

**RICHTER**

Court File No.: CV-20-00643158-00CL

**ROBERTS COMPANY CANADA LIMITED**

**FIFTH REPORT OF RICHTER ADVISORY GROUP INC.,  
IN ITS CAPACITY AS MONITOR**

**OCTOBER 20, 2020**

## TABLE OF CONTENTS

|       |  |    |
|-------|--|----|
| I.    | INTRODUCTION .....   | 1  |
| II.   | PURPOSE OF THE FIFTH REPORT .....  | 3  |
| III.  | DISCLAIMER AND TERMS OF REFERENCE .....                                    | 4  |
| IV.   | ACTIVITIES OF THE COMPANY .....  | 5  |
| V.    | ACTIVITIES OF THE MONITOR .....  | 6  |
| VI.   | UPDATE ON THE CLAIMS PROCESS .....   | 7  |
| VII.  | BACKGROUND ON THE PLAN .....   | 8  |
| VIII. | THE MEETING .....  | 8  |
| IX.   | MONITOR'S RECOMMENDATION ON SANCTIONING THE PLAN.....                      | 10 |
| X.    | IMPLEMENTATION OF THE PLAN AND TERMINATION OF THE CCAA PROCEEDINGS .....   | 11 |
| XI.   | CASH RECEIPTS AND DISBURSEMENTS FROM SEPTEMBER 12, 2020 TO OCTOBER 9, 2020 | 13 |
| XII.  | STAY EXTENSION.....  | 15 |
| XIII. | REQUEST FOR APPROVAL OF FEES AND DISBURSEMENTS .....                       | 16 |
| XIV.  | MONITOR'S CONCLUSION.....  | 17 |

## APPENDICES

**APPENDIX "A"** – Monitor's Fourth Report to Court dated September 23, 2020

**APPENDIX "B"** – Minutes of the Meeting

**APPENDIX "C"** – The Plan

**APPENDIX "D"** – Extended Cash Flow Forecast and Management's Report

**APPENDIX "E"** – Monitor's Report on the Extended Cash Flow Forecast

**APPENDIX "F"** – Affidavit of Paul van Eyk sworn October 20, 2020

**APPENDIX "G"** – Affidavit of Christine Mason sworn October 19, 2020

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
ROBERTS COMPANY CANADA LIMITED**

**FIFTH REPORT OF RICHTER ADVISORY GROUP INC.  
IN ITS CAPACITY AS MONITOR**

**OCTOBER 20, 2020**

## I. INTRODUCTION

1. On June 29, 2020 (the “**Filing Date**”), the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) issued an initial order (the “**Initial Order**”) granting Roberts Company Canada Limited (“**RCCL**” or the “**Company**”) protection pursuant to the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”). Pursuant to the Initial Order, Richter Advisory Group Inc. (“**Richter**”) was appointed as the Company’s Monitor (the “**Monitor**”). The proceedings commenced by RCCL under the CCAA are herein referred to as the “**CCAA Proceedings**”.
2. The Initial Order, *inter alia*:
  - (i) granted a stay of proceedings in favour of the Company until July 9, 2020 (the “**Stay Period**”);
  - (ii) approved a charge (the “**Administration Charge**”) in respect of the fees and disbursements of the Monitor, its counsel and counsel to the Company, in the amount of \$500,000; and
  - (iii) approved an indemnity and charge (the “**Directors’ Charge**”) in favour of RCCL’s directors and officers in the amount of \$250,000 in respect of obligations and liabilities that the directors and officers may incur from and after the Filing Date.
3. On July 8, 2020, the Court issued the Amended and Restated Initial Order (the “**Amended and Restated Initial Order**”), which incorporated certain amendments to the Initial Order, including, *inter alia*:
  - (i) expanding the Company’s restructuring authority and the Monitor’s ability to assist with the Company’s restructuring efforts;
  - (ii) approving the Company’s key employee retention plan (the “**KERP**”) and a charge (the “**KERP Charge**”) in favour of the KERP beneficiaries up to the maximum aggregate amount of \$200,000 to secure payments due under the KERP;
  - (iii) authorizing the Company, in consultation with the ABL Lender (as defined in the Pre-Filing Report of the Proposed Monitor dated June 26, 2020 (the “**Pre-Filing Report**”)), and with the consent of the Monitor, to pay pre-filing amounts owing to certain of RCCL’s third party suppliers, if in the opinion of RCCL, the supplier is critical to the Business (as defined in the Amended and Restated Initial Order), ongoing operations of RCCL, or preservation of the Property (as defined in the Amended and Restated Initial Order), and the payment is required to ensure ongoing supply;

- (iv) granting a charge (the “**DIP Charge**”) in favour of the ABL Lender as security for all of the obligations of the Company to the ABL Lender relating to advances made to the Company under the ABL Agreement (as defined in the Pre-Filing Report) from and after the date of the Amended and Restated Initial Order; and
  - (v) extending the Stay Period up to and including August 31, 2020.
4. On July 28, 2020, the Court granted an order (the “**Claims Procedure Order**”) approving, among other things, a process (the “**Claims Process**”) to identify, quantify and resolve certain claims against the Company and the Company’s current and former directors and officers.
  5. On August 26, 2020, the Court granted an order (the “**August 26 Stay Extension Order**”), *inter alia*, extending the Stay Period to October 30, 2020.
  6. On September 28, 2020, the Court granted an order (the “**Meeting Order**”), *inter alia*, accepting the filing of the Company’s Plan of Compromise and Arrangement (the “**Plan**”), authorizing the Company, with the assistance of the Monitor, to call, hold and conduct a meeting of creditors to consider and vote on the Plan (the “**Meeting**”), and approving the procedures to be followed at the Meeting, including voting procedures.
  7. This report is the Monitor’s fifth report (the “**Fifth Report**”) to Court. Richter, in its capacity as Proposed Monitor, filed the Pre-Filing Report in support of, *inter alia*, the Company’s application for the Initial Order. The Monitor’s first report dated July 6, 2020 (the “**First Report**”) was filed with the Court to, among other things, provide an update on the activities of the Company and the Monitor since the issuance of the Initial Order and support the Company’s request for the Court to approve the amendments provided for in the Amended and Restated Initial Order, including, the extension of the Stay Period up to and including August 31, 2020. The Monitor’s second report dated July 23, 2020 (the “**Second Report**”) was filed with the Court to, among other things, provide an update on the activities of the Company and the Monitor since the date of the First Report and support the Company’s request for the Court to grant the Claims Procedure Order. The Monitor’s third report dated August 21, 2020 (the “**Third Report**”) was filed with the Court to, among other things, provide an update on the activities of the Company and the Monitor since the date of the Second Report and support the Company’s request for the Court to extend the Stay Period up to and including October 30, 2020. The Monitor’s fourth report dated September 23, 2020 (the “**Fourth Report**”, and collectively with the Pre-Filing Report, the First Report, the Second Report and the Third Report, the “**Prior Reports**”) was filed with the Court to, among other things, provide (i) an update on the activities of the Company and the Monitor since the date of the Third Report, (ii) an update on the claims filed in the Claims Process and (iii) an overview of the Plan and the proposed Meeting, as well as to support the Company’s request for the Court to grant the Meeting Order. Copies of the Prior Reports, the Amended and Restated Initial Order, the Claims Procedure Order, the Meeting Order and other materials

