



This is the 2nd Affidavit
of Jordan Beaulieu in this case
and was made on September 24, 2025

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

AFFIDAVIT

I, **JORDAN BEAULIEU**, of 2900 – 550 Burrard Street, Vancouver, British Columbia, , SWEAR
THAT:

1. I am a legal assistant in the law firm Fasken Martineau DuMoulin LLP, solicitors for Oak and Fort Corp., 1282339 B.C. Ltd., Oak and Fort US Group, Inc., Oak and Fort Enterprises (U.S) Inc., NYM Merger Holdings LLC and Oak and Fort California, LLC, and as such have personal knowledge of the facts hereinafter deposed to except where stated to be on information and belief, in which case I verily believe them to be true.

2. Attached hereto and marked as **Exhibit “A”** is an order made on July 9, 2025, by the United States Bankruptcy Court, Southern District of New York.

3. Attached hereto and marked as **Exhibit “B”** is an order made on July 17, 2025, by the United States Bankruptcy Court, Southern District of New York.

SWORN, BEFORE ME at Vancouver,
British Columbia, on September 24, 2025

A Commissioner for taking Affidavits for
British Columbia

LISA HIEBERT
Barrister & Solicitor

Fasken Martineau DuMoulin LLP

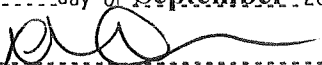
2900 - 550 Burrard Street
Vancouver, BC V6C 0A3

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604 631 4877

JORDAN BEAULIEU

This is Exhibit " A " referred to in the af-
fidavit of Jordan Beaulieu
sworn before me at Vancouver
this 24 day of September 2025


A Commissioner for taking Affidavits
for British Columbia

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	Chapter 15
OAK AND FORT CORP., <i>et al.</i> , ¹	Case No. 25-11282 (MG)
Debtors in a Foreign Proceeding.	Jointly Administered

**ORDER RECOGNIZING FOREIGN MAIN
PROCEEDINGS AND GRANTING ADDITIONAL RELIEF**

A hearing having been held (the “Hearing”) to consider the chapter 15 petitions for each of the above-captioned debtors (the “Debtors”) and the Verified Petition, filed on June 7, 2025, and the Supplement to Verified Petition, filed on July 2, 2025 (together, the “Verified Petition,” and together with the chapter 15 petitions, the “Petitions”)² by KSV, the duly authorized foreign representative (the “Foreign Representative”) of the above-captioned debtors (the “Debtors”) for entry of an order pursuant to sections 105(a), 362, 364, 365, 1507(a), 1517, 1520, 1521, 1522 and 1525(a) of the Bankruptcy Code: (i) recognizing the Canadian Proceedings as foreign main proceedings pursuant to sections 1517 and 1520 of the Bankruptcy Code, (ii) recognizing the Foreign Representative as the “foreign representative,” as defined in section 101(24) of the Bankruptcy Code, in respect of the Canadian Proceedings, (iii) recognizing and enforcing the SARIO, and any and all existing and future extensions, amendments, restatements, and/or

¹ The Debtors in these Chapter 15 cases, along with the last four digits of each Debtor’s U.S. Federal Employer Identification Number (“FEIN”) or Canada Revenue Agency Business Number (“BN”), are: Oak and Fort Corp. (BN 0003); 1282339 B.C. Ltd. (BN 0001); Oak and Fort US Group, Inc. (FEIN 1236); Oak and Fort Enterprise (U.S.), Inc. (FEIN 0468), NYM Merger Holdings LLC (FEIN 6949), and Oak and Fort California, LLC (FEIN 6937). The Debtors’ headquarters are located at 100-7 East 6th Ave, Vancouver, British Columbia, Canada.

² Except as otherwise stated herein, capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Verified Petition and, if not therein, the SARIO (including by cross reference herein).

supplements authorized by the Canadian Court, (iv) granting a stay of enforcement and execution against the Debtors' assets and applying section 362 of the Bankruptcy Code in these Chapter 15 Cases pursuant to sections 1520(a)(1), 1521(a) and 105(a) of the Bankruptcy Code, and (v) granting certain additional relief pursuant to sections 1507(a), 1521, and 1525(a) of the Bankruptcy Code; and upon this Court's review and consideration of the Petitions, the Kang Declaration, the Supplemental Kang Declaration, the declaration of Kibben Jackson dated July 2, 2025, the Provisional Relief Motion, and the evidence admitted at the Hearing to consider the Petitions; and due and proper notice of the Petitions having been provided; and no other or further notice being necessary or required; and no objections or other responses having been filed that have not been overruled, withdrawn, or otherwise resolved; and all interested parties having had an opportunity to be heard at the Hearing; and after due deliberation and sufficient cause appearing therefor, the Court makes the following findings of fact and conclusions of law:³

- a. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference to Bankruptcy Judges of the District Court for the Southern District of New York*, dated January 31, 2012 (Preska, C.J.).
- b. This is a core proceeding under 28 U.S.C. § 157(b)(2)(P).
- c. Venue is proper in this district pursuant to 28 U.S.C. § 1410(1) and (3).
- d. The Foreign Representative is the duly appointed "foreign representative" of the Debtors, as such term is defined in 11 U.S.C. § 101(24).

³ The findings and conclusions set forth herein constitute the Court's findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014. To the extent any of the following findings of fact constitute conclusions of law, or any of the following conclusions of law constitute findings of fact, they are adopted as such.

- e. These chapter 15 cases were properly commenced pursuant to 11 U.S.C. §§ 1504, 1509 and 1515.
- f. The Foreign Representative has satisfied the requirements of 11 U.S.C. § 1515 and Fed. R. Bankr. P. 1007(a)(4) and 2002(q).
- g. The Debtors have satisfied the eligibility requirements of 11 U.S.C. §§ 109(a) and 1517(a).
- h. The Canadian Proceedings currently pending before the Canadian Court and provisions made thereunder for the protection, administration and distribution of the Debtors' assets, are "foreign proceedings," as such term is defined in 11 U.S.C. § 101(23).
- i. The Canadian Proceedings are entitled to recognition by this Court pursuant to 11 U.S.C. § 1517.
- j. The Canadian Proceedings are pending in the country where each Debtor's center of main interests is located, are "foreign main proceedings," as such term is defined in 11 U.S.C. § 1502(4), and are entitled to recognition as "foreign main proceedings" pursuant to 11 U.S.C. § 1517(b)(1).
- k. The Foreign Representative is entitled to all the relief provided pursuant to 11 U.S.C. § 1520, without limitation.
- l. Appropriate notice of the filing of, and the Hearing on, the Petition for Recognition was given, which notice is deemed adequate for all purposes, and no other or further notice need be given.
- m. The Foreign Representative is further entitled to all relief expressly set forth in 11 U.S.C. §§ 1521(a)-(b).

- n. The relief granted hereby is necessary and appropriate, in the interests of the public and international comity, is consistent with the public policy of the United States, is warranted under 11 U.S.C. §§ 105(a), 362, 364, 365(a), 365(e), 1504, 1507, 1509, 1517, 1520, 1521, 1522 and 1525, and will not cause hardship to creditors of the Debtors or other parties in interests that is not outweighed by the benefits of granting such relief.
- o. The relief granted hereby is necessary to effectuate the purposes and objectives of chapter 15 and to protect the Debtors and the interests of their creditors and other parties in interest.
- p. Absent the requested relief, the efforts of the Debtors, the Canadian Court and the Foreign Representative in conducting the Canadian Proceedings and effecting their restructuring therein may be thwarted by the actions of certain creditors, a result that will obstruct the purposes of chapter 15 as reflected in section 1501(a) of the Bankruptcy Code.
- q. Each of the injunctions contained in this Order (i) is within the Court's jurisdiction, (ii) is essential to the prospects for success of the Debtors' restructuring in the Canadian Proceedings, (iii) confers material benefits on, and is in the best interests of, the Debtors and their creditors, and (iv) is necessary to the overall objectives of such restructuring.
- r. On June 6, 2025, the Canadian Court entered the Initial Order.
- s. On June 20, 2025, the Canadian Court entered the ARIO.
- t. On June 23, 2025, the Court entered the Provisional Relief Order.
- u. On July 4, 2025, the Canadian Court entered the SARIO.

- v. The SARIO, among other things, (i) authorized and empowered Oak and Fort Corp. to obtain and borrow under a credit facility on the terms and subject to the conditions set forth in the Interim Financing Term Sheet, provided that borrowings under such credit facility shall not exceed CAD \$2,500,000 unless permitted by further Order of the Canadian Court, (ii) authorized and directed each of the Debtors to pay and perform all of its obligations to the Interim Lender (the “Interim Financing Obligations”) under and pursuant to the Interim Financing Term Sheet and the Definitive Documents (such facility, the “Interim Facility”) as and when the same become due and are to be performed, and (iii) as security for the Interim Financing Obligations (but, for the avoidance of doubt, no obligations incurred before the entry of the SARIO), the SARIO granted the Interim Lender the Interim Lender’s Charge on the Debtors’ Property, having the characteristics, attributes, and priority as set forth in the SARIO.
- w. In addition to the Interim Lender’s Charge, the SARIO also provides for additional Charges with respect to the Debtors’ Property—the Administration Charge, Directors’ Charge, and Intercompany Charge, with all Charges having the respective characteristics, attributes, priorities, and limitations set forth in the SARIO, including specifically, paragraphs 48 and 50 therein. The Directors’ Charge and Intercompany Charge are subordinate to the Administration Charge and Interim Lender’s Charge.
- x. In the SARIO, the Canadian Court requested the aid and recognition of courts in the United States in enforcing and carrying out the relief granted in the SARIO.

