

CLAIMS PROCESS INSTRUCTION LETTER

IN THE MATTER OF OAK AND FORT CORP., 1282339 B.C. LTD, OAK AND FORT US GROUP, INC., OAK AND FORT ENTERPRISE (U.S.), INC., NYM MERGER HOLDINGS LLC, AND OAK AND FORT CALIFORNIA, LLC

This Instruction Letter must be read together with the Claims Process Order of the Supreme Court of British Columbia granted on July 4, 2025 (the “**Claims Process Order**”). The Claims Process Order establishes a Claims Process by which Claims against Oak and Fort Corp., 1282339 B.C. Ltd., Oak and Fort US Group, Inc., Oak and Fort Enterprise (U.S.), Inc., NYM Merger Holdings LLC, and Oak and Fort California, LLC (together, the “**O&F Entities**”) and its Directors and Officers may be proved.

A copy of the Claims Process Order is enclosed in the Claims Package you received and is also available at <https://www.ksvadvisory.com/experience/case/oakandfort>. All capitalized terms not otherwise defined in this document have the same meanings as are found in Schedule B of the Claims Process Order.

As part of the Claims Process, you have been identified as potentially having a Claim against one or more of the O&F Entities. This Instruction Letter provides important details regarding the documents sent to you in the Claims Package and how to respond to them.

Please note that certain steps you may wish to take with respect to your Claim must be done prior to the Claims Bar Date, which is 4:00 p.m. (Vancouver time) on August 15, 2025. Failure to take certain actions prior to the Claims Bar Date may impact any Claim you may have and can result in a Claim becoming forever barred or extinguished.

A. Scope of Claims

The definition of “Claim” is found in the Claims Process Order.

A “Claim” includes (without limitation) a claim of any right of ownership or of title to property or assets or right to a trust or deemed trust for any reason whatsoever against the O&F Entities or their property or assets.

B. If You Have Received a Claims Notice

Where the O&F Entities, with the assistance of the Monitor, have sufficient information to make a reasonable assessment of a Claim, the applicable entity has set out the amount and status of that Claim based on the Petitioners’ books and records in the Claims Notice included in the Claims Package.

If you have received a Claims Notice, you have two options:

- (a) **If you do not wish to dispute your Claim as set out in the Claims Notice**

If you agree with the assessment of your Claim as set out in the Claims Notice and do not wish to assert a claim against the applicable O&F Entities or the applicable Directors and Officers, you need not take any further action. Your Claim will be considered a Proven Claim for the purpose of the Claims Process.

(b) **If you wish to dispute your Claim as set out in the Claims Notice:**

If you disagree with the assessment of your Claim as set out in the Claims Notice, you must complete and return to the Monitor a Proof of Claim Form (or, if your Claim is a D&O Claim, a D&O Claim Form) setting forth the amount and status of your alleged Claim. A blank Proof of Claim Form and a blank D&O Claim Form are enclosed.

The Proof of Claim Form or D&O Claim Form must attach all appropriate documentation evidencing the Claim.

The completed Proof of Claim Form or D&O Claim Form must be received by the Monitor by 4:00 p.m. (Vancouver time) on the August 15, 2025 (the “**Claims Bar Date**”).

If no Proof of Claim Form or D&O Claim Form is received by the Monitor by the Claims Bar Date, as applicable, subject to further Order of the Court, in accordance with the Claims Process Order you will be deemed to have accepted the Claim set forth in the Claims Notice and any such further Claims against the applicable O&F Entities, or the applicable O&F Entities’ Directors or Officers, will be **FOREVER BARRED AND EXTINGUISHED**, and you will be prohibited from making or enforcing any such further Claim against the O&F Entities or the applicable O&F Entities’ Directors and Officers, or participating in any vote or distribution in connection with any Plan of Arrangement filed by the O&F Entities, if any.

Where a Proof of Claim Form or a D&O Claim Form is received by the Monitor, the Monitor, in consultation with the applicable O&F Entities, will review the applicable form and, as soon as reasonably practicable, determine whether the Claim you have set out in the form is accepted, disputed in whole, or disputed in part.

Where the Claim set out in the Proof of Claim Form or D&O Claim Form is disputed in whole or in part, the Monitor will issue a Notice of Revision or Disallowance to you advising that your Claim as set out in the applicable form has been revised or disallowed and the reasons therefor.