pertaining to the CCAA Proceedings are available on the Monitor's website at <http://www.richter.ca/insolvencycase/roberts-company-canada-limited/> (the "**Monitor's Website**").

8. The principal purpose of the CCAA Proceedings was to stabilize RCCL's business and to provide a forum to explore a plan of compromise or arrangement under the CCAA that would seek to maximize creditor and stakeholder recoveries.

## II. PURPOSE OF THE FIFTH REPORT

9. The purpose of this Fifth Report is to provide information to the Court pertaining to:
  - (i) the activities of the Company and the Monitor since the date of the Fourth Report;
  - (ii) an update regarding the Claims Process;
  - (iii) background information regarding the Plan;
  - (iv) the Meeting convened on October 16, 2020, pursuant to the Meeting Order;
  - (v) the bases for the Monitor's recommendation that the Plan be sanctioned by the Court;
  - (vi) implementation of the Plan and termination of the CCAA Proceedings;
  - (vii) the Company's reported receipts and disbursements for the period from September 12, 2020 to October 9, 2020, including a comparison of reported to forecast results; and
  - (viii) the Company's request for an order (the "**Sanction Order**"), *inter alia*,
    - (a) declaring that the Meeting was duly convened, held and conducted in conformity with the CCAA, the Meeting Order and all other Orders of the Court in the CCAA Proceedings;
    - (b) sanctioning the Plan;
    - (c) granting releases to the Released Parties (as defined in the Plan);
    - (d) approving the Administrative Reserve Fund and authorizing the Company to distribute and release funds from the Administrative Reserve Fund in accordance with the Plan;
    - (e) terminating, releasing and discharging the DIP Charge at the Effective Time;

- (f) terminating the Administration Charge and the KERP Charge as against the Property other than the Administrative Reserve Fund and the KERP Escrow Fund (as hereinafter defined), respectively, at the Effective Time;
- (g) extending the Stay Period up to and including the date upon which the Monitor serves, on the service list maintained by the Monitor in the CCAA Proceedings (the “**Service List**”), the Monitor’s Second Certificate (as hereinafter defined);
- (h) terminating the CCAA Proceedings upon service of the Monitor’s Second Certificate on the Service List;
- (i) terminating, releasing and discharging the Directors’ Charge effective upon service of the Monitor’s Second Certificate on the Service List;
- (j) terminating, releasing and discharging the Administration Charge and the KERP Charge as against the Administrative Reserve Fund and the KERP Escrow Fund, respectively, effective upon service of the Monitor’s Second Certificate on the Service List;
- (k) discharging and releasing Richter from its duties, obligations and responsibilities as Monitor of the Company and forever discharging and releasing Richter from any claims against it relating to its activities as Monitor, effective upon service of the Monitor’s Second Certificate on the Service List;
- (l) approving the accounts of the Monitor and its counsel, Borden Ladner Gervais LLP (“**BLG**”), including the Remaining Fees and Disbursements (as hereinafter defined); and
- (m) approving this Fifth Report and the activities, actions and conduct of the Monitor set out herein.

### **III. DISCLAIMER AND TERMS OF REFERENCE**

10. The Fifth Report should be read in conjunction with the Affidavit of Ravi Williams-Singh sworn October 20, 2020 (the “**October 20 Williams-Singh Affidavit**”) filed by the Company in support of its request for the Sanction Order, as certain information contained in the October 20 Williams-Singh Affidavit has not been included herein in order to avoid unnecessary duplication.
11. In preparing the Fifth Report, the Monitor has relied solely on information and documents provided by the Company and its advisors, including unaudited financial information, declarations and the October 20 Williams-Singh Affidavit (collectively, the “**Information**”). In accordance with industry practice, except as otherwise described in the Fourth Report, Richter has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitor has not audited or otherwise attempted to

verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Auditing Standards (“GAAS”) pursuant to the Chartered Professional Accountants of Canada Handbook and, accordingly, the Monitor expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information.

12. Future orientated financial information contained in the Extended Cash Flow Forecast (as hereinafter defined) is based on the Company’s estimates and assumptions regarding future events. Actual results will vary from the information presented even if the hypothetical assumptions occur, and variations may be material. Accordingly, the Monitor expresses no assurance as to whether the Extended Cash Flow Forecast will be achieved.
13. Unless otherwise stated, all monetary amounts noted herein are expressed in Canadian dollars.
14. Capitalized terms not defined herein shall have the meanings ascribed thereto in the Claims Procedure Order, the Plan and the Meeting Order.

#### **IV. ACTIVITIES OF THE COMPANY**

15. The activities of the Company, since the date of the Fourth Report, with the support of their legal advisors, have included:
  - (i) advancing the Claims Process in accordance with the procedures and timelines provided in the Claims Procedure Order;
  - (ii) communicating with RCCL’s creditors, the ABL Lender, suppliers and other stakeholders regarding various matters pertaining to the CCAA Proceedings;
  - (iii) managing cash flows and making payments in accordance with the Amended and Restated Initial Order;
  - (iv) reporting receipts, disbursements and variances to the Company’s cash flow forecasts to the Monitor and the ABL Lender;
  - (v) preparing, with the assistance of the Monitor, an extended cash flow forecast for the period October 31, 2020 to January 29, 2021 (the “**Extended Cash Flow Forecast**”);
  - (vi) attending the Meeting; and
  - (vii) preparing Court materials, together with the Monitor and its legal counsel, to seek the relief sought in the within motion.

