

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, INTERIM DISTRIBUTION, AND OTHER RELIEF)
DATE OF HEARING: FRIDAY, APRIL 26, 2024 AT 10:00 A.M.
THE HONOURABLE MR. JUSTICE BOCK

McDougall Gauley LLP
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THE KING'S BENCH
WINNIPEG CENTRE

THE HONOURABLE) the 26th day of April, 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 of proceedings; (iii) authorizing and directing the Monitor to make certain distributions; and (iv) other relief, was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the Seventh Report of the Monitor dated April 22, 2024 (the "**Seventh Report**"), and on hearing the submissions of counsel for the Monitor, The

Toronto-Dominion Bank, Canada Revenue Agency, CW Stevenson Inc., Chandos Construction, and on hearing from Stephen Segal and John O'Keefe, no one appearing for any other person on the Service List, although properly served as appears from the affidavit of Shelby Braun affirmed April 23, 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 Amended and Restated Order of the Honourable Justice Bock dated February 14, 2023 (the "ARIO") and the Seventh 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 is hereby extended from April 30, 2024 to July 5, 2024.

INTERIM DISTRIBUTION

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

- (a) \$25,165.35 to Deloitte Restructuring Inc. on account of its outstanding fees and disbursements rendered prior to BDO Canada Limited being appointed as Monitor;

- (b) \$183,815.80 to BDO Canada Limited on account of the Monitor's outstanding fees and disbursements; and
- (c) \$155,662.10 to McDougall Gauley LLP on account of its outstanding fees and disbursements.

APPROVALS

5. THIS COURT ORDERS that the Seventh Report and the Monitor's activities, actions, and conduct described therein are hereby approved.

6. THIS COURT ORDERS that the professional fees and disbursements of the Monitor and its legal counsel, McDougall Gauley LLP, are hereby approved.

MISCELLANEOUS MATTERS

7. 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.

April __, 2024

Ted Bock Digitally signed by Ted Bock
Date: 2024.05.09 14:16:37
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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 (Canada) LLP, counsel for The Toronto-Dominion Bank
Jonathan Hillson, Bennett Jones LLP, counsel for Chandos Construction
Penny Piper, Department of Justice (Canada), counsel for Canada Revenue Agency
Melanie LaBossiere, Thompson Dorfman Sweatman LLP, counsel for CW Stevenson Inc.
Sean Blakeley, Adair Goldblatt Bieber LLP, counsel for Stephen Segal