

Estate File Nos: 31-3382891
31-3382884
31-3382875

**IN THE MATTER OF THE BANKRUPTCIES OF
9211128 CANADA LIMITED, 9223142 CANADA LIMITED AND
HAKIM OPTICAL WORLDWIDE LENSES INC.
OF THE CITY OF SCARBOROUGH, IN THE PROVINCE OF ONTARIO**

**NOTICE OF BANKRUPTCY AND FIRST MEETING OF CREDITORS
(Subsection 102(1))**

Take notice that:

1. 9211128 Canada Limited (formerly Hakim Optical Laboratory Limited), 9223142 Canada Limited (formerly Lawrence Ophthalmic Lab Inc). and Hakim Optical Worldwide Lenses Inc. (together "**the Companies**") filed assignments in bankruptcy on June 5, 2026 and AlixPartners Restructuring, Inc.¹ was appointed as Licensed Insolvency Trustee (the "**Trustee**") of the Companies by the Office of the Superintendent of Bankruptcy, subject to affirmation by the creditors of the Trustee's appointment.
2. The first meeting of creditors of the bankrupt will be held on the 25th day of June, 2026 at 9:30 a.m. (EDT), to be convened via Teams at:

Link: <https://www.microsoft.com/en-ca/microsoft-teams/join-a-meeting>
Meeting ID: 248 274 648 838 558
Passcode: YF9o2HG9
3. Pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated November 18, 2025, the Court ordered that "the Trustee shall be and is hereby authorized to administer the bankruptcy estates of the [Companies] as if such estates were in respect of a single bankrupt for the purposes of carrying out its duties and responsibilities as trustee under the BIA...".
4. To be entitled to vote at the meeting, creditors must lodge with the Trustee, prior to the meeting, proofs of claim and, where necessary, proxies.

¹ Effective June 1, 2026, KSV Advisory Inc., the parent company of KSV Restructuring Inc., was acquired by an affiliate of AlixPartners Restructuring, Inc. and KSV Restructuring Inc. mandates are being performed by AlixPartners Restructuring, Inc. going forward.

5. Enclosed with this notice is a form of proof of claim, a form of general proxy, and a list of creditors with claims of twenty-five dollars (\$25) or more, showing the amounts of their claims according to the Companies' books and records. Creditors can email their claims and proxy to info@ksvadvisory.com
6. Creditors must prove their claims against the Companies to receive dividends, if any, in the bankruptcy proceedings.

DATED at Toronto, Ontario, this 9th day of June, 2026.

AlixPartners Restructuring, Inc.

**ALIXPARTNERS RESTRUCTURING, INC.
LICENSED INSOLVENCY TRUSTEE OF
9211128 CANADA LIMITED, 9223142 CANADA LIMITED AND
HAKIM OPTICAL WORLDWIDE LENSES INC.
AND NOT IN ITS PERSONAL OR CORPORATE CAPACITIES**



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Ontario
Division No.: 09 - Toronto
Court No.: 31-3382891
Estate No.: 31-3382891

In the Matter of the Bankruptcy of:

9211128 Canada Limited

Debtor

KSV RESTRUCTURING INC.

Licensed Insolvency Trustee

Ordinary Administration

Date and time of bankruptcy:	June 05, 2026, 17:13	Security:	\$0.00
Date of trustee appointment:	June 05, 2026		
Meeting of creditors:	June 25, 2026, 09:30 Meeting ID: 248 274 648 838 558 Passcode: YF9o2HG9 Toronto, Ontario Canada,		
Chair:	Trustee		

CERTIFICATE OF APPOINTMENT - Section 49 of the Act; Rule 85

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- the aforementioned debtor filed an assignment under section 49 of the *Bankruptcy and Insolvency Act*;
- the aforementioned trustee was duly appointed trustee of the estate of the debtor.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: June 05, 2026, 17:18

E-File/Dépôt Electronique

Official Receiver

151 Yonge Street, 4th Floor, Toronto, Ontario, Canada, M5C2W7, (877)376-9902

Canada

District of Ontario
Division No.
Court No.
Estate No.

ASSIGNMENT FOR THE GENERAL BENEFIT OF CREDITORS

This indenture made this 5th day of June, 2026

Between

9211128 CANADA LIMITED

hereinafter called "the debtor"

and

KSV RESTRUCTURING INC.

hereinafter called "the trustee".

WHEREAS the debtor is insolvent and desires to assign and to abandon all its property for distribution among its creditors in pursuance of the *Bankruptcy and Insolvency Act* (the "Act"),

THIS INDENTURE WITNESSETH that the debtor does hereby assign to the trustee, all the debtor's property, for the uses, intents and purposes provided by the Act.

SIGNED at the City of Toronto, in the Province of Ontario, in the presence of



Catherine Theriault, witness

DATED: June 5, 2026

**KSV RESTRUCTURING INC.,
SOLELY IN ITS CAPACITY
AS CCAA MONITOR OF
9211128 CANADA LIMITED**



Per: _____
Mitch Vininsky

-- Form 78 --
Statement of Affairs (Corporate Bankruptcy)
(Subsection 49(2) and Paragraph 158(d) of the Act / subsections 50(2) and 62(1) of the Act)
In the Matter of the Bankruptcy of
9211128 Canada Limited
of the City of Scarborough, in the Province of Ontario

To the bankrupt:
You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 5th day of June 2026. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration by a duly authorized director, if the bankrupt is a corporation, or by yourself, in other cases..

Give reasons for the bankrupt's/debtor's financial difficulty (Select all that apply and provide details):

- ☒ Negative market conditions;
☐ Lack of Working Capital/Funding;
☐ Overhead Increasing;
☐ Faulty Accounting;
- ☐ Foreign Exchange Fluctuations;
☒ Competition;
☐ Faulty Infrastructure or Business Model;
☐ Tax Liabilities;
- ☒ Economic Downturn;
☐ Legislated or Regulatory Restrictions;
☐ Unsuccessful Marketing Initiatives;
☐ Labour;
- ☐ Poor Financial Performance;
☐ Natural Disaster;
☐ Personal Issues;
☒ Other (Please specify).
- ☐ Legal Matters (Provide details);
☐ Increased Cost of Doing Business;
☐ Poor Management;

Provide relevant details:
[Other] Covid-19 Pandemic and Cyber Attack

ASSETS			LIABILITIES		
(totals from the list of assets as stated and estimated by bankrupt/debtor)			(totals from the list of liabilities as stated and estimated by bankrupt/debtor)		
1. Cash on hand		0.00	1. Secured creditors		0.00
2. Deposits in financial institutions		0.00	2. Preferred creditors, securities, and priorities		0.00
3. Accounts receivable and other receivables			3. Unsecured creditors		10,692,421.72
Total amount	0.00		4. Contingent, trust claims or other liabilities estimated to be provable for		0.00
Estimated realizable value	0.00	0.00			
4. Inventory		0.00	Total liabilities		10,692,421.72
5. Trade fixtures, etc.		0.00			
6. Livestock		0.00	Surplus		10,692,421.72
7. Machinery and equipment		0.00			
8. Real property or immovables		0.00			
9. Furniture		0.00			
10. Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.)		0.00			
11. Vehicles		0.00			
12. Securities (shares, bonds, debentures, etc.)		0.00			
13. Other property		0.00			
Total of lines 1 to 13		0.00			
If bankrupt is a corporation, add:					
Amount of subscribed capital	0.00				
Amount paid on capital	0.00				
Balance subscribed and unpaid	0.00				
Estimated to produce	0.00	0.00			
Total assets		0.00			
Deficiency		-10,692,421.72			
Total value of assets located outside Canada included in lines 1 to 13		0.00			

List of Assets

Arrange by Nature of asset and number consecutively

No.	Nature of asset ¹	Address/Location	Asset located outside Canada	Details	Percentage of bankrupt's/debtor's interest	Total value of the bankrupt's/debtor's interest	Estimated realizable value	Equity or Surplus	Placeholder (values on this line are for notification)
101	Cash on hand	n/a	☐	Cash on Hand - Chequing	0.00	0.00	0.00	0.00	☒
Total						0.00	0.00		

¹ Choose one option for each item: Cash on hand; Deposits in financial institutions; Accounts receivable and other receivables; Inventory; Trade fixtures, etc.; Livestock; Machinery and equipment; Residential rental property; Commercial building; Industrial building; Land; Immovable industrial equipment; Other real property; Furniture; Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.); Vehicles; Securities (shares, bonds, debentures, etc.); Bills of exchange, promissory note, etc.; Tax refunds; Other personal property.

KSV Restructuring Inc.