## V. ACTIVITIES OF THE MONITOR

16. Since the date of the Fourth Report, the Monitor's activities have included:

- (i) attending via videoconference at the Court hearing in respect of the Company's motion for the Meeting Order;
- (ii) maintaining the Monitor's Website, where all Court documents and other material documents pertaining to the CCAA Proceedings are available in electronic form;
- (iii) implementing procedures for the monitoring of the Company's cash flows and for the ongoing reporting of variances to the Company's cash flow forecast, including assisting the Company with its ongoing reporting of variances to the ABL Lender;
- (iv) attending at the Company's leased facility in Waterloo, Ontario;
- (v) working with the Company to advance the Claims Process;
- (vi) reviewing and logging Proofs of Claim filed by Claimants;
- (vii) carrying out the Monitor's duties in accordance with the Meeting Order, including with respect to providing notice to creditors of the Meeting, as specifically described below, and chairing the Meeting;
- (viii) responding to calls and enquiries from Claimants, including Employees, regarding the Claims Process, the Plan and the Meeting Order;
- (ix) corresponding extensively with the Company, its legal counsel and BLG, regarding the Claims Process, the Plan, the Meeting Order, the Extended Cash Flow Forecast, cash management and various other matters in connection with the CCAA Proceedings;
- (x) responding to calls and enquiries from creditors and other stakeholders in connection with the CCAA Proceedings;
- (xi) reviewing materials filed with the Court in respect of the CCAA Proceedings; and
- (xii) preparing this Fifth Report.

## VI. UPDATE ON THE CLAIMS PROCESS

17. As noted in the Fourth Report, the Monitor, with the assistance of the Company, carried out the Claims Process in accordance with the Claims Procedure Order. The claims bar date was September 14, 2020 (the “**Claims Bar Date**”). Prior to the Claims Bar Date, 127 Claims with a value of approximately \$9.4 million were filed. An additional 13 claims (excluding the claims discussed in paragraphs 18 and 19 below) totaling approximately \$77,000 were received after the Claims Bar Date (collectively, the “**Late Claims**”). The Late Claims were accepted for voting and distribution purposes.
18. Since the date of the Fourth Report, the Company terminated additional employees, resulting in four Employee Restructuring Claims, each of which was accepted for voting and distribution purposes.
19. As a result of the Company disclaiming the lease for its office in Edmonton, Alberta, (the “**Edmonton Facility**”) in accordance with section 32(1) of the CCAA, which disclaimer was issued on September 23, 2020 with an effective disclaimer date of October 31, 2020, the landlord of the Edmonton Facility filed a restructuring period claim (the “**Edmonton Landlord Restructuring Period Claim**”) prior to the Restructuring Period Claims Bar Date. The Edmonton Landlord Restructuring Period Claim remains an Unresolved Claim as of the date of this Fifth Report.
20. As of the date of this Fifth Report, there remains five Unresolved Claims, including the Edmonton Landlord Restructuring Period Claim. Prior to the completion of the CCAA Proceedings, (as discussed below), the Monitor, with the assistance of the Company, has engaged and intends to continue to engage with the Claimants regarding their Unresolved Claims, with a view to either resolving such Unresolved Claims, or failing which, invoking the dispute resolution provisions of the Claims Procedure Order in order to assist with a resolution of each of the Unresolved Claims.
21. Following the date of the Claims Procedure Order, the Monitor became aware of certain unremitted pre-filing provincial sales taxes related to the provinces of British Columbia, Manitoba and Saskatchewan. Upon becoming aware of this matter, the Monitor notified each of the applicable provincial tax authorities to advise them of the CCAA Proceedings and the Claims Process and provided each of them with a claims package for the purposes of making a Claim. All three of the provincial tax authorities were also added to the Service List. Notwithstanding the foregoing, none of these provincial tax authorities have filed a Claim in the Claims Process.

## VII. BACKGROUND ON THE PLAN

22. As noted in the Fourth Report, the principal purpose of the Plan is to provide for a compromise of, and consideration for, all Affected Claims that are Proven Claims by providing holders of Affected Claims that have Proven Claims, with distributions in accordance with the Plan, with the expectation that all Affected Creditors will derive a greater benefit from the implementation of the Plan than they would derive from a bankruptcy or liquidation of the Company.
23. The Fourth Report summarized, among other things, the results of the Claims Process pursuant to the Claims Procedure Order and the key terms and conditions of the Plan, including the classification and treatment of creditors, releases and conditions precedent. The Fourth Report also included the bases for the Monitor's recommendation to the Company's creditors to vote in favour of the Plan. In order to avoid duplication, the contents of the Fourth Report have not been repeated herein. A copy of the Fourth Report is attached hereto as **Appendix "A"**.
24. The Plan is also summarized in the affidavit of Ravi Williams-Singh, sworn September 23, 2020 (the "**September 23 Williams-Singh Affidavit**"). A copy of the September 23 Williams-Singh Affidavit (without exhibits) is included as Exhibit "E" to the October 20 Williams-Singh Affidavit.

## VIII. THE MEETING

### Notice to Creditors of the Meeting

25. In accordance with the Meeting Order, the Monitor:
  - (i) posted a copy of the (a) Information Statement (which attaches the Plan as an exhibit); (b) Notice of Meeting and Sanction Hearing; (c) form of proxy; and (d) Convenience Creditor Election (collectively, the "**Meeting Materials**"), as well as the Meeting Order and the Fourth Report on the Monitor's Website;
  - (ii) sent, on September 29, 2020, the Meeting Materials and the Fourth Report to: (a) all Affected Creditors with Affected Claims; and (b) the Service List;
  - (iii) sent the Meeting Materials and the Fourth Report to any Affected Creditor who made a written request to the Monitor for a copy of the Meeting Materials and the Fourth Report; and
  - (iv) published, on October 1, 2020, a notice of the Meeting, substantially in the form of the Notice of Meeting and Sanction Hearing, in *The Globe and Mail* (National Edition).