- y. Entry of this Order, recognizing and enforcing the SARIO in the United States and applying (i) the Interim Lender's Charge (subject to termination thereof pursuant to the SARIO) to the Debtors' Property that is within the territorial jurisdiction of the United States, including the proceeds thereof (collectively, the "US Property") and (ii) the protections provided by the Bankruptcy Code as contained in this Order, including pursuant to Section 364(c), (d) and (e) of the Bankruptcy Code, is necessary to implement the SARIO as it relates to the Debtors and their US Property, and entry of this Order is a condition precedent to the Debtors' ability to draw the Second Advance under the Interim Facility.
- z. The Foreign Representative has demonstrated that recognition of the SARIO is warranted and that, based on the record before this Court, including the SARIO itself, (i) the Debtors are unable to obtain the requisite financing on an unsecured basis (even if such unsecured credit were to be a super-priority administrative expense), (ii) the Interim Facility is necessary to preserve the Property of the Debtors, (iii) the terms of the Interim Facility are fair, reasonable, and adequate, given the circumstances and in the Debtors' reasonable business judgment, (iv) the Debtors are unable to obtain credit that does not have the priority set forth in the SARIO, and (v) the terms of the Interim Facility were entered into in good faith by the Debtors and the Interim Lender.
- aa. Each of the injunctions contained in this Order (i) is within the Court's jurisdiction, (ii) is essential to the success of the Debtors' restructuring in the Canadian Proceedings, (iii) confers material benefits on, and is in the best interests of, the

Debtors and their creditors, and (iv) is important to the overall objectives of such restructuring.

- bb. The relief granted hereby is necessary and appropriate, in the interests of the public and international comity, consistent with the public policy of the United States, and warranted under 11 U.S.C. §§ 105(a), 362, 364, 365, 1507, 1509, 1517, 1520, 1521, 1522 and 1525, and will not cause hardship to creditors of the Debtors or other parties in interests that is not outweighed by the benefits of granting that relief.

NOW THEREFORE, IT IS HEREBY ORDERED THAT:

1. The Petitions and the relief requested therein are GRANTED as set forth herein.
2. The Canadian Proceedings are granted recognition with respect to each of the Debtors as a foreign main proceeding pursuant to 11 U.S.C. §§ 1517(a) and 1517(b)(1).
3. KSV is recognized as the “foreign representative” as defined in section 101(24) of the Bankruptcy Code in respect of the Canadian Proceedings.
4. The Debtors and the Foreign Representative are granted all relief set forth in 11 U.S.C. § 1520.
5. The SARIO, including any and all existing and future extensions, amendments, restatements, and/or supplements thereof authorized by the Canadian Court, and all terms and provisions therein are hereby given full force and effect, on a final basis, with respect to the Debtors and the Debtors’ property that now or in the future is located within the territorial jurisdiction of the United States, including, without limitation, (a) staying the commencement or continuation of any actions against the Debtors or its assets (except as otherwise expressly provided herein or therein); and (b) the approval of the Interim Facility consistent with the SARIO and the Interim Financing Term Sheet, and the indemnity and releases contained therein.

6. The Court recognizes the Interim Lender's Charge, as defined in the SARIO, which applies to all of Debtors' assets located in the United States, subject to the priorities, terms, and conditions of the SARIO, to secure current and future amounts outstanding under the Debtors' Interim Financing Obligations and the Interim Facility.

7. The claims of the Interim Lender with respect to the Interim Financing Obligations to the extent of the Interim Lender's Charge shall be secured by super-priority liens in all US Property (collectively, the "DIP Liens") and (to the extent that claims against the Debtors are adjudicated or paid within the territorial jurisdiction of the United States) shall be allowed super-priority administrative expense claims against the Debtors with priority over all other liens in the US Property or claims of any kind against the Debtors (to the extent that claims against the Debtors are adjudicated or paid within the territorial jurisdiction of the United States), now existing or hereafter arising, subject only to, and consistent with, the rank and priorities set forth in the SARIO.

8. Within the territorial jurisdiction of this Court, this Order shall be sufficient and conclusive notice and evidence of the grant, validity, perfection, and priority of the DIP Liens without the necessity of executing any guarantee, security or other document or filing or recording this Order or any financing statement, mortgage, or other instrument or document which may otherwise be required under the law of any jurisdiction; provided that the Debtors are authorized to execute, and the Interim Lender may, within the territorial jurisdiction of this Court, file or record, any financing statements, mortgages, other instruments or any other document to further evidence the liens authorized, granted, and perfected hereby and by the SARIO.

9. To the extent this Court's approval is required, the Debtors are hereby authorized and empowered to execute and deliver the Interim Financing Term Sheet and the Definitive Documents, as applicable, and the Debtors are hereby authorized and directed to pay and perform

all of their indebtedness, interest, fees, liabilities, and obligations to the Interim Lender due under and pursuant to the Interim Financing Obligations, Interim Facility, the Interim Financing Term Sheet, and the Definitive Documents and SARIO including, but not limited to, the fees and expenses of the Interim Lender's Canadian and United States counsel, and other advisors, as and when the same become due and are to be performed, notwithstanding any other provision of this Order and without any further order of this Court.

10. The terms of the Interim Financing Obligations and the Interim Facility have been negotiated in good faith and at arm's-length between the Debtors and the Interim Lender. Any financial accommodations made to the Debtors by the Interim Lender in connection with and pursuant to the Interim Facility (pursuant to, and consistent with, the SARIO,) shall be deemed to have been made by the Interim Lender, in good faith, as that term is used in section 364(e) of the Bankruptcy Code. Accordingly, pursuant to sections 364(e), 1519(a)(3), 1521(a)(7), and 105(a) of the Bankruptcy Code, section 364(e) of the Bankruptcy Code hereby applies for the benefit of the Interim Lender, and the validity of the indebtedness, and the DIP Liens and the priority thereof pursuant to the SARIO, shall not be affected by any reversal or modification of this Order on appeal.

11. Pursuant to 11 U.S.C. § 1520(a)(1), the automatic stay authorized by 11 U.S.C. § 362 shall apply with respect to the Debtors and the Debtors' property that now or in the future is located within the territorial jurisdiction of the United States; *provided however*, the foregoing relief shall not abridge or modify, and shall rather in all respects be subject to, the rights and protections of the Interim Lender as provided by this Order, the SARIO, and/or any other order of the Canadian Court in the Canadian Proceedings.

12. The Foreign Representative is authorized to operate the business of the Debtors that is the subject of the Canadian Proceedings and is granted (and is authorized to exercise) the rights and powers of a trustee in a bankruptcy in the United States during these chapter 15 cases to the extent provided by 11 U.S.C. § 1520(a)(3).

13. Pursuant to 11 U.S.C. § 1521(a)(1)-(3), all persons and entities, other than the Foreign Representative and its representatives and agents are hereby enjoined (to the extent they have not been stayed under section 1520(a)) from:

- a. enforcement and execution against any of the Debtors' assets;
- b. the commencement or continuation, including the issuance or employment of process, of a judicial, quasi-judicial, administrative, regulatory, arbitrational, or other action or proceeding, or to recover a claim, including, without limitation, any and all unpaid judgments, settlements or otherwise against the Debtors, which in either case is in any way related to, or would interfere with, the administration of the Debtors' estates in the Canadian Proceedings;
- c. taking or continuing any act to create, perfect or enforce a lien or other security interest, setoff or other claim against the Debtors or any of their property or proceeds thereof;
- d. transferring, relinquishing or disposing of any property of the Debtors to any person or entity (as that term is defined in section 101(15) of the Bankruptcy Code) other than the Foreign Representative;
- e. commencing or continuing an individual action or proceeding concerning the Debtors' assets, rights, obligations or liabilities; and

f. declaring or considering the insolvency of the Debtors, the Initial CCAA Order, SARIO, the Provisional Relief Order, this Order or filing of the Canadian Proceedings or these Chapter 15 Cases a default or event of default under any agreement, contract or arrangement;

provided, in each case, that such injunctions shall be effective solely within the territorial jurisdiction of the United States; and *provided further* that nothing herein shall: (a) prevent any entity from filing any claims against the Debtors in the Canadian Proceedings or (b) prevent any entity from seeking relief from the Canadian Court in the Canadian Proceedings or this Court in these Chapter 15 Cases, as applicable, for relief from the injunctions contained in the Order or (c) abridge or modify, and shall rather in all respects be subject to, the rights and protections of the Interim Lender as provided by this Order, the SARIO, and/or any other order of the Canadian Court in the Canadian Proceedings.

14. Pursuant to 11 U.S.C. § 1521(a)(5), the administration or realization of the Debtors' assets within the territorial jurisdiction of the United States is entrusted to the Foreign Representative and the Foreign Representative is hereby established as the exclusive representative of the Debtors in the United States.

15. Pursuant to 11 U.S.C. §§ 1521(a)(6) and 1521(a)(7), all prior relief granted to the Debtors or the Foreign Representative by this Court pursuant to section 1519(a) or 1521 of the Bankruptcy Code shall be extended and that certain Provisional Relief Order shall remain in full force and effect, notwithstanding anything to the contrary contained therein.

16. Pursuant to 11 U.S.C. § 1521(a)(7), 11 U.S.C. § 365(e) shall apply such that no provision in (or right or obligation under) an executory contract or unexpired lease may be terminated or modified solely because of a provision in such contract or lease that is conditioned

on the insolvency of the Debtors, the filing of the Canadian Proceedings, or the filing of these Chapter 15 Cases.

17. The Canadian Proceedings and all prior orders of the Canadian Court shall be and hereby are granted comity and given full force and effect in the United States.

18. The Foreign Representative, the Debtors and their respective agents are authorized to serve or provide any notices required under the Bankruptcy Rules or the local rules of this Court.

19. No action taken by the Foreign Representative, the Debtors, or their respective successors, agents, representatives, advisors, or counsel in preparing, disseminating, applying for, implementing, or otherwise acting in furtherance of or in connection with the Canadian Proceedings, this Order, these Chapter 15 Cases, or any adversary proceeding herein, or any further proceeding commenced hereunder, shall be deemed to constitute a waiver of the rights or benefits afforded such persons under 11 U.S.C. §§ 306 and 1510.