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
1	100065029 5 Ontario Inc.	34 High Park Boulevard Toronto ON M6R 1M7	Accounts payable			734.50	0.00	0.00	0.00	734.50			0.00	☐
2	100090213 5 Ontario Inc.	95 Rivalda Road Toronto ON M9N 2M6	Accounts payable			102,467.30	0.00	0.00	0.00	102,467.30			0.00	☐
3	100111285 5 Ontario Inc. Attn: Maurice V. Fleming	c/o Loopstra Nixon, 130 Adelaide St. West, Suite 2800 Toronto ON M5H 3P5	Accounts payable			2,176,910.53	0.00	0.00	0.00	2,176,910.53			0.00	☐
4	1407945 Ontario Inc.	c/o Whelton Hiutin LLP, 15 Toronto Street, Suite 200 Toronto ON M5C 2E3	Owed rent			0.00	0.00	0.00	0.00	0.00			0.00	☒
5	1450631 Ont. Inc. (St. Lawrence Limousine)	75 King St. East # 1603 Mississauga ON L5A 4G5	Accounts payable			494.88	0.00	0.00	0.00	494.88			0.00	☐
6	2175604 Ontario Inc.	50 Bayswater Avenue Ottawa ON K1Y 2E9	Accounts payable			121,180.62	0.00	0.00	0.00	121,180.62			0.00	☐
7	23 66 Street Investors Limited Partnership	c/o BentallGreenOak (Canada) LP, #718 2331-66 St. NW Edmonton AB H5K 4B5	Accounts payable			39,156.73	0.00	0.00	0.00	39,156.73			0.00	☐
8	2305602 Ontario Limited Canada Glass	95 Wilson Avenue Timmins ON P4N 2S8	Accounts payable			355.95	0.00	0.00	0.00	355.95			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

Date

List of Liabilities

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
9	2472847 Ontario Inc.	288 Blue Heron Ridge, Cambridge ON N3H 3G7	Accounts payable			86,026.05	0.00	0.00	0.00	86,026.05			0.00	☐
10	379003 Ontario Limited	83 Woodbridge Ave. Suite 511 Woodbridge ON L4L 0C8	Accounts payable			28,170.90	0.00	0.00	0.00	28,170.90			0.00	☐
11	407 ETR	P.O. BOX 407 STN. 'D' Scarborough ON M1R 5J8	Accounts payable			20,423.43	0.00	0.00	0.00	20,423.43			0.00	☐
12	425 University Avenue Inc.	425 University Ave, Suite B101 Toronto ON M5G 1T6	Accounts payable			121,769.47	0.00	0.00	0.00	121,769.47			0.00	☐
13	Abell Pest Control Inc	100-18220 105 Ave NW Edmonton AB T5S 2R5	Accounts payable			81.00	0.00	0.00	0.00	81.00			0.00	☐
14	Abell Pest Control Inc	106 Saunders Rd, Unit 15 Barrie ON L4N 0A8	Accounts payable			355.95	0.00	0.00	0.00	355.95			0.00	☐
15	Abell Pest Control Inc.	200 Tiffeld Rd., Unit 107 Scarborough ON M1V 5J1	Accounts payable			556.55	0.00	0.00	0.00	556.55			0.00	☐
16	ABM Signs & Service	5615 Roblin Blvd Winnipeg MB R3R 0G8	Accounts payable			5,067.61	0.00	0.00	0.00	5,067.61			0.00	☐
17	Abram Sheet Metal Inc.	1606 London Line Samia ON N7W 1A8	Accounts payable			625.94	0.00	0.00	0.00	625.94			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
18	Air Liquide Canada Inc.	MH2042, PO Box 6789 STN Centre-Ville Montreal QC H3C 4J5	Accounts payable			9,834.40	0.00	0.00	0.00	9,834.40			0.00	☐
19	Air-Rite Refrigeration & Mechanical Inc.	40 Parr Street Winnipeg MB R2W 4C8	Accounts payable			3,860.68	0.00	0.00	0.00	3,860.68			0.00	☐
20	Albadry Holding Inc.	158 Nolanciff Cres NW Calgary AB T3R 0V1	Accounts payable			92,644.31	0.00	0.00	0.00	92,644.31			0.00	☐
21	Alcon Canada Inc.	P O Box 12218, Station A Toronto ON M5W 0K5	Accounts payable			7,574.49	0.00	0.00	0.00	7,574.49			0.00	☐
22	Alectra Utilities Corporation	P.O. Box 3700 Concord ON L4K 5N2	Accounts payable			29,300.61	0.00	0.00	0.00	29,300.61			0.00	☐
23	Amville Developments Inc.	8700 Dufferin Street Concord ON L4K 4S6	Accounts payable			70,503.60	0.00	0.00	0.00	70,503.60			0.00	☐
24	Aquareal	240 Willowdale Ave Toronto ON M2N 4Z5	Accounts payable			1,101.19	0.00	0.00	0.00	1,101.19			0.00	☐
25	Aquilini Properties	89 West Georgia St Vancouver ON V6B 0N8	Accounts payable			27,386.96	0.00	0.00	0.00	27,386.96			0.00	☐
26	Ariel Investments Inc.o/a Sprite Signs	c/o Shindico Realty Inc., 200- 1355 Taylor Avenue Winnipeg MB R3M 3Y9	Accounts payable			1,774.35	0.00	0.00	0.00	1,774.35			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

Date

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
27	Armel Corporation	199 Bay St. Ste 2900 Box 459 Toronto ON M5L 1G4	Accounts payable			417,487.03	0.00	0.00	0.00	417,487.03			0.00	☐
28	Au Ngan Leng Lo	1870 Grosvenor Place Mississauga ON L5L 3V5	Accounts payable			65,621.27	0.00	0.00	0.00	65,621.27			0.00	☐
29	Barrie Heritage Developments Ltd.	199 Bay St., Suite# 2900, P.O. Box 459 Toronto ON M5L 1G4	Accounts payable			66,852.38	0.00	0.00	0.00	66,852.38			0.00	☐
30	Bausch + Lomb Corporation	P.O. Box 12266, Station A Toronto ON M5W 0K5	Accounts payable			7,167.57	0.00	0.00	0.00	7,167.57			0.00	☐
31	BB Restorations	2227 E Arthur St Thunder Bay ON P7E 5P3	Accounts payable			734.50	0.00	0.00	0.00	734.50			0.00	☐
32	BC Ministry of Labour	Employment Standards Branch, PO Box 9570, Stn Prov Govt Victoria BC V9W 9K1	Accounts payable			0.00	0.00	0.00	0.00	0.00			0.00	☐
33	Bell Aliant	P.O. Box 2226, Stn Central RPO Halifax NS B3J 3C7	Accounts payable			4,591.10	0.00	0.00	0.00	4,591.10			0.00	☐
34	Bell Canada	P.O. Box 1550, Stn. Don Mills North York ON M3C 3N6	Accounts payable			9.45	0.00	0.00	0.00	9.45			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
35	Bell Canada	Floor 2 - 5115, CreekBank Rd, Copy Room 2A Mississauga ON L4W 5R1	Accounts payable			4,871.59	0.00	0.00	0.00	4,871.59			0.00	☐
36	Bell Canada	P.O. Box 9000, Stn Don Mills North York ON M3C 2X7	Accounts payable			67,050.46	0.00	0.00	0.00	67,050.46			0.00	☐
37	Bell Mobility Inc.	P.O. BOX 5102 Burlington ON L7R 4R7	Accounts payable			1,356.53	0.00	0.00	0.00	1,356.53			0.00	☐
38	Bellaire Landscape Inc.	2025 Ellis Side Road, RR#2 Maidstone ON N0R1K0	Accounts payable			1,322.10	0.00	0.00	0.00	1,322.10			0.00	☐
39	BellMTS	Box 7500 Winnipeg MB R3C 3B5	Accounts payable			4,550.29	0.00	0.00	0.00	4,550.29			0.00	☐
40	Bernardi Building Supply Ltd.	469 Garyray Dr. North York ON M9L 1P9	Accounts payable			3,643.48	0.00	0.00	0.00	3,643.48			0.00	☐
41	BLITZ Marketing Inc.	996 Amblewood Crt Victoria BC V8Y 1A7	Accounts payable			5,650.00	0.00	0.00	0.00	5,650.00			0.00	☐
42	Bluewater Power Distribution	855 Confederation Street, Samia ON N7T 7L6	Accounts payable			1,326.23	0.00	0.00	0.00	1,326.23			0.00	☐
43	Bridlewood Mall Management Inc	2900 Warden Avenue Ste 308 Toronto ON M1W 2S8	Accounts payable			9,670.00	0.00	0.00	0.00	9,670.00			0.00	☐
44	Calgary Co-Operative Association	151 - 86th Ave. S.E. Ste 110 Calgary AB T2H 3A5	Accounts payable			143,331.93	0.00	0.00	0.00	143,331.93			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
45	Calloway REIT (Edmonton East) Inc.	3200 Highway 7 Vaughan ON L4K 5Z5	Owed rent			0.00	0.00	0.00	0.00	0.00			0.00	☒
46	Canon Canada Inc.	P.O. Box 4090, Stn A, lockbox 914820 Toronto ON M5W 0E9	Accounts payable			316.17	0.00	0.00	0.00	316.17			0.00	☐
47	Carlos Luis	2199 Sixth Line, Unit 301 Oakville ON L6H 5V3	Accounts payable			5,356.20	0.00	0.00	0.00	5,356.20			0.00	☐
48	Central Ontario Broadcasting	431 Huronia Road, Unit# 10 Barrie ON L4N 9B3	Accounts payable			2,712.00	0.00	0.00	0.00	2,712.00			0.00	☐
49	Century Mechanical Services	Unit 120, 15 Capella Court Nepean ON K2K 7X1	Accounts payable			288.15	0.00	0.00	0.00	288.15			0.00	☐
50	Cheguis & Son Plumbing and Heating Ltd.	16 Overwater Road St. Andrews MB R1A 2V7	Accounts payable			274.12	0.00	0.00	0.00	274.12			0.00	☐
51	CHP Management LP	PO 6100 STN F, Lockbox T6255 Toronto ON M4Y 2Z2	Accounts payable			6,038.67	0.00	0.00	0.00	6,038.67			0.00	☐
52	CHP Management LP	PO 4566 CRO, Lockbox # H4566 Halifax NS B3J 3Y4	Accounts payable			9,644.06	0.00	0.00	0.00	9,644.06			0.00	☐
53	City Of Brandon	410 9Th Street Brandon MB R7A 6A2	Accounts payable			137.82	0.00	0.00	0.00	137.82			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
54	City Of Brantford	58 Dalhousie St, P.O. Box 515 Brantford ON N3T 6L6	Accounts payable			104.48	0.00	0.00	0.00	104.48			0.00	☐
55	City Of Brockville	Water Dept., 1 King St. W., P.O.Box 5000 Brockville ON K6V 7A5	Accounts payable			319.41	0.00	0.00	0.00	319.41			0.00	☐
56	City Of Cambridge	Tax and Water, PO Box 427 Cambridge ON N1R 5W8	Accounts payable			124.68	0.00	0.00	0.00	124.68			0.00	☐
57	City Of Guelph	Finance Dept., City Hall, 1 Carden St Guelph ON N1H 3A1	Accounts payable			2,860.00	0.00	0.00	0.00	2,860.00			0.00	☐
58	City Of Hamilton	71 Main St., West, Po Box 2040 Stn. Lcd1 Hamilton ON L8N 0A3	Accounts payable			4,449.58	0.00	0.00	0.00	4,449.58			0.00	☐
59	City Of Kawartha Lakes	Water Dept., P.O. Box 696 Lindsay ON K9V 4W9	Accounts payable			489.97	0.00	0.00	0.00	489.97			0.00	☐
60	City Of Kingston	Licensing/Tax Dept., 216 Ontario Street Kingston ON K7L 2Z3	Accounts payable			95.00	0.00	0.00	0.00	95.00			0.00	☐
61	City Of Kitchener	P.O.Box 1113 Kitchener ON N2G 4R6	Accounts payable			309.39	0.00	0.00	0.00	309.39			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
62	City of Niagara Falls	7150 Montrose Road, Unit 1 Niagara Falls ON L2H 3M3	Accounts payable			0.00	0.00	0.00	0.00	0.00			0.00	☐
63	City Of Niagara Falls Canada	P.O. Box 1023 Niagara Falls ON L2E 6X5	Accounts payable			450.78	0.00	0.00	0.00	450.78			0.00	☐
64	City Of Oshawa	Revenue & Tax, 50 Centre St. South Oshawa ON L1H 3Z7	Accounts payable			3,428.00	0.00	0.00	0.00	3,428.00			0.00	☐
65	City Of Timmins	220 Algonquin Blvd. E Timmins ON P4N 1B3	Accounts payable			604.08	0.00	0.00	0.00	604.08			0.00	☐
66	City Of Toronto	Treasurer, Revenue Services, Box 6000 Toronto ON M2N 5V3	Accounts payable			5,843.18	0.00	0.00	0.00	5,843.18			0.00	☐
67	City Of Waterloo	Revenue Services, PO Box 337 Station Waterloo Waterloo ON N2J 4A8	Accounts payable			1,422.20	0.00	0.00	0.00	1,422.20			0.00	☐
68	City Of Windsor	350 City Hall Square West, 2nd Floor Windsor ON N9A 6S1	Accounts payable			13,026.00	0.00	0.00	0.00	13,026.00			0.00	☐
69	City of Winnipeg	Water and Waste Department, 510 Main St. Winnipeg MB R3B 3M1	Accounts payable			5,639.17	0.00	0.00	0.00	5,639.17			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