If you object to a Notice of Revision or Disallowance, you must submit to the Monitor a Notice of Dispute by prepaid registered mail, email, personal delivery or courier to the Monitor within 10 days of the date of delivery of the Notice of Revision or Disallowance. A blank Notice of Dispute is enclosed.

You must also, within 15 days after the date of the Notice of Dispute, file and serve on the applicable O&F Entities and the Monitor, a Notice of Application seeking to appeal the Notice or Revision or Disallowance, along with all supporting affidavit material. The appeal from the Notice of Revision or Disallowance shall proceed as a hearing *de novo*, and the parties may

adduce evidence in respect of the Claim not previously included in connection with the applicable Proof of Claim Form or D&O Claim Form, or in connection with the corresponding Notice of Revision or Disallowance.

C. Overview of the Claims Process

Any Claimant having a Claim against the Petitioners or their Directors or Officers, of any nature whatsoever, including an unsecured, secured, contingent or unliquidated Claim, must send a Proof of Claim Form (or, if the Claim is a D&O Claim, a Proof of Claim Form **and** a D&O Claim Form) in the prescribed form to the Monitor. **The completed Proof of Claim Form or D&O Claim Form, as applicable, must be received by the Monitor by 4:00 p.m. (Vancouver time) on the August 15, 2025 (the “Claims Bar Date”).**

The Proof of Claim Form or D&O Claim Form must attach all appropriate documentation evidencing your Claim, and provide full particulars of the Claim, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which have guaranteed the Claim, particulars and copies of any security and amount of Claim allocated thereto, date and number of invoices, particulars of all credits, discounts, etc., claimed. A blank Proof of Claim Form and a blank of D&O Claim Form are enclosed.

The Claims Bar Date is 4:00 p.m. (Vancouver time) on August 15, 2025 or such other date as may be ordered by the court.

All Proof of Claim Forms and D&O Claim Forms, together with the required supporting documentation, must be sent to the Monitor by registered mail, courier, email (in PDF), or personal delivery addressed to:

KSV Restructuring Inc., in its capacity as the Court-Appointed CCAA
Monitor of Oak and Fort Corp., 1282339 B.C. Ltd., Oak and Fort US
Group, Inc., Oak and Fort Enterprise (U.S.), Inc., NYM Merger Holdings
LLC, and Oak and Fort California, LLC

220 Bay Street, Suite 1300
Toronto ON M5J 2W4

Attention: Roni Levit
Phone: 416-932-6021
Email: oakandfort@ksvadvisory.com

Where a Proof of Claim Form or D&O Claim Form is received by the Monitor, the Monitor, in consultation with the O&F Entities, will review the Proof of Claim Form or D&O Claim Form and, as soon as reasonably practicable, determine whether the Claim set out in the applicable form is accepted, disputed in whole, or disputed in part.

Where the Claim set out in the Proof of Claim Form or D&O Claim Form is disputed in whole or in part, the Monitor will issue a Notice of Revision or Disallowance to you advising that your Claim as set out in the applicable form has been revised or disallowed and the reasons therefor.

If you receive a Notice of Revision or Disallowance, and object to the revision or disallowance, as applicable, you must submit to the Monitor a Notice of Dispute by prepaid registered mail, email, personal delivery or courier to the Monitor within 10 days of the date of delivery of the Notice of Revision or Disallowance. A blank Notice of Dispute is enclosed.

You must also, within 15 days after the date of the Notice of Dispute, file and serve on the applicable O&F Entities, and the Monitor, a Notice of Application seeking to appeal the Notice or Revision or Disallowance, along with all supporting affidavit material. The appeal from the Notice of Revision or Disallowance shall proceed as a hearing *de novo*, and the parties may adduce evidence in respect of the Claim not previously included in connection with the applicable Proof of Claim Form or D&O Claim Form, or in connection with the corresponding Notice of Revision or Disallowance.

Additional information and forms related to the Claims Process can be found on the Case Website or obtained by contacting the Monitor at the address indicated above and providing your contact information including name, address, and e-mail address.