20. Notwithstanding any provision in the Bankruptcy Rules to the contrary, including, but not limited to, Bankruptcy Rules 7062 and 1018, (i) this Order shall be effective immediately and enforceable upon its entry; (ii) the Foreign Representative is not subject to any stay in the implementation, enforcement or realization of the relief granted in this Order; and (iii) the Foreign Representative and the Debtors are authorized and empowered, and may in their discretion and without further delay, take any action and perform any act necessary to implement and effectuate the terms of this Order.

21. A copy of this Order shall be served (i) within three business days of entry of this Order, by electronic mail to the extent email addresses are available and otherwise by United States mail, overnight or first-class postage prepaid, upon the Notice Parties (as defined in the *Order Scheduling Recognition Hearing and Specifying Form and Manner of Service of Notice* [Docket

No. 14]), the Office of the United States Trustee, and such other entities as the Court may direct and (ii) by posting on the Monitor's web site at <http://www.ksvadvisory.com/experience/case/oakandfort>. Such service shall constitute good and sufficient service and adequate notice for all purposes.

22. The Court shall retain jurisdiction with respect to: (i) the enforcement, amendment or modification of this Order; (ii) any requests for additional relief or any adversary proceeding brought in or through these Chapter 15 Cases; and (iii) any request by an entity for relief from the provisions of this Order, for cause shown, as to any of the foregoing, and provided the same is properly commenced and within the jurisdiction of this Court.


23. This Order shall be effective and enforceable immediately upon entry and shall constitute a final order within the meaning of 28 U.S.C. § 158(a).

IT IS SO ORDERED.

Dated: New York, New York
July 9, 2025

/s/Martin Glenn
MARTIN GLENN
Chief United States Bankruptcy Judge

This is Exhibit " **B** " referred to in the af-
fidavit of **Jordan Beaulieu**
sworn before me at **Vancouver**
this 24 day of **September** 20 **25**


A Commissioner for Taking Affidavits
for British Columbia

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

OAK AND FORT CORP., *et al.*,¹

Debtors in a Foreign Proceeding.

Chapter 15

Case No. 25-11282 (MG)

Jointly Administered

**ORDER RECOGNIZING AND ENFORCING
THE CLAIMS PROCESS ORDER AND GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)² filed by KSV Restructuring, Inc. as the foreign representative (the “Foreign Representative”) of the above-captioned debtors (collectively, the “Debtors”) under sections 105(a), 1507, 1521, and 1525 of the Bankruptcy Code, for entry of an order recognizing and enforcing the Claims Process Order and granting related relief; and this Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference to Bankruptcy Judges of the District Court for the Southern District of New York*, dated January 31, 2012 (Preska, C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. § 1410; and appropriate, sufficient and timely notice of the Motion having been given; and the Court finding that the relief granted herein is necessary and appropriate, in the interest of the public, promote international comity, is consistent with the public policies of the United States, is warranted

¹ The Debtors in these chapter 15 cases, along with the last four digits of each Debtor’s U.S. Federal Employer Identification Number (“FEIN”) or Canada Revenue Agency Business Number (“BN”), are: Oak and Fort Corp. (BN 0003); 1282339 B.C. Ltd. (BN 0001); Oak and Fort US Group, Inc. (FEIN 1236); Oak and Fort Enterprise (U.S.), Inc. (FEIN 0468), NYM Merger Holdings LLC (FEIN 6949), and Oak and Fort California, LLC (FEIN 6937). The Debtors’ headquarters are located at 100-7 East 6th Ave, Vancouver, British Columbia, Canada.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion and, if not therein, in the Claims Process Order (including by cross-reference thereto).

pursuant to sections 105(a), 1507, 1521, and 1525 of the Bankruptcy Code, and will not cause any hardship to any parties in interest that is not outweighed by the benefits of the relief granted; and the Court having found that the interests of the Debtors' creditors in the United States are sufficiently protected; and there being no objections or other responses filed that have not been overruled, withdrawn, or otherwise resolved; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED as set forth herein.
2. The Court recognizes the Claims Process Order attached hereto as Exhibit 1, which is hereby given full force and effect in the United States, in its entirety, subject to the clarification set forth in paragraph 3 below.
3. Notwithstanding any provision of the Claims Process Order that provides otherwise, as applied to Persons within the territorial jurisdiction of the United States, the Claims Bar Date with respect to Claims against any of the Debtors' directors or officers shall be limited in scope to any Claim against a director or officer that (a) arose before the Filing Date and (b) relates to any obligations of the Debtors whereby the director or officer is alleged to be liable in their capacity as directors or officers for the payment or performance of such obligations.
4. Pursuant to sections 105(a), 1507, 1521, and 1525 of the Bankruptcy Code, the Debtors and the Monitor (as well as each of their respective officers, employees and agents) are authorized to take any and all actions necessary or appropriate to implement the Claims Process Order and this Order.
5. This Order shall be effective and enforceable immediately upon entry.

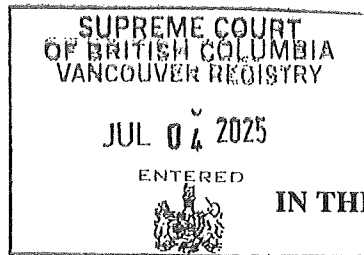
6. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: New York, New York
July 17, 2025

/s/Martin Glenn
MARTIN GLENN
Chief United States Bankruptcy Judge

EXHIBIT 1

CLAIMS PROCESS ORDER



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

ORDER MADE AFTER APPLICATION
(Claims Process Order)

BEFORE THE HONOURABLE MADAM)
JUSTICE FITZPATRICK) JULY 4, 2025
)

ON THE APPLICATION of the Petitioners coming on for hearing at Vancouver, British Columbia, on this 4th day of July, 2025 (the "Order Date"); **AND ON HEARING** Lisa Hiebert, Tiffany Bennett, and Samantha Mitchell, articling student, counsel for the Petitioners, and those other counsel listed on **Schedule "A"** hereto; **AND UPON READING** the application material filed, including the First Affidavit of Min Gyoung Kang affirmed June 6, 2025, the Second Affidavit of Min Gyoung Kang affirmed June 12, 2025, the Third Affidavit of Min Gyoung Kang affirmed June 27, 2025, the Fourth Affidavit of Min Gyoung Kang affirmed July 2, 2025, the First Report of the Monitor dated June 13, 2025, the Second Report of the Monitor dated June 30, 2025 and the Supplement to the Second Report of the Monitor dated July 3, 2025; **AND PURSUANT TO** the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), the *Supreme Court Civil Rules* and the inherent jurisdiction of this Honourable Court;

THIS COURT ORDERS AND DECLARES THAT:

DEFINITIONS, TIME AND CURRENCY DENOMINATION

1. All capitalized terms not otherwise defined in this Order shall have the definitions set out in **Schedule “B”**. All references to the singular in this Order include the plural and the plural include the singular.

2. All references as to time shall mean local time in Vancouver, British Columbia, Canada, any reference to an event occurring on a Business Day shall mean prior to 4:00 p.m. on such Business Day unless otherwise indicated in this Order and any event that occurs on a day that is not a Business Day shall be deemed to occur on the next Business Day.

3. Any Claims denominated in a currency other than Canadian Dollars shall be converted to Canadian Dollars at the Bank of Canada noon spot rate in effect on the Filing Date.

CLAIMS PROCESS APPROVED

4. The Claims Process, including the Claims Bar Date, the Terminated Employees Claims Bar Date and the Restructuring Claims Bar Date, is hereby approved.

5. The Petitioners and the Monitor are hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed and the time by which they are submitted, and may, where they are satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order, including in respect of the completion, execution and time of delivery of such forms, and may request any further documentation from a Claimant that the Petitioners or the Monitor may require in order to enable them to determine the validity of a Claim.

6. Copies of all forms delivered by or to a Claimant and determinations of Claims by the Monitor, or the Court, as the case may be, shall be maintained by the Monitor and, subject to further order of the Court, such Claimant will be entitled to have access by appointment during normal business hours on reasonable written request to the Monitor and the Petitioners.

MONITOR'S ROLE IN CLAIMS PROCESS

7. The Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA and under the SARIO, shall have the rights, duties and responsibility set out in this Order in connection with the administration of the Claims Process and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Order.

8. The Monitor (a) shall have all of the protections given to it by the CCAA, the SARIO, any other orders of the Court in the CCAA Proceedings, and this Order, or as an officer of the Court, including the stay of proceedings in its favour, (b) shall incur no liability or obligation as a result of carrying out the provisions of this Order, other than in respect of its gross negligence or wilful misconduct; (c) shall be entitled to rely on the books and records of the Petitioners and any information provided by the Petitioners, all without independent investigation, (d) shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information; and (e) may seek such assistance as may be reasonably required to carry out its duties and obligations pursuant to this Order from the Petitioners, including, without limitation, making such inquiries and obtaining such records and information as it deems appropriate in connection with the Claims Process, but for grater certainty shall not take direction from the Petitioners.

9. The Petitioners and their current and former shareholders, Officers, Directors, Employees, agents and representatives shall fully cooperate with the Monitor in the exercise of its powers and discharge of its duties and obligations under this Order.

CLAIMS PROCESS FORMS

10. Each of the:

- (a) Claims Process Instruction Letter attached as **Schedule "C"**;
- (b) Proof of Claim Form attached as **Schedule "D"**;
- (c) D&O Claim Form attached as **Schedule "E"**

- (d) Notice of Revision or Disallowance attached as **Schedule “F”**;
- (e) Notice of Dispute attached as **Schedule “G”**;
- (f) Claims Notice attached as **Schedule “H”**;
- (g) Notice to Claimants attached as **Schedule “I”**;
- (h) Termination Claim Statement attached as **Schedule “J”**; and
- (i) Terminated Employee Notice of Dispute attached as **Schedule “K”**,

are hereby approved in substantially the forms attached to this Order. Despite the foregoing, the Petitioners and the Monitor may, from time to time, make minor changes to such forms as the Petitioners and Monitor consider necessary or desirable.

