

Court File No. CV-22-00691990-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

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 1000156489 ONTARIO INC.

Applicant

**MOTION RECORD OF THE MONITOR
(Claims Procedure Order)**

June 14, 2023

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solely in its capacity as Monitor of
1000156489 Ontario Inc. (f/k/a DCL
Corporation) and not in its personal or
corporate capacity

TO: **SERVICE LIST**

Court File No.: CV-22-00691990-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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 1000156489 ONTARIO INC. (the "**Applicant**")

SERVICE LIST
(as at June 14, 2023)

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Court File No. CV-22-00691990-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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 1000156489 ONTARIO INC.

Applicant

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TAB 1

Court File No. CV-22-00691990-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

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 1000156489 ONTARIO INC.

Applicant

**NOTICE OF MOTION
(Claims Procedure Order)**

Alvarez & Marsal Canada Inc. (“**A&M**”), in its capacity as court-appointed monitor of the Applicant (in such capacity, the “**Monitor**”), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), will make a Motion before the Honourable Mr. Justice Osborne of the Commercial List on Tuesday, June 20, 2023 at 9:00 a.m., or as soon after that time as the Motion can be heard.

PROPOSED METHOD OF HEARING: The Motion is to be heard

- In writing under subrule 37.12.1(1);
- In writing as an opposed motion under subrule 37.12.1(4);
- In person;
- By telephone conference;
- By video conference.

at the following location:

<https://ca01web.zoom.us/j/65979875939?pwd=VVRJZHVVVRWQ1cGdkRERtTGpRajNFUT09#success>

THE MOTION IS FOR:

1. An Order, substantially in the form of the draft order included in the Motion Record, among other things:
 - (a) abridging the time for, and validating service of, this Notice of Motion and supporting materials such that the motion is properly returnable on June 20, 2023 and dispensing with further service thereof;
 - (b) granting the proposed claims procedure (the “**Claims Procedure**”), pursuant to which claimants may file claims against the Applicant,¹ or the Applicant’s current or former directors (“**Directors**”) or officers (“**Officers**”), as applicable;
 - (c) extending the Stay Period until and including December 31, 2023; and
 - (d) approving the Prior Reports and the Sixth Report, and the actions, activities and conduct of the Monitor and its legal counsel described therein; and
2. Such further and other Relief as to this Honourable Court may seem just.

¹ All capitalized terms not otherwise defined have the meaning given to them in the Sixth Report of the Monitor dated June 14, 2023 (the “**Sixth Report**”).

THE GROUNDS FOR THE MOTION ARE:

The Chapter 11 Proceedings and the CCAA Proceedings

3. On December 20, 2022 (the “**Petition Date**”), 1000156489 Ontario Inc. (f/k/a DCL Corporation) (“**DCL Canada**” or the “**Applicant**”) obtained an initial order (the “**Initial Order**”) from the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) under the CCAA. The proceedings commenced thereby are referred to herein as the “**CCAA Proceedings**”. Among other things, the Initial Order appointed A&M as Monitor in the CCAA Proceedings;

4. On the Petition Date, HIG Colors Holdings and certain of its U.S.-based subsidiaries (collectively, “**DCL US**” or the “**Chapter 11 Debtors**”) each filed voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (the “**U.S. Bankruptcy Court**”, and such proceedings, the “**Chapter 11 Proceedings**”);

5. On December 29, 2022, the Applicant obtained an amended and restated Initial Order (the “**Amended and Restated Initial Order**”) that, among other things, approved the DIP Facility and the Final DIP Credit Agreement (each as defined in the First Report), and extended the Stay Period (as defined in the Amended and Restated Initial Order);

6. The DCL Group conducted sales processes with the final phase commencing when the Applicant and the Chapter 11 Debtors (collectively, the “**Sellers**”) entered into an asset purchase agreement with Pigments Holdings, Inc. (including any permitted assignees, “**Pigments**”) dated as of December 22, 2022 (as amended, the “**Stalking Horse APA**”). The Stalking Horse APA was declared the “**Successful Bid**” on March 10, 2023;

7. On March 29, 2023, this Court issued an Order (the “**Approval and Vesting Order**”), which, among other things: (i) approved the Transaction; and (ii) extended the Stay Period until and including June 30, 2023. The Transaction closed on April 14, 2023;

8. On May 8, 2023, this Court issued an Order (the “**Expansion of Monitor’s Powers Order**”), which, among other things: (i) granted the Monitor the Expanded Powers (as defined and described in the Fifth Report), expanding the powers of the Monitor to, among other things, oversee the wind-down activities of the Applicant; and (ii) changed the style of cause in the CCAA Proceedings to reflect the Applicant’s change of name following the closing of the Transaction;

Proposed Claims Procedure

9. The purpose of the proposed Claims Procedure is to establish a process for the identification, quantification, and resolution of claims of claimants of the Applicant and the Applicant’s current and former Directors and Officers;

10. Pursuant to the proposed Claims Procedure Order, the Monitor will be authorized and empowered to assist any Claimant, including any current or former employee of the Applicant or the Union in the filing of a Proof of Claim;

11. It is proposed that any Claimant asserting a Prefiling Claim or a Director/Officer Claim (as those terms are defined in the proposed Claims Procedure Order) be required to file the applicable Proof of Claim form with the Monitor by no later than 5:00 p.m. Eastern Standard Time on the Claims Bar Date (August 18, 2023);

12. It is proposed that any Claimant asserting a Restructuring Period Claim (as defined in the proposed Claims Procedure Order) be required to file the applicable Proof of Claim form with the Monitor by the later of: (i) thirty (30) days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Period Claim; and (ii) the Claims Bar Date (the “**Restructuring Period Claims Bar Date**”);

13. The Claims Bar Date and Restructuring Period Claims Bar Date are reasonable in that they provide sufficient time for potential Claimants to evaluate and submit a Claim;

14. The proposed Claims Procedure Order ensures that all potential Claimants receive notice of the Claims Procedure;

15. The proposed Claims Procedure Order provides a procedure for the assessment and determination of Claims;

16. To the extent that any Claim filed in accordance with the Claims Procedure Order includes a Director/Officer Claim, it is proposed that a corresponding D&O Indemnity Claim will be deemed to have been filed in respect of each Director/Officer Claim prior to the Claims Bar Date or the Restructuring Period Claims Bar Date, as applicable;

17. The Claims Procedure is a fair, efficient, and reasonable process for the filing and determination of Claims against the Applicant and the Applicant’s current and former Directors and Officers;

Extension of Stay Period

18. The Stay Period currently expires on June 30, 2023;

19. The Monitor proposes that this Court extend the Stay Period until and including December 31, 2023;

20. The stay of proceedings will provide the necessary time for the Monitor to implement the proposed Claims Procedure and to begin to assess, quantify and seek to resolve the claims filed in connection therewith;

21. The stay of proceedings is required to provide the necessary stability and certainty to enable the Monitor to facilitate the wind-down of the CCAA Proceedings;

22. The Canadian Designated Amount Portion and the CCAA Cash Pool (both described in the Sixth Report) are expected to provide sufficient liquidity to fund the remaining costs associated with the wind-down of the Applicant's estate and other administrative costs of the CCAA Proceedings, respectively, including, for certainty, through to and beyond the proposed extended Stay Period;

23. The Applicant, under the direction and oversight of the Monitor, continues to act in good faith and with due diligence;

Other Grounds

24. The provisions of the CCAA, and the statutory, inherent and equitable jurisdiction of this Honourable Court;

25. Rules 1.04, 1.05, 2.03, 3.02, 16 and 37 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended, and section 106 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended; and

26. Such further and other grounds as counsel may advise and this Honourable Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the Motion:

27. The Sixth Report of the Monitor dated June 14, 2023; and

28. Such further and other evidence as counsel may advise and this Honourable Court may permit.

June 14, 2023

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Corporation) and not in its personal or
corporate capacity

TO: SERVICE LIST

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

Court File No.: CV-22-00691990-00CL

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
1000156489 ONTARIO INC.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

**NOTICE OF MOTION
(Claims Procedure Order)**

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TAB 2

Court File No. CV-22-00691990-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)	TUESDAY, THE 20 TH
)	DAY OF JUNE, 2023
JUSTICE OSBORNE)	

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 1000156489 ONTARIO INC.

