

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

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**ORDER**  
**(STAY EXTENSION, INTERIM DISTRIBUTION, AND OTHER RELIEF)**  
**DATE OF HEARING: THURSDAY, JUNE 27, 2024 AT 10:00 A.M.**  
**THE HONOURABLE MR. JUSTICE BOCK**

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**CLIENT FILE NO. 549268.11**

**THE KING'S BENCH**  
**WINNIPEG CENTRE**

THE HONOURABLE ) the 27th day of June, 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, INTERIM DISTRIBUTION, AND OTHER RELIEF)**

THIS MOTION, made by BDO Canada Limited 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 (i) abridging the time for service; (ii) extending the Stay Period (as defined in the Amended and Restated Initial Order of the Honourable Mr. Justice Bock dated February 14, 2023 (the "**ARIO**")) until July 18, 2024; (iii) authorizing and directing the Monitor to make certain interim distributions on account of the professional fees and disbursements of the Monitor and its counsel; (iv) approving the Eighth Report of the Monitor dated June 24, 2024 (the "**Eighth Report**") and the Monitor's activities, actions,

conduct, and professional fees and disbursements (including the Monitor's legal counsel's professional fees and disbursements) set out therein; and (v) other relief, was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the Eighth Report, and on hearing the submissions of counsel for the Monitor, The Toronto-Dominion Bank ("**TD Bank**"), Canada Revenue Agency ("**CRA**"), Employment and Social Development Canada ("**ESDC**"), Chandos Construction, Stephen Segal (in his personal capacity), and Stephen Segal on behalf of the Applicants, no one appearing for any other person on the Service List, although properly served as appears from the affidavit of Shelby Braun affirmed June 25, 2024; all filed:

### **INTERPRETATION**

1. THIS COURT ORDERS that, unless otherwise defined in this Order, capitalized terms appearing in this Order will have the meanings given to them in the ARIO and the Eighth Report.

### **SERVICE**

2. 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**

3. THIS COURT ORDERS that the Monitor's Stay Period (as that term is defined in the Seventh Report of the Monitor dated April 22, 2024) is hereby extended from July 5, 2024 to July 18, 2024.

## **INTERIM DISTRIBUTIONS**

4. THIS COURT ORDERS that that the Monitor shall be directed and authorized to make the following distributions from the Trust Funds to reduce the amounts presently owed by the Applicants and secured by the Administration Charge:

- (a) \$24,652 to BDO Canada Limited on account of the Monitor's outstanding fees and disbursements;
- (b) \$39,186 to McDougall Gauley LLP on account of its outstanding fees and disbursements; and
- (c) the further fees and disbursements of the Monitor and its legal counsel for the period of June 14 to June 27, 2024 (without the requirement of passing of accounts).

## **TERMINATION OF THE WAGE EARNERS' PROTECTION PROGRAM**

5. THIS COURT ORDERS that the Monitor's administration of the Wage Earner Protection Program (the "**WEPP**") pursuant to the Order (Stay Extension and Other Relief) of the Honourable Justice Bock dated January 26, 2024 (as amended by the Order (Amendment to the Order (Stay Extension and Other Relief dated January 26, 2024) dated February 16, 2024) (collectively, the "**WEPP Order**") is hereby concluded and the Monitor shall have no further duties, obligations, or responsibilities with respect to the administration of the WEPP pursuant to the WEPP Order, except as may be required in relation to any WEPP claims submitted to Service Canada prior to June 27, 2024.