NOTICE OF CLAIMS PROCESS

11. Forthwith after the Order Date, and in any event within 2 Business Days following the Order Date, the Monitor shall post on the Case Website copies of this Claims Process Order, the Claims Process Instruction Letter, a blank Proof of Claim Form, a blank D&O Claim Form and a blank Notice of Dispute.

12. As soon as practicable after the Order Date, the Monitor shall cause the Notice to Claimants, in substantially the form attached as Schedule I to be published in The Globe and Mail (National Edition) and the Wall Street Journal, with such notice being published for at least two (2) Business Days.

13. The posting of the documents enumerated in paragraph 11, the sending to the Claimants of the Claims Package in accordance with this Order, and the completion of the other requirements of this Order shall constitute good and sufficient service and delivery of notices of this Order, the Claims Process, and the Claims Bar Date on all Persons who may be entitled to receive notice thereof or of these proceedings and who may wish to assert a Claim, or who may wish to appear in these proceedings. No other notice or service need be given or made and no

other document or material need be sent to or served upon any Person in respect of this Order or the Claims Process.

14. The accidental failure to transmit or deliver the Claims Package by the Petitioners or the Monitor in accordance with this Order or the non-receipt of such materials by any Person entitled to delivery of such materials shall not invalidate the Claims Process or the Claims Bar Date.

NOTICE TO CLAIMANTS

15. With respect to any Claimants that are known to the Petitioners or the Monitor, the Petitioners and the Monitor are authorized and directed to implement the Claims Process with respect to those Claimants by, as soon as practicable following the Order Date and in any event no later than 5 Business Days following the Order Date, sending to them a copy of the following:

- (a) a Claims Process Instruction Letter;
- (b) with the consent of the Monitor, with respect to any Claimants of which the Petitioners are aware and have sufficient information to make a reasonable assessment, a Claims Notice, which shall set forth the Claim which such Claimant has against any or all of the Petitioners, according to the Petitioners' books and records;
- (c) a blank Proof of Claim Form;
- (d) a blank D&O Claim Form;
- (e) this Claims Process Order (with Schedule B, but without other schedules); and
- (f) in the case of any Terminated Employees, an Employee Claims Package.

16. Upon the termination of any Employee following the date on which Employee Claims Packages are distributed pursuant to paragraph 15(f) of this Order (such Employee, on their termination, becoming a Terminated Employee), the Petitioners or the Monitor, upon becoming aware of such termination, shall, either concurrent with such termination or as soon as possible,

and in any event within five (5) Business Days thereafter, deliver an Employee Claims Package to the Terminated Employee.

17. To the extent that any Person that does not receive a Claims Package seeks documents relating to the Claims Process, they shall, prior to the Claims Bar Date, make such request to the Monitor and the Monitor shall cause a Claims Package to be sent to such Claimant or direct the Claimant to the documents posted on the Case Website, and otherwise respond to any reasonable request relating to the Claims Process as may be appropriate in the circumstances.

SERVICE

18. The Petitioners and the Monitor may, unless otherwise specified by this Order, serve and deliver any letters, notices or other documents to Claimants or any other Person by forwarding copies thereof by prepaid ordinary mail, courier, personal delivery or electronic transmission to such Persons at their respective addresses or contact information as last shown on the records of the Petitioners or set out in a Proof of Claim Form or a D&O Claim Form. Any such service and delivery shall be deemed to have been received: (a) if sent by registered mail, on the third Business Day following dispatch; (b) if sent by courier or personal delivery, on the next Business Day following dispatch; and (c) if delivered by electronic transmission, by 4:00 p.m. on a Business Day, on such Business Day and if delivered after 4:00 p.m. on a Business Day or other than on a Business Day, on the following Business Day.

19. Any Proof of Claim Form, D&O Claim Form, Notice of Dispute or other notice or communication required to be provided or delivered by a Claimant to the Monitor under this Order shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if delivered by prepaid registered mail, courier, personal delivery or email 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

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof by the Monitor if received before 4:00 p.m. on a Business Day or, if delivered after 4:00 p.m. on a Business Day or other than on a Business Day, on the next Business Day.

20. If, during any period in which notice or other communications are being given or sent pursuant to this Order, a postal strike or postal work stoppage of general application should occur, such notice or other communications sent by ordinary or prepaid registered mail and then not received shall not, absent further order of this Court, be effective and notices and other communications given during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery, facsimile transmission or email in accordance with this Claims Process Order.

21. In the event this Claims Process Order is later amended by further order, the Monitor shall post such further Order on the Case Website and the Monitor may serve such further order on the Service List and such posting and service (if any) shall constitute adequate notice of the amendments made.

CLAIM PROCESS FOR EMPLOYEE CLAIMS

22. If a Terminated Employee wishes to dispute the amount and/or nature of the Termination Claim set forth in the Termination Claim Statement delivered to such Terminated Employee or to assert an additional Claim in relation to the Petitioners other than the Termination Claim set forth in the Termination Claim Statement, the Terminated Employee shall deliver a Terminated Employee Notice of Dispute to the Monitor so that it is received by the Monitor by no later than the Terminated Employee Claims Bar Date. Such Terminated Employee shall specify in the Terminated Employee Notice of Dispute the details of the dispute with respect to the Termination Claim set forth in the Termination Claim Statement or the additional Claim, as applicable.

23. If a Terminated Employee does not deliver to the Monitor a completed Terminated Employee Notice of Dispute such that it is received by the Monitor by the Terminated Employee Claims Bar Date, then such Terminated Employee shall be deemed to have accepted the valuation and/or nature of the Termination Claim as set forth in the Termination Claim Statement.

24. If, after the date on which a Termination Claim Statement is delivered to a Terminated Employee, the Monitor, in consultation with the Petitioners, determines that it is appropriate to change the amount or nature of the Termination Claim set forth in the Termination Claim Statement, the Monitor shall cause an amended Termination Claim Statement (an “**Amended Termination Claim Statement**”) to be delivered to such Terminated Employee, which Amended Termination Claim Statement and the revised Termination Claim specified therein shall supersede any previous Termination Claim Statement delivered to such Terminated Employee. If the Terminated Employee wishes to dispute the amount and/or nature of the Termination Claim set forth in the Amended Termination Claim Statement, such Terminated Employee shall be required to deliver a Terminated Employee Notice of Dispute so that it is received by the Monitor on or before the later of (a) the Terminated Employee Claims Bar Date, and (b) thirty (30) days after the date on which the Amended Termination Claim Statement is deemed to be delivered to the Terminated Employee.

25. Any Terminated Employee that does not deliver a Terminated Employee Notice of Dispute in respect of a Termination Claim Statement or an Amended Termination Claim Statement, if applicable, pursuant to paragraphs 22 and 24, as applicable, shall be forever barred from disputing the amount or nature of the Termination Claim set forth in the Termination Claim Statement or Amended Termination Claim Statement, as applicable, and any Claim of a different classification or nature or in excess of the amount specified in the Termination Claim Statement or Amended Termination Claim Statement, as applicable, shall be forever barred and extinguished.

**FILING PROOFS OF CLAIM FOR PRE-FILING CLAIMS (OTHER THAN
EMPLOYEE CLAIMS) OR D&O CLAIMS**

26. Any Person that (a) receives a Claims Notice and (b) agrees with the Claim set forth in the Claims Notice, shall, subject only to further order of this Court, be deemed to have accepted the Claim set forth in the Claims Notice and such Claim will be a Proven Claim. For greater certainty, those Persons that agree with the Claim set forth in the Claims Notice shall not be required to file any Claims Process Forms with the Monitor to prove such Claim.

27. Any Person that (a) receives a Claims Notice and (b) wishes to dispute any Claim as set forth in that Claims Notice must submit a Proof of Claim Form or a D&O Claim Form, as applicable, to the Monitor in the manner set out in paragraph 19 so that the Proof of Claim Form or D&O Claim Form is received by the Monitor no later than the Claims Bar Date. Failure to submit a Proof of Claim Form or a D&O Claim Form to the Monitor by the Claims Bar Date will result in such Person's Claim being allowed for the amount set forth in the Claims Notice.

28. Any Person (other than a Terminated Employee in respect of a Termination Claim as set out in a Termination Claim Statement) that (a) receives a Claims Package, but does not receive a Claims Notice and (b) wishes to assert a Claim, including a D&O Claim, must submit a Proof of Claim Form or a D&O Claim Form, as applicable, to the Monitor in the manner set out in paragraph 19 so that the Proof of Claim Form or D&O Claim Form is received by the Monitor no later than the Claims Bar Date. Failure to submit a Proof of Claim Form or a D&O Claim Form by the Claims Bar Date will result in a Person's Claim, if any, being forever barred and extinguished and, for greater certainty, such Person will be forever prohibited from making or enforcing a Claim against the Petitioners or, in the case of a D&O Claim, against Directors or Officers, and such Person will not be entitled to receive any further notice in respect of the Claims Process.

29. If a Person does not receive a Claims Package but wishes to assert a Claim against the Petitioners, their Directors or Officers, or any of them, such Person must submit a Proof of Claim Form or a D&O Claim Form, as applicable, to the Monitor in the manner set out in paragraph 19 hereof so that the Proof of Claim Form or D&O Claim Form is received by the Monitor no later than the Claims Bar Date. The failure by a Person who did not receive a Claims Package to

submit a Proof of Claim Form or D&O Claim Form to the Monitor by the Claims Bar Date will result in such Person's Claim, if any, being forever barred and extinguished and, for greater certainty, such Person will be forever prohibited from making or enforcing a Claim against the Petitioners or, in the case of a D&O Claim, against Directors or Officers.