CLAIMS PROCEDURE ORDER

THIS MOTION made by Alvarez & Marsal Canada Inc. (“**A&M**”), in its capacity as monitor (in such capacity, the “**Monitor**”) of 1000156489 Ontario Inc. (f/k/a DCL Corporation) (the “**Company**”), pursuant to the *Companies’ Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended (the “**CCAA**”) for an Order establishing a claims procedure, for the identification, quantification and resolution of claims of certain creditors of the Company and the Company’s current and former directors and officers, was heard this day by judicial video conference via Zoom in Toronto, Ontario.

ON READING the Notice of Motion, the Sixth Report of the Monitor dated June 14, 2023 (the “**Sixth Report**”), and on hearing the submissions of counsel for the Monitor, the Company and those other parties present, no one else appearing although duly served as appears from the affidavit of service of ● sworn June ●, 2023:

SERVICE

1. **THIS COURT ORDERS** that the time for service and filing of the Notice of Motion and the Motion Record is hereby abridged and validated and this Motion is properly returnable today and hereby dispenses with further service or notice thereof.

DEFINITIONS

2. **THIS COURT ORDERS** that, for the purposes of this Order (this “**Claims Procedure Order**”), in addition to the terms defined elsewhere herein, the following terms shall have the following meanings:

- (a) “**Affiliate**” means, in relation to a party, a body corporate:
 - (i) which is directly or indirectly controlled by such party; or
 - (ii) which directly or indirectly controls such party; or
 - (iii) which is, directly or indirectly, controlled by a body corporate that also, directly or indirectly controls such party.

For the purpose of this definition, “**control**” of a body corporate means the direct or indirect power to direct, administer and dictate policies or management of such body corporate, it being understood and agreed that control of a body corporate can be exercised without direct or indirect ownership of fifty percent (50%) or more of its voting shares, provided always that the ownership of the right to exercise fifty percent (50%) or more of the voting rights of a given body corporate shall be deemed to be effective control hereunder;

- (b) “**Assessments**” means Claims of His Majesty the King in Right of Canada or of any Province or Territory or Municipality or any other taxation authority in any Canadian or foreign jurisdiction, including, without limitation, amounts which may arise or have arisen under any notice of assessment, notice of reassessment, notice of objection, notice of appeal, audit, investigation, demand or similar request from any taxation authority;

- (c) “**Business Day**” means a day, other than a Saturday, Sunday or statutory holiday, on which banks are generally open for business in Toronto, Ontario;
- (d) “**Calendar Day**” means a day, including Saturday, Sunday or any statutory holiday in the Province of Ontario, Canada;
- (e) “**CCAA Proceedings**” means the CCAA proceedings commenced by the Company in this Court under Court File No.: CV-22-00691990-00CL;
- (f) “**Claim**” means:
 - (i) any right or claim of any Person against the Company, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, including by reason of the commission of a tort (intentional or unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including any legal, statutory, equitable or fiduciary duty) or by reason of any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise), in existence on 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, unknown, by guarantee, by surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any Assessment and any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation is based in whole or in part on facts that existed prior to the Filing Date and any other claims that would have been claims provable in bankruptcy had the Company become bankrupt on the Filing Date, including any claim against the Company for indemnification by any Director or Officer in respect of a

Director/Officer Claim, in each case, where such monies remain unpaid as of the date hereof (each, a “**Prefiling Claim**”, and collectively, the “**Prefiling Claims**”);

- (ii) any right or claim of any Person against the Company in connection with any indebtedness, liability or obligation of any kind whatsoever owed by the Company to such Person arising out of the restructuring, disclaimer, termination or breach by the Company on or after the Filing Date of any contract, lease or other agreement or arrangement whether written or oral (each, a “**Restructuring Period Claim**”, and collectively, the “**Restructuring Period Claims**”); and
- (iii) any existing or future right or claim of any Person against one or more of the Directors and/or Officers howsoever arising, 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, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any Assessment and any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, for which any Director or Officer is alleged to be, by statute or otherwise by law or equity, liable to pay in his or her capacity as a Director or Officer (each a “**Director/Officer Claim**”, and collectively, the “**Director/Officer Claims**”),

including any Claim arising through subrogation against the Company or any Director or Officer, provided however, that in any case “Claim” shall not include an Excluded Claim;

- (g) “**Claimant**” means any Person having or asserting a Claim;

- (h) “**Claims Bar Date**” means 5:00 p.m. (Eastern Standard Time) on August 18, 2023, or such later date as may be ordered by the Court;
- (i) “**Claims Package**” means a document package that contains a copy of the Instruction Letter, the Notice Letter, a Notice of Dispute of Revision or Disallowance, a Proof of Claim and such other materials as the Monitor may consider appropriate or desirable;
- (j) “**Claims Procedure**” means the procedures outlined in this Claims Procedure Order in connection with the identification, quantification and resolution of Claims, including Prefiling Claims, Restructuring Period Claims and Director/Officer Claims, as may be amended or supplemented by further order of the Court;
- (k) “**Court**” means the Ontario Superior Court of Justice (Commercial List);
- (l) “**D&O Indemnity Claim**” means any existing or future right of any Director or Officer against the Company which arose or arises as a result of any Person filing a Proof of Claim in respect of such Director or Officer for which such Director or Officer is entitled to be indemnified by the Company;
- (m) “**Directors**” means anyone who is or was, or may be deemed to be or have been, whether by statute, operation of law or otherwise, a director or a *de facto* director of the Company, and “**Director**” means any of them;
- (n) “**Disputed Claim**” means a Claim that is validly disputed in accordance with this Claims Procedure Order, and which remains subject to adjudication in accordance with this Claims Procedure Order;
- (o) “**Employee**” means anyone who was an employee of the Company on the Filing Date according to the books and records of the Company, whether on a full-time, part-time or temporary basis, other than a Director or Officer, including any individuals on disability leave, parental leave or other absence;

- (p) **“Excluded Claim”** means:
- (i) any Claim secured by any of the Charges (as defined in the Initial Order);
 - (ii) any Claim of Pigments or any Affiliate thereof;
 - (iii) any Claim of (A) Wells Fargo Bank, National Association, including any Claim of Wells Fargo Bank, National Association, as Administrative Agent under the Credit Agreement, dated as of April 25, 2018 (as amended, supplemented and otherwise modified from time to time) (the **“Revolving Loan Agreement”**); (B) Delaware Trust Company, including any Claim of Delaware Trust Company as Collateral Agent under the Credit Agreement, dated as of April 6, 2018 (as amended, supplemented and otherwise modified from time to time) (the **“Term Loan Agreement”**); (C) any lender or other agent from time to time under the Revolving Loan Agreement or the Term Loan Agreement; and (D) in each case of (A), (B) or (C), any of their respective Affiliates;
 - (iv) any claim enumerated in sections 5.1(2) and 19(2) of the CCAA; and
 - (v) any Excluded Claim arising through subrogation;
- (a) **“Expansion of Monitor’s Powers Order”** means the Expansion of Monitor’s Powers Order of the Court in the CCAA Proceedings dated May 8, 2023, as it may be amended, restated or varied from time to time;
- (b) **“Filing Date”** means December 20, 2022;
- (c) **“Initial Order”** means the Initial Order of the Court in the CCAA Proceedings dated December 20, 2022, as amended, restated or varied pursuant to the Amended and Restated Initial Order of the Court in the CCAA Proceedings dated December 29, 2022, and as may be further amended, restated or varied from time to time;
- (d) **“Instruction Letter”** means the instruction letter to Claimants, in substantially the form attached as Schedule “A” hereto;