All forms submitted in connection with the Claims Process, including a Proof of Claim Form, a D&O Claim Form and a Notice of Dispute, submitted in a currency other than Canadian Dollars will be converted to Canadian Dollars at the applicable Bank of Canada exchange rate published on the Filing Date, as specified in the Claims Process Order.

If you are submitting a Proof of Claim Form, D&O Claim Form, or Notice of Dispute form electronically, please submit such form, and any accompanying documentation, at the applicable time in one PDF file.

IN ACCORDANCE WITH THE TERMS OF THE CLAIMS PROCESS ORDER, IF YOU FAIL TO FILE A PROOF OF CLAIM FORM OR A D&O CLAIM FORM, AS APPLICABLE, BY THE CLAIMS BAR DATE, YOUR CLAIM(S) WILL BE FOREVER BARRED AND EXTINGUISHED, AND YOU WILL BE PROHIBITED FROM MAKING OR ENFORCING A CLAIM AGAINST ANY OF OAK AND FORT CORP., 1282339 B.C. LTD., OAK AND FORT US GROUP, INC., OAK AND FORT ENTERPRISE (U.S.), INC., NYM MERGER HOLDINGS LLC, AND OAK AND FORT CALIFORNIA, LLC, OR SUCH ENTITIES' DIRECTORS AND OFFICERS.

D. FOR TERMINATED EMPLOYEES

Any Employee who was employed by an O&F Entity as at the applicable Filing Date but whose employment has since been terminated (a “**Terminated Employee**”), will receive a Termination Claim Statement specifying the amount and nature of their Termination Claim as determined by the O&F Entities, in consultation with the Monitor. Any Terminated Employee who receives a

Termination Claim Statement and does not dispute the amount or nature of the Termination Claim stated therein is not required to take any further action.


Any Terminated Employee who wishes to dispute the amount and/or nature of the Termination Claim as set forth in their Termination Claim Statement or wishes to assert an additional Claim in relation to the O&F Entities other than the Termination Claim set forth in their Termination Claim Statement, is required to deliver a Terminated Employee Notice of Dispute to the Monitor so that it is received by the Monitor before 4:00 p.m. (Vancouver time) on the date that is the later of (i) the Claims Bar Date, and (ii) thirty-five (35) days after the date on which the O&F Entities or the Monitor sends you an Employee Claims Package (the “**Terminated Employee Claims Bar Date**”).

If a completed Terminated Employee Notice of Dispute is not received by the Monitor by the Terminated Employee Claims Bar Date, the Terminated Employee will be forever barred from disputing the amount or nature of the Termination Claim set forth in their Termination Claim Statement and any Claim of a different nature or in excess of the amount specified in the Termination Claim Statement shall be forever barred and extinguished.

DATED this 7th day of July, 2025 at Toronto, Ontario.

KSV RESTRUCTURING INC.,
in its capacity as Court-appointed Monitor of
Oak and Fort Corp., 1282339 B.C. Ltd., Oak
and Fort US Group, Inc., Oak and Fort
Enterprise (U.S.), Inc., NYM Merger Holdings
LLC, and Oak and Fort California, LLC

PER:



Noah Goldstein

FORM OF PROOF OF CLAIM

**IN THE MATTER OF OAK AND FORT CORP., 1282339 B.C. LTD, OAK AND FORT
US GROUP, INC., OAK AND FORT ENTERPRISE (U.S.), INC., NYM MERGER
HOLDINGS LLC, AND OAK AND FORT CALIFORNIA, LLC**

All capitalized terms not otherwise defined have the meanings given to them in the enclosed Claims Process Instruction Letter. Please read the enclosed Claims Process Instruction Letter carefully prior to completing this Proof of Claim Form.

Please review the Claims Process Order, which is posted to the Case Website at: <https://www.ksvadvisory.com/experience/case/oakandfort>.

You only need to complete this Proof of Claim Form if:

- (a) you have received a Claims Notice as part of your Claims Package and wish to dispute any Claim against one or more of Oak and Fort Corp., 1282339 B.C. Ltd., Oak and Fort US Group, Inc., Oak and Fort Enterprise (U.S.), Inc., NYM Merger Holdings LLC, and Oak and Fort California, LLC (together, the “**O&F Entities**”) set forth in the Claims Notice sent to you; or
- (b) you have not received a Claims Notice as part of your Claims Package and wish to assert a Claim against any one or more of the O&F Entities; or
- (c) you have not received a Claims Package and wish to assert a Claim against any one or more of the O&F Entities.