FILING PROOFS OF CLAIM FOR RESTRUCTURING CLAIMS

30. Notwithstanding paragraphs 26 to 29, any Claimant who wishes to assert a Restructuring Claim against any of the Petitioners or any Director or Officer shall submit a Proof of Claim Form or a D&O Claim Form, as applicable, with the Monitor in the manner set out in paragraph 19 so that the Proof of Claim Form or D&O Claim Form is received by the Monitor by no later than the Restructuring Claims Bar Date. All other dates in this Order (other than the Claims Bar Date) shall apply equally to Restructuring Claims.

31. Any Person that does not file a Proof of Claim Form or a D&O Claim Form, as applicable, in respect of a Restructuring Claim as provided in paragraph 30 so that such Proof of Claim Form or D&O Claim Form is received by the Monitor on or before the Restructuring Claims Bar Date, or such later date as the Monitor, or the Petitioners with the consent of the Monitor, may agree in writing, or the Court otherwise directs, shall:

- (a) be and is forever barred, estopped, and enjoined from asserting or enforcing any Claim against any of the Petitioners or any Director or Officer and all such Claims shall be forever extinguished; and
- (b) not be entitled to receive further notice in respect of the Claims Process.

ADJUDICATION OF CLAIMS

32. The Monitor shall review all Proof of Claim Forms and D&O Claim Forms received and the Monitor, in consultation with the Petitioners, shall:

- (a) accept the Claim set out in such Proof of Claim Form or D&O Claim Form, as applicable, in its entirety;

- (b) revise the amount, secured status, or priority of the Claim set out in the Proof of Claim Form or D&O Claim Form, as applicable, for voting and/or distribution purposes; or
- (c) disallow the Claim set out in the Proof of Claim Form or D&O Claim Form, as applicable, in its entirety for voting and/or distribution purposes.

33. If the Monitor, after consultation with the Petitioners (and, as the Monitor may deem appropriate, any Director or Officer against whom a D&O Claim is asserted or their counsel), wishes to disallow a Claim or revise the amount, secured status, or priority of the Claim set out in a Proof of Claim Form or D&O Claim Form, as applicable, the Monitor shall send such Person a Notice of Revision or Disallowance advising that the Person's Claim as set out in its Proof of Claim Form or D&O Claim Form, as applicable, has been revised or disallowed and the reasons therefor. If the Monitor does not send a Notice of Revision or Disallowance to a Person, the Claim as set out in the applicable Proof of Claim Form or D&O Claim Form shall be a Proven Claim. Unless otherwise agreed to by the Monitor, or ordered by the Court, all Claims set out in Proof of Claim Forms and D&O Claim Forms that are filed after the Claims Bar Date or the Restructuring Claims Bar Date, as applicable, are deemed to be disallowed, and the Monitor need not deliver a Notice of Revision or Disallowance in respect of such Claim.

34. Any Person who is sent a Notice of Revision or Disallowance pursuant to paragraph 33 of this Order and who wishes to dispute such Notice of Revision or Disallowance must:

- (a) within ten (10) days after the date of the applicable Notice of Revision or Disallowance or such other date as may be agreed in writing to by the Monitor, deliver a completed Notice of Dispute to the Monitor; and
- (b) within fifteen (15) days after the date of the Notice of Dispute or such other date as may be agreed in writing by the Monitor, file with the Court, and deliver to the Monitor and the Petitioners, a Notice of Application and all affidavits in support, to resolve the Disputed Claim (an "**Adjudication Application**"), which application shall be made in these proceedings and heard as a hearing *de novo*. If the Adjudication Application is in respect of a D&O Claim, the materials must also be delivered to the applicable Director or Officer.

35. If a Claimant who is sent a Notice of Revision or Disallowance pursuant to paragraph 33 fails to deliver a Notice of Dispute and Adjudication Application within the time limits in paragraph 34, then, subject only to further order of this Court, the Claim shall be deemed accepted at the amount, secured status, and priority set forth in the Notice of Revision or Disallowance, if any, and the Claimant will:

- (a) if the entire Claim is disallowed:
 - (i) not be entitled to attend any Creditors' meeting or vote on any Plan if one is filed on account of such Claim;
 - (ii) not be permitted to participate in any distribution or receive any other consideration under any Plan if one is filed on account of any such Claim;
 - (iii) not be entitled to receive any further notice in respect of the Claims Process; and
 - (iv) be forever barred and enjoined from asserting or enforcing any Claim against the applicable Petitioner or any D&O Claim against any of the Directors or Officers, and all such Claims shall be forever barred and extinguished; and
- (b) where the Claim has been revised:
 - (i) possess a Proven Claim in the amount, secured status and priority of such revised Claim;
 - (ii) only be entitled to vote on any Plan if one is filed to the extent of the amount, secured status, or priority of such revised Claim;
 - (iii) only be entitled to receive any distribution or any other consideration under any Plan if one is filed in an amount proportionate to the revised amount and in accordance with any revised security status or priority of such Claim; and

- (iv) be forever barred and enjoined from asserting or enforcing any Claim (A) greater than the revised amount, or (B) with a different security status or priority against the applicable Petitioner, or the Directors and/or Officers thereof (if applicable).

36. The Claims Bar Date, the Terminated Employees Claims Bar Date and the Restructuring Claims Bar Date, and the amount and status of every Proven Claim as determined under the Claims Process, including any determination as to the nature, amount, value, priority or validity of any Claim, shall be final for all purposes including in respect of any Plan and voting thereon (unless otherwise provided for in any subsequent order of this Court), and for any distribution made or consideration provided to Creditors, whether in these proceedings or in any of the proceedings authorized by this Court or permitted by statute, including a receivership proceeding or a bankruptcy affecting the Petitioners.

37. Notwithstanding anything contained in this Claims Process Order, Unaffected Claims shall not be extinguished or otherwise affected by this Claims Process Order.

38. Notwithstanding anything to the contrary in this Order, the Monitor may at any time:

- (a) refer a Claim for resolution to this Court for any purpose where in the Monitor's discretion, in consultation with the Petitioners (and, as the Monitor may deem appropriate, any Director or Officer against whom a D&O Claim is asserted or their counsel), such a referral is preferable or necessary for the resolution or the valuation of the Claim;
- (b) in writing, accept the amount of a Claim for voting purposes without prejudice to the right of a Petitioner or any affected Director or Officer to later contest the validity or amount of such Claim;
- (c) in consultation with the Petitioners, settle and resolve any Disputed Claims other than a D&O Claim;
- (d) extend the time period within which the Monitor, a Claimant or any other party is required to take any steps related to the adjudication of Claims pursuant to this Claims Process Order, provided that no extension of time by the Monitor with

respect to the adjudication of Claims pursuant to this paragraph or otherwise shall impact a Claimant's obligations to deliver a Proof of Claim Form or a D&O Claim Form, as the case may be, to the Monitor pursuant to the terms of this Order, or the application of the Claims Bar Date to any Claimant.

SET-OFF

39. Any Petitioner may set off (whether by legal, equitable, or contractual set-off) against payments or other distributions to be made to any Creditor, any claims of any nature whatsoever that such Petitioner may have against such Creditor; however, neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by such Petitioner of any such claim against such Creditor.

NOTICE OF TRANSFEREES

40. If the holder of a Claim has transferred or assigned the whole of such Claim to another Person, neither the Monitor or the Petitioners shall be obligated to give notice or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until actual written notice of such transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been received and acknowledged in writing by the Monitor on or before 4:00 p.m. on the date that is seven (7) days prior to the Claims Bar Date, the Terminated Employees Claims Bar Date or the Restructuring Claims Bar Date, as applicable. Subject to further order of the Court, any transferee or assignee of a Claim: (a) shall for the purposes of the Claims Process be bound by any notices given or steps taken in respect of such Claim in accordance with the Claims Process prior to receipt and acknowledgement by the Monitor of satisfactory evidence of such transfer or assignment; (b) takes the Claim subject to any defences or rights which the Petitioners may have in respect thereof including any right of setoff to which the Petitioners may be entitled. For greater certainty: (a) a transferee or assignee of a Claim is not entitled to set off, apply, merge, consolidate or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such Person to the Petitioners; and (b) Claims acquired by a transferee or assignee will not merge, consolidate or combine with any of the transferee's or assignee's other Claims.

41. Reference to a transfer or assignment in this Order includes a transfer or assignment whether absolute or intended as security.

GENERAL PROVISIONS

42. Notwithstanding any other provisions of this Order, the delivery by the Petitioners or the Monitor of a Claims Package, and the filing by any Person of any Claims Process Forms shall not, for that reason alone, grant any Person standing in these proceedings or rights under any Plan if one is filed.

43. In the event of any discrepancy between this Order and the Claims Process Instruction Letter, this Order shall govern.

44. **THIS COURT REQUESTS** the aid and recognition of other Canadian and foreign Courts, tribunals, and regulatory or administrative bodies, including any court or administrative tribunal of any federal or State Court or administrative body in the United States of America, to act in aid of and to be complementary to this Court in carrying out the terms of this Claims Process Order where required. All courts, tribunals, and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Petitioners and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, or to assist the Petitioners and the Monitor and their respective agents in carrying out the terms of this Order.

45. Each of the Petitioners and the Monitor is at liberty and is hereby authorized and empowered to apply to any court, tribunal, or regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.

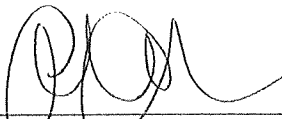
46. The Monitor, the Petitioners and any other Person affected may apply to this Court from time to time for directions from the Court with respect to this Claims Process Order and the Claims Process, or for such further order or orders as any of them may consider necessary or desirable to amend, supplement or replace this Claims Process Order, including the schedules to this Claims Process Order, on not less than seven (7) days' notice to all parties on the Service

List and to any other party or parties likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

47. The Monitor and the Petitioners may, from time to time, apply to this Court to extend the time for any action which the Monitor or the Petitioners are required to take, if reasonably required to carry out their duties and obligations pursuant to this Order, and the Monitor may apply for advice and directions concerning the discharge of its powers and duties under this Order or the interpretation or application of this Order.

