending a Notice of Revision or Disallowance to the Claimant by no later than 21 Calendar Days (i.e. March 22, 2024) after receipt of the Proof of Claim from the Claimant. Where the Monitor does not send a Notice of Revision or Disallowance or a Referral Notice to a Claimant by such date, the Monitor shall be deemed to have accepted such Claimant's Claim in the amount set out in that Claimant's Proof of Claim.

18. THIS COURT ORDERS that the Monitor or any applicable Past and Present Directors and Officers may refer any Claim to the Court for adjudication, and in that event, the Monitor shall send a Referral Notice to the applicable parties.

19. THIS COURT ORDERS that any Claimant who intends to dispute a Notice of Revision or Disallowance shall:

- (a) deliver a completed Notice of Dispute to the Monitor by no later than 10 Calendar Days (i.e. April 1, 2024) from the date the Notice of Revision or

Disallowance was delivered by the Monitor to the Claimant or such other date as may be agreed to by the Monitor in writing; and

- (b) within 10 Calendar Days (April 11, 2024) of delivery of the Notice of Dispute, file and serve on counsel for the Monitor and all counsel listed on the Service List a Notice of Motion returnable in the *CCAA* Proceedings on **April 26, 2024** along with supporting affidavit materials seeking to determine the validity of that portion of the Claimant's Claim that was disallowed by the Monitor.

20. THIS COURT ORDERS THAT, where a Claimant that receives a Notice of Revision or Disallowance does not file a completed Notice of Dispute and file and serve the Notice of Motion and supporting affidavit(s) by the time set out in paragraph 18 of this Order, such Claimant's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance.

SET-OFF

21. THIS COURT ORDERS THAT the Past and Present Directors and Officers may set-off (whether by way of legal, equitable, or contractual set-off) against payments any claims of any nature whatsoever that the Past and Present Directors and Officers may have against such Claimant; however, neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Past and Present Directors and Officers of any such claim that they may have against such Claimant.

NOTICE OF TRANSFEREES

22. THIS COURT ORDERS THAT, subject to the terms of any subsequent Order of this Court, if, after the Filing Date, the holder of a Claim transfers or assigns the whole of such Claim to another Person, the Monitor shall not be obligated to give notice or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, shall have been received and acknowledged by the Monitor in writing and thereafter such transferee or assignee shall for the purposes hereof constitute the

“Claimant” in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Order prior to receipt and acknowledgement by the Monitor of satisfactory evidence of such transfer or assignment. A transferee or assignee of a Claim takes the Claim subject to any rights of set-off to which the Past and Present Directors and Officers may be entitled with respect to such Claim. For greater certainty, a transferee or assignee of a Claim is not entitled to set-off, apply, merge, consolidate, or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such Person to the Past and Present Directors and Officers. Reference to "transfer" in this Order includes a transfer or assignment, whether absolute or intended as security.

SERVICE AND NOTICE

23. THIS COURT ORDERS THAT the Monitor may, unless otherwise specified by this Order, serve and deliver the Claims Package, any letters, notices, or other documents to Creditors or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, facsimile transmission, or email to such Persons at the physical or electronic address, as applicable, last shown on the books and records of the Applicants or set out in such Claimant’s Proof of Claim. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, the third Business Day after mailing; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by facsimile transmission or by email by 4:00 p.m. on a Business Day, on such Business Day and if delivered after 4:00 p.m. or other than on a Business Day, on the following Business Day.

24. THIS COURT ORDERS that any notice or communication required to be provided or delivered by a Creditor or Claimant to the Monitor under this Order shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or email addressed to:

BDO Canada Limited
201 Portage Avenue, 26th Floor
Winnipeg, Manitoba R3B 3K6
Attention: John Fritz
Email: jfritz@bdo.ca
Fax: (833)888-1678

25. THIS COURT ORDERS that any such notice or communication delivered by a Creditor shall be deemed to be received upon actual receipt thereof by the Monitor during normal business hours on a Business Day or if delivered outside of normal business hours, the next Business Day.

26. THIS COURT ORDERS that, if during any period during which notices or other communications are being given pursuant to this Order a postal strike or postal work stoppage of general application should occur, such notices or other communications sent by ordinary mail and then not received shall not, absent further Order of this Court, be effective and notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery, facsimile transmission or email in accordance with this Order.

27. THIS COURT ORDERS that, in the event this Order is later amended by further Order of this Court, the Monitor may post such further Order on the Case Website and such posting shall constitute adequate notice to creditors of such amended Claims Process.

