



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.**