## Procedure at the Meeting

26. The Plan provides for one class of creditors to consider and vote on the Plan, namely, the Affected Creditors. The Meeting Order authorized and approved the classification of creditors for voting on the Plan.
27. The Plan also addresses the claims of Convenience Creditors, who are deemed to vote in favour of the Plan. Convenience Creditors are those creditors with Affected Claims that, in the aggregate: (i) are less than or equal to \$7,000; or (ii) exceed \$7,000 but elect (a “**Convenience Creditor Election**”) to value their claims at \$7,000 for distribution purposes under the Plan. Any Creditor that submits a Convenience Creditor Election is deemed to have voted the full amount of its Proven Claim in favour of the Plan. Affected Creditors with Convenience Claims are to receive a cash distribution of the lesser of their claim amount or \$7,000.
28. The Meeting was convened in accordance with the Meeting Order and the Plan on October 16, 2020 at 10:00 a.m. (Toronto time). The Meeting was held by videoconference due to the COVID-19 pandemic. Affected Creditors were also able to participate in the meeting by telephone.
29. In accordance with the Meeting Order, Paul van Eyk, a Senior Vice President of Richter, and Duncan Lau, a Vice President of Richter, acted as co-chairs of the Meeting. Representatives of the Monitor’s counsel and the Monitor acted as secretary and scrutineer, respectively, at the Meeting.
30. A copy of the minutes of the Meeting is attached hereto as **Appendix “B”**.
31. A copy of the Plan was distributed to participants prior to the Meeting in accordance with the Meeting Order and made publicly available on the Monitor’s Website. A copy of the Plan is attached hereto as **Appendix “C”**.

## Voting Results

32. Pursuant to the Meeting Order, the Monitor separately tabulated the votes of the Voting Claims and the Unresolved Claims at the Meeting.

33. The voting results of the Meeting are as follows:

|              | Voting Claims |                |                  |             |
|--------------|---------------|----------------|------------------|-------------|
|              | # of votes    | # of votes (%) | Value (\$)       | Value (%)   |
| For          | 110           | 98%            | 7,606,934        | 94%         |
| Against      | 2             | 2%             | 509,465          | 6%          |
| <b>Total</b> | <b>112</b>    | <b>100%</b>    | <b>8,116,399</b> | <b>100%</b> |

|              | Unresolved Claims that Voted |                |                |             |
|--------------|------------------------------|----------------|----------------|-------------|
|              | # of votes                   | # of votes (%) | Value (\$)     | Value (%)   |
| For          | 2                            | 100%           | 845,607        | 100%        |
| Against      | -                            | 0%             | -              | 0%          |
| <b>Total</b> | <b>2</b>                     | <b>100%</b>    | <b>845,607</b> | <b>100%</b> |

|              | Overall Tally |                |                  |             |
|--------------|---------------|----------------|------------------|-------------|
|              | # of votes    | # of votes (%) | Value (\$)       | Value (%)   |
| For          | 112           | 98%            | 8,452,541        | 94%         |
| Against      | 2             | 2%             | 509,465          | 6%          |
| <b>Total</b> | <b>114</b>    | <b>100%</b>    | <b>8,962,006</b> | <b>100%</b> |

34. Accordingly, the required majorities (majority in number representing two-thirds in value) of the Affected Creditor Class voted in favour of the Resolution to approve the Plan. Only two of the five Affected Creditors with Unresolved Claims submitted a vote. As reflected in the table, the two votes cast in respect of Unresolved Claims were both in favour of the Resolution to approve the Plan.

35. The Company has advised the Monitor that, if the Plan is sanctioned by the Court, it intends to implement the Plan as expeditiously as possible, ideally, before October 30, 2020.

## IX. MONITOR'S RECOMMENDATION ON SANCTIONING THE PLAN

36. The Monitor is recommending that the Court sanction the Plan for the following reasons:

- (i) the only class of creditors under the Plan and as approved by the Court in the Meeting Order, being Affected Creditors, voted overwhelmingly in favour of the Resolution of the Plan;

- (ii) the Plan complies with the CCAA, including that there are no claims being compromised under the Plan which are prohibited from being compromised under the CCAA;
  - (iii) the Plan provides for the prospect of continued operation of the business and a deleveraging of the Company's balance sheet;
  - (iv) the Plan is the product of extensive negotiations between the Company and its stakeholders, with the assistance of the Monitor. Based on the Monitor's discussions with the Company's representatives, the Monitor understands that, as evidenced by the voting results, creditors are supportive of the Company's restructuring efforts;
  - (v) the Plan is a balance of the Company's interests and those of its stakeholders. Certain compromises and concessions, including the treatment of Intercompany Claims (as discussed in the Fourth Report), would not be effective if the Plan is not implemented and would give rise to significant claims against the Company;
  - (vi) the classification of creditors under the Plan is fair and reasonable;
  - (vii) the Monitor has reviewed the releases contemplated by the Plan and is of the view that they are fair, reasonable, and appropriate in the circumstances, as the Released Parties (a) have played an important role in the Company's restructuring efforts for the benefit of RCCL's stakeholders and (b) have made material contributions to the development of the Plan. Additionally, the Affected Creditors voting on the Plan had knowledge of the nature and effect of the releases contemplated under the Plan and, as of the date of this Fifth Report, no concerns or objections to the releases have been raised; and
  - (viii) the Plan provides for a greater recovery to creditors than in a liquidation or bankruptcy scenario. The Plan represents the best opportunity for creditors to recover a significant portion of the indebtedness due to them. If the Plan is not approved, it is more than likely that there will be minimal or no distributions that would be available to the general body of unsecured creditors.
37. For the reasons noted above, the Monitor believes the Plan is fair and reasonable. Accordingly, the Monitor supports the Company's motion for the sanctioning of the Plan.

## **X. IMPLEMENTATION OF THE PLAN AND TERMINATION OF THE CCAA PROCEEDINGS**

### **Implementation of the Plan**

38. As set out in the Plan, the Plan implementation date (defined in the Plan as the "Effective Date") will be the date upon which the conditions precedent to plan implementation have been satisfied or waived and the Company, in

consultation with the Monitor, has determined to implement the Plan. Upon the occurrence of the Effective Time (being 5:00 pm (Toronto time) on the Effective Date), the Plan requires the Monitor to serve upon the Service List and post on the Monitor's Website a certificate confirming that the Effective Date has occurred (the "**Monitor's Certificate**") and will file such certificate with the Court. The proposed Sanction Order provides for the delivery of the Monitor's Certificate, in substantially the form as attached to the proposed Sanction Order as Schedule "B", in satisfaction of this requirement.