PROTECTIONS FOR THE MONITOR

28. THIS COURT ORDERS that, in carrying out the terms of this Order, the Monitor:

- (a) shall have all of the protections given to it by the *CCAA* and the *ARIO* and as officer of this Court, including the stay of proceedings in its favour;
- (b) shall incur no liability or obligation as a result of carrying out the provisions of this Order, other than in respect of its gross negligence or wilful misconduct;

- (c) shall be entitled to rely on the books and records of the Applicants and any information provided by any of the Past and Present Directors and Officers without being required to conduct any independent investigation;
- (d) shall not be liable for any claims or damages resulting from any errors or omissions in such books, records, or information received from the Past and Present Directors and Officers; and
- (e) may seek advice and directions from the Court or such other assistance as may be reasonably required to carry out its duties pursuant to this Order.

GENERAL PROVISIONS

29. THIS COURT ORDERS that the Applicants, the Past and Present Directors and Officers, their respective agents and representatives, and any other Person given notice of this Order shall fully cooperate with the Monitor in the exercise of its powers and the discharge of its duties and obligations under this Order.

30. THIS COURT ORDERS that nothing in this Order shall prejudice the rights and remedies of any Past and Present Directors and Officers or other Person from seeking recourse against or payment from any directors' and officers' liability insurance policy or policies that exist to protect or indemnify the Past and Present Directors and Officers or other Persons, whether such recourse or payment is sought directly by the Person asserting a Claim from the insurer or derivatively through the Past and Present Directors and Officers; provided, however, that nothing in this Order shall create any rights in favour of such Person under any policies of insurance nor shall anything in this Order limit, remove, modify, or alter any defence to such Claim available to the insurer pursuant to the provisions of any insurance policy or at law, and further provided that any Claim or portion thereof for which the Person receives payment directly from, or confirmation that the Person is covered by, the Applicants' insurance shall not be recoverable as against the Past and Present Directors and Officers.

31. THIS COURT ORDERS that the Monitor is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which any forms

delivered hereunder are completed and executed and the time in which they are submitted, and may, where the Monitor is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order, including in respect of the completion, execution, and time of delivery of such forms, and may request any further documentation from a Claimant that the Monitor may require in order to enable it to determine the validity of a Claim.

32. THIS COURT ORDERS that all references as to time herein shall mean local time in Winnipeg, Manitoba, Canada, and any reference to an event occurring on a Business Day shall mean prior to 4:00 pm on such Business Day unless otherwise indicated herein.

33. THIS COURT ORDERS that any Claim denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada noon exchange rate in effect at the Filing Date.

34. THIS COURT ORDERS that, notwithstanding any other provisions of this Order, the solicitation by the Monitor of Proofs of Claim and the filing by any Claimant of any Proof of Claim shall not, for that reason only, grant any Person any standing in these proceedings.

35. 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.

36. THIS COURT ORDERS that the Monitor shall be at liberty and is 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 the Monitor is authorized and empowered to act as a representative in respect of these proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

37. THIS COURT ORDERS that any interested Person (including the Monitor) may apply to this Court to vary or amend this Order on not less than 7 days' notice to any other party or parties likely to be affected by the order sought or upon such other notice, if any, as the Court may order.

January __, 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:

Sam Gabor, Gowling WLG, counsel for The Toronto-Dominion Bank



Tel: 204 956 7200
Fax: 833 888 1678
www.bdo.ca

BDO Canada Limited
201 Potage Avenue, 26th Floor
Winnipeg MB R3B 3K6
Canada

Schedule "A"

February 1, 2024

Dear Creditor:

Re: *In the matter of the Companies' Creditors Arrangement Act Proceedings 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 "Accurate Group" or the "Applicants")*

Pursuant to a February 10, 2023 Order of the Manitoba Court of King's Bench (the "**Court**"), Deloitte Restructuring Inc. was appointed as the monitor of the Accurate Group in the *Companies' Creditors Arrangement Act* (the "**CCAA**") proceedings. On December 22, 2023, the Court granted an Order substituting BDO Canada Limited (hereafter referred to as the "**Monitor**") in place of Deloitte Restructuring Inc.

On January 26, 2024 the Court granted an Order (the "**D&O Claims Process Order**") approving a Directors' and Officers' Claims Process (the "**D&O Claims Process**") in the CCAA proceedings.

As detailed in the D&O Claims Process Order, the D&O Claims Process is for any Claimant with a Claim that:

- (i) arises from facts occurring on or after February 10, 2023; and
- (ii) is in any way connected with a Past and Present Director or Officer being a director or officer of the Applicants.

