



No. S-254287  
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT  
ACT, RSC 1985, C C-36, AS AMENDED

and

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

PETITIONERS

**MONITOR'S CERTIFICATE**

- A. Pursuant to the Initial Order of this Honourable Court dated June 6, 2025, as amended and restated from time to time (the “**Initial Order**”), 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 (collectively, the “**O&F Group**”) sought and obtained protection from their creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (“**CCAA**”);
- B. Pursuant to the Initial Order, KSV Restructuring Inc. was appointed as the monitor (in such capacity, the “**Monitor**”) of the O&F Group with the powers, duties and obligations set out in the Initial Order;
- C. Pursuant to an order made January 8, 2026 (the “**Sanction Order**”), this Honourable Court, among other things: (i) sanctioned and approved the Consolidated Plan of Compromise and Arrangement under the CCAA dated November 21, 2025 concerning and involving the O&F Group (the “**Plan**”); and (ii) authorized and directed the Monitor to file with the Court this certificate confirming implementation of the Plan; and
- D. Unless otherwise indicated herein, initially capitalized terms used herein have the meaning set out in the Plan.

**THE MONITOR HEREBY CERTIFIES as follows:**

- 1. The Monitor has received written confirmation from the O&F Group, in form and substance satisfactory to the Monitor, that the conditions to the implementation of the Plan set out in Section 8.2 of the Plan have been satisfied in accordance with the Plan.

2. The Monitor has received from the O&F Group all cash amounts required for distribution pursuant to the Plan, and will pay such amounts in accordance with the Plan.
3. In accordance with the terms of the Plan and the Sanction Order, the O&F Group has successfully implemented the Plan, and the Effective Date under the Plan is the date of this Certificate.

This Certificate was delivered by the Monitor to the O&F Group on **January 28, 2026** at 2:40 p.m. **Vancouver Time.**

**KSV Restructuring Inc.**, in its capacity as the Court-appointed Monitor of the O&F Group and not in its personal or corporate capacity

By: 

Name: Noah Goldstein

Title: Managing Director