39. However, prior to executing and delivering the Monitor's Certificate, the Sanction Order provides that the Monitor must receive, from or on behalf of the Company, an amount sufficient to satisfy the Company's obligations under the KERP and any other amounts that may be secured by the KERP Charge (the "**KERP Escrow Fund**"). The amounts comprising the KERP Escrow Fund are to be held in trust by the Monitor until such time as the payments under the KERP become due and payable by the Company, which, pursuant to the KERP, can be any time within 30 days after December 31, 2020. For clarity, at the time the payments under the KERP become due and payable, the Monitor will return the amounts comprising the KERP Escrow Fund to the Company for distribution by the Company to the KERP beneficiaries. As discussed below, the KERP Charge will not be terminated, discharged, expunged or released until the amounts payable under the KERP and / or secured by the KERP Charge are paid by the Company, to the KERP beneficiaries.

#### **Approval of the Administrative Reserve Fund**

40. As set out in the Plan, the Administrative Reserve Fund is a cash reserve in an amount to be agreed to by the Monitor and the Company, with the consent of the ABL Lender, at least two Business Days prior to the Effective Date to be deposited by the Company into the Administrative Reserve Account for the purpose of paying the following Unaffected Claims: Claims secured by one of the CCAA Charges and the CCAA Priority Payment Claims.
41. Pursuant to the Sanction Order, the Company is seeking approval of the Administrative Reserve Fund and authorizing the Company to release funds from the Administrative Reserve Fund in accordance with the Plan. Any amounts remaining in the Administrative Reserve Fund, after all distributions from the Administrative Reserve Account contemplated by the Plan are made, will be released from the Administrative Reserve Account in accordance with the Plan.

#### **The CCAA Charges**

42. Pursuant to the proposed Sanction Order, upon the Effective Time:
- (i) the DIP Charge shall be terminated, discharged, expunged and released; and

- (ii) the Administration Charge and the KERP Charge shall be terminated as against the Property other than the Administrative Reserve Fund and the KERP Escrow Fund, respectively, but shall continue to apply against the Administrative Reserve Fund and the KERP Escrow Fund, respectively.

### **Termination of the CCAA Proceedings**

43. Pursuant to the proposed Sanction Order, upon (a) the fulfillment of the Monitor's duties under the Claims Procedure Order and the Sanction Order, (b) the Monitor receiving acknowledgement of payment in full of the claims secured by the Administration Charge and (c) the Monitor receiving an acknowledgement from the Company of payment by the Company from the KERP Escrow Fund to each of the KERP beneficiaries of all amounts owing and outstanding under the KERP and any other amounts secured by the KERP Charge (collectively, the "**Remaining Matters**"), the Monitor will serve on the Service List a certificate substantially in the form attached to the Sanction Order as Schedule "C" (the "**Monitor's Second Certificate**") certifying that the Remaining Matters have been completed. Upon the Monitor serving the Monitor's Second Certificate on the Service List:

- (i) the CCAA Proceedings shall be terminated;
- (ii) Richter shall be discharged and released from its duties, obligations and responsibilities as Monitor of the Company and shall be forever released, remised, and discharged from any claims against it relating to its activities as Monitor;
- (iii) the Directors' Charge shall be terminated, discharged, expunged and released; and
- (iv) the Administration Charge and the KERP Charge shall be terminated, discharged, expunged and released as against the Administrative Reserve Fund and the KERP Escrow Fund, respectively.

### **XI. CASH RECEIPTS AND DISBURSEMENTS FROM SEPTEMBER 12, 2020 TO OCTOBER 9, 2020**

44. As noted in the Third Report, RCCL, with the assistance of the Monitor, prepared a cash flow forecast (the "**August 15 Cash Flow Forecast**"), representing a forecast of the Company's projected receipts and disbursements for the period August 15, 2020 to November 13, 2020, in support of the Company's request for the August 26 Stay Extension Order.

45. The Company has continued to provide the Monitor with its co-operation and access to its books and records as requested by the Monitor. The Monitor has implemented various procedures for monitoring the Company's receipts and disbursements on a weekly basis. The Monitor has also prepared forecast-to-actual variance

analyses with respect to the Company's weekly receipts and disbursements, as compared to the August 15 Cash Flow Forecast.

46. A comparison of the Company's actual cash receipts and disbursements, as compared to the August 15 Cash Flow Forecast for the four-week period from August 15, 2020 to September 11, 2020, was summarized in the Fourth Report. A comparison of the Company's actual cash receipts and disbursements, as compared to the August 15 Cash Flow Forecast for the four-week period from September 12, 2020 to October 9, 2020 (the "Comparison Period"), is summarized as follows:

| <b>Roberts Company Canada Limited</b>                       |                     |                     |                  |
|---|---------------------|---------------------|------------------|
| <b>Cash Flow Variances</b>                                  |                     |                     |                  |
| <b>For the Period September 12, 2020 to October 9, 2020</b> |                     |                     |                  |
| <b>In C\$; unaudited</b>                                    |                     |                     |                  |
|   | <b>Actual</b>       | <b>Forecast</b>     | <b>Variance</b>  |
| <b>Gross receipts</b>                                       | <b>4,517,464</b>    | <b>2,925,000</b>    | <b>1,592,464</b> |
| <b>Disbursements</b>  |                     |                     |                  |
| Purchases   | 1,779,107           | 1,600,000           | (179,107)        |
| Payroll   | 406,461             | 446,000             | 39,539           |
| Rent  | 181,549             | 224,315             | 42,766           |
| Operating expenses  | 350,143             | 636,000             | 285,857          |
| Professional fees   | 156,765             | 340,000             | 183,235          |
| HST payables  | 250,695             | 180,000             | (70,695)         |
| Interest  | 59,768              | 75,000              | 15,232           |
| KERP  | -                   | -                   | -                |
| <b>Total disbursements</b>                                  | <b>3,184,489</b>    | <b>3,501,315</b>    | <b>316,827</b>   |
| <b>Net cash inflow / (outflow)</b>                          | <b>1,332,976</b>    | <b>(576,315)</b>    | <b>1,909,291</b> |
| Opening revolver balance                                    | (15,088,063)        | (16,068,386)        | 980,324          |
| Net cash inflow / (outflow)                                 | 1,332,976           | (576,315)           | 1,909,291        |
| <b>Subtotal</b>   | <b>(13,755,087)</b> | <b>(16,644,701)</b> | <b>2,889,613</b> |
| Court-order charges   | (950,000)           | (950,000)           | -                |
| Other reserves  | (280,000)           | (280,000)           | -                |
| <b>Ending revolver balance</b>                              | <b>(14,985,085)</b> | <b>(17,874,701)</b> | <b>2,889,615</b> |
| CDN borrowing base  | 23,412,840          | 24,140,376          | (727,536)        |
| <b>Availability</b>   | <b>8,427,755</b>    | <b>6,265,674</b>    | <b>2,162,081</b> |