- (e) “**Meeting**” means any meeting of Claimants called for the purpose of considering and voting in respect of a Plan, if any;
- (f) “**Monitor’s Website**” means the website maintained by the Monitor at <https://www.alvarezandmarsal.com/DCLCanada>;
- (g) “**Non-Union Employee**” means any Employee other than Employees for whom the Union is the statutory bargaining agent;
- (h) “**Notice Letter**” means the notice to Claimants for publication substantially in the form attached hereto as Schedule “B”;
- (i) “**Notice of Dispute of Revision or Disallowance**” means a notice in substantially the form attached hereto as Schedule “E”, which may be delivered by a Claimant who received a Notice of Revision or Disallowance disputing such Notice of Revision or Disallowance;
- (j) “**Notice of Revision or Disallowance**” means the notice, substantially in the form attached hereto as Schedule “D”, which may be delivered by the Monitor to a Claimant revising or disallowing, in part or in whole, a Claim submitted by such Claimant for voting and/or distribution purposes;
- (k) “**Officers**” means anyone who is or was, or may be deemed to be or have been, whether by statute, operation of law or otherwise, an officer or *de facto* officer of the Company, and “**Officer**” means any one of them;
- (l) “**Person**” means any individual, partnership, limited partnership, joint venture, trust, corporation, unincorporated organization, trade union, government or agency or instrumentality thereof, or any other corporate, executive, legislative, judicial, regulatory or administrative entity howsoever designated or constituted, including, without limitation, the Union, any present or former shareholder, supplier, customer, employee, agent, client, contractor, lender, lessor, landlord, sub-landlord, tenant, sub-tenant, licensor, licensee, partner or advisor;

- (m) “**Pigments**” means Pigments Services, Inc., together with any permitted assignees under the Second Amended and Restated Sale Agreement (as defined in and appended to the Fifth Report (as hereinafter defined));
- (n) “**Plan**” means any plan of compromise or arrangement or plan of reorganization filed by or in respect of the Company, as may be amended, supplemented or restated from time to time in accordance with the terms thereof;
- (o) “**Potential Claimants**” means:
- (i) any Non-Union Employee;
 - (ii) the Union, on its own behalf and on behalf of any Unionized Employee;
 - (iii) any Person that the books and records of the Company disclose was owed monies by the Company as of the Filing Date, where such monies remain unpaid in full or in part as of the date hereof;
 - (iv) any Person who commenced a legal proceeding against the Company or one or more Directors or Officers in respect of a Claim, which legal proceeding was commenced and served prior to the Filing Date; and
 - (v) any other Person of whom the Company or the Monitor has knowledge, as at the date of this Claims Procedure Order, as being owed monies by the Company, and for whom the Company has a current address or other contact information,
- and excluding any Unionized Employee and any Person in respect of an Excluded Claim;
- (p) “**Proof of Claim**” means a proof of claim form in substantially the form attached hereto as Schedule “C”, and which when filed by any Claimant in connection with a Claim shall include all supporting documentation in respect of such Claim;

- (q) “**Restructuring Period Claims Bar Date**” means, in respect of a Restructuring Period Claim, (i) the later of the Claims Bar Date, and 5:00 p.m. (Eastern Standard Time) on the date that is thirty (30) Calendar Days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Period Claim to a Claimant; or (ii) such later date as may be ordered by the Court;
- (r) “**Service List**” means the service list maintained by the Monitor in the CCAA Proceedings;
- (s) “**Union**” means the Teamsters Chemical, Energy and Allied Workers (Local Union No. 1979) as the statutory bargaining agent for Unionized Employees of the Company; and
- (t) “**Unionized Employees**” means any current or former employees of the Company for whom the Union is the statutory bargaining agent, and includes employees represented by the Union or on after the Filing Date whose employment has ceased for any reason whatsoever.

INTERPRETATION

3. **THIS COURT ORDERS** that all references to time herein shall mean Eastern Standard time and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein. Any reference to an event occurring on a day that is not a Business Day shall mean the next following day that is a Business Day.

4. **THIS COURT ORDERS** that all references to the word “including” shall mean “including without limitation”.

5. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes all genders.

GENERAL PROVISIONS

6. **THIS COURT ORDERS** that the Claims Procedure and the forms attached as schedules to this Claims Procedure Order are hereby approved and, if determined to be advisable by the

Monitor, arrangements shall be made for French language translations of such forms. Notwithstanding the foregoing, the Monitor may, from time to time, make non-substantive changes to the forms as the Monitor may consider necessary or desirable, including the Instruction Letter, Notice Letter, Proof of Claim, Notice of Revision or Disallowance or Notice of Dispute of Revision or Disallowance.

7. **THIS COURT ORDERS** that the Monitor, in consultation with the Directors and Officers, as applicable, is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed, and may where the Monitor is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Claims Procedure Order as to the completion, execution and timing for submission of such forms (in consultation with the applicable Directors and Officers in respect of any Director/Officer Claim) and may request any further documentation from a Claimant that the Monitor (in consultation with the applicable Directors and Officers in respect of any Director/Officer Claim) may require to enable them to determine the validity, classification and/or the amount of a Claim.

8. **THIS COURT ORDERS** that all Claims shall be denominated in Canadian dollars. Any Claims denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate in effect at the Filing Date.

9. **THIS COURT ORDERS** that the amounts claimed in any Assessment, regardless of when the Assessment is issued, shall be subject to this Claims Procedure Order and there shall be no presumption of validity or deeming of the amount due in respect of amounts claimed in any Assessment for voting and distribution purposes in the CCAA Proceedings.

10. **THIS COURT ORDERS** that nothing in this Claims Procedure Order shall impair or restrict the ability of the Monitor to assert that a Claim does not attach to the CCAA Cash Pool or any Excluded Asset (each as defined in the Second Amended and Restated Sale Agreement).

ROLE OF THE MONITOR

11. **THIS COURT ORDERS** that, in addition to the Monitor's prescribed rights, duties, responsibilities and obligations under the CCAA, the Initial Order, the Expansion of Monitor's

Powers Order and any other orders of the Court in the CCAA Proceedings, and notwithstanding anything to the contrary herein, the Monitor is hereby authorized, directed and empowered to conduct and implement the Claims Procedure provided for herein for and on behalf of the Company, including the determination and resolution of Claims, and to take any and all other actions and fulfill any and all other roles as are contemplated by this Claims Procedure Order or incidental thereto. The Monitor shall conduct and implement the Claims Procedure in consultation with the Company and its advisors, as applicable.

12. **THIS COURT ORDERS** that, in carrying out the terms of this Claims Procedure Order, the Monitor (a) shall have all the protections afforded to it by the CCAA, this Claims Procedure Order, the Initial Order, the Expansion of Monitor's Powers Order, and any other orders of the Court in the CCAA Proceedings, or as an officer of the Court, including the stay of proceedings in its favour provided pursuant to the Initial Order; (b) shall incur no liability or obligation as a result of carrying out the provisions of this Claims Procedure Order, including in respect of its exercise of discretion as to the completion, execution or time of delivery of any documents to be delivered hereunder, other than in respect of gross negligence or wilful misconduct; (c) shall be entitled to rely on the books and records of the Company and any information provided by or on behalf of the Company or otherwise obtained by the Monitor, all without independent inquiry or investigation (including with respect to the Potential Claimants); (d) shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information (including with respect to the Potential Claimants), or in any information provided by any Claimant; (e) shall be authorized and empowered to assist any Claimant, including any current or former employee of the Company or the Union, in the filing of a Proof of Claim; and (f) may seek such assistance as may be reasonably required to carry out its duties and obligations pursuant to this Claims Procedure Order from the Company or any of its Affiliates, including making such inquiries and obtaining such records and information as it deems appropriate in connection with the Claims Procedure.