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No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
70	Citywide Property Maintenance Inc.	11 Centennial Rd, Unit 8 Kitchener ON N2B 3E9	Accounts payable			2,237.40	0.00	0.00	0.00	2,237.40			0.00	☐
71	Corporate Express /Staples	C/O T04446C P.O. Box4446, Stn A Toronto ON M5W 4A2	Accounts payable			14,168.62	0.00	0.00	0.00	14,168.62			0.00	☐
72	Cotton Inc.	2125 Fruitbelt Parkway Niagara Falls ON L2J 0A5	Accounts payable			255.38	0.00	0.00	0.00	255.38			0.00	☐
73	Crombie REIT	610 East River Road, Suite# 200 New Glasgow NS B2H 3S2	Accounts payable			34,580.39	0.00	0.00	0.00	34,580.39			0.00	☐
74	Crowe Soberman LLP	2 St.Clair Avenue East, Suite 1100 Toronto ON M4T 2T6	Accounts payable			151,789.00	0.00	0.00	0.00	151,789.00			0.00	☐
75	Crownfire - 1704222 Ontario Inc.	140 West Street Brantford ON N3T 3G3	Accounts payable			50,591.79	0.00	0.00	0.00	50,591.79			0.00	☐
76	Crystal Glass Canada Ltd.	4821 17 Ave SE Calgary AB T2A 0V3	Accounts payable			1,640.40	0.00	0.00	0.00	1,640.40			0.00	☐
77	Culligan Water	3918 Walker Road Windsor ON N8W 3T3	Accounts payable			2.05	0.00	0.00	0.00	2.05			0.00	☐
78	David Punnett	150 Norfolk St, PO Box 431 Guelph ON N1H 4J9	Accounts payable			1,125.00	0.00	0.00	0.00	1,125.00			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
79	Dentons	77 King Street West, Suite 400, TD Centre Toronto ON M5K 0A1	Accounts payable			95,882.92	0.00	0.00	0.00	95,882.92			0.00	☐
80	Dial Locksmith Ltd	10771-101 Street Edmonton AB T5H 2S5	Accounts payable			113.40	0.00	0.00	0.00	113.40			0.00	☐
81	Director Family Responsibility	Ministry Of Community & Social Services, PO Box 2204, Stn P Downsview ON M5S 3E9	Accounts payable			734.00	0.00	0.00	0.00	734.00			0.00	☐
82	Dr. Bassam Aabed Optometry	2121 Carling Avenue, unit 73 Ottawa ON K2A 1S3	Accounts payable			800.00	0.00	0.00	0.00	800.00			0.00	☐
83	Dr. Maninderjeet Singh	2960 Kingsway Drive Kitchener ON N2C 1X1	Accounts payable			300.00	0.00	0.00	0.00	300.00			0.00	☐
84	DR. Vincent Lu	1270 Finch Avenue West North York ON M3J 3J7	Accounts payable			3,996.44	0.00	0.00	0.00	3,996.44			0.00	☐
85	Durham Aviation Service Ltd.	1190 Keith Ross Dr Oshawa ON L1J 0C7	Accounts payable			17,236.27	0.00	0.00	0.00	17,236.27			0.00	☐
86	Eagle Financial Services Ltd.	6 Tarbert Road Toronto ON M2M 2Y2	Accounts payable			14,869.68	0.00	0.00	0.00	14,869.68			0.00	☐
87	Elexicon Energy	Box 4466 Station A Toronto ON M5W 4C5	Accounts payable			3,335.21	0.00	0.00	0.00	3,335.21			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
88	Enbridge Gas Distribution Inc.	P.O. Box 644 Scarborough ON M1K 5H1	Accounts payable			41,267.28	0.00	0.00	0.00	41,267.28			0.00	☐
89	Enercare Home Services	PO Box 9925, Stn A Toronto ON M5W 2J2	Accounts payable			397.51	0.00	0.00	0.00	397.51			0.00	☐
90	Enova Kitchener Wilmot Hydro	Box 9021, 301 Victoria Street South Kitchener ON N2G 4P1	Accounts payable			641.28	0.00	0.00	0.00	641.28			0.00	☐
91	Enova Waterloo North Hydro	526 County Squire Road Waterloo ON N2J 4G8	Accounts payable			2,814.54	0.00	0.00	0.00	2,814.54			0.00	☐
92	Entegrus Powerlines Inc.	P O Box 70 Chatham ON N7M 5K2	Accounts payable			853.76	0.00	0.00	0.00	853.76			0.00	☐
93	Enwin Utilities	4545 Rhodes Dr., PO Box 1625 Stn A Windsor ON N8W 5T1	Accounts payable			1,929.84	0.00	0.00	0.00	1,929.84			0.00	☐
94	Erth Solutions	P.O. Box 271 Dorchester ON N0L 1G0	Accounts payable			125.35	0.00	0.00	0.00	125.35			0.00	☐
95	Everyday Office Supplies Inc.	PO Box 91525 Toronto RPO West Side, Toronto ON M6E 0A2	Accounts payable			2,291.83	0.00	0.00	0.00	2,291.83			0.00	☐
96	Fast Services General Maintenance	12 Macklem Ave Toronto ON M6J 3M2	Accounts payable			3,254.40	0.00	0.00	0.00	3,254.40			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
97	Federal Express Canada Corporation	P.O.Box 4626, Toronto Stn A Toronto ON M5W 5B4	Accounts payable			946.42	0.00	0.00	0.00	946.42			0.00	☐
98	Festival Hydro	P.O. Box 397 Stratford ON L4Y 0G4	Accounts payable			755.81	0.00	0.00	0.00	755.81			0.00	☐
99	Flamborough South Centre Inc.	c/o WHELTON HIUTIN LLP, 15 Toronto Street, Suite 200 Toronto ON M5C 2E3	Owed rent			0.00	0.00	0.00	0.00	0.00			0.00	☒
100	Former employee claims	Various Toronto ON M5J 2W4	Severance pay			1.00	0.00	0.00	0.00	1.00			0.00	☐
101	Fu Associates Ltd.	1185 Queensway East, Unit 10A Mississauga ON L4Y 0G4	Accounts payable			2,988.85	0.00	0.00	0.00	2,988.85			0.00	☐
102	General Construction Inc	2 Haverhill Circle North York ON M6L 2R8	Accounts payable			1,988.80	0.00	0.00	0.00	1,988.80			0.00	☐
103	GFL Environmental Inc.	PO BOX 150 Concord ON L4K 1B2	Accounts payable			10,425.31	0.00	0.00	0.00	10,425.31			0.00	☐
104	Glass Canada Limited	330-A Exeter Road London ON N6L 1A3	Accounts payable			5,429.65	0.00	0.00	0.00	5,429.65			0.00	☐
105	Glass Doctor	4350 Glanworth Drive London ON N6L 1J7	Accounts payable			452.00	0.00	0.00	0.00	452.00			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
106	Gloucester Glass 2K Inc	798 Promenade Adencliff Drive Ottawa ON K4A 3E4	Accounts payable			1,491.60	0.00	0.00	0.00	1,491.60			0.00	☐
107	Grandbridge Energy Inc.	P.O. Box 1060 Cambridge ON N1R 5X6	Accounts payable			2,377.96	0.00	0.00	0.00	2,377.96			0.00	☐
108	GSU	500 Regent St., P.O.Box 250 Sudbury ON P3E 4P1	Accounts payable			1,288.60	0.00	0.00	0.00	1,288.60			0.00	☐
109	Guelph Hydro	395 Southgate Drive Guelph ON N1H 4Y1	Accounts payable			6,914.83	0.00	0.00	0.00	6,914.83			0.00	☐
110	Hawthorn Design Inc.	13350 Highway 12 Sunderland ON L0C 1H0	Accounts payable			78,335.86	0.00	0.00	0.00	78,335.86			0.00	☐
111	Highlander Landscapes Ltd.	63 Kay Cres Fergus ON N1M 0A4	Accounts payable			1,322.10	0.00	0.00	0.00	1,322.10			0.00	☐
112	Home Depot Credit Services	PO Box 675, Station D Scarborough ON M1R 5T4	Accounts payable			48.86	0.00	0.00	0.00	48.86			0.00	☐
113	Hydro One Networks Inc.	P.O. Box 4102, Stn A Toronto ON M5L 3L3	Accounts payable			21,966.69	0.00	0.00	0.00	21,966.69			0.00	☐
114	Hydro Ottawa Limited	P.O. Box 8700 Ottawa ON K1G 3S4	Accounts payable			2,349.74	0.00	0.00	0.00	2,349.74			0.00	☐