Enclosed you will find the following documents with respect to the D&O Claims Process:

- (i) Instruction Letter for the D&O Claims Process;
- (ii) Proof of Claim Form; and
- (iii) D&O Claims Process Order.

Please note that your Proof of Claim must be received by the Monitor by **4:00 PM Manitoba Time on March 1, 2024** (the "**Claims Bar Date**"), or such later date as the Monitor may agree in writing or the Court may otherwise direct. Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Bar Date will mean the Claim will be barred and extinguished forever.

Regards,

BDO CANADA LIMITED

In its capacity as Monitor of
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,
Glass 8 Inc., National Interior. (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.
and not in its personal capacity.

Per: Brent Warga CPA, CA, CIRP, LIT
Senior Vice-President



INSTRUCTION LETTER FOR THE DIRECTORS' AND OFFICERS' CLAIMS PROCESS FOR THE ACCURATE GROUP

1. CLAIMS PROCEDURE

By Order of the Manitoba Court of King's Bench pronounced January 26, 2024 (the "Claims Process Order"), the Monitor has been authorized to conduct a Directors' and Officers' Claims Process (the "D&O Claims Process"). The Claims Process Order governs the D&O Claims Process, notwithstanding any of the instructions contained herein. All capitalized terms not defined herein shall have the meaning ascribed thereto in the Claims Process Order, a copy of which is enclosed with these instructions. The Claims Process Order can also be accessed on the Monitor's website (the "Monitor's Website") at <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup>.

This letter provides instructions for completing the Proof of Claim Form.

The D&O Claims Process is intended for any person with a Claim of any kind or nature whatsoever against any of the Past and Present Directors and Officers of the Applicants that:

- (i) arises from facts occurring on or after February 10, 2023; and
- (ii) is in any way connected with a Past and Present Director and Officer being a director or officer of the Applicants.

If you have any questions regarding the D&O Claims Process, please contact the Monitor at the address provided below.

All notices and enquiries with respect to the D&O Claims Process should be addressed to:

BDO Canada Limited, as Monitor of the Accurate Group
201 Portage Avenue, 26th Floor
Winnipeg, MB R3B 3K6
Phone: (204)282-9716
Fax: (833)888-1678
E-mail: jfritz@bdo.ca
Attention: John R. Fritz

2. GENERAL INSTRUCTIONS FOR CREDITORS SUBMITTING A PROOF OF CLAIM FORM

The Proof of Claim Form must be received by the Monitor by 4:00 pm Manitoba Time on **MARCH 1, 2024** (the "Claims Bar Date"), or such later date as the Monitor may agree in writing or the Court may otherwise direct. Failure to file your Proof of Claim Form and any required documentation as directed in relation to your Claim by the Claims Bar Date will mean the Claim will be barred and extinguished forever.

Additional Proof of Claim Forms can be obtained from the Monitor by contacting the Monitor as detailed above and providing particulars as to your name, address, facsimile number, and e-mail. Once the Monitor has this information you will receive, as soon as practicable, additional Proof of Claim Forms. The Proof of Claim Form is also available on the Monitor's Website (as noted above).

3. INSTRUCTIONS FOR COMPLETING THE PROOF OF CLAIM FORM

A. Particulars of Creditor

- Creditor must state full and complete legal name of the individual, company, or firm.
- Creditor must include contact details, including phone number and email addresses (as applicable), as well as the name of the contact person including his or her position with the company (as applicable).
- Indicate whether the Claim was sold or assigned by ticking the appropriate box.

B. Particulars of Assignee (if any)

- Instructions are the same as above if applicable.

C. Proof of Claim Form

- If the individual completing the Proof of Claim Form is the creditor mark the appropriate item.
- If the individual completing the Proof of Claim Form is not the creditor he or she must state his or her position or title with the creditor and state the full and complete legal name of the creditor.
- Insert value of Claim in Canadian dollars against the Past and Present Directors and Officers of the Applicants.

D. Particulars of Claim

- Claim must include supporting documentation as summarized in the Proof of Claim Form.

E. Filing of Claim

- The Proof of Claim Form must be received by the Monitor by the Claims Bar Date. **Failure to file your Proof of Claim Form and any required documentation as directed in relation to your Claim by the Claims Bar Date will mean the Claim will be barred and extinguished forever.**



SCHEDULE "B"

PROOF OF CLAIM FORM

In the matter of the Companies' Creditors Arrangement Act Proceedings 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 "Accurate Group" or the "Applicants")

PLEASE READ CAREFULLY THE CLAIMS PROCESS ORDER (THE "ORDER") AND THE CLAIMS PROCESS INSTRUCTION LETTER WHICH ARE ENCLOSED BEFORE COMPLETING THIS PROOF OF CLAIM.