13. **THIS COURT ORDERS** that the Company, the Directors, the Officers and their respective current and former employees, agents, advisors and representatives, as applicable, and any other Person given notice of this Claims Procedure Order, shall fully cooperate with the

Monitor in the exercise of its powers and the discharge of its duties and obligations under this Claims Procedure Order.

NOTICE TO CLAIMANTS

14. **THIS COURT ORDERS** that:

- (a) the Monitor shall, not later than ten (10) Business Days following the granting of this Claims Procedure Order, cause a Claims Package to be sent, on behalf of the Company, to each of the Potential Claimants;
- (b) the Monitor shall cause the Notice Letter (or a condensed version thereof, as the Monitor may deem appropriate) to be published once in *The Globe and Mail* (National Edition) as soon as practicable after the date of this Claims Procedure Order;
- (c) the Monitor shall post a copy of this Claims Procedure Order, the Monitor's Motion Record in respect of this Claims Procedure Order, and the Claims Package on the Monitor's Website as soon as practicable after the date of this Claims Procedure Order;
- (d) the Monitor shall deliver, as soon as reasonably possible following receipt of a request therefor, a copy of the Claims Package to any Person claiming to be a Claimant and requesting such material in writing; and
- (e) any notices of disclaimer delivered to potential Claimants by or on behalf of the Company after the date of this Claims Procedure Order shall be accompanied by a Claims Package and upon becoming aware of any other circumstance giving rise to a Restructuring Period Claim, the Monitor shall send a Claims Package to the applicable Claimant or may direct such Claimant to the documents posted on the Monitor's Website in respect of such Restructuring Period Claim.

15. **THIS COURT ORDERS** that the sending of Claims Packages to the applicable Persons and the publication of the Notice Letter, each in accordance with this Claims Procedure Order, and the completion of the other requirements of this Claims Procedure Order, shall constitute good and

sufficient service and delivery of notice of (a) this Claims Procedure Order; (b) the Claims Bar Date; and (c) the Restructuring Period 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 material need be sent to or served upon any Person in respect of this Claims Procedure Order.

CLAIMS PROCEDURE FOR CLAIMANTS

A. Proofs of Claim

16. **THIS COURT ORDERS** that, to be effective, every Claimant asserting any Claim against the Company, the Directors or the Officers or any of them shall set out its aggregate Claim in a Proof of Claim, including supporting documentation, and deliver that Proof of Claim to the Monitor so that it is actually received by the Monitor by no later than: (a) in the event such Claim is a Prefiling Claim or Director/Officer Claim, the Claims Bar Date; or (b) in the event such Claim is a Restructuring Period Claim, the Restructuring Period Claims Bar Date. This Court authorizes the Union to file a Proof of Claim on its own behalf and on behalf of any or all Unionized Employees.

17. **THIS COURT ORDERS** that anyone who was or may be deemed to be or have been, whether by statute, operation of law or otherwise, an employee of the Company, who wishes to file a Claim and does not receive a Claims Package by the date that is ten (10) Business Days prior to the Claims Bar Date, should immediately contact the Monitor and request a Claims Package pursuant to paragraph 14(d) of this Claims Procedure Order and file a Proof of Claim in respect of such Claim so that it is actually received by the Monitor by no later than: (a) the Claims Bar Date where such Claim is a Prefiling Claim or Director/Officer Claim; or (b) the Restructuring Period Claims Bar Date where such Claim is a Restructuring Period Claim.

B. Adjudication of Claims Against the Company

18. **THIS COURT ORDERS** that the Monitor shall review all Proofs of Claims received by the Claims Bar Date or the Restructuring Period Claims Bar Date, as applicable, and shall accept, revise or disallow the classification, nature and/or amount of each Claim against the Company therein for voting and/or distribution purposes. The Monitor shall notify each Claimant who has

delivered a Proof of Claim by the Claims Bar Date or the Restructuring Period Claims Bar Date, as applicable, as to whether such Claimant's Claim against the Company as set out therein has been revised or disallowed, in whole or in part, by sending a Notice of Revision or Disallowance. The reasons for any revision or disallowance of a Claim, whether in whole or in part, shall be included in such Notice of Revision or Disallowance.

19. **THIS COURT ORDERS** that any Claimant who wishes to dispute a Notice of Revision or Disallowance sent pursuant to paragraph 18 of this Claims Procedure Order shall deliver a Notice of Dispute of Revision or Disallowance by no later than 5:00 p.m. Eastern Standard Time on the date that is fourteen (14) Calendar Days after the date the Monitor sends the Notice of Revision or Disallowance to the applicable Claimant.

20. **THIS COURT ORDERS** that where a Claimant who receives a Notice of Revision or Disallowance pursuant to paragraph 18 of this Claims Procedure Order does not file a Notice of Dispute of Revision or Disallowance by the time set out in paragraph 19 of this Claims Procedure Order, the classification, nature and amount of such Claimant's Claim for voting and distribution purposes shall be deemed to be as set out in the Notice of Revision or Disallowance and any and all of the Claimant's rights to dispute the classification, amount and/or nature of the Claim(s) set out in the Notice of Revision or Disallowance or to otherwise assert or pursue the Claim(s) in an amount that exceeds the amount set forth in the Notice of Revision or Disallowance shall be forever extinguished and barred without further act or notification.

C. Resolution of Claims Against the Company

21. **THIS COURT ORDERS** that the Monitor shall review all Notices of Dispute of Revision or Disallowance. In the event that the Monitor is unable to resolve a dispute regarding any Disputed Claim (other than in respect of a Director/Officer Claim) with a Claimant within a time period or in a manner satisfactory to the Monitor, the Monitor shall so notify the Claimant. Thereafter, the Monitor shall refer the Disputed Claim to the Court or to such alternative dispute resolution as may be ordered by the Court or agreed to by the Monitor and the applicable Claimant. The Court

or the Person or Persons conducting the alternative dispute resolution proceeding, as the case may be, shall resolve the dispute.

D. Adjudication of Director/Officer Claims

22. **THIS COURT ORDERS** that the procedures in paragraphs 18 to 21 of this Claims Procedure Order shall not apply to the adjudication or the resolution of Director/Officer Claims.

23. **THIS COURT ORDERS** that if a Person does not file a Proof of Claim with the Monitor such that it is actually received by the Monitor by the Claims Bar Date with respect to a Director/Officer Claim, any and all such Director/Officer Claims of such Person shall be forever extinguished and barred without any further act or notification and irrespective of whether such Person received a Claims Package, and the Directors and Officers shall have no liability whatsoever in respect of such Director/Officer Claims.

24. **THIS COURT ORDERS** that the Monitor shall forthwith provide the relevant Director or Officer (and his or her counsel, if known to the Monitor) with a copy of any Proofs of Claim received in respect of Director/Officer Claims.

25. **THIS COURT ORDERS** that the Monitor and the relevant Director or Officer shall review all Proofs of Claim received by the Claims Bar Date in respect of Director/Officer Claims and shall accept, revise or disallow the classification, nature and/or amount of each Director/Officer Claim set out therein in whole or in part (which acceptance, revision or disallowance shall require the consent of the applicable Director or Officer). The Monitor shall notify each Claimant who has delivered a Proof of Claim by the Claims Bar Date in respect of Director/Officer Claims as to whether such Person's Claim as set out therein has been revised or disallowed and the reasons therefor by sending a Notice of Revision or Disallowance to such Claimant. The Monitor shall provide a copy of such Notice of Revision or Disallowance to the Director or Officer (and his or her counsel, if known to the Monitor) subject to a Director/Officer Claim.

26. **THIS COURT ORDERS** that any Claimant who wishes to dispute a Notice of Revision or Disallowance sent pursuant to paragraph 25 of this Claims Procedure Order shall deliver a Notice of Dispute of Revision or Disallowance to the Monitor such that it is actually received by

the Monitor by no later than 5:00 p.m. Eastern Standard Time on the date that is fourteen (14) Calendar Days after the date the Monitor sent the applicable Claimant the Notice of Revision or Disallowance. The Monitor shall provide a copy of such Notice of Dispute of Revision or Disallowance to the Director or Officer (and his or her counsel, if known to the Monitor) subject to the applicable Director/Officer Claim upon the receipt of such Notice of Dispute of Revision or Disallowance.