## **ADJOURNMENT**

6. THIS COURT ORDERS that the relief set out in paragraph 1(c), (d), (e)(ii) – (v), (f), and (i) of the Monitor's notice of motion dated June 25, 2024 (the "**Adjourned Relief**") is hereby adjourned until 10:00 a.m. on July 18, 2024; provided, however, if an agreement can be reached amongst the Monitor, TD Bank, CRA, ESDC, and Sallyport Commercial Finance ULC in respect of the Adjourned Relief prior to July 18, 2024, then the Monitor

is hereby granted leave to submit a consent order for the Court's review and approval to grant the Adjourned Relief and conclude these proceedings, which consent order shall contain the following comeback clause:

THIS COURT ORDERS that any member of the Service List who did not consent to the relief granted in this Order may seek to vary or amend the terms by filing and serving a Notice of Motion and sworn affidavit setting out the basis for the requested variance or amendment (with any relevant documents appended to the affidavit as exhibits, where applicable,) on counsel to the Monitor within five days of service of this Order by the Monitor on the Service List.

## APPROVALS

7. THIS COURT ORDERS that the table in paragraph 36 of the Eighth Report is hereby corrected to read as follows:

### Canada Revenue Agency GST/HST

Company	Business #	Pre-Filing <sup>(1)</sup>	Post-Filing <sup>(2)(3)</sup>	Comments
Polar Window of Canada Limited	104257852	110,159	(39,844)	CRA assessments ongoing for Feb 29, 2024 filing.
Accurate Dorwin (2020) Inc.	748528270	91,496	(15,403)	
Glass 8 Inc.	797635695	93,485	(47,149)	
National Interiors (2021) Inc.	774872345	34,929	(75,032)	
Allsco Windows and Doors	761703149	488,258	17,937	CRA assessments ongoing for Aug 31, 2023 and Dec 31, 2023 filings.
Alweather Windows and Doors	761712546	614,029	554,261	
<b>Total</b>		<b>1,432,355</b>	<b>394,770</b>	

### Canada Revenue Agency Payroll Source Deductions

Company	Business #	Pre-Filing <sup>(1)</sup>			Post-Filing <sup>(1)(3)</sup>		
		Deemed Trust	Non-Deemed Trust	Total	Deemed Trust	Non-Deemed Trust	Total
Polar Window of Canada Limited	104257852	-	108	108	-	-	-
Accurate Dorwin (2020) Inc.	748528270	-	-	-	-	-	-
Glass 8 Inc.	797635695	290,943	181,115	472,058	-	-	-
National Interiors (2021) Inc.	774872345	1,449	182	1,631	2,539	557	3,096
Allsco Windows and Doors	761703149	-	-	-	24,514	3,999	28,513
Alweather Windows and Doors	761712546	48,403	29,225	77,628	67,433	34,824	102,257
<b>Total</b>		<b>340,795</b>	<b>210,630</b>	<b>551,425</b>	<b>94,487</b>	<b>39,379</b>	<b>133,866</b>

**Notes:**

(1) Based on the affidavit of Marie-Paule Yakibonge dated April 23, 2024.

(2) Based on June 18, 2024 call with CRA (Marie-Paule Yakibonge).

(3) Post-filing GST/HST and source deduction obligations owing to CRA are to be paid under the AIG Policy.

8. THIS COURT ORDERS that the Eighth Report, as corrected by the preceding paragraph of this Order, and the Monitor's activities, actions, and conduct described therein, are hereby approved.

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

#### **UNSEALING THE CONFIDENTIAL SUPPLEMENT TO THE SECOND REPORT**

10. THIS COURT ORDERS that the Sealing Order granted by paragraph 10 of the Approval and Vesting Order of the Honourable Justice Bock dated July 21, 2023 is hereby lifted. The Confidential Supplement to the Second Report of the Monitor dated July 20, 2023 shall be unsealed and form part of the public record.

#### **MISCELLANEOUS MATTERS**

11. 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.

12. 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.

July \_\_, 2024

**Ted Bock** Digitally signed by Ted Bock  
Date: 2024.07.11 09:20:57  
-05'00'

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:

Stephen Kroeger, Gowling WLG (Canada) LLP, counsel for The Toronto-Dominion Bank  
Penny Piper, Department of Justice (Canada), counsel for Canada Revenue Agency  
Kim Sheppard, Department of Justice (Canada), counsel Employment and Social Development Canada  
Stephen Segal on behalf of the Applicants