47. As reflected in the summary table above, the Company reported a net cash inflow of approximately \$1.3 million over the Comparison Period, and the Company had a revolver balance of approximately \$15.0 million (after consideration of the CCAA Charges and other reserves) as at October 9, 2020. The Company has a favourable cash flow variance of approximately \$1.9 million in comparison to the August 15 Cash Flow Forecast during the Comparison Period.
48. The favourable cash flow variance of approximately \$1.9 million pertains principally to the following:
- (i) favourable timing differences attributable to operating costs and professional fees; and

- (ii) favourable permanent differences attributable to a higher than forecasted sales, resulting in a favourable variance in receipts. The foregoing favourable permanent difference was partially offset by higher than projected (a) purchases to meet the increased demand in sales and (b) sales taxes.
49. Pursuant to the Amended and Restated Initial Order and as noted above, the Company was authorized to pay, in consultation with the ABL Lender and with the consent of the Monitor, pre-filing amounts owing to certain of RCCL's third party suppliers, if, in the opinion of RCCL, the supplier is critical to the Business, ongoing operations of RCCL or preservation of the Property, and the payment is required to ensure ongoing supply. As of the date of this Fifth Report, the Company has made, in consultation with the ABL Lender and with the consent of the Monitor, approximately \$168,000 in such payments since the Filing Date.

## XII. STAY EXTENSION

50. The current stay period expires on October 30, 2020. The Company is seeking an extension of the Stay Period until the date upon which the Monitor serves the Monitor's Second Certificate on the Service List (the "**Stay Extension**"), to enable RCCL, with the assistance of the Monitor, the time necessary to complete the Remaining Matters.
51. As the August 15 Cash Flow Forecast only runs until November 13, 2020, the Company, with the assistance of the Monitor, has prepared the Extended Cash Flow Forecast, a copy of which, including the Management's Report on the Extended Cash Flow Forecast, is attached hereto as **Appendix "D"** and is summarized below.

| Roberts Company Canada Limited                      |                     |
|---|---------------------|
| Consolidated Weekly Cashflow Forecast               |                     |
| For the Period November 6, 2020 to January 29, 2021 |                     |
| In C\$; unaudited                                   | Total               |
| <b>Receipts</b>                                     | <b>10,031,599</b>   |
| <b>Disbursements</b>                                |                     |
| Purchases   | 7,459,280           |
| Payroll   | 724,525             |
| Rent  | 389,711             |
| Operating expenses                                  | 1,050,854           |
| HST payables  | 458,391             |
| Interest  | 225,000             |
| <b>Total disbursements</b>                          | <b>10,307,761</b>   |
| <b>Net cashflow</b>                                 | <b>(276,162)</b>    |
| Opening balance                                     | (18,129,845)        |
| Net cashflow  | (276,162)           |
| <b>Subtotal</b>                                     | <b>(18,406,007)</b> |
| Court-order charges                                 | (950,000)           |
| Other reserves                                      | (264,000)           |
| <b>Ending balance</b>                               | <b>(19,620,007)</b> |
| CDN borrowing base                                  | 22,698,591          |
| <b>Availability</b>                                 | <b>3,078,584</b>    |

52. The Monitor's Report on the Extended Cash Flow Forecast is attached hereto as **Appendix "E"**.
53. The Extended Cash Flow Forecast indicates that the Company will have sufficient liquidity to fund both operating costs and the costs of the CCAA Proceedings during the Stay Extension, if granted.
54. The Monitor is of the view that the Stay Extension is appropriate in the circumstances and supports RCCL's request for the Stay Extension for the following reasons:
  - (i) RCCL has acted and continues to act in good faith and with due diligence;
  - (ii) the Stay Extension will provide the time necessary for RCCL and the Monitor to complete the Remaining Matters; and
  - (iii) the Stay Extension should not materially prejudice any creditor, as RCCL is projected to have sufficient funds to pay post-filing services and supplies, as contemplated in the Extended Cash Flow Forecast.

### **XIII. REQUEST FOR APPROVAL OF FEES AND DISBURSEMENTS**

55. The Monitor and BLG have maintained detailed records of their professional fees and disbursements prior to and since the Monitor's appointment. In accordance with the Amended and Restated Initial Order, the Monitor is seeking the approval of its fees and disbursements for the period from April 27, 2020 to October 18, 2020 (the "**Richter Fee Period**") and those of BLG from June 2, 2020, to October 18, 2020 (the "**BLG Fee Period**") in connection with the performance of their duties in these CCAA Proceedings. As noted in the Pre-Filing Report, prior to its appointment as Monitor, Richter was retained by RCCL in April 2020 to provide advisory services and to assist the Applicant in reviewing various strategic options.
56. The total fees and disbursements of the Monitor during the Richter Fee Period amount to \$554,444.45 and \$49,966.59, respectively, both excluding sales taxes (collectively, the "**Richter Accounts**"). These amounts represent professional fees and disbursements not yet approved by the Court. Attached hereto as **Appendix "F"** is the affidavit of Paul van Eyk sworn October 20, 2020 in respect of the Richter Accounts.
57. The total fees and disbursements of BLG during the BLG Fee Period amount to \$188,307.00 and \$647.16, respectively, both excluding sales taxes (collectively, the "**BLG Accounts**"). These amounts represent professional fees and disbursements not yet approved by the Court. Attached hereto as **Appendix "G"** is the affidavit of Christine Mason sworn October 19, 2020 in respect of the BLG Accounts.
58. The Monitor has reviewed the BLG Accounts and confirms that the services reflected therein have been duly authorized and duly rendered and that, in the Monitor's opinion, the fees and disbursements are reasonable.

59. On the assumption that there are no delays, disputes or unforeseen developments in connection with these proceedings, including the within motion and the performance of the Remaining Matters, the Monitor has estimated fees, excluding disbursements and taxes, in the amount of \$150,000 (the “**Remaining Fees**”), for services that have been provided or will be provided for the period from October 19, 2020 to the date of the Monitor’s Second Certificate, as follows:
- (i) Richter - \$100,000; and
  - (ii) BLG - \$50,000.
60. The above estimates take into consideration the reasonable professional and legal fees required to prepare the Fifth Report, participate in the within motion, and complete the Remaining Matters up to the date of Richter’s discharge as Monitor. If the actual Remaining Fees are less than the above estimates, no further Court approval of fees is required. If the actual Remaining Fees exceed the estimates, the Company is authorized to pay same with either: (i) the consent of the ABL Lender; or (ii) pursuant to further Order of the Court.
61. The fees and disbursements of the Monitor and its counsel, including the Remaining Fees, have been reviewed by RCCL. The Monitor understands that RCCL does not oppose the fee approvals sought in the within motion, including the Remaining Fees.