27. **THIS COURT ORDERS** that if a Claimant who receives a Notice of Revision or Disallowance pursuant to paragraph 25 of this Claims Procedure Order does not file a Notice of Dispute of Revision or Disallowance by the deadline set out in paragraph 26 of this Claims Procedure Order, the classification, nature and amount of such Claimant's Director/Officer Claim shall be deemed to be as set out in the Notice of Revision or Disallowance and any and all of such Claimant's rights to dispute the Director/Officer Claim(s) as classified and valued in the Notice of Revision or Disallowance or to otherwise assert or pursue such Director/Officer Claim(s) in an amount that exceeds the amount set forth in the Notice of Revision or Disallowance shall be forever extinguished and barred without further act or notification.

E. Resolution of Director/Officer Claims

28. **THIS COURT ORDERS** that in the event that the Monitor determines that it is necessary to finally determine the amount of a Director/Officer Claim and the Monitor, with the consent of the applicable Directors and Officers, is unable to resolve a dispute regarding such Director/Officer Claim with the Claimant asserting such Director/Officer Claim within a time period or in a manner satisfactory to the Monitor and the applicable Directors and/or Officers, the Monitor shall notify the applicable Directors and/or Officers and such Claimant. Thereafter, the Monitor shall refer the Disputed Claim to the Court for resolution or to such alternative dispute resolution as may be ordered by the Court or as agreed to by the Monitor, the relevant Director(s) and/or Officer(s) and the applicable Claimant. The Court or the Person or Persons conducting the alternative dispute resolution proceeding, as the case may be, shall resolve the dispute.

F. D&O Indemnity Claims

29. **THIS COURT ORDERS** that to the extent that any Claim filed in accordance with this Claims Procedure Order includes a Director/Officer Claim, a corresponding D&O Indemnity Claim shall be deemed to have been filed in respect of each Director/Officer Claim prior to the Claims Bar Date or the Restructuring Period Claims Bar Date, as applicable. Directors and Officers shall not be required to take any action or to file a Proof of Claim in respect of any such D&O Indemnity Claim.

CLAIMS BARRED AND EXTINGUISHED

30. **THIS COURT ORDERS** that any Person that does not deliver a Proof of Claim in respect of a Claim in the manner required by this Claims Procedure Order so that it is actually received by the Monitor on or before the Claims Bar Date or the Restructuring Period Claims Bar Date, as applicable:

- (a) shall not be entitled to attend or vote at a Meeting in respect of such Claim;
- (b) shall not be entitled to receive any distribution in respect of such Claim pursuant to a Plan or otherwise;
- (c) shall not be entitled to any further notice in the CCAA Proceedings (unless it has otherwise sought to be included on the Service List); and
- (d) shall be and is hereby forever barred from making or enforcing such Claim against the Company, the Directors or the Officers or any of them, and such Claim shall be and is hereby extinguished without any further act or notification.

EXCLUDED CLAIMS

31. **THIS COURT ORDERS** that any Person holding an Excluded Claim shall not be required to file a Proof of Claim in respect of such Excluded Claim, and such Person shall be unaffected by this Claims Procedure Order in respect of such Excluded Claim.

SET-OFF

32. **THIS COURT ORDERS** that the Company may set-off (whether by way of legal, equitable or contractual set-off) against payments or other distributions to be made pursuant to a Plan or otherwise to any Claimant, any claims of any nature whatsoever that the Company may have against such Claimant; provided that, neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Company of any such claim that the Company may have against such Claimant.

NOTICE OF TRANSFEREES

33. **THIS COURT ORDERS** that if the holder of a Claim transfers or assigns the whole of such Claim to another Person, neither the Monitor nor the Company shall be obligated to give notice or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until written notice of such transfer or assignment, together with satisfactory evidence of such transfer or assignment, shall have been received and acknowledged by the Monitor in writing to the assignee or transferee and the assignor or transferor, 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 Claims Procedure Order prior to receiving written confirmation by the Monitor acknowledging such assignment or transfer. After the Monitor has delivered a written confirmation acknowledging the notice of the transfer or assignment of a Claim, the Company and the Monitor shall thereafter be required only to deal with the transferee or assignee and not the original holder of the Claim. A transferee or assignee of a Claim takes the Claim subject to any defences and rights of set-off to which the Company may be entitled with respect to such Claim. 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 Company. Reference to transfer in this Claims Procedure Order includes a transfer or assignment whether absolute or intended as security.

34. **THIS COURT ORDERS** that if a Claimant or any subsequent holder of a Claim, who in any such case has previously been acknowledged by the Monitor as the holder of the Claim, transfers or assigns the whole of such Claim to more than one Person or part of such Claim to

another Person, such transfers or assignments shall not create separate Claims and such Claims shall continue to constitute and be dealt with as a single Claim notwithstanding such transfers or assignments. The Company and the Monitor shall not, in each case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the Person last holding such Claim, provided such Claimant may, by notice in writing delivered to the Monitor, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim with such Claimant or in accordance with the provisions of this Claims Procedure Order.

SERVICE AND NOTICE

35. **THIS COURT ORDERS** that the Monitor may, unless otherwise specified by this Claims Procedure Order, serve and deliver or cause to be served and delivered the Claims Package, and any letters, notices or other documents to the appropriate Claimants or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, facsimile transmission or email to such Persons or their counsel at the physical or electronic address, as applicable, last shown on the books and records of the Company or set out in such Claimant's Proof of Claim or Notice of Dispute of Revision or Disallowance, if one has been filed. Any such service and delivery shall be deemed to have been received: (a) if sent by ordinary mail, on the third Business Day after mailing within Ontario, the fifth (5th) Business Day after mailing within Canada (other than within Ontario) and the tenth Business Day after mailing internationally; (b) if sent by courier or personal delivery, on the next Business Day following dispatch; and (c) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day, and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day. Notwithstanding anything to the contrary herein, the Claims Package shall be deemed to have been received by each Unionized Employee if it has been delivered to the Union in accordance with this Claims Procedure Order.

36. **THIS COURT ORDERS** that any notice or communication required to be provided or delivered by a Claimant to the Monitor or the Company under this Claims Procedure Order shall

be in writing in substantially the form, if any, provided for in this Claims Procedure Order and will be sufficiently given only if delivered by prepaid ordinary mail, registered mail, courier, personal delivery or email addressed to:

If to the Monitor or the Company:

Alvarez & Marsal Canada Inc., in its capacity as Monitor of 1000156489 Ontario Inc. (f/k/a DCL Corporation)
200 Bay St., Suite 2900, P.O. Box 22
Royal Bank Plaza, South Tower
Toronto, Ontario M5J 2J1

Phone: 1-844-692-6255

E-mail: DCLCanada@alvarezandmarsal.com

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof during normal business hours on a Business Day, or if delivered outside of normal business hours, the next Business Day.

37. **THIS COURT ORDERS** that the posting of materials on the Monitor's Website pursuant to paragraph 14(c), the publication of the Notice Letter and the mailing of the Claims Packages as set out in this Claims Procedure Order shall constitute good and sufficient notice to Claimants of the Claims Bar Date, the Restructuring Period Claims Bar Date and the other deadlines and procedures set forth herein, and that no other form of notice or service need be given or made on any Person, and no other document or material need be served on any Person in respect of the Claims Procedure.

38. **THIS COURT ORDERS** that if during any period in which notices or other communications are being given pursuant to this Claims Procedure Order, a postal strike or postal work stoppage of general application should occur, such notices, notifications 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 or email in accordance with this Claims Procedure Order.