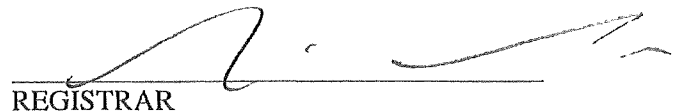
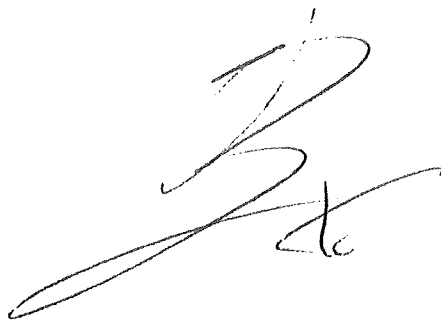
48. Endorsement of this Order by counsel appearing on this application, other than counsel for the Petitioners, is hereby dispensed with.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:



Signature of Kibben Jackson/Lisa Hiebert,
Lawyer for the Petitioners

BY THE COURT


REGISTRAR

Schedule "A"

Appearance List

Counsel Name	Party Represented
Andrew Froh	The Monitor, KSV Restructuring Inc.
Lance Williams	The Interim Lender (Klaus Lam, Bo Ra Kim, Min-Seon Scott Park, Bear and Otter Holdings Ltd., and Min Kang)
Douglas B. Hyndman	Burien Development Bank of Canada
Linda Galesiere	Ivanhoe Cambridge

Schedule "B"

Definitions

1. **"Assessments"** means Claims of His Majesty the King in Right of Canada or any Province or Territory or Municipality, state, county or any other taxation authority in any Canadian or foreign jurisdiction, including, without limitation, amounts which may have arisen under any notice of assessment, notice of objection, notice of reassessment, notice of appeal, audit, investigation, demand or similar request from any taxation authority;
2. **"Business Day"** means any day other than a Saturday, Sunday, or a day on which banks in Vancouver, British Columbia are authorized or obligated by applicable law to close or otherwise are generally closed;
3. **"Case Website"** means the Monitor's website located at <https://www.ksvadvisory.com/experience/case/oakandfort>;
4. **"CCAA"** means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;
5. **"CCAA Charges"** means, collectively, the Administration Charge, the Directors' Charge, the Interim Lender's Charge, the Intercompany Charge (each as defined in the SARIO), and any other charge over the Petitioners' assets created by any other order of this Court in the CCAA Proceedings;
6. **"CCAA Proceedings"** means the proceedings commenced by the Petitioners under the CCAA on June 6, 2025 in the Supreme Court of British Columbia Action No. S-254287, Vancouver Registry;
7. **"Claim"** means any right or claim of any Person that may be asserted or made in whole or in part against any or all of the Petitioners or their Directors and Officers, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, in existence on, 329904.00020/314704585.6

or which is based on an event, fact, act or omission which occurred at law or in equity, including by reason of the commission of a tort (intentional or unintentional), any breach of contract or other agreement (oral or written), any breach of duty (including, without limitation, any legal, statutory, equitable or fiduciary duty), any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise) or for any reason whatsoever against the any or all of the Petitioners or their property or assets, and whether or not any indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not any right or claim is executory or anticipatory in nature including any Assessments and any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action whether existing at present or commenced in the future, including, without limitation: (a) any Pre-Filing Claim; (b) any D&O Claim; and (c) any Restructuring Claim, and shall, for greater certainty, include any Claim arising through subrogation against any Petitioner or any Director or Officer, but does not include an Unaffected Claim;

8. **“Claimant”** means a Person asserting a Pre-Filing Claim or a Restructuring Claim against the Petitioners, or any of them, or a Person asserting a D&O Claim against any of the Directors or Officers of any of the Petitioners;

9. **“Claims Bar Date”** means 4:00 p.m. (Vancouver time) on August 15, 2025, or such other date as may be ordered by the Court;

10. **“Claims Notice”** means the notice sent to potential Claimants of a Petitioner substantially in the form attached as Schedule H to the Claims Process Order setting out the amount, secured status, and priority of a Claim where the applicable Petitioners have sufficient information to, in consultation with the Monitor, make a reasonable assessment of such Claim according to the books and records of such Petitioners;

11. **“Claims Package”** means the document package which shall be disseminated to any potential Claimant in accordance with the terms of the Claims Process Order, including a copy of

the Order (with Schedule B but without other schedules), the Claims Process Forms and such other materials as the Monitor, in consultation with the Petitioners, may consider appropriate;

12. **“Claims Process”** means the determination and adjudication of Claims to be undertaken and administered by the Monitor pursuant to the terms of this Claims Process Order;

13. **“Claims Process Forms”** means the Claims Process Instruction Letter, Claims Notice (if applicable), Proof of Claim Form, D&O Claim Form, Notice of Revision or Disallowance, and Notice of Dispute;

14. **“Claims Process Instruction Letter”** means the letter substantially in the form attached as Schedule C to the Claims Process Order explaining the Claims Process;

15. **“Claims Process Order”** means the order of this Court made in these proceedings on July 4, 2025 establishing the Claims Process;

16. **“Court”** means the Supreme Court of British Columbia;

17. **“Creditor”** means any Person having a Proven Claim, and includes, without limitation, the transferee or assignee of a transferred Claim that is recognized as a Creditor in accordance with paragraph 40 of this Claims Process Order, or a trustee, liquidator, receiver, manager, or other Person acting on behalf of such Person;

18. **“D&O Claim”** means any Claim of any Person against one or more of the Directors or Officers, howsoever arising, for which any of the Directors or Officers are by statute or otherwise by law liable to pay in their capacity as Directors or Officers or in any other capacity;

19. **“D&O Claim Form”** means the form on which a Person may set out its D&O Claim, substantially in form attached as Schedule E to the Claims Process Order;

20. **“Director”** means any Person who is or was, or may be deemed to be or have been, whether by statute, operation of law or otherwise, a director of a Petitioner;

21. **“Disputed Claim”** means, with respect to a Claim, the amount of the Claim or such portion thereof which has not been determined to be a Proven Claim in accordance with the process set forth in the Claims Process Order, which is disputed and which is subject to adjudication in accordance with the Claims Process Order, and is not barred pursuant to the Claims Process Order;

22. **“Employee”** means anyone who is or was or may be deemed to be or have been whether by statute, operation of law or otherwise, a current or former employee of any Petitioner, whether on a full-time, part-time or temporary basis, other than a Director or Officer, including any individuals on disability leave, parental leave or other absence;

23. **“Employee Claims Package”** means the document package which shall be disseminated by the Monitor or the Petitioners to any Terminated Employee in accordance with the Claims Process Order, including a Termination Claim Statement, a Notice of Dispute form, and such other materials as the Monitor, in consultation with the Petitioners, may consider appropriate;

24. **“Equity Claim”** has the meaning set forth in section 2(1) of the CCAA;

25. **“Filing Date”** means, in respect of Oak and Fort Corp., 1282339 B.C. Ltd., Oak and Fort US Group, Inc. and Oak and Fort Enterprise (U.S.), Inc., June 2, 2025, and, in respect of NYM Merger Holdings LLC and Oak and Fort California, LLC, June 3, 2025, in each case, as applicable;

26. **“includes”** means includes, without limitation, and **“including”** means including, without limitation;

27. **“Initial Order Date”** means June 6, 2025;

28. **“Monitor”** means KSV Restructuring Inc. in its capacity as Court-appointed Monitor of the Petitioners;

29. **“Notice of Disclaimer or Resiliation”** means a written notice, in any form, issued on or after the Filing Date, advising a Person of the disclaimer, resiliation or termination of any

contract, including any employment agreement, lease or other agreement or arrangement of any nature whatsoever, whether written or oral, and whether such disclaimer, resiliation or termination took place, or takes place, before or after the Order Date;

30. **“Notice of Dispute”** means the notice substantially in the form attached as Schedule G to the Claims Process Order that may be delivered by a Person who has received a Notice of Revision or Disallowance to dispute such Notice of Revision or Disallowance;

31. **“Notice of Revision or Disallowance”** means the notice substantially in the form attached as Schedule F to the Claims Process Order that may be delivered by the Monitor to a Person advising that the Person’s Claim has been revised or disallowed in whole or in part as set out in its Proof of Claim Form or D&O Claim Form;

32. **“Notice to Claimants”** means the notice for publication in substantially the form attached as Schedule I to the Claims Process Order;

33. **“Officer”** means any Person who is or was, or may be deemed to be or have been, whether by statute, operation of law or otherwise, an officer of a Petitioner;

34. **“Person”** means any individual, firm, partnership, joint venture, venture capital fund, association, trust, trustee, executor, administrator, legal personal representative, estate, group, body corporate (including a limited liability company and an unlimited liability company), corporation, unincorporated association or organization, governmental authority, syndicate or other entity, whether or not having legal status;

35. **“Plan”** means any plan of arrangement or compromise or distribution presented by or in respect of the Petitioners pursuant to the CCAA;

36. **“Pre-Filing Claim”** means any right or Claim of any Person that may be asserted or made in whole or in part against a Petitioner whether or not asserted or made, in connection with any indebtedness, liability, agreement, or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, in existence on, or which is based on an event, fact, act or omission which occurred, in whole or in part prior to the Filing Date, at law or

in equity, including by reason of the commission of a tort (intentional or unintentional), any breach of contract or other agreement (oral or written), any breach of duty (including, without limitation, any legal, statutory, equitable or fiduciary duty), any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise), any equity interest or for any reason whatsoever against such Petitioner or its property or assets, and whether or not any indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not any right or claim is executory or anticipatory in nature including any Assessments and any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action whether existing at present or commenced in the future, together with any other rights or claims not referred to above that are or would be claims provable in bankruptcy had such Petitioner become bankrupt on the Filing Date, and for greater certainty, includes a Secured Claim, or any Equity Claim;

37. **“Proof of Claim Form”** means the form to be completed and filed by a Person who wishes to assert a Claim (including a D&O Claim), substantially in the form attached as Schedule D to the Claims Process Order;