115	Intellect Computer Source Inc.	255 Duncan Mill Rd., Unit 102 North York ON M3B 3H9	Accounts payable			23,413.10	0.00	0.00	0.00	23,413.10			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
116	Invaehoe Cambridge II Inc.	550 King Street North, Waterloo ON N2L 5W6	Accounts payable			560,052.26	0.00	0.00	0.00	560,052.26			0.00	☐
117	iTeraTEL Communications Inc.	445 Apple Creek Blvd., Suite 104 Markham ON L3R 9X7	Accounts payable			15,841.59	0.00	0.00	0.00	15,841.59			0.00	☐
118	Ivanhoe Cambridge Inc.	419 King Street West-Suite 120 Oshawa ON L1J 2K5	Accounts payable			538,323.92	0.00	0.00	0.00	538,323.92			0.00	☐
119	Johnson & Johnson Vision Care	P.O. Box 9530 Postal Stn A. Toronto ON M5W 2K3	Accounts payable			239,924.01	0.00	0.00	0.00	239,924.01			0.00	☐
120	K&Y Diamond Ltd.	1801 Saint Regis Dollard-des-Ormeaux QC H9B 2M9	Accounts payable			5,560.73	0.00	0.00	0.00	5,560.73			0.00	☐
121	Kaneff Properties Limited	20 Queen Street West, Suite 3000 Toronto ON M5H 3R3	Accounts payable			96,486.00	0.00	0.00	0.00	96,486.00			0.00	☐
122	Kindred Mechanical Inc.	243 Colbeck Dr Welland ON L3C 7M3	Accounts payable			2,157.74	0.00	0.00	0.00	2,157.74			0.00	☐
123	Kingsway Garden Holdings Inc.	c/o Oxford, 100 Adelaide St. West Toronto ON M5H 0E2	Accounts payable			510,241.49	0.00	0.00	0.00	510,241.49			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
124	Koffman Kalef LLP	19th Floor, 885 West Georgia Street Vancouver BC V6C 3H4	Accounts payable			601.12	0.00	0.00	0.00	601.12			0.00	☐
125	Kreta Holdings Ltd.	10180 - 101 St. Edmonton AB T5J 3S4	Accounts payable			15,283.19	0.00	0.00	0.00	15,283.19			0.00	☐
126	Lakefront Utility Services Inc.	207 Division St. PO Box 577 Cobourg ON K9A 4L3	Accounts payable			982.28	0.00	0.00	0.00	982.28			0.00	☐
127	Linde Canada Inc.	PO Box 2531, STN M Calgary AB T2P 0S6	Accounts payable			4,918.96	0.00	0.00	0.00	4,918.96			0.00	☐
128	London - Hydro	111 Horton St., BOX 3050 London ON N5A 4J8	Accounts payable			992.16	0.00	0.00	0.00	992.16			0.00	☐
129	Luxottica Canada Inc.	P.O. Box 56393, STN A Toronto ON M5W 4L1	Accounts payable			6,813.37	0.00	0.00	0.00	6,813.37			0.00	☐
130	M & R Mechanical	42-925 Lawson Rd London ON N6G 4X3	Accounts payable			1,921.00	0.00	0.00	0.00	1,921.00			0.00	☐
131	M.T.C.C. # 774	89 Connie Crescent Concord ON L4K 1L3	Accounts payable			799.54	0.00	0.00	0.00	799.54			0.00	☐
132	Manitoba Hydro	P.O. Box 7900 Stn Main Winnipeg MN R3C 5R1	Accounts payable			4,983.92	0.00	0.00	0.00	4,983.92			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
133	Market Mall Leaseholds Inc.	3625 Shaganapi Trail N.W., Suite 214 Calgary AB T3A 0E2	Accounts payable			231,754.70	0.00	0.00	0.00	231,754.70			0.00	☐
134	McCray Optical Supply Inc.	Unit# 6 - 2560 Morningside Avenue Scarborough ON M1X 0E2	Accounts payable			206.24	0.00	0.00	0.00	206.24			0.00	☐
135	McDougall Energy Inc.	421 Bay St. Suite 301 Sault Ste. Marie ON P6A 1X3	Accounts payable			945.13	0.00	0.00	0.00	945.13			0.00	☐
136	Meisystem Inc	959 Aec Drive Wood Dale IL 60191 USA	Accounts payable			992.46	0.00	0.00	0.00	992.46			0.00	☐
137	Meridian One Cap	P.O. Box 30597 RPO Madison Burnaby BC V5C 6J5	Accounts payable			1,964.77	0.00	0.00	0.00	1,964.77			0.00	☐
138	Metroland Media	P.O Box 36524, Hamilton Pro Eastgate Hamilton ON L8E 5B2	Accounts payable			600.03	0.00	0.00	0.00	600.03			0.00	☐
139	Mihajlo Vujcuf	77 Royview Crescent Woodbridge ON L4H 2T6	Accounts payable			77,480.26	0.00	0.00	0.00	77,480.26			0.00	☐
140	Miller Waste Systems Inc.	PO Box 57084, Stn A Toronto ON M5W 5M5	Accounts payable			548.13	0.00	0.00	0.00	548.13			0.00	☐
141	Milton Hydro Distribution Inc.	200 Chisholm Drive Milton ON L9T 3G9	Accounts payable			439.69	0.00	0.00	0.00	439.69			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
142	Murlee Holdings Limited	45 Gordon Mackay Road Toronto ON M9N 3X3	Accounts payable			82,687.50	0.00	0.00	0.00	82,687.50			0.00	☐
143	Nav Canada	PO Box 9632, Station T Ottawa ON K1G 6H1	Accounts payable			63.43	0.00	0.00	0.00	63.43			0.00	☐
144	Newton Community Capital Inc.	400-1245 West Broadway Vancouver ON V6H 1G7	Accounts payable			142,052.30	0.00	0.00	0.00	142,052.30			0.00	☐
145	Niagara Peninsula Energy	7447 Pin Oak Dr., PO Box 120 Niagara Falls ON L2E 6S9	Accounts payable			888.89	0.00	0.00	0.00	888.89			0.00	☐
146	Noble Corporation	7171 JANE STREET, Dept 6650 Concord ON L4K 1A7	Accounts payable			709.83	0.00	0.00	0.00	709.83			0.00	☐
147	North Bay Hydro Distribution	P.O. Box 3240 North Bay ON P1B 8Y5	Accounts payable			1,390.05	0.00	0.00	0.00	1,390.05			0.00	☐
148	Northern Mechanical Service	373 Railway St Timmins ON P4N 2P5	Accounts payable			777.43	0.00	0.00	0.00	777.43			0.00	☐
149	Northermtel L.P.	P.O. Box 2208, Stn P Toronto ON M5S 3G1	Accounts payable			1,987.50	0.00	0.00	0.00	1,987.50			0.00	☐
150	Norwest Pest Control	430 Balmoral Street Thunder Bay ON P7C 5G8	Accounts payable			113.00	0.00	0.00	0.00	113.00			0.00	☐
151	NT Power	590 Steven Court Newmarket ON L3Y 6Z2	Accounts payable			1,816.32	0.00	0.00	0.00	1,816.32			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
152	Oakville Hydro Electric	P.O. Box 1900, 861 Redwood Square Oakville ON L6K 0C7	Accounts payable			2,210.16	0.00	0.00	0.00	2,210.16			0.00	☐
153	Ontario Ministry of Labour	Immigration, Training and Skills Development, 400 University Avenue, 14th Floor Toronto ON M7A 1T7	Accounts payable			0.00	0.00	0.00	0.00	0.00			0.00	☐
154	Ontario Tech Roofing Inc	6724 Barrisdale Dr Mississauga ON L4N 2H4	Accounts payable			1,508.60	0.00	0.00	0.00	1,508.60			0.00	☐
155	Ontrea Inc.	6455 Macleod Trail Southwest, Suite B1 Calgary AB T2H 0K8	Accounts payable			65,296.91	0.00	0.00	0.00	65,296.91			0.00	☐
156	Ontrea Inc.	233 - 1485 Portage Avenue Winnipeg AB R3G 0W4	Accounts payable			96,100.08	0.00	0.00	0.00	96,100.08			0.00	☐
157	Optik K & R Inc.	425 Midwest Road Scarborough ON M1P 3A6	Accounts payable			817.32	0.00	0.00	0.00	817.32			0.00	☐
158	OptiSource	PO BOX 30538 New York NY 10087-0538 USA	Accounts payable			1,807.00	0.00	0.00	0.00	1,807.00			0.00	☐
159	Opto Tech Inc.	N116W181 11 Morse Dr, PO Box 665 Germantown WI 53022 USA	Accounts payable			21,153.31	0.00	0.00	0.00	21,153.31			0.00	☐