39. **THIS COURT ORDERS** that in the event that this Claims Procedure Order is subsequently amended by further Order of the Court, the Monitor shall serve notice of such

amendment on the Service List in the CCAA Proceedings and post such further Order on the Monitor's Website and such posting shall constitute adequate notice to all Persons of such amended Claims Procedure Order.

STAY EXTENSION

40. **THIS COURT ORDERS** that the Stay Period (as defined in the Initial Order) is hereby extended until and including December 31, 2023.

APPROVAL OF THE REPORTS

41. **THIS COURT ORDERS** that the Report of A&M, in its capacity as proposed monitor, dated December 20, 2022 (the "**Pre-Filing Report**"), the First Report of A&M, in its capacity as Monitor, dated December 27, 2022 (the "**First Report**"), the Second Report of A&M, in its capacity as Monitor, dated February 16, 2023 (the "**Second Report**"), the Third Report of A&M, in its capacity as Monitor, dated March 15, 2023 (the "**Third Report**"), the Fourth Report of A&M, in its capacity as Monitor, dated March 28, 2023 (the "**Fourth Report**"), the Fifth Report of A&M, in its capacity as Monitor, dated May 3, 2023 (the "**Fifth Report**"), and the Sixth Report (collectively, with the Pre-Filing Report, the First Report, the Second Report, the Third Report, the Fourth Report and the Fifth Report, the "**Reports**") be and are hereby approved, and the actions, activities and conduct of the Monitor described in the Reports be and are hereby approved, provided, however, that only the Monitor, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

MISCELLANEOUS

42. **THIS COURT ORDERS** that notwithstanding any other provisions of this Claims Procedure Order, the solicitation by the Monitor or the Company of Proofs of Claim, the delivery of a Claims Package to Potential Claimants, and the filing by any Person of any Proof of Claim or Notice of Dispute of Revision or Disallowance shall not, for that reason only, grant any Person any standing in the CCAA Proceedings or any rights under a Plan or otherwise.

43. **THIS COURT ORDERS** that nothing in this Claims Procedure Order shall prejudice the rights and remedies of any Directors or Officers or other Persons under any applicable insurance

policy or prevent or bar any Person from seeking recourse against or payment from the Company's insurance and any Director's or Officer's liability insurance policy or policies that exist to protect or indemnify the Directors or 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 Director or Officer or the Company; provided, however, that nothing in this Claims Procedure Order shall create any rights in favour of such Person under any policies of insurance nor shall anything in this Claims Procedure 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 Company's insurance or any Director's or Officer's liability insurance or other liability insurance policy or policies that exist to protect or indemnify the Directors or Officers or other Persons shall not be recoverable as against the Company or Director or Officer, as applicable.

44. **THIS COURT ORDERS** that nothing in this Claims Procedure Order shall constitute or be deemed to constitute an allocation or assignment of Claims into particular classes for the purpose of a Plan or otherwise, and, the treatment of Claims, Excluded Claims, or any other claims and the classification of creditors for voting and distribution purposes, shall be subject to the terms of a Plan or further Order of the Court.

45. **THIS COURT ORDERS** that the Monitor or the Company may from time to time apply to the Court to extend the time for any action which the Monitor or the Company is required to take if reasonably required to carry out its duties and obligations pursuant to this Claims Procedure Order, to amend, vary, supplement or replace this Claims Procedure Order or for advice and directions concerning the discharge of their respective powers and duties under this Claims Procedure Order or the interpretation or application of this Claims Procedure Order.

46. **THIS COURT ORDERS** that this Claims Procedure Order shall have full force and effect in all Provinces and Territories in Canada.

47. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or outside Canada to give effect to this Claims Procedure Order and to assist the Monitor, the Company and their respective agents

in carrying out the terms of this Claims Procedure Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Monitor, as an officer of the Court, and to the Company, as may be necessary or desirable to give effect to this Claims Procedure Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Monitor and the Company and their respective agents in carrying out the terms of this Claims Procedure Order.

SCHEDULE "A"

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDEDAND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 1000156489 ONTARIO INC.

INSTRUCTION LETTER FOR THE CLAIMS PROCEDURE

I. CLAIMS PROCEDURE

By Order of the Ontario Superior Court of Justice (Commercial List) dated June 20, 2023 (the "**Claims Procedure Order**"), Alvarez & Marsal Canada Inc., in its capacity as the Court-appointed monitor (in such capacity, the "**Monitor**") of 1000156489 Ontario Inc. (f/k/a DCL Corporation) (the "**Company**"), has been authorized to conduct a claims procedure (the "**Claims Procedure**") with respect to claims against the Company and its present and former Directors and Officers ("**Directors/Officers**").

Unless otherwise defined, all capitalized terms used herein shall have the meanings ascribed to them in the Claims Procedure Order.

The Claims Procedure Order, the Claims Package, a Proof of Claim form and related materials may be accessed from the Monitor's Website at <https://www.alvarezandmarsal.com/DCLCanada>.

This letter provides instructions for responding to or completing the Proof of Claim or a Notice of Dispute of Revision or Disallowance, as applicable. Reference should be made to the Claims Procedure Order for a complete description of the Claims Procedure.

The Claims Procedure is intended for any Person with any Claims, other than Excluded Claims, of any kind or nature whatsoever against the Company, the Directors/Officers or any of them, whether liquidated, unliquidated, contingent or otherwise. Please review the enclosed material for the complete definitions of "**Claim**", "**Prefiling Claim**", "**Restructuring Period Claim**" and "**Director/Officer Claim**" to which the Claims Procedure applies.

All notices and enquiries with respect to the Claims Procedure should be addressed to:

Alvarez & Marsal Canada Inc., in its capacity as Monitor of
1000156489 Ontario Inc. (f/k/a DCL Corporation)
200 Bay St., Suite 2900, P.O. Box 22
Royal Bank Plaza, South Tower
Toronto, Ontario M5J 2J1

Phone: 1-844-692-6255
E-mail: DCLCanada@alvarezandmarsal.com

II. FOR CLAIMANTS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim against the Company, the Directors/Officers or any of them, you **MUST** file a Proof of Claim with the Monitor.

All Proofs of Claim for (i) Prefiling Claims, which are Claims against the Company arising prior to the Filing Date of December 20, 2022, and (ii) Director/Officer Claims, must be actually received by the Monitor **before 5:00 p.m. (Eastern Standard Time) on August 18, 2023** (the “Claims Bar Date”).

All Proofs of Claim for Restructuring Period Claims, which are Claims arising out of the restructuring, disclaimer, termination or breach by the Company on or after the Filing Date of December 20, 2022 of any contract, lease or other agreement or arrangement whether written or oral, must be actually received by the Monitor **by the later of (i) the Claims Bar Date and (ii) 5:00 p.m. (Eastern Standard Time) on the date that is thirty (30) Calendar Days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Period Claim to a Claimant** (the “Restructuring Period Claims Bar Date”).

PROOFS OF CLAIM MUST BE ACTUALLY RECEIVED BY THE CLAIMS BAR DATE OR THE RESTRUCTURING PERIOD CLAIMS BAR DATE, AS APPLICABLE, OR THE APPLICABLE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Procedure but do not file a Proof of Claim in respect of a Claim by the Claims Bar Date or the Restructuring Period Claims Bar Date, as applicable, you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan or otherwise in respect of such Claims.

All Claims denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate in effect on the Filing Date of December 20, 2022.

Additional Proofs of Claim forms can be obtained by contacting the Monitor at the telephone number and address indicated above and providing particulars as to your name, address and facsimile number or email mail address. Further, Proofs of Claim and related materials may be accessed from the Monitor’s Website at <https://www.alvarezandmarsal.com/DCLCanada>.