38. **“Proven Claim”** means, any Claim that has been deemed to be a Proven Claim or otherwise admitted in whole or in part pursuant to the provisions of the Claims Process Order;

39. **“Restructuring Claim”** means any right or claim of any Person against the Petitioners in connection with any indebtedness, liability or obligation of any kind whatsoever owed by the Petitioners to such Person arising out of the disclaimer, resiliation or termination on or after the Initial Order Date of any contract including any employment agreement, lease or other agreement or arrangement, whether written or oral, and whether such disclaimer, resiliation or termination took place or takes place before or after the date of this Claims Process Order, and includes for greater certainty any right or claim of an employee of the Petitioners arising from a termination of its employment after the Initial Order Date; provided, however, that “Restructuring Claim” shall not include an Unaffected Claim;

40. **“Restructuring Claims Bar Date”** means, in respect of a Restructuring Claim, the later of: (a) thirty (30) days after the Petitioners or the Monitor send a Claims Package with respect to a Restructuring Claim, and (b) the Claims Bar Date;

41. **“SARIO”** means the Second Amended and Restated Initial Order which is sought by the Petitioners on Application scheduled for July 4, 2025, and as may be granted by the Court;

42. **“Secured Claim”** means a Claim of a Claimant who asserts that it is a “secured creditor” within the meaning of the CCAA;

43. **“Service List”** means the service list maintained by the Monitor in these proceedings and posted on the Case Website;

44. **“Termination Claim”** means the Claim of any Terminated Employee in respect of the termination of such Terminated Employee’s employment, whether under contract, common law, statute or otherwise, including for termination and severance pay, which for the purposes of the Claims Process order will be calculated by the Petitioners in consultation with the Monitor and set out in a Termination Claim Statement;

45. **“Termination Claim Statement”** means the claim statement prepared by the Petitioners, in consultation with the Monitor, to be disseminated by the Petitioners or the Monitor to all Terminated Employees, which notice shall state the amount of such Terminated Employee’s Termination Claim for voting and distribution purposes, and which notice shall be substantially in the form attached as Schedule J to the Claims Process Order;

46. **“Terminated Employee”** means any Employee of any one of the Petitioners on or after the Filing Date who received notice of termination of employment on or after the Filing Date or whose employment with any of the Petitioners was otherwise terminated on or after the Filing Date;

47. **“Terminated Employee Claims Bar Date”** means 4:00 p.m. (Vancouver time) on the day that is the later of (a) the Claims Bar Date, and (b) thirty-five (35) days after the date on which the Petitioners or the Monitor sends an Employee Claims Package;

48. **“Terminated Employee Notice of Dispute”** means the notice, substantially in the form attached as Schedule K to the Claims Process Order, which may be delivered to the Monitor by a Terminated Employee disputing a Termination Claim Statement, with reasons for its dispute;

49. **“this Order”** means the Claims Process Order to which this Schedule B is appended;

50. **“Unaffected Claim”** means, collectively, and subject to further order of this Court:

- (a) any right or claim of any Person that may be asserted against any of the Petitioners in connection with any indebtedness, liability or obligation which arose after the Filing Date (other than Restructuring Claims and D&O Claims), and any interest thereon;
- (b) any Claim secured by any of the CCAA Charges;
- (c) any Claim that cannot be compromised due to the provisions of sections 5.1(2) and 19(2) of the CCAA;
- (d) any Claim in respect of any payments referred to in sections 6(3), 6(5) and 6(6) of the CCAA; and
- (e) any claim for wrongful or oppressive conduct by any of the Petitioners or any of their Directors or Officers.

Schedule "C"

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 [■] day of July, 2025 at [■]

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: _____

Schedule "D"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"/>	
	\$	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").

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.

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: _____

Schedule "E"

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: _____

Schedule "F"

NOTICE OF REVISION OR DISALLOWANCE

**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 Notice of Revision or Disallowance must be read together with the Claims Process Order (the "**Claims Process Order**") of the Supreme Court of British Columbia granted on July 4, 2025.

A copy of the Claims Process Order is available at <https://www.ksvadvisory.com/experience/case/oakandfort>. All capitalized terms not otherwise defined have the same meanings as are given to them in the Claims Process Order.

Full Legal Name of Claimant: _____

Claim Reference Number: _____

Pursuant to the Claims Process Order, the Monitor hereby gives you notice that your Proof of Claim Form and/or D&O Claim Form has been reviewed by the Monitor, in consultation with 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/or its Directors and Officers, as applicable, and that your Claim has been revised or disallowed your Claim as follows:

Type of Claim	Applicable Debtor	As Submitted (specify currency)	Revised Claim as Accepted (\$CAD)	
			Secured	Unsecured
Pre-Filing Claim (Not D&O Claim)		\$	\$	\$
D&O Claim		\$	\$	\$
Restructuring Claim		\$	\$	\$

Reason for the Revision or Disallowance:

If you do not agree with this Notice of Revision or Disallowance, please take notice of the following:

To dispute a Notice of Revision or Disallowance you **MUST**:

Deliver a Notice of Dispute, a blank copy of which is enclosed in your Claims Package, by prepaid registered mail, personal delivery, e-mail (in pdf format) or courier to the address indicated so that such Notice of Dispute is received by the Monitor within 10 days (before 4:00 p.m.) after the date of delivery of this Notice of Revision or Disallowance, or such other date as may be agreed to by the Monitor, in consultation with the O&F Entities; and

File with the Court and serve on the O&F and the Monitor (and if the disputed Claim includes a D&O Claim, the applicable Director or Officer), a Notice of Application seeking to appeal the Notice of Revision or Disallowance, along with all supporting affidavit material, within 15 days after the date of the Notice of Dispute, or such other date as may be agreed to by the Monitor in consultation with the O&F Entities, or the Court may order.

Address for service of Notice of Dispute:

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

<p>IF YOU DO NOT DELIVER A NOTICE OF DISPUTE BY THE TIME SPECIFIED, OR DO NOT FILE AND SERVE A NOTICE OF APPLICATION SEEKING TO APPEAL THE NOTICE OF REVISION OR DISALLOWANCE BY THE DATE SPECIFIED, THE NATURE AND AMOUNT OF YOUR CLAIM, IF ANY, SHALL BE</p>

AS SET OUT IN THIS NOTICE OF REVISION OR DISALLOWANCE.

DATED this [] day of [], 2025 at []

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: _____

Schedule "G"

NOTICE OF DISPUTE

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 Notice of Dispute must be read together with the Claims Process Order (the "Claims Process Order") of the Supreme Court of British Columbia granted on July 4, 2025.

A copy of the Claims Process Order is available at <https://www.ksvadvisory.com/experience/case/oakandfort>. All capitalized terms not otherwise defined have the same meanings as are given to them in the Claims Process Order.

Pursuant to the Claims Process Order, notice is hereby given to you that the undersigned Claimant intends to dispute the Notice of Revision or Disallowance bearing Reference Number _____ and dated _____ issued by the Monitor in respect of the below-referenced Claim.

Full Legal Name of Creditor: _____

Type of Claim	Applicable Debtor	As Submitted (specify currency)	Revised Claim as Accepted (\$CAD)	
			Secured	Unsecured
Pre-Filing Claim (Not D&O Claim)		\$	\$	\$
D&O Claim		\$	\$	\$
Restructuring Claim		\$	\$	\$

Reasons for Dispute: *[attach additional sheet and copies of all supporting documentation if necessary]*:

Signature of Claimant or Representative of Corporate Claimant: _____

Date: _____

[Please print name]: _____

Telephone Number: (____) _____

Email Address: _____

Full Mailing Address:

Your complete Notice of Dispute must be delivered to the court-appointed Monitor in PDF format within 10 days (before 4:00 p.m.) after the date of delivery of the Notice of Revision or Disallowance (or such date as agreed to by the Monitor) at the following address:

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

In addition to delivering this Notice of Dispute to the Monitor you **MUST**, within 15 days after the date of the Notice of Dispute (or such other date as may be agreed to by the Monitor or ordered by the Court) file and serve on the O&F Entities and the Monitor (and if the disputed Claim includes a D&O Claim, the applicable Director or Officer) a Notice of Application seeking to appeal the Notice of Revision or Disallowance, along with all supporting affidavit material.

<p>IF YOU DO NOT DELIVER A NOTICE OF DISPUTE BY THE TIME SPECIFIED, OR DO NOT FILE AND SERVE A NOTICE OF APPLICATION SEEKING TO APPEAL THE NOTICE OF REVISION OR DISALLOWANCE BY THE DATE SPECIFIED, THE NATURE AND AMOUNT OF YOUR CLAIM, IF ANY, SHALL BE AS SET OUT IN THIS NOTICE OF REVISION OR DISALLOWANCE.</p>
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Schedule "H"

CLAIMS NOTICE

**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 Claims Notice must be read together with the Claims Process Order (the "**Claims Process Order**") of the Supreme Court of British Columbia granted on July 4, 2025.

A copy of the Claims Process Order is available at <https://www.ksvadvisory.com/experience/case/oakandfort>. All capitalized terms not otherwise defined have the same meanings as are given to them in the Claims Process 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 (the "**O&F Entities**") have identified you as a Person with a Claim against one or more of the O&F Entities with respect to which one or more of the O&F Entities has sufficient information to make a reasonable assessment of your Claim. This Claims Notice sets out the amount and status of your Claim according to the Petitioners' books and records.

Your total claim has been assessed by the O&F Entities, having reviewed its records and consulted with the Monitor, and accepts that you have the following claim(s):

CLAIM REFERENCE NUMBER:

CLAIM AGAINST:

Your Claim has been assessed as a [secured/unsecured] [pre-filing/restructuring] claim in the amount of \$● against [the applicable O&F Entity/Entities]. Details of your claim, including any security granted in respect thereof, are set out in the attached schedule.

If you agree with the above assessment of your Claim(s), you do not need to take further action.