#### **XIV. MONITOR’S CONCLUSION**

62. Based on the foregoing, the Monitor respectfully recommends that this Court grant the proposed Sanction Order.

All of which is respectfully submitted this 20<sup>th</sup> day of October 2020.

**RICHTER ADVISORY GROUP INC.  
IN ITS CAPACITY AS MONITOR OF  
ROBERTS COMPANY CANADA LIMITED  
AND NOT IN ITS PERSONAL CAPACITY**

Per:



---

**Paul van Eyk**  
**CPA, CA-IFA, CIRP, LIT, Fellow of INSOL**  
Senior Vice President



---

**Duncan Lau**  
**CPA, CMA, CIRP**  
Vice President

# Appendix “A”

**RICHTER**

Court File No.: CV-20-00643158-00CL

**ROBERTS COMPANY CANADA LIMITED**

**FOURTH REPORT OF RICHTER ADVISORY GROUP INC.,  
IN ITS CAPACITY AS MONITOR**

**SEPTEMBER 23, 2020**

## TABLE OF CONTENTS

|       |  |    |
|-------|--|----|
| I.    | INTRODUCTION .....   | 1  |
| II.   | PURPOSE OF THE FOURTH REPORT.....  | 2  |
| III.  | DISCLAIMER AND TERMS OF REFERENCE .....  | 3  |
| IV.   | ACTIVITIES OF THE COMPANY .....  | 4  |
| V.    | ACTIVITIES OF THE MONITOR .....  | 4  |
| VI.   | CASH RECEIPTS AND DISBURSEMENTS FROM AUGUST 15, 2020 TO SEPTEMBER 11, 2020 ... | 5  |
| VII.  | CLAIMS PROCESS UPDATE.....   | 7  |
| VIII. | THE PLAN .....   | 8  |
| IX.   | CREDITORS' MEETING.....  | 13 |
| X.    | COURT APPROVAL OF THE PLAN .....   | 14 |
| XI.   | MONITOR'S CONCLUSION .....   | 15 |

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
ROBERTS COMPANY CANADA LIMITED**

**FOURTH REPORT OF RICHTER ADVISORY GROUP INC.  
IN ITS CAPACITY AS MONITOR**

**SEPTEMBER 23, 2020**

## I. INTRODUCTION

1. On June 29, 2020 (the “**Filing Date**”), the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) issued an initial order (the “**Initial Order**”) granting Roberts Company Canada Limited (“**RCCL**” or the “**Company**”) protection pursuant to the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”). Pursuant to the Initial Order, Richter Advisory Group Inc. (“**Richter**”) was appointed as the Company’s Monitor (the “**Monitor**”). The proceedings commenced by RCCL under the CCAA are herein referred to as the “**CCAA Proceedings**”.
2. The Initial Order, *inter alia*:
  - (i) granted a stay of proceedings in favour of the Company until July 9, 2020 (the “**Stay Period**”);
  - (ii) approved a charge in respect of the fees and disbursements of the Monitor, its counsel and counsel to the Company, in the amount of \$500,000; and
  - (iii) approved an indemnity and charge in favour of RCCL’s directors and officers in the amount of \$250,000 in respect of obligations and liabilities that the directors and officers may incur from and after the Filing Date.
3. On July 8, 2020, the Court issued the Amended and Restated Initial Order (the “**Amended and Restated Initial Order**”), which incorporated certain amendments to the Initial Order, including, *inter alia*:
  - (i) expanding the Company’s restructuring authority and the Monitor’s ability to assist with the Company’s restructuring efforts;
  - (ii) approving the Company’s key employee retention plan (the “**KERP**”) and a charge in favour of the KERP beneficiaries up to the maximum aggregate amount of \$200,000 to secure payments due under the KERP;
  - (iii) authorizing the Company, in consultation with the ABL Lender (as defined in the Pre-Filing Report of the Proposed Monitor dated June 26, 2020 (the “**Pre-Filing Report**”)), and with the consent of the Monitor, to pay pre-filing amounts owing to certain of RCCL’s third party suppliers;
  - (iv) granting a charge in favour of the ABL Lender as security for all of the obligations of the Company to the ABL Lender relating to advances made to the Company under the ABL Agreement (as defined in the Pre-Filing Report) from and after the date of the Amended and Restated Initial Order; and
  - (v) extending the Stay Period up to and including August 31, 2020.

4. On July 28, 2020, the Court granted an order (the “**Claims Procedure Order**”) approving, among other things, a process (the “**Claims Process**”) to identify, quantify and resolve certain claims against the Company and the Company’s current and former directors and officers (the “**Directors and Officers**”).
5. On August 26, 2020, the Court granted an order (the “**August 26 Stay Extension Order**”), *inter alia*, extending the Stay Period to October 30, 2020.
6. This report is the Monitor’s fourth report (the “**Fourth Report**”) to Court. Richter, in its capacity as Proposed Monitor, filed the Pre-Filing Report in support of, *inter alia*, the Company’s application for the Initial Order. The Monitor’s first report dated July 6, 2020 (the “**First Report**”) was filed with the Court to, among other things, provide an update on the activities of the Company and the Monitor since the issuance of the Initial Order and support the Company’s request for the Court to approve the amendments provided for in the Amended and Restated Initial Order, including, the extension of the Stay Period up to and including August 31, 2020. The Monitor’s second report dated July 23, 2020 (the “**Second Report**”) was filed with the Court to, among other things, provide an update on the activities of the Company and the Monitor since the date of the First Report and support the Company’s request for the Court to grant the Claims Procedure Order. The Monitor’s third report dated August 21, 2020 (the “**Third Report**” and collectively with the Pre-Filing Report, the First Report and the Second Report, the “**Prior Reports**”) was filed with the Court to, among other things, provide an update on the activities of the Company and the Monitor since the date of the Second Report and support the Company’s request for the Court to extend the Stay Period up to and including October 30, 2020. Copies of the Prior Reports, the Amended and Restated Initial Order, the Claims Procedure Order and other materials pertaining to the CCAA Proceedings are available on the Monitor’s website at <http://www.richter.ca/insolvencycase/roberts-company-canada-limited/> (the “**Monitor’s Website**”).
7. The principal purpose of the CCAA Proceedings is to stabilize RCCL’s business and to provide a forum to explore a plan of compromise or arrangement under the CCAA that would seek to maximize creditor and stakeholder recoveries.