SCHEDULE “B”**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 1000156489 ONTARIO INC.**

NOTICE LETTER FOR THE CLAIMS PROCEDURE

**RE: NOTICE OF CLAIMS PROCEDURE, CLAIMS BAR DATE & RESTRUCTURING
PERIOD CLAIMS BAR DATE**

This notice is being published pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) dated June 20, 2023 (the “**Claims Procedure Order**”), in the proceedings of 1000156489 Ontario Inc. (f/k/a DCL Corporation) (the “**Company**”) under the *Companies’ Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended. Pursuant to the Initial Order dated December 20, 2022, Alvarez & Marsal Canada Inc. was appointed as monitor of the Company (in such capacity, the “**Monitor**”), and pursuant to the Claims Procedure Order is authorized to conduct a claims procedure (the “**Claims Procedure**”) with respect to claims against the Company and its present and former Directors and Officers (the “**Directors/Officers**”). Additionally, the Monitor is required to send Claims Packages to, among others, the Company’s Potential Claimants (as defined below). All capitalized terms not defined herein shall have the meanings ascribed to them in the Claims Procedure Order.

The Claims Procedure Order, the Claims Package, a Proof of Claim and related materials may be accessed from the Monitor’s Website at <https://www.alvarezandmarsal.com/DCLCanada>.

I. SUBMISSION OF A PROOF OF CLAIM

All persons wishing to assert a Claim against the Company or its Directors/Officers **MUST** file a Proof of Claim with the Monitor.

The claims bar date is 5:00 p.m. (Eastern Standard Time) on August 18, 2023 (the “**Claims Bar Date**”). Proofs of Claim in respect of Prefiling Claims and Director/Officer Claims must be completed and filed with the Monitor on or before the Claims Bar Date.

The restructuring period claims bar date is the later of (i) the Claims Bar Date and (ii) 5:00 p.m. (Eastern Standard Time) on the date that is thirty (30) Calendar Days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Period Claim (the “**Restructuring Period Claims Bar Date**”). Proofs of Claim in respect of Restructuring Period Claims must be completed and filed with the Monitor on or before the Restructuring Period Claims Bar Date.

PROOFS OF CLAIM MUST BE ACTUALLY RECEIVED BY THE MONITOR BY THE CLAIMS BAR DATE OR RESTRUCTURING PERIOD CLAIMS BAR DATE, AS APPLICABLE, OR THE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED.

If you are required to file a Proof of Claim pursuant to the Claims Procedure but do not file a Proof of Claim in respect of a Claim by the Claims Bar Date or the Restructuring Period Claims Bar Date, as applicable, you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan, if any, or otherwise in respect of such Claims.

Reference should be made to the enclosed material for the complete definitions of “**Claim**”, “**Prefiling Claim**”, “**Restructuring Period Claim**” and “**Director/Officer Claim**” to which the Claims Procedure applies.

II. MONITOR CONTACT INFORMATION

The Monitor can be contacted at the following address to request a Claims Package or for any other notices or enquiries with respect to the Claims Procedure:

Alvarez & Marsal Canada Inc., in its capacity as Monitor of
1000156489 Ontario Inc. (f/k/a DCL Corporation)
200 Bay St., Suite 2900, P.O. Box 22
Royal Bank Plaza, South Tower
Toronto, Ontario M5J 2J1

Phone: 1-844-692-6255

E-mail: DCLCanada@alvarezandmarsal.com

SCHEDULE “C”

**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 1000156489 ONTARIO INC.**

PROOF OF CLAIM

Please read carefully the enclosed Instruction Letter for completing this Proof of Claim. All capitalized terms not defined herein have the meanings ascribed to them in the Claims Procedure Order dated June 20, 2023 in the proceedings of 1000156489 Ontario Inc. (f/k/a DCL Corporation) (the “**Company**”) under the *Companies’ Creditors Arrangement Act*.

I. PARTICULARS OF CLAIMANT:

1. Full Legal Name of Claimant:

_____ (the “**Claimant**”)

2. Full Mailing Address of the Claimant:

3. Telephone Number: _____

4. E-Mail Address: _____

5. Facsimile Number: _____

6. Attention (Contact Person): _____

7. Have you acquired this Claim by assignment?

Yes: No: (if yes, attach documents evidencing assignment)

If Yes, Full Legal Name of Original Claimant(s):

II. PROOF OF CLAIM:

1. I, _____
(name of Claimant if Claimant is an individual or Representative of the Claimant if
Claimant is not an individual), of _____

_____ do hereby certify:
(city and province)

- (a) that I [check (✓) one]
- am the Claimant; OR
- am _____ (state position or title) of

(name of Claimant)
- (b) that I have knowledge of all the circumstances connected with the Claim referred to below;
- (c) that complete documentation in support of the Claim referred to below is attached; and
- (d) that the Company and/or one or more of the Directors or Officers of the Company were and still are indebted to the Claimant as follows:¹

	Prefiling Claim Amount	Whether Claim is Secured or Unsecured	Value of Security Held, if any
1000156489 Ontario Inc. (f/k/a DCL Corporation)			

	Restructuring Period Claim Amount	Whether Claim is Secured or Unsecured	Value of Security Held, if any
1000156489 Ontario Inc. (f/k/a DCL Corporation)			

¹ Claims in a foreign currency are to be converted to Canadian Dollars at the Bank of Canada daily average exchange rate in effect on the Filing Date of December 20, 2022.

	Director/Officer Claim Amount	Whether Claim is Secured or Unsecured	Value of Security Held, if any
Directors and Officers of 1000156489 Ontario Inc. (f/k/a DCL Corporation) [insert names]			

III. PARTICULARS OF CLAIM

The particulars of the undersigned's total Claim (including Prefiling Claims, Restructuring Period Claims and Director/Officer Claims) are attached.

(Provide full particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) or legal breach(es) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, particulars and copies of any security and amount of Claim allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed. If a Claim is made against any Directors or Officers, specify the applicable Directors or Officers and the legal basis for the Claim against each of them.)

IV. FILING OF CLAIM

For Prefiling Claims and Director/Officer Claims, this Proof of Claim **MUST** be actually received by the Monitor **before 5:00 p.m. (Eastern Standard Time) on August 18, 2023** (the "Claims Bar Date").

For **Restructuring Period Claims**, this Proof of Claim **MUST** be actually received by the Monitor **before the later of: (i) the Claims Bar Date and (ii) 5:00 p.m. (Eastern Standard Time) on the date that is thirty (30) Calendar Days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Period Claim** (the "Restructuring Period Claims Bar Date").

In either case, completed forms must be delivered by prepaid ordinary mail, registered mail, courier, personal delivery or email addressed:

Alvarez & Marsal Canada Inc. as Monitor of 1000156489 Ontario
Inc. (f/k/a DCL Corporation)
200 Bay St., Suite 2900, P.O. Box 22
Royal Bank Plaza, South Tower
Toronto, Ontario M5J 2J1

Phone: 1-844-692-6255

E-mail: DCLCanada@alvarezandmarsal.com

FAILURE TO FILE YOUR PROOF OF CLAIM SUCH THAT IT IS ACTUALLY RECEIVED BY THE MONITOR BY THE CLAIMS BAR DATE OR RESTRUCTURING PERIOD CLAIMS BAR DATE, AS APPLICABLE, WILL RESULT IN YOUR CLAIM BEING EXTINGUISHED AND FOREVER BARRED AND IN YOU BEING PREVENTED FROM MAKING OR ENFORCING A CLAIM AGAINST THE COMPANY OR ANY OF ITS PRESENT OR FORMER DIRECTORS AND OFFICERS.

DATED at _____ this _____ day of _____, 202●.

Signature of Claimant

SCHEDULE “D”

**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 1000156489 ONTARIO INC.**

NOTICE OF REVISION OR DISALLOWANCE

TO: [name and address of Claimant]

PLEASE TAKE NOTICE that this Notice of Revision or Disallowance is being sent pursuant to an order of the Ontario Superior Court of Justice (Commercial List) dated June 20, 2023 (the “**Claims Procedure Order**”) in the proceedings of 1000156489 Ontario Inc. (f/k/a DCL Corporation) (the “**Company**”) under the *Companies’ Creditors Arrangement Act*. All capitalized terms not otherwise defined in this Notice of Revision or Disallowance shall have the meaning ascribed to them in the Claims Procedure Order, which is available on the Monitor’s Website at <https://www.alvarezandmarsal.com/DCLCanada>.