If you wish to dispute the assessment of your Claims(s), you **MUST** complete a Proof of Claim Form enclosed with the Claims Package sent to you.

Additionally, if you wish to assert a D&O Claim, you **MUST** also complete a D&O Claim Form enclosed with the Claims Package sent to you.

Your completed Proof of Claim Form and/or D&O Claim Form, if any, must be delivered to the Court-Appointed Monitor **must be received by the Monitor by no later than 4:00 p.m. (Vancouver time) on August 15, 2025** (the "**Claims Bar Date**") at:

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

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

DATED this [] day of July, 2025 at []

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: _____

Schedule "T"

Form of Notice to Creditors

RE: NOTICE OF CLAIMS PROCESS FOR 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 Entities") PURSUANT TO THE COMPANIES' CREDITORS ARRANGEMENT ACT (the "CCAA")

PLEASE TAKE NOTICE that on July 4, 2025, the Supreme Court of British Columbia issued an order (the "**Claims Process Order**") in the CCAA Proceedings of the O&F Entities, requiring that all Persons who assert a Claim against the O&F Entities, whether unliquidated, contingent or otherwise, and all Persons who assert a Claim against Directors and Officers of the O&F Entities (as defined in the Claims Process Order, a "**D&O Claim**"), must file a Proof of Claim (with respect to Claims against the O&F Entities) or D&O Proof of Claim (with respect to D&O Claims) with KSV Restructuring Inc. (the "**Monitor**") on or before 4:00 p.m. (Vancouver time) on August 15, 2025 (the "**Claims Bar Date**") by sending the Proof of Claim or D&O Proof of Claim to the Monitor by prepaid ordinary mail, registered mail, courier, personal delivery or email (PDF) transmission at the following address:

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

Pursuant to the Claims Process Order, Claims Packages, including the form of Proof of Claim and D&O Proof of Claim, will be sent to all known Claimants pursuant to the terms of the Claims Process Order. Claimants may also obtain the Claims Process Order and Claims Package from the Monitor's website at: <https://www.ksvadvisory.com/experience/case/oakandfort>, or by contacting the Monitor at oakandfort@ksvadvisory.com.

Only Proofs of Claim and D&O Proofs of Claim **actually received** by the Monitor on or before 4:00 p.m. (Vancouver time) on August 15, 2025 will be considered filed by the Claims Bar Date. **It is your responsibility to ensure that the Monitor receives your Proof of Claim or D&O Proof of Claim by the Claims Bar Date.**

CLAIMS AND D&O CLAIMS WHICH ARE NOT RECEIVED BY THE APPLICABLE CLAIMS BAR DATE WILL BE BARRED AND EXTINGUISHED FOREVER.

Dated this • day of July, 2025.

Schedule "J"

Form of Termination Claim Statement

TERMINATION CLAIM STATEMENT

TO: [●] (the "Terminated Employee")

FROM: [O&F Entity]

CC: KSV Restructuring Inc.

RE: CCAA Proceedings 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 (collectively, the "O&F Entities") (Court File No. S-254287)

As you know, the O&F Entities were granted creditor protection under the *Companies' Creditors Arrangement Act* (Canada) (the "CCAA"), pursuant to an order (the "Initial Order") of the Supreme Court of British Columbia (the "CCAA Proceedings"). The Initial Order, among other things, (i) converted the O&F Entities' proceedings commenced under Part III of the *Bankruptcy and Insolvency Act* (Canada) to proceedings under the CCAA, and (ii) appointed KSV Restructuring Inc. as monitor of the O&F Entities to, among other things, oversee the CCAA Proceedings (in such capacity and not in its personal or corporate capacity, the "Monitor"). A copy of the Initial Order and other information relating to the CCAA Proceedings has been posted to <https://www.ksvadvisory.com/experience/case/oakandfort> (the "Monitor's Website").

The purpose of this Termination Claim Statement is to inform you about your claim in the claims process (the "Claims Process") approved pursuant to the Claims Process Order issued on July 4, 2025 (the "Claims Process Order"), a copy of which is available on the Monitor's Website. The Claims Process governs the process for the identification and quantification of certain claims against the O&F Entities and their directors and officers, as applicable. All terms used but not defined in this Termination Claim Statement shall have the meanings ascribed thereto in the Claims Process Order. In the event of any inconsistency between the terms of this Termination Claim Statement and the terms of the Claims Process Order, the terms of the Claims Process Order will govern.

Claims Process

Under the Claims Process Order, the O&F Entities or the Monitor, as applicable, are required to send a notice to each Terminated Employee outlining the quantum of their Termination Claim which is to be allowed for voting and distribution purposes in the Claims Process.

This Termination Claim Statement contains the full amount of your Termination Claim against the O&F Entities which is to be allowed as an accepted Claim for voting and distribution purposes in the Claims Process.

Your Termination Claim has been assessed by the O&F Entities, in consultation with the Monitor, as follows:

Termination Pay for Lost Wages:	\$
Other Applicable Remuneration (i.e. annual bonus, car allowance):	\$
Unpaid Vacation Pay:	\$
TOTAL TERMINATION CLAIM:	\$

Your Termination Claim has been calculated based on the sum of your Severance Pay Period (as defined below), multiplied by your average hourly wage rate/salary, and also includes any other applicable remuneration, such as vacation pay.

The "Severance Pay Period" is the longest notice period out of those provided by: (1) applicable employment standards legislation; (2) any contractual agreement you may have with any of the O&F Entities; or (3) common law.² For the purposes of determining a Terminated Employee's applicable Severance Pay Period, the CCAA Entities and the Monitor have used the following information:

Full Legal Name	
Date of Birth	
Employment Status (e.g. part-time or full-time)	
Job Level	
Employment Start Date	
Employment End Date	
Average Hourly Rate/Salary	
Jurisdiction of Employment	
Duration of Working Notice (if applicable)	
Termination Status	[Without cause]/[For cause]/[Resigned]

If you agree with this assessment of your Termination Claim, you need not take any further action.

² The common law notice period is determined based on a Terminated Employee's position, years of service and age, among other factors.

**IF YOU WISH TO DISPUTE THE ASSESSMENT OF YOUR TERMINATION CLAIM,
YOU MUST TAKE THE STEPS OUTLINED BELOW.**

Disagreement with Assessment:

If you disagree with the assessment of the Termination Claim set out in this Termination Claim Statement, you must complete and return to the Monitor a completed Terminated Employee Notice of Dispute asserting a claim in a different amount supported by appropriate documentation and/or reasons. A blank Terminated Employee Notice of Dispute form is enclosed. The Terminated Employee Notice of Dispute with supporting documentation and/or reasons disputing the within assessment of your Termination Claim must be received by the Monitor by 4:00 p.m. (Vancouver Time) on the date that is the later of (i) the Claims Bar Date of August 15, 2025 and (ii) thirty-five (35) days after the date on which the O&F Entities or the Monitor sends to you an Employee Claims Package (the “**Terminated Employee Claims Bar Date**”).

If no such Notice of Dispute is received by the Monitor by 4:00 p.m. on the Terminated Employee Claims Bar Date, the amount of your Termination Claim will be, subject to further order of the Court, conclusively deemed to be as shown in this Termination Claim Statement for voting and distribution purposes.

The Terminated Employee Notice of Dispute should be delivered by registered mail, personal delivery, courier, or email (in PDF format) 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

If you do not file a Terminated Employee Notice of Dispute by the Terminated Employee Claims Bar Date, you will have no further right to dispute the Termination Claim set out in this Termination Claim Statement, and you will be barred from filing any such dispute in the future.

More Information:

If you have questions regarding the foregoing, you may contact the Monitor at (416) 932-6021 or oakandfort@ksvadvisory.com.

DATED at _____ this _____ day of _____, 2025.

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: _____

Schedule "K"

Form of Terminated Employee Notice of Dispute

TERMINATED EMPLOYEE NOTICE OF DISPUTE

With respect to 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

Capitalized terms not defined herein have the meanings given to them in the Order of the Supreme Court of British Columbia in the CCAA Proceedings 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 (collectively, the "**O&F Entities**"), dated July 4, 2025 (the "**Claims Process Order**") or the Termination Claim Statement.

I. PARTICULARS OF TERMINATED EMPLOYEE

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

Have you acquired this Claim by assignment?

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

If Yes, Full Legal Name of the Terminated Employee(s):

II. DISPUTE OF CLAIM SET OUT IN TERMINATION CLAIM STATEMENT

The Terminated Employee hereby disputes the amount and/or nature of the Termination Claim set out in the Termination Claim Statement and asserts the following Termination Claim:

Termination Claim: \$ _____

III. REASONS FOR DISPUTE

Provide full particulars below as to the basis for the dispute of the Termination Claim as set out in the Termination Claim Statement, including the methodology for arriving at your Termination Claim as stated above and why your proposed methodology would more appropriately represent the value of your Termination Claim against the O&F Entities. Please provide all supporting documentation. If the space provided below is insufficient, please provide all such particulars on a separate schedule.

[illegible]

Signature: _____ Name: _____ Title: _____	Witness: _____ (signature) _____ (print)
Dated at _____ this _____ day of _____, 2025.	

This Terminated Employee Notice of Dispute MUST be delivered to the Monitor at the below address such that it is received by the Monitor by 4:00 p.m. (Vancouver Time) on the date that is the later of (i) the Claims Bar Date of August 15, 2025, and (ii) thirty-five (35) days after the date on which the O&F Entities or the Monitor sends to you an Employee Claims Package (the "Terminated Employee Claims Bar Date").

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

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

IF A TERMINATED EMPLOYEE NOTICE OF DISPUTE IS NOT RECEIVED BY THE MONITOR WITHIN THE PRESCRIBED TIME PERIOD, THE TERMINATION CLAIM AS SET OUT IN THE TERMINATION CLAIM STATEMENT WILL BE DEEMED TO BE YOUR CLAIM AND WILL BE FINAL AND BINDING ON YOU FOR ALL PURPOSES