A. PARTICULARS OF CREDITOR

i. Full Legal Name of creditor (include trade name, if different):

(the "Creditor"). The full legal name should be the name of the Creditor of the Past and Present Directors and Officers (as defined in the Order), notwithstanding whether an assignment of a Claim has occurred subsequent to February 10th, 2023 (the "Filing Date").

ii. Full Mailing Address of the Creditor: (The mailing address should be the mailing address of the Creditor and not an assignee.)

iii. Other Contact Information of the Creditor:

Telephone Number: _____

Email Address: _____

Facsimile Number: _____

Attention (Contact Person): _____

iv. Has the Claim set out herein been sold, transferred or assigned by the Creditor to another party?

Yes: ___ No: ___

B. PARTICULARS OF ASSIGNEE(S) (IF APPLICABLE)

If the Claim set out herein has been sold, transferred or assigned, complete the required information set out below.

i. Full Legal Name of the Assignee:

ii. Full Mailing Address of the Assignee:

iii. Other Contact Information of the Assignee:

Telephone Number: _____

Email Address: _____

Facsimile Number: _____

Attention (Contact Person): _____

C. PROOF OF CLAIM

THE UNDERSIGNED HEREBY CERTIFIED AS FOLLOWS:

i. That I:

____ have a claim against the Past and Present Directors and Officers (as defined in the Claims Process Order); OR

____ am

(state position or title)

of

(name of Creditor)

and have a claim against the Past and Present Directors and Officers.

ii. That I have knowledge of all the circumstances connected with the Claim described and set out below;

iii. The Creditor asserts a claim against the Past and Present Directors and Officers as below:

\$ _____ CAD (insert \$ value of Claim)

_____ (insert name of Past and Present Directors and Officers)

D. PARTICULARS OF THE CLAIM(S) AGAINST THE PAST AND PRESENT DIRECTORS AND OFFICERS

In accordance with the Claims Process Order, a claim is defined as follows:

*any other claim, cause of action, or demand of any nature or kind whatsoever of any Person against any Past and Present Director and Officer arising **after** the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution, indemnity, or otherwise against any of the Past and Present Directors and Officers with respect to any matter, action, cause, or chose in action, whether existing at present or arising or commenced in the future, for which any Past and Present Director and Officer is alleged to be by statute, law, equity, or otherwise liable to pay in his or her capacity as a Past and Present Director and Officer.*

The particulars of the undersigned's total Claim against the Past and Present Directors and Officers are:

Provide all particulars of the Claim and supporting documentation, including the amount which should be summarized on a separate sheet and/or with copies of an account history or summary and all invoices, particulars of all credits, discounts and so forth claimed, and a description of transaction(s) or agreement(s) giving rise to the Claim.

E. FILING OF CLAIM

This Proof of Claim form must be received by the Monitor by no later than **4:00 p.m. (Manitoba Time) on the Claims Bar Date of March 1, 2024**, by either personal delivery, email (in PDF format) or facsimile transmission at the following address:

BDO Canada Limited, as Monitor
of the Accurate Group
201 Portage Avenue, 26th Floor
Winnipeg, MB R3B 3K6

Phone: (204)282-9716
Fax: (833)888-1678
Attention: John R. Fritz
jfritz@bdo.ca

Unless otherwise ordered by the Court, failure to file your Proof of Claim and any required documentation as directed in relation to any Claim by 4:00 p.m. (Manitoba Time) on March 1, 2024 will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Past and Present Directors and Officers that arose subsequent to the Filing Date, and you shall not be entitled to further notice or distribution, if any, and you shall not be entitled to participate as a Creditor in accordance with the Claims Process Order.

DATED this _____ day of _____, 2024.

Witness

Per: _____
Signature

Print

If Creditor is other than an individual, print name and title of authorized signatory

Witness

Per: _____
Signature

Name

Title

SCHEDULE "C"

NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM

**In the matter of the Companies' Creditors Arrangement Act Proceedings 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 "Accurate Group" or the "Applicants")**

Name of Creditor: _____

Reference #: _____

Terms in capital letters which are not defined within this Notice of Revision or Disallowance of Proof of Claim have the meaning ascribed thereto in the Claims Process Order dated January 26, 2024.