The Monitor has reviewed your Proof of Claim dated _____ 202●, and has revised or disallowed your Claim for the following reasons:

Subject to further dispute by you in accordance with the provisions of the Claims Procedure Order, your Claim will be as follows:

Claim Against	Type of Claim per Proof of Claim	Amount of Claim per Proof of Claim	Type of Claim per this Notice of Revision or Disallowance	Amount of Claim per this Notice of Revision or Disallowance
[1000156489 Ontario Inc. (f/k/a DCL Corporation) or the Name(s) of the Directors/Officers]	[Prefiling Claim/ Restructuring Period Claim/ Directors/ Officers Claim] [Unsecured Claim/ Secured Claim]	CA\$	[Prefiling Claim/ Restructuring Period Claim/ Directors/ Officers Claim] [Unsecured Claim/ Secured Claim]	CA\$

If you intend to dispute this Notice of Revision or Disallowance, you must by no later than 5:00 p.m. (Eastern Standard Time) on the day that is fourteen (14) Calendar Days after the date the Monitor sends this Notice of Revision or Disallowance, deliver a Notice of Dispute of Revision or Disallowance by prepaid ordinary mail, registered mail, courier, personal delivery or email addressed to:

Alvarez & Marsal Canada Inc., in its capacity as Monitor of
1000156489 Ontario Inc. (f/k/a DCL Corporation)
200 Bay St., Suite 2900, P.O. Box 22
Royal Bank Plaza, South Tower
Toronto, Ontario M5J 2J1

Phone: 1-844-692-6255
E-mail: DCLCanada@alvarezandmarsal.com

Any Claimant who fails to deliver a Notice of Dispute of Revision or Disallowance such that it is actually received by the Monitor by the date and time set out above shall be deemed to accept the classification, nature and the amount of its Claim as set out in this Notice of Revision or Disallowance and the Claimant will have those rights set out in the Claims Procedure Order with respect to such Claim.

If you do not deliver a Notice of Dispute of Revision or Disallowance by the deadline stated above, the classification, amount and/or nature of your Claim(s) shall be deemed to be as set out herein and all further rights to dispute the same shall be forever extinguished and barred.

If you agree with this Notice of Revision or Disallowance, there is no need to file anything further with the Monitor.

DATED this _____ day of _____, 202●.

Alvarez & Marsal Canada Inc.,
solely in its capacity as Monitor of
1000156489 Ontario Inc. (f/k/a DCL Corporation), and not
in its personal capacity

Per: _____

SCHEDULE “E”

**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 1000156489 ONTARIO INC.**

NOTICE OF DISPUTE OF REVISION OR DISALLOWANCE

Capitalized terms not defined herein have the meanings ascribed to them in the Order of the Ontario Superior Court of Justice (Commercial List) dated June 20, 2023 (the “**Claims Procedure Order**”) in the proceedings of 1000156489 Ontario Inc. (f/k/a DCL Corporation) (the “**Company**”) under the *Companies’ Creditors Arrangement Act*.

I. PARTICULARS OF CLAIMANT

Full Legal Name of Claimant:

Full Mailing Address of Claimant: _____

Telephone Number: _____

Email Address: _____

Attention (Contact Person): _____

Have you acquired this Claim by assignment?

Yes: No: (if yes, attach documents evidencing assignment)

If Yes, Full Legal Name of Original Claimant(s): _____

II. DISPUTE OF CLAIM SET OUT IN NOTICE OF REVISION OR DISALLOWANCE

The Claimant has received a Notice of Revision or Disallowance and hereby disputes the classification, amount and/or nature of the Claim set out in the Notice of Revision or Disallowance and asserts the Claim(s) as set out in the following table:

Claim Against	Classification of Claim	Amount of Claim	Nature of Claim
[1000156489 Ontario Inc. (f/k/a DCL Corporation) or the Name(s) of the Directors/Officers]	[Prefiling Claim / Restructuring Period Claim / Director/Officer Claim]	[Insert amount of Claim]	[Unsecured Claim / Secured Claim]

III. REASONS FOR DISPUTE

Provide full particulars below as to the basis for the Claimant's dispute of the Notice of Revision or Disallowance and provide supporting documentation. This includes, without limitation, amounts, description of transaction(s) or agreement(s) giving rise to the Claim, the date and number of all invoices and supporting documentation, and particulars of all credits, discounts, rebates and similar items claimed. The particulars provided must support the value of the Claim as stated by the Claimant in the table above.

DATED this _____ day of _____, 202●.

Signature of Claimant or its Authorized Signatory

If in response to a Notice of Revision or Disallowance, this Notice of Dispute of Revision or Disallowance **MUST** be delivered to the Monitor at the below address such that it is actually received by the Monitor by no later than **5:00 p.m. (Eastern Standard Time) on the day that is fourteen (14) Calendar Days after the date the Monitor sends the Notice of Revision or Disallowance.**

This Notice of Dispute of Revision or Disallowance must be delivered by prepaid ordinary mail, registered mail, courier, personal delivery or email addressed to:

Alvarez & Marsal Canada Inc., in its capacity as Monitor of
1000156489 Ontario Inc. (f/k/a DCL Corporation)
200 Bay St., Suite 2900, P.O. Box 22
Royal Bank Plaza, South Tower
Toronto, Ontario M5J 2J1

Phone: 1-844-692-6255

E-mail: DCLCanada@alvarezandmarsal.com

If a completed Notice of Dispute of Revision or Disallowance in respect of the Notice of Revision or Disallowance is not actually received by the Monitor by the date set out in the Claims Procedure Order and described herein, the Claimant shall be forever barred from disputing the classification, amount or nature of the Claim and any Claim of a different classification or nature or in excess of the amount specified in the Notice of Revision or Disallowance shall be forever barred and extinguished. **IF A NOTICE OF DISPUTE OF REVISION OR DISALLOWANCE IS NOT ACTUALLY RECEIVED BY THE MONITOR WITHIN THE PRESCRIBED TIME PERIOD, THE CLAIM AS SET OUT IN THE NOTICE OF REVISION OR DISALLOWANCE SENT TO YOU WILL BE DEEMED TO BE YOUR CLAIM AND WILL BE FINAL AND BINDING ON YOU FOR ALL PURPOSES.**

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C., 1985 c. C-36
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 1000156489 ONTARIO INC.**

Court File No. CV-22-00691990-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced in Toronto

CLAIMS PROCEDURE ORDER

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place, P.O. Box 50
Toronto, Ontario M5X 1B8
Fax: 416.862.6665

Marc Wasserman (LSO #44066M)
Tel: 416.862.4908
Email: mwasserman@osler.com

Martino Calvaruso (LSO #57359Q)
Tel: 416.862.6665
Email: mcalvaruso@osler.com

Counsel for Alvarez & Marsal Canada Inc., solely in its capacity as Monitor of 1000156489 Ontario Inc. (f/k/a DCL Corporation) and not in its personal or corporate capacity

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

Court File No.: CV-22-00691990-00CL

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
1000156489 ONTARIO INC.**

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDING COMMENCED AT TORONTO

MOTION RECORD OF THE MONITOR
(Claims Procedure Order)

OSLER, HOSKIN & HARCOURT LLP

100 King Street West
1 First Canadian Place
Suite 6200, P.O. Box 50
Toronto ON M5X 1B8

Marc Wasserman (LSO# 44066M)

Email: MWasserman@osler.com

Martino Calvaruso (LSO# 57359Q)

Email: MCalvaruso@osler.com

Counsel for Alvarez & Marsal Canada Inc., solely in its capacity as Monitor of 1000156489 Ontario Inc. (f/k/a DCL Corporation) and not in its personal or corporate capacity