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160	Opto Tech Optikmaschinen GmbH	Sandusweg 2-4, Wettenberg, 35435 M5J 2W4 Germany	Accounts payable			55,600.00	0.00	0.00	0.00	55,600.00			0.00	☐
161	Orangeville Hydro Limited	400 C Line Orangeville ON L9W 3Z8	Accounts payable			1,842.50	0.00	0.00	0.00	1,842.50			0.00	☐
162	Orkin Canada Corporation	5840 Falbourne St Mississauga ON L5R 4B5	Accounts payable			1,020.90	0.00	0.00	0.00	1,020.90			0.00	☐
163	Oshawa Power	100 Simcoe Street South Oshawa ON L1H 7M7	Accounts payable			4,465.12	0.00	0.00	0.00	4,465.12			0.00	☐
164	Ottawa Police Service	P.O. 9634, Station T Ottawa ON K1G 6H5	Accounts payable			172.00	0.00	0.00	0.00	172.00			0.00	☐
165	Oxford, In Trust For Square One	100 Adelaide Street West, Suite 900 Toronto ON M5H 0E2	Accounts payable			1,015,714.99	0.00	0.00	0.00	1,015,714.99			0.00	☐
166	Paradise Lifetime Rogers Inc.	c/o Realspace Mngt. 3790 Victoria Pk Ave, Suite 100 Toronto ON M5H 3H7	Accounts payable			84,956.80	0.00	0.00	0.00	84,956.80			0.00	☐
167	Paragon Dpi	2151 McCowan Rd. Scarborough ON M1S 3Y6	Accounts payable			179.63	0.00	0.00	0.00	179.63			0.00	☐
168	Paul Didur Architect Inc.	222 Islington Avenue, Suite 260 Toronto ON M8V 3W7	Accounts payable			2,986.03	0.00	0.00	0.00	2,986.03			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
169	Pitney Bowes Canada	P.O. Box 190 Orangeville ON L9W 2Z6	Accounts payable			166.09	0.00	0.00	0.00	166.09			0.00	☐
170	Pitney Bowes Leasing	P.O. Box 278 Orangeville ON L9W 2Z7	Accounts payable			474.75	0.00	0.00	0.00	474.75			0.00	☐
171	Primaris Management Inc.	3100 Howard Avenue Windsor ON N8X 3Y8	Owed rent			0.00	0.00	0.00	0.00	0.00			0.00	☒
172	Primaris Management Inc.	435 Stone Road West Guelph ON N1G 2X6	Owed rent			0.00	0.00	0.00	0.00	0.00			0.00	☒
173	PUC Services Inc.	500 Second Line East, PO Box 9000 Sault Ste. Marie ON P6A 6P2	Accounts payable			1,881.18	0.00	0.00	0.00	1,881.18			0.00	☐
174	Pug Services Corp.	1867 Ashburnham Dr, po Box 4125 Stn Main Peterborough ON K9J 6Z5	Accounts payable			815.58	0.00	0.00	0.00	815.58			0.00	☐
175	Quadiant Canada Ltd.	150 Steelcase Rd W Markham, ON ON L3R 3J9	Accounts payable			892.87	0.00	0.00	0.00	892.87			0.00	☐
176	Region of Waterloo	150 Frederick Street Kitchener ON N2G 4J3	Accounts payable			95.90	0.00	0.00	0.00	95.90			0.00	☐
177	Regional Municipality Of Durham	605 Rossland Rd E. Po. Box 720 Whitby ON L1N 0B1	Accounts payable			1,563.74	0.00	0.00	0.00	1,563.74			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
178	Reliance Home Comfort	P.O. Box 4504 Stn A, 25 The Esplanade Toronto ON M5W 4J8	Accounts payable			92.11	0.00	0.00	0.00	92.11			0.00	☐
179	Richmond Hill	Tax Department, PO Box 1997, Station B Toronto ON M5T 3G7	Accounts payable			14,802.85	0.00	0.00	0.00	14,802.85			0.00	☐
180	Richmond Hill	Water & Waste Water, P.O. Box 1998, STN B Toronto ON M5T 3G6	Accounts payable			350.55	0.00	0.00	0.00	350.55			0.00	☐
181	Richmond Hyland Centre Inc.	C/O Westdale Development Corp, 1701 Richmond Street, Suit 3B London ON N6A 3H5	Accounts payable			186,729.95	0.00	0.00	0.00	186,729.95			0.00	☐
182	Rogers Cable	PO box 9100 Don Mills ON M3C 3P9	Accounts payable			5.59	0.00	0.00	0.00	5.59			0.00	☐
183	Rogers Wireless	PO Box 9100 Don Mills ON M3C 3P9	Accounts payable			14,638.05	0.00	0.00	0.00	14,638.05			0.00	☐
184	Roofco Ontario Inc.	54 Ferndale Drive North Barrie ON L4N 9V4	Accounts payable			254.25	0.00	0.00	0.00	254.25			0.00	☐
185	RPS - ITF Taunton/Wesney	157 Harwood Ave N, C004, Att B Relph Ajax ON L1Z 0A1	Accounts payable			23,878.62	0.00	0.00	0.00	23,878.62			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
186	Sandpiper Energy Solutions	2225 Sheppard Ave. E., Suite 800 Toronto ON M2J 5C2	Accounts payable			112.00	0.00	0.00	0.00	112.00			0.00	☐
187	See It Signs	PO BOX 2745, Station Main Samia ON N7T 7C9	Accounts payable			1,582.00	0.00	0.00	0.00	1,582.00			0.00	☐
188	Shape Property Management Corp	106 - 9855 Austin Avenue Burnaby BC V3J 1N4	Accounts payable			5,304.92	0.00	0.00	0.00	5,304.92			0.00	☐
189	Sharp Electronics Of Canada Ltd.	PO Box 46036 STN A Toronto ON M5W 4K9	Accounts payable			831.80	0.00	0.00	0.00	831.80			0.00	☐
190	Shindico Realty Inc.	200 - 1355 Taylor Avenue Winnipeg MB R3M 3Y9	Accounts payable			72,436.42	0.00	0.00	0.00	72,436.42			0.00	☐
191	Shred-It	PO Box 15781, Station A Toronto ON M5W 1C1	Accounts payable			3,332.19	0.00	0.00	0.00	3,332.19			0.00	☐
192	Signs Direct	1444 Hallmark P1 Ottawa ON K1B 3X3	Accounts payable			3,955.00	0.00	0.00	0.00	3,955.00			0.00	☐
193	Signs Maker Inc.	120 Production Dr. Toronto ON M1H 2X8	Accounts payable			116,390.00	0.00	0.00	0.00	116,390.00			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
194	Sivanesan Kasippallai	c/o Pariag Law Professional Corporation, 234 Eglinton Avenue East, Suite 501 Toronto ON M4P 1K5	Accounts payable			135,000.00	0.00	0.00	0.00	135,000.00			0.00	☐
195	Skelton Brumwell & Associates	125 Bell Barm Road, Suite 203 Barrie ON L4M 6L2	Accounts payable			4,116.79	0.00	0.00	0.00	4,116.79			0.00	☐
196	Skywords Traffic Network	449 The Queensway S, Suite 200 Keswick ON L4P 2C9	Accounts payable			28,080.50	0.00	0.00	0.00	28,080.50			0.00	☐
197	Smart Look Landscaping	Box 35, Site 200, R.R.#2 Brandon MB R7A 5Y2	Accounts payable			4,945.50	0.00	0.00	0.00	4,945.50			0.00	☐
198	Smart Security Services Inc.	180 West Beaver Creek Road Richmond Hill ON L4B 1B4	Accounts payable			25,491.52	0.00	0.00	0.00	25,491.52			0.00	☐
199	South Edmonton Common West	10180-111 Street Edmonton ON T5K 1K6	Accounts payable			331.61	0.00	0.00	0.00	331.61			0.00	☐
200	Star Metroland Media	211 Pritchard Road, Unit 4 Hamilton ON L8H 0G5	Accounts payable			600.03	0.00	0.00	0.00	600.03			0.00	☐
201	Starkman Professional Corporation	510-675 Cochrane Drive, East Tower Markham ON L3R 0B8	Accounts payable			44,516.76	0.00	0.00	0.00	44,516.76			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
202	Steinberg LLP Lawyers	1100 - 5255 Yonge St. Toronto ON M2N 6P4	Accounts payable			462.73	0.00	0.00	0.00	462.73			0.00	☐
203	Stewardship Ontario	1 St. Clair Ave W, 7th Floor Toronto ON M4V 1K6	Accounts payable			6,636.81	0.00	0.00	0.00	6,636.81			0.00	☐
204	Stewart McKelvey	900 - 1959 Upper Water Street, PO Box 997 Halifax NS B3J 2X2	Accounts payable			345.00	0.00	0.00	0.00	345.00			0.00	☐
205	Stewart McKelvey	PO Box 20105, Brunswick Square Saint John NB E2L 5B2	Accounts payable			1,406.25	0.00	0.00	0.00	1,406.25			0.00	☐
206	Strata Mechanical Services Inc.	110 Paramount Road Winnipeg MB R2X 2W3	Accounts payable			187.04	0.00	0.00	0.00	187.04			0.00	☐
207	Suncor Energy Products	P.O. Box 8500 Don Mills ON M3C 3B2	Accounts payable			11,348.18	0.00	0.00	0.00	11,348.18			0.00	☐
208	Sunralf Holdings Inc.	c/o Novitium Mngt., 311 George St N., Ste L16 Peterborough ON K9J 3C8	Accounts payable			77,066.00	0.00	0.00	0.00	77,066.00			0.00	☐
209	Super Glass & Mirror Service	1-70 Eugene Street North York ON M6B 3Z4	Accounts payable			2,316.50	0.00	0.00	0.00	2,316.50			0.00	☐
210	Supreme Capital Inc.	28169-96 Avenue Acheson AB T7X 6J7	Accounts payable			435,364.11	0.00	0.00	0.00	435,364.11			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
211	Sussex Realty Ltd.	274 Osborne St. N. Winnipeg MB R3C 0M7	Accounts payable			103,481.55	0.00	0.00	0.00	103,481.55			0.00	☐
212	Synergy North	34 Cumberland St. N. Thunder Bay ON P7A 4L4	Accounts payable			2,515.19	0.00	0.00	0.00	2,515.19			0.00	☐
213	Tbaytel	PO Box 10074 Thunder Bay ON P7B 6T6	Accounts payable			857.48	0.00	0.00	0.00	857.48			0.00	☐
214	Telus	PO Box 81030 Burnaby ON V5H 4K1	Accounts payable			43,018.00	0.00	0.00	0.00	43,018.00			0.00	☐
215	TELUS	PO Box 5300 Burlington ON L7R 4S8	Accounts payable			12,654.08	0.00	0.00	0.00	12,654.08			0.00	☐
216	The City of Winnipeg	Assessment and Taxation Department, 510 Main St. Winnipeg MB R3B 3M1	Accounts payable			1.00	0.00	0.00	0.00	1.00			0.00	☐
217	The District Municipality Of Muskoka	70 Pine Street Bracebridge ON P1L 1N3	Accounts payable			70.48	0.00	0.00	0.00	70.48			0.00	☐
218	The Home Depot	P.O. Box 4609 STATION A Toronto ON M5W 4Z5	Accounts payable			1,566.01	0.00	0.00	0.00	1,566.01			0.00	☐
219	The Sealer People Inc.	42 Brightsview Drive Richmond Hill ON L4E 3Z1	Accounts payable			7,119.00	0.00	0.00	0.00	7,119.00			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
220	TI Group	115 Thorncliffe Park Drive Toronto ON M4H 1M1	Accounts payable			20,874.73	0.00	0.00	0.00	20,874.73			0.00	☐
221	Topostar Corporation	71 Eastbourne Avenue Toronto ON M5P 2G1	Accounts payable			81,757.00	0.00	0.00	0.00	81,757.00			0.00	☐
222	Topostar Yorkville Inc.	71 Eastbourne Avenue Toronto ON M5P 2G1	Accounts payable			133,773.70	0.00	0.00	0.00	133,773.70			0.00	☐
223	Toronto Hydro	PO Box 4490, STN A Toronto ON M5W 4H3	Accounts payable			200,569.18	0.00	0.00	0.00	200,569.18			0.00	☐
224	Town Of Oakville	Tax Office, 1225 Trafalgar Rd. Oakville ON L6H 0H3	Accounts payable			6,413.00	0.00	0.00	0.00	6,413.00			0.00	☐
225	Tri City Aero Maintenance	4881 Fountain Steet North, Unit 15 Breslau ON N0B 1M0	Accounts payable			46,312.30	0.00	0.00	0.00	46,312.30			0.00	☐
226	U-Haul	PO Box 52128 Phoenix AZ 85072-212	Accounts payable			1,491.79	0.00	0.00	0.00	1,491.79			0.00	☐
227	Ultra Optics SDS 12-1084	PO BOX 86 Minneapolis MN 55486-1084 USA	Accounts payable			15,483.61	0.00	0.00	0.00	15,483.61			0.00	☐
228	Union Development (Canada) Group Inc.	2940 Fromme Road North Vancouver BC V7K	Accounts payable			112,584.25	0.00	0.00	0.00	112,584.25			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