Pursuant to the Claims Process Order, BDO Canada Limited, in its capacity as Monitor of the Accurate Group, hereby gives you notice that it has reviewed your Proof of Claim and has revised or disallowed your Claim as follows:

___ Your Claim has been revised for Distribution Purposes; or

___ Your Claim has been disallowed.

Revision or Disallowance:

Proof of Claim as Submitted	Proof of Claim as Accepted

Reason for the Revision or Disallowance:

IF YOU DO NOT AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM, PLEASE TAKE NOTICE OF THE FOLLOWING:

1. If you intend to dispute this Notice of Revision or Disallowance of Proof of Claim, the Claimant shall:
 - a. Deliver a completed Notice of Dispute to the Monitor by no later than 10 Calendar Days from the date the Notice of Revision or Disallowance was delivered by the Monitor to the Claimant or such other date as may be agreed to by the Monitor in writing; and
 - b. Within 10 Calendar Days of delivery of the Notice of Dispute, file and serve on counsel for the Monitor and all counsel listed on the Service List a Notice of Motion returnable in the CCAA Proceedings on **April 26, 2024** along with supporting affidavit materials seeking to determine the validity of that portion of the Claimant's Claim that was disallowed by the Monitor.

2. Where a Claimant that receives a Notice of Revision or Disallowance does not file a completed Notice of Dispute and file and serve the Notice of Motion and supporting affidavit(s) by the time set out above, such Claimant's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance.

Address for Service of Dispute Notices:

BDO Canada Limited, as Monitor
of the Accurate Group
201 Portage Avenue, 26th Floor
Winnipeg, MB R3B 3K6

Phone: (204)282-9716
Fax: (833)888-1678
Attention: John R. Fritz
jfritz@bdo.ca

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIODS, THIS NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM WILL BE BINDING UPON YOU FOR DISTRIBUTION PURPOSES.

DATED this _____ day of _____, 2024.

BDO CANADA LIMITED

In its capacity as Monitor of
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,
Glass 8 Inc., National Interior. (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.
and not in its personal capacity.

Per: _____
Brent Warga CPA, CA, CIRP, LIT
Senior Vice-President

SCHEDULE "D"

DISPUTE NOTICE

In the matter of the Companies' Creditors Arrangement Act Proceedings 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 "Accurate Group" or the "Applicants")

Terms in capital letters which are not defined within this Dispute Notice have meaning ascribed thereto in the Claims Process Order dated January 26, 2024. Pursuant to the Claims Process Order, we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance of Proof of Claim bearing Reference #: _____ and dated _____, 2024 issued by BDO Canada Limited in its capacity as Monitor of the Accurate Group.

Name of Creditor:

Reasons for Dispute (attach additional sheet and copies of all supporting documentation if necessary):

Signature of Individual/Authorized Signing Officer: _____

(Please print name) _____

Date: _____

Telephone Number: _____ Facsimile Number: _____

Email Address: _____

Full Mailing Address:

THIS FORM AND SUPPORTING DOCUMENTATION TO BE RETURNED BY PERSONAL SERVICE, FACSIMILE, OR EMAIL (IN PDF FORMAT) TO THE ADDRESS, EMAIL ADDRESS OR FAX NUMBER INDICATED HEREIN AND TO BE RECEIVED NO LATER THAN 10 CALENDAR DAYS AFTER SERVICE OF THE NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM ON YOU.

Address for Service of Dispute Notices:

BDO Canada Limited, as Monitor
of the Accurate Group
201 Portage Avenue, 26th Floor
Winnipeg, MB R3B 3K6

Phone: (204)282-9716
Fax: (833)888-1678
Attention: John R. Fritz
jfritz@bdo.ca

SCHEDULE "E"

REFERRAL NOTICE

**In the matter of the Companies' Creditors Arrangement Act Proceedings 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 "Accurate Group" or the "Applicants")**

Terms in capital letters which are not defined within this Referral Notice have the meaning ascribed thereto in the Claims Process Order dated January 26, 2024. Pursuant to the Claims Process Order, the Monitor hereby gives you notice that the adjudication of the Proof of Claim bearing Reference #: _____ and dated _____, 2024 submitted by _____ is being referred to the Court for adjudication.

Further information as to the date and time of the hearing will be provided to you once it is available.

BDO CANADA LIMITED

In its capacity as Monitor of
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,
Glass 8 Inc., National Interior. (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.
and not in its personal capacity.

Per: _____
Brent Warga CPA, CA, CIRP, LIT
Senior Vice-President