Additionally, if you wish to assert a D&O Claim against the Director(s) or Officer(s) of any one or more of the O&F Entities, you **MUST** complete a D&O Claim Form.

1. Particulars of Claim

A) Regarding the claim of _____ (the “**Creditor**”), all notices or correspondence regarding this Claim to be forwarded to the Creditor at the following address:

Full Legal Name:	
Full Mailing Address:	
Telephone Number:	
E-mail address:	
Attention (Contact Person):	

B) Has all or part of the Claim been transferred to the Creditor by another party?

☐ Yes

☐ No

C) Particulars of Transferor(s), If Any

Please complete the following if all or a portion of the Claim has been transferred. Insert full legal name of the transferor(s) of the Claim.

Full Legal Name of Transferor:	
Full Mailing Address of Transferor:	
Telephone Number of Transferor:	
E-mail address of Transferor:	
Attention (Contact Person):	

2. Proof of Claim

I, _____ (name), of _____ [City and Province, State or Territory] (the "Claimant") do hereby certify that:

☐ 1. I am the Creditor

or

☐ I am _____ of the Creditor.
(if an officer or employee of the company, state position or title)

2. I have knowledge of all the circumstances connected with the Claim referred to in this form.

3. I (or the corporate Claimant, as applicable) have a Claim, detailed as follows:

Pre-Filing Claims

Debtor Name:	Amount of Claim (specify currency):	Whether Claim is Secured:	Value of Security Held, if any ¹ :
	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>	

¹ If the Claim is secured, on a separate schedule provide full particulars of the security, including the date on which the security was given, the value which you ascribe to the assets charged by your security and the basis for such valuation and attach a copy of the security documents evidencing the security.

	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>	
	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>	

Restructuring Claims

Debtor Name:	Amount of Claim (specify currency):	Whether Claim is Secured:	Value of Security Held, if any:
	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>	
	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>	
	\$	Yes <input type="checkbox"/> No <input type="checkbox"/>	

Provide full particulars of the Claim, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which have guaranteed the Claim, particulars and copies of any security and amount of Claim allocated thereto, date and number of invoices, particulars of all credits, discounts, etc., claimed. Attach all supporting documents as Schedule “A” to this Proof of Claim Form

Have you acquired this Claim by assignment? If yes, if not already provided, attach documents evidencing assignment.

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

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

This Proof of Claim Form must be received by the Monitor by no later than 4:00 p.m. (Vancouver time) on August 15, 2025 (the “Claims Bar Date”).

IN ACCORDANCE WITH THE TERMS OF THE CLAIMS PROCESS ORDER, THE FAILURE TO FILE YOUR PROOF OF CLAIM FORM BY THE CLAIMS BAR DATE WILL RESULT IN YOUR CLAIM BEING FOREVER BARRED AND EXTINGUISHED, AND YOU WILL BE PROHIBITED FROM MAKING OR ENFORCING SUCH A CLAIM AGAINST THE COMPANY.

This Proof of Claim Form must be delivered by prepaid registered mail, personal delivery, e-mail, or courier transmission at the following addresses:

KSV Restructuring Inc., in its capacity as the Court-Appointed CCAA Monitor of Oak and Fort Corp., 1282339 B.C. Ltd., Oak and Fort US Group, Inc., Oak and Fort Enterprise (U.S.), Inc., NYM Merger Holdings LLC, and Oak and Fort California, LLC

220 Bay Street, Suite 1300
Toronto ON M5J 2W4

Attention: Roni Levit
Phone: 416-932-6021
Email: oakandfort@ksvadvisory.com

DATED this _____ day of _____, 2025.

Witness:

Per: _____

Print name of Creditor:

*If the Creditor is other than an individual, print
name and title of authorized signatory*

Name: _____

Title: _____

D&O CLAIM FORM

**IN THE MATTER OF OAK AND FORT CORP., 1282339 B.C. LTD, OAK AND FORT
US GROUP, INC., OAK AND FORT ENTERPRISE (U.S.), INC., NYM MERGER
HOLDINGS LLC, AND OAK AND FORT CALIFORNIA, LLC**

All capitalized terms not otherwise defined have the meanings given to them in the enclosed Claims Process Instruction Letter. Please read the enclosed Claims Process Instruction Letter carefully prior to completing this D&O Claim Form.