Date

KSV Restructuring Inc. solely in its capacity as CCAA Monitor of 9211128

Canada Limited

Form 78 (2023-12)

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
229	United Rentals Of Canada Inc.	Po Box 4526, Postal Station A Toronto ON M5W 5Z9	Accounts payable			1,605.45	0.00	0.00	0.00	1,605.45			0.00	☐
230	Urban Planning and Economy Development Service	PO Box 2570 Edmonton AB T5J 2G4	Accounts payable			234.00	0.00	0.00	0.00	234.00			0.00	☐
231	Utilities Kingston	P.O. Box 790 Kingston ON K7L 4X7	Accounts payable			7,489.65	0.00	0.00	0.00	7,489.65			0.00	☐
232	Vican Development Ltd.	9320 Algoma Drive Richmond BC V7A 3P7	Accounts payable			11,516.76	0.00	0.00	0.00	11,516.76			0.00	☐
233	VMC Media Inc.	98 Dupont Street Toronto ON M5R 1V2	Accounts payable			279,752.97	0.00	0.00	0.00	279,752.97			0.00	☐
234	Waste Connections of Canada Inc. (7151)	Dept 400172, PO Box 4375 Station A Toronto ON M5W 0J3	Accounts payable			2,992.81	0.00	0.00	0.00	2,992.81			0.00	☐
235	Waste Management	P.O. Box 4205, Stn 'A' Toronto ON M5W 5L4	Accounts payable			21,649.96	0.00	0.00	0.00	21,649.96			0.00	☐
236	WCB Of Manitoba	333 Broadway Winnipeg MB R3C 4W3	Accounts payable			497.98	0.00	0.00	0.00	497.98			0.00	☐
237	Winmar London/Stratford	175 Stronach Crescent London ON N5V 3G5	Accounts payable			410.19	0.00	0.00	0.00	410.19			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
238	Witten LLP	2500, 10303 Jasper Avenue Edmonton AB T5J 3N6	Accounts payable			368.80	0.00	0.00	0.00	368.80			0.00	☐
239	WSIB	P.O. Box 4115, Stn A Toronto ON M5W 2V3	Accounts payable			5,742.27	0.00	0.00	0.00	5,742.27			0.00	☐
240	WYSE Meter Solutions Inc.	PO box 418 RPO Steeles West North York ON M3J 0J3	Accounts payable			596.31	0.00	0.00	0.00	596.31			0.00	☐
241	Yardsmart	51 Queens Crescent Brandon MB R7B 1G1	Accounts payable			1,118.25	0.00	0.00	0.00	1,118.25			0.00	☐
242	Yardwerks Tbay	311 Euclid Ave. Thunder Bay ON P7E 6G6	Accounts payable			2,712.00	0.00	0.00	0.00	2,712.00			0.00	☐
Total						10,692,421.72	0.00	0.00	0.00	10,692,421.72				

² Choose one option for each item: Accounts payable; Owed rent; Owed wages; Severance pay; Corporate taxes; Sales taxes; Employee source deductions; Litigation/legal costs and awards; Subordinated debenture; Bills of exchange; Promissory notes; Lien notes; Mortgages or hypothec on real or immovable property; Chattel mortgages or movable hypothec; General Security Agreement; Intercompany loans; Bank loans (except real property mortgage); Finance company loans; Shareholder loans; Shares and subscribed capital; Other claim or liability.

³ Choose one option for each item with a preferred or priority amount: Unpaid supplier; Farmer, fisherman or aquaculturist; Owed wages; Unpaid amount regarding pension plan; Municipal taxes; Rent; Customer of a bankrupt securities firm; Deemed trust in favour of the Crown; Priming charges and interim financing; Environmental liabilities; Other.

KSV Restructuring Inc. solely in its capacity as CCAA Monitor of 9211128 Canada Limited, of the City of Toronto in the Province of Ontario, do swear (or solemnly declare) that this statement and the attached lists are, to the best of our knowledge, a full, true and complete statement of the affairs of the Corporation on the 5th day of June 2026 and fully disclose all property of every description that is in our possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED) before me at the City of Toronto in the Province of Ontario, on this 5th day of June 2026.

KSV Restructuring Inc.

KSV Restructuring Inc. solely in its capacity as CCAA Monitor of 9211128 Canada Limited



Catherine Theriault, Commissioner of Oaths
For the Province of Ontario
Expires February 19, 2028

Court No.

File No.

In the Matter of the Bankruptcy of
9211128 Canada Limited
of the City of Scarborough, in the Province of Ontario

Form 78 (8R22)
Statement of affairs (Business bankruptcy)

KSV Restructuring Inc. - Licensed Insolvency Trustee
Per:

Mitch Vininsky - Licensed Insolvency Trustee
220 Bay St. Suite 1300, PO Box 20
Toronto ON M5J 2W4
Phone: (416) 932-6262 Fax: (416) 932-6266



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Ontario
Division No.: 09 - Toronto
Court No.: 31-3382884
Estate No.: 31-3382884

In the Matter of the Bankruptcy of:

9223142 Canada Limited

Debtor

KSV RESTRUCTURING INC.

Licensed Insolvency Trustee

Ordinary Administration

Date and time of bankruptcy:	June 05, 2026, 17:03	Security:	\$0.00
Date of trustee appointment:	June 05, 2026		
Meeting of creditors:	June 25, 2026, 09:30 Meeting ID: 248 274 648 838 558 Passcode: YF9o2HG9 Toronto, Ontario Canada,		
Chair:	Trustee		

CERTIFICATE OF APPOINTMENT - Section 49 of the Act; Rule 85

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- the aforementioned debtor filed an assignment under section 49 of the *Bankruptcy and Insolvency Act*;
- the aforementioned trustee was duly appointed trustee of the estate of the debtor.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: June 05, 2026, 17:08

E-File/Dépôt Electronique

Official Receiver

151 Yonge Street, 4th Floor, Toronto, Ontario, Canada, M5C2W7, (877)376-9902

Canada

District of Ontario
Division No.
Court No.
Estate No.

ASSIGNMENT FOR THE GENERAL BENEFIT OF CREDITORS

This indenture made this 5th day of June, 2026

Between

9223142 CANADA LIMITED

hereinafter called "the debtor"

and

KSV RESTRUCTURING INC.

hereinafter called "the trustee".

WHEREAS the debtor is insolvent and desires to assign and to abandon all its property for distribution among its creditors in pursuance of the *Bankruptcy and Insolvency Act* (the "Act"),

THIS INDENTURE WITNESSETH that the debtor does hereby assign to the trustee, all the debtor's property, for the uses, intents and purposes provided by the Act.

SIGNED at the City of Toronto, in the Province of Ontario, in the presence of



Catherine Theriault, witness

DATED: June 5 2026

**KSV RESTRUCTURING INC.,
SOLELY IN ITS CAPACITY
AS CCAA MONITOR OF
9223142 CANADA LIMITED**



Per: _____
Mitch Vininsky

-- Form 78 --

Statement of Affairs (Corporate Bankruptcy)

(Subsection 49(2) and Paragraph 158(d) of the Act / subsections 50(2) and 62(1) of the Act)

In the Matter of the Bankruptcy of

9223142 Canada Limited

of the City of Scarborough, in the Province of Ontario

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 5th day of June 2026. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration by a duly authorized director, if the bankrupt is a corporation, or by yourself, in other cases..

Give reasons for the bankrupt's/debtor's financial difficulty (Select all that apply and provide details):

- ☒ Negative market conditions;

☐ Foreign Exchange Fluctuations;

☒ Economic Downturn;

☐ Poor Financial Performance;

☐ Legal Matters (Provide details);
- ☐ Lack of Working Capital/Funding;

☒ Competition;

☐ Legislated or Regulatory Restrictions;

☐ Natural Disaster;

☐ Increased Cost of Doing Business;
- ☐ Overhead Increasing;

☐ Faulty Infrastructure or Business Model;

☐ Unsuccessful Marketing Initiatives;

☐ Personal Issues;

☐ Poor Management;
- ☐ Faulty Accounting;

☐ Tax Liabilities;

☐ Labour;

☒ Other (Please specify).

Provide relevant details:

[Other] Covid-19 Pandemic and Cyber Attack

ASSETS			LIABILITIES		
(totals from the list of assets as stated and estimated by bankrupt/debtor)			(totals from the list of liabilities as stated and estimated by bankrupt/debtor)		
1. Cash on hand		0.00	1. Secured creditors		0.00
2. Deposits in financial institutions		0.00	2. Preferred creditors, securities, and priorities		0.00
3. Accounts receivable and other receivables			3. Unsecured creditors		3,271,988.06
Total amount	0.00		4. Contingent, trust claims or other liabilities estimated to be provable for		0.00
Estimated realizable value	0.00	0.00			
4. Inventory		0.00	Total liabilities		3,271,988.06
5. Trade fixtures, etc.		0.00			
6. Livestock		0.00	Surplus		3,271,988.06
7. Machinery and equipment		0.00			
8. Real property or immovables		0.00			
9. Furniture		0.00			
10. Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.)		0.00			
11. Vehicles		0.00			
12. Securities (shares, bonds, debentures, etc.)		0.00			
13. Other property		0.00			
Total of lines 1 to 13		0.00			
If bankrupt is a corporation, add:					
Amount of subscribed capital	0.00				
Amount paid on capital	0.00				
Balance subscribed and unpaid	0.00				
Estimated to produce	0.00	0.00			
Total assets		0.00			
Deficiency		-3,271,988.06			
Total value of assets located outside Canada included in lines 1 to 13		0.00			

List of Assets

Arrange by Nature of asset and number consecutively

No.	Nature of asset ¹	Address/Location	Asset located outside Canada	Details	Percentage of bankrupt's/debtor's interest	Total value of the bankrupt's/debtor's interest	Estimated realizable value	Equity or Surplus	Placeholder (values on this line are for notification)
101	Cash on hand	n/a	☐	Cash on Hand - Chequing	0.00	0.00	0.00	0.00	☒
Total						0.00	0.00		

¹ Choose one option for each item: Cash on hand; Deposits in financial institutions; Accounts receivable and other receivables; Inventory; Trade fixtures, etc.; Livestock; Machinery and equipment; Residential rental property; Commercial building; Industrial building; Land; Immovable industrial equipment; Other real property; Furniture; Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.); Vehicles; Securities (shares, bonds, debentures, etc.); Bills of exchange, promissory note, etc.; Tax refunds; Other personal property.

KSV Restructuring Inc.

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
1	100111285 5 Ontario Inc. Attn: Maurice V. Fleming	c/o Loopstra Nixon, 130 Adelaide St. West, Suite 2800 Toronto ON M5H 3P6	Accounts payable			2,176,910.53	0.00	0.00	0.00	2,176,910.53			0.00	☐
2	Bazell Technologies Corp.	5066 Commercial Circle Concord CA 94520 USA	Accounts payable			3,665.56	0.00	0.00	0.00	3,665.56			0.00	☐
3	Centennial Optical Limited	158 Norfinch Drive Downsview ON M3N 1X6	Accounts payable			175,913.24	0.00	0.00	0.00	175,913.24			0.00	☐
4	Dynamic Labs	P.O.Box 57089, Stn."A" Toronto ON M5W 5M5	Accounts payable			1,007.98	0.00	0.00	0.00	1,007.98			0.00	☐
5	Fashion Excellent (1673132 Ontario Inc)	951 Denison Street, Unit 2 Markham ON L3R 3W9	Accounts payable			24,432.35	0.00	0.00	0.00	24,432.35			0.00	☐
6	Federal Freight Canada	Lockbox 916831, PO Box 9100 STN F Toronto ON M4Y 3A5	Accounts payable			239.39	0.00	0.00	0.00	239.39			0.00	☐
7	Former Employee Claims	multiple Toronto ON M5J 2W4	Severance pay			1.00	0.00	0.00	0.00	1.00			0.00	☐
8	Insurance Courier Services	PO Box 72 Aylmer ON N5H 2R8	Accounts payable			44,602.02	0.00	0.00	0.00	44,602.02			0.00	☐
9	Kintetsu World Express (Canada) Inc	6405 Northam Drive Mississauga ON L4V 1J2	Accounts payable			192.10	0.00	0.00	0.00	192.10			0.00	☐

KSV Restructuring Inc.

05-Jun-2026

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
10	Nikon Optical Canada Inc.	5075 Fullum Street, Suite 100 Montreal QC H2H 2K3	Accounts payable			379,480.18	0.00	0.00	0.00	379,480.18			0.00	☐
11	Quench Canada Inc.	PO Box 12225, Station A Toronto ON M5W 0K5	Accounts payable			133.13	0.00	0.00	0.00	133.13			0.00	☐
12	Satisloh North America Inc.	13131 Bradley Way Germantown WI 53022 USA	Accounts payable			465,190.09	0.00	0.00	0.00	465,190.09			0.00	☐
13	UPS SCS, INC.	PO BOX #4368 Station A Toronto ON M5W 3N8	Accounts payable			220.49	0.00	0.00	0.00	220.49			0.00	☐
Total						3,271,988.06	0.00	0.00	0.00	3,271,988.06				

² Choose one option for each item: Accounts payable; Owed rent; Owed wages; Severance pay; Corporate taxes; Sales taxes; Employee source deductions; Litigation/legal costs and awards; Subordinated debenture; Bills of exchange; Promissory notes; Lien notes; Mortgages or hypothec on real or immovable property; Chattel mortgages or movable hypothec; General Security Agreement; Intercompany loans; Bank loans (except real property mortgage); Finance company loans; Shareholder loans; Shares and subscribed capital; Other claim or liability.

³ Choose one option for each item with a preferred or priority amount: Unpaid supplier; Farmer, fisherman or aquaculturist; Owed wages; Unpaid amount regarding pension plan; Municipal taxes; Rent; Customer of a bankrupt securities firm; Deemed trust in favour of the Crown; Priming charges and interim financing; Environmental liabilities; Other.