Please review the Claims Process Order, which is posted to the Case Website at:
<https://www.ksvadvisory.com/experience/case/oakandfort>.

This form is to be used only by Claimants asserting a D&O Claim against any Director(s) or Officer(s) of one of more of Oak and Fort Corp., 1282339 B.C. Ltd., Oak and Fort US Group, Inc., Oak and Fort Enterprise (U.S.), Inc., NYM Merger Holdings LLC, and Oak and Fort California, LLC (the “O&F Entities”). If you wish to assert a Claim against any Director(s) or Officer(s) of one or more of the O&F Entities, you have to submit a D&O Claim Form, or, if you have received a Claims Notice, you have to complete a D&O Claim Form in the Claims Package sent to you if you wish to dispute your Claim.

1. Name(s) and Position(s) and company of Officer(s) and/or Director(s) the Claim is being made against:

2A. Original Claimant (the “Claimant”)

Legal Name of Claimant: _____	Name of Contact _____
Address _____	Title _____
_____	Phone# _____
_____	Email _____
City _____ Prov/State _____	
Postal/Zip _____	
Code _____	

2B. Has all or part of the D&O Claim been transferred by the Claimant to another party?

Yes: _____

No: _____

2C. Particulars of Transferor(s) (If any)

Please complete the following if all or a portion of the D&O Claim has been transferred. Insert full legal name of the transferor(s) of the D&O Claim. If there is more than one transferor, please attach a separate sheet with the required information and any documents evidencing assignment.

Full Legal Name of Transferor:	
Full Mailing Address of Transferor:	
Telephone Number of Transferor:	
E-mail address of Transferor:	
Attention (Contact Person):	

3. Amount and Type of D&O Claim

The Director(s) and/or Officer(s) listed below was/were and still is/are indebted to the Claimant as follows:

NAME(S) OF DIRECTOR(S) AND/OR OFFICER(S)	AMOUNT OF PRE- FILING D&O CLAIM	AMOUNT OF RESTRUCTURING D&O CLAIM
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$

4. Documentation

Provide all particulars of the D&O Claim and all available supporting documentation, including amount and description of transaction(s) or agreement(s), and the legal basis for the D&O Claim against the specific Directors or Officers at issue.

This D&O Claim Form must be received by the Monitor by no later than 4:00 p.m. (Vancouver time) on August 15, 2025 (the “Claims Bar Date”).

IN ACCORDANCE WITH THE TERMS OF THE CLAIMS PROCESS ORDER, THE FAILURE TO FILE YOUR D&O CLAIM FORM BY THE CLAIMS BAR DATE WILL RESULT IN YOUR D&O CLAIM BEING FOREVER BARRED AND EXTINGUISHED, AND YOU WILL BE PROHIBITED FROM MAKING OR ENFORCING SUCH A CLAIM AGAINST ANY OF THE DIRECTORS OR OFFICERS OF OAK AND FORT CORP., 1282339 B.C. LTD, OAK AND FORT US GROUP, INC., OAK AND FORT ENTERPRISE (U.S.), INC., NYM MERGER HOLDINGS LLC, AND OAK AND FORT CALIFORNIA, LLC

This D&O Claim Form must be delivered by prepaid registered mail, personal delivery, e-mail, or courier transmission at the following addresses:

KSV Restructuring Inc., in its capacity as the Court-Appointed CCAA Monitor of Oak and Fort Corp., 1282339 B.C. Ltd., Oak and Fort US Group, Inc., Oak and Fort Enterprise (U.S.), Inc., NYM Merger Holdings LLC, and Oak and Fort California, LLC

220 Bay Street, Suite 1300
Toronto ON M5J 2W4

Attention: Roni Levit
Phone: 416-932-6021
Email: oakandfort@ksvadvisory.com

DATED this _____ day of _____, 2025.

Witness:

Per: _____

Print name of Creditor:

If the Creditor is other than an individual, print name and title of authorized signatory

Name: _____

Title: _____