KSV Restructuring Inc. solely in its capacity as CCAA Monitor of 9223142 Canada Limited, of the City of Toronto in the Province of Ontario, do swear (or solemnly declare) that this statement and the attached lists are, to the best of our knowledge, a full, true and complete statement of the affairs of the Corporation on the 5th day of June 2026 and fully disclose all property of every description that is in our possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED) before me at the City of Toronto in the Province of Ontario, on this 5th day of June 2026.

KSV Restructuring Inc.

KSV Restructuring Inc. solely in its capacity as CCAA Monitor of 9223142 Canada Limited

Catherine Theriault

Catherine Theriault, Commissioner of Oaths
For the Province of Ontario
Expires February 19, 2028

Court No.

File No.

In the Matter of the Bankruptcy of
9223142 Canada Limited
of the City of Scarborough, in the Province of Ontario

Form 78 (8R22)
Statement of affairs (Business bankruptcy)

KSV Restructuring Inc. - Licensed Insolvency Trustee
Per:

Mitch Vininsky - Licensed Insolvency Trustee
220 Bay St. Suite 1300, PO Box 20
Toronto ON M5J 2W4
Phone: (416) 932-6262 Fax: (416) 932-6266



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Ontario
Division No.: 09 - Toronto
Court No.: 31-3382875
Estate No.: 31-3382875

In the Matter of the Bankruptcy of:

Hakim Optical Worldwide Lenses Inc.

Debtor

KSV RESTRUCTURING INC.

Licensed Insolvency Trustee

Ordinary Administration

Date and time of bankruptcy:	June 05, 2026, 16:54	Security:	\$0.00
Date of trustee appointment:	June 05, 2026		
Meeting of creditors:	June 25, 2026, 09:30 Meeting ID: 248 274 648 838 558 Passcode: YF9o2HG9 Toronto, Ontario Canada,		
Chair:	Trustee		

CERTIFICATE OF APPOINTMENT - Section 49 of the Act; Rule 85

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- the aforementioned debtor filed an assignment under section 49 of the *Bankruptcy and Insolvency Act*;
- the aforementioned trustee was duly appointed trustee of the estate of the debtor.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: June 05, 2026, 16:58

E-File/Dépôt Electronique

Official Receiver

151 Yonge Street, 4th Floor, Toronto, Ontario, Canada, M5C2W7, (877)376-9902

Canada

District of Ontario
Division No.
Court No.
Estate No.

ASSIGNMENT FOR THE GENERAL BENEFIT OF CREDITORS

This indenture made this 5th day of June, 2026

Between

HAKIM OPTICAL WORLDWIDE LENSES

hereinafter called "the debtor"

and

KSV RESTRUCTURING INC.

hereinafter called "the trustee".

WHEREAS the debtor is insolvent and desires to assign and to abandon all its property for distribution among its creditors in pursuance of the *Bankruptcy and Insolvency Act* (the "Act"),

THIS INDENTURE WITNESSETH that the debtor does hereby assign to the trustee, all the debtor's property, for the uses, intents and purposes provided by the Act.

SIGNED at the City of Toronto, in the Province of Ontario, in the presence of



Catherine Theriault, witness

DATED: June 5, 2026

**KSV RESTRUCTURING INC.,
SOLELY IN ITS CAPACITY
AS CCAA MONITOR OF
HAKIM OPTICAL WORLDWIDE LENSES**



Per: _____
Mitch Vininsky

District of:
Division No. -
Court No.
Estate No.

☒ Original ☐ Amended

-- Form 78 --
Statement of Affairs (Corporate Bankruptcy)
(Subsection 49(2) and Paragraph 158(d) of the Act / subsections 50(2) and 62(1) of the Act)

In the Matter of the Bankruptcy of
Hakim Optical Worldwide Lenses Inc.
of the City of Scarborough, in the Province of Ontario

To the bankrupt:
You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 5th day of June 2026. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration by a duly authorized director, if the bankrupt is a corporation, or by yourself, in other cases..

Give reasons for the bankrupt's/debtor's financial difficulty (Select all that apply and provide details):

- ☒ Negative market conditions;
☐ Lack of Working Capital/Funding;
☐ Overhead Increasing;
☐ Faulty Accounting;
- ☐ Foreign Exchange Fluctuations;
☒ Competition;
☐ Faulty Infrastructure or Business Model;
☐ Tax Liabilities;
- ☒ Economic Downturn;
☐ Legislated or Regulatory Restrictions;
☐ Unsuccessful Marketing Initiatives;
☐ Labour;
- ☐ Poor Financial Performance;
☐ Natural Disaster;
☐ Personal Issues;
☒ Other (Please specify).
- ☐ Legal Matters (Provide details);
☐ Increased Cost of Doing Business;
☐ Poor Management;

Provide relevant details:
[Other] Covid-19 Pandemic and Cyber Attack

ASSETS			LIABILITIES		
(totals from the list of assets as stated and estimated by bankrupt/debtor)			(totals from the list of liabilities as stated and estimated by bankrupt/debtor)		
1. Cash on hand		0.00	1. Secured creditors		0.00
2. Deposits in financial institutions		0.00	2. Preferred creditors, securities, and priorities		0.00
3. Accounts receivable and other receivables			3. Unsecured creditors		1,500.00
Total amount	0.00		4. Contingent, trust claims or other liabilities estimated to be provable for		0.00
Estimated realizable value	0.00	0.00			
4. Inventory		0.00	Total liabilities		1,500.00
5. Trade fixtures, etc.		0.00			
6. Livestock		0.00	Surplus		1,500.00
7. Machinery and equipment		0.00			
8. Real property or immovables		0.00			
9. Furniture		0.00			
10. Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.)		0.00			
11. Vehicles		0.00			
12. Securities (shares, bonds, debentures, etc.)		0.00			
13. Other property		0.00			
Total of lines 1 to 13		0.00			
If bankrupt is a corporation, add:					
Amount of subscribed capital	0.00				
Amount paid on capital	0.00				
Balance subscribed and unpaid	0.00				
Estimated to produce	0.00	0.00			
Total assets		0.00			
Deficiency		-1,500.00			
Total value of assets located outside Canada included in lines 1 to 13		0.00			

List of Assets

Arrange by Nature of asset and number consecutively

No.	Nature of asset ¹	Address/Location	Asset located outside Canada	Details	Percentage of bankrupt's/debtor's interest	Total value of the bankrupt's/debtor's interest	Estimated realizable value	Equity or Surplus	Placeholder (values on this line are for notification)
101	Cash on hand	n/a	☐	Cash on Hand - Chequing	0.00	0.00	0.00	0.00	☒
Total						0.00	0.00		

¹ Choose one option for each item: Cash on hand; Deposits in financial institutions; Accounts receivable and other receivables; Inventory; Trade fixtures, etc.; Livestock; Machinery and equipment; Residential rental property; Commercial building; Industrial building; Land; Immovable industrial equipment; Other real property; Furniture; Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.); Vehicles; Securities (shares, bonds, debentures, etc.); Bills of exchange, promissory note, etc.; Tax refunds; Other personal property.

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
1	1407945 Ontario Inc. (Appleby)	c/o WHELTON HIUTIN LLP, 15 Toronto Street, Suite 200 Toronto ON M5C 2E3	Owed rent			500.00	0.00	0.00	0.00	500.00			0.00	☐
2	Aquilini Properties Limited Partnership	Aquilini Centre, Gate 16 in Rogers Arena, 89 West Georgia Street Vancouver BC V6B 0N8	Owed rent			500.00	0.00	0.00	0.00	500.00			0.00	☐
3	Flamborough South Centre Inc. (FSCI)	c/o WHELTON HIUTIN LLP, 15 Toronto Street, Suite 200 Toronto ON M5C 2E3	Owed rent			500.00	0.00	0.00	0.00	500.00			0.00	☐
Total						1,500.00	0.00	0.00	0.00	1,500.00				

² Choose one option for each item: Accounts payable; Owed rent; Owed wages; Severance pay; Corporate taxes; Sales taxes; Employee source deductions; Litigation/legal costs and awards; Subordinated debenture; Bills of exchange; Promissory notes; Lien notes; Mortgages or hypothec on real or immovable property; Chattel mortgages or movable hypothec; General Security Agreement; Intercompany loans; Bank loans (except real property mortgage); Finance company loans; Shareholder loans; Shares and subscribed capital; Other claim or liability.

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KSV Restructuring Inc.

05-Jun-2026

KSV Restructuring Inc. solely in its capacity as CCAA Monitor of Hakim Optical Worldwid, of the City of Toronto in the Province of Ontario, do swear (or solemnly declare) that this statement and the attached lists are, to the best of our knowledge, a full, true and complete statement of the affairs of the Corporation on the 5th day of June 2026 and fully disclose all property of every description that is in our possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED) before me at the City of Toronto in the Province of Ontario, on this 5th day of June 2026.



Catherine Theriault, Commissioner of Oaths
For the Province of Ontario
Expires February 19, 2028



KSV Restructuring Inc. solely in its
capacity as CCAA Monitor of Hakim
Optical Worldwid

Court No.

File No.

In the Matter of the Bankruptcy of
Hakim Optical Worldwide Lenses Inc.
of the City of Scarborough, in the Province of Ontario

Form 78 (8R22)
Statement of affairs (Business bankruptcy)

KSV Restructuring Inc. - Licensed Insolvency Trustee
Per:

Mitch Vininsky - Licensed Insolvency Trustee
220 Bay St. Suite 1300, PO Box 20
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Phone: (416) 932-6262 Fax: (416) 932-6266