## II. PURPOSE OF THE FOURTH REPORT

8. The purpose of this Fourth Report is to provide information to the Court pertaining to:
  - (i) the activities of the Company and the Monitor since the date of the Third Report;
  - (ii) the Company’s reported receipts and disbursements for the period from August 15, 2020 to September 11, 2020, including a comparison of reported to forecasted results;

- (iii) the claims filed in the Claims Process;
- (iv) the Company's Plan of Compromise and Arrangement (the "**Plan**"), including an overview of the key terms and conditions thereof;
- (v) the meeting of creditors to consider and vote on the Plan (the "**Meeting**");
- (vi) the Company's request for an order (the "**Meeting Order**"), *inter alia*,
  - (a) accepting the filing of the Plan;
  - (b) approving, pursuant to section 22 of the CCAA, the classification of creditors, as set out in the Plan for the purposes of the Meeting and voting on the Plan;
  - (c) authorizing the Company, with the assistance of the Monitor, to call, hold and conduct the Meeting;
  - (d) approving the procedures to be followed at the Meeting, including voting procedures;
  - (e) setting a date for the hearing (the "**Sanction Hearing**") of the Company's motion for an order sanctioning the Plan (the "**Sanction Order**"); and
  - (f) approving this Fourth Report and the activities, actions and conduct of the Monitor set out herein; and
- (vii) the Monitor's conclusions and recommendations.

### III. DISCLAIMER AND TERMS OF REFERENCE

9. The Fourth Report should be read in conjunction with the Affidavit of Ravi Williams-Singh sworn September 23, 2020 (the "**September 23 Williams-Singh Affidavit**") filed by the Company in support of its request for the Meeting Order, as certain information contained in the September 23 Williams-Singh Affidavit has not been included herein in order to avoid unnecessary duplication.
10. In preparing the Fourth Report, the Monitor has relied solely on information and documents provided by the Company and its advisors, including unaudited financial information, declarations and the September 23 Williams-Singh Affidavit (collectively, the "**Information**"). In accordance with industry practice, except as otherwise described in the Fourth Report, Richter has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitor has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Auditing Standards ("**GAAS**") pursuant to the Chartered Professional Accountants of Canada

Handbook and, accordingly, the Monitor expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information.

11. Unless otherwise stated, all monetary amounts noted herein are expressed in Canadian dollars.
12. Capitalized terms not defined herein shall have the meanings ascribed thereto in the Claims Procedure Order, the Plan and the Meeting Order.

#### **IV. ACTIVITIES OF THE COMPANY**

13. The activities of the Company, since the date of the Third Report, with the support of their legal advisors, have included:
  - (i) advancing the Claims Process in accordance with the procedures and timelines provided in the Claims Procedure Order;
  - (ii) communicating with RCCL's creditors, the ABL Lender, suppliers and other stakeholders regarding various matters pertaining to the CCAA Proceedings;
  - (iii) managing cash flows and making payments in accordance with the Amended and Restated Initial Order;
  - (iv) reporting receipts, disbursements and variances to the Company's cash flow forecasts to the Monitor and the ABL Lender;
  - (v) formulating the Plan; and
  - (vi) preparing Court materials, together with the Monitor and its legal counsel, to seek the relief sought in the within motion.

#### **V. ACTIVITIES OF THE MONITOR**

14. Since the date of the Third Report, the Monitor's activities have included:
  - (i) attending via videoconference at the Court hearing in respect of the Company's motion for the Stay Extension Order;
  - (ii) maintaining the Monitor's Website, where all Court documents and other material documents pertaining to the CCAA Proceedings are available in electronic form;

- (iii) implementing procedures for the monitoring of the Company's cash flows and for the ongoing reporting of variances to the Company's cash flow forecast, including assisting the Company with its ongoing reporting of variances to the ABL Lender;
- (iv) attending at the Company's leased facility in Waterloo, Ontario;
- (v) working with the Company to advance the Claims Process;
- (vi) reviewing and logging Proofs of Claim filed by Claimants;
- (vii) responding to calls and enquiries from Claimants, including Employees, regarding the Claims Process;
- (viii) corresponding extensively with the Company and its legal counsel regarding the Claims Process, cash management, the Extended Cash Flow Forecast and various other matters in connection with the CCAA Proceedings;
- (ix) corresponding with Borden Ladner Gervais LLP, the Monitor's legal counsel, as well as Bennett Jones LLP, counsel to the Company;
- (x) responding to calls and enquiries from creditors and other stakeholders in connection with the CCAA Proceedings;
- (xi) reviewing materials filed with the Court in respect of the CCAA Proceedings; and
- (xii) preparing this Fourth Report.

## **VI. CASH RECEIPTS AND DISBURSEMENTS FROM AUGUST 15, 2020 TO SEPTEMBER 11, 2020**

15. As noted in the Third Report, RCCL, with the assistance of the Monitor, prepared an extended cash flow forecast (the "**Extended Cash Flow Forecast**"), representing a forecast of the Company's projected receipts and disbursements for the period August 15, 2020 to November 13, 2020, in support of the Company's request for the August 26 Stay Extension Order.
16. The Company has continued to provide the Monitor with its co-operation and access to its books and records as requested by the Monitor. The Monitor has implemented various procedures for monitoring the Company's receipts and disbursements on a weekly basis. The Monitor has also prepared forecast-to-actual variance analyses with respect to the Company's weekly receipts and disbursements, as compared to the Extended Cash Flow Forecast.

17. A comparison of the Company's actual cash receipts and disbursements, as compared to the Extended Cash Flow Forecast for the four-week period from August 15, 2020 to September 11, 2020 (the "Comparison Period"), is summarized as follows:

| <b>Roberts Company Canada Limited</b>                       |                     |                     |                 |
|---|---------------------|---------------------|-----------------|
| <b>Cash Flow Variances</b>                                  |                     |                     |                 |
| <b>For the Period August 15, 2020 to September 11, 2020</b> |                     |                     |                 |
| <b>In C\$; unaudited</b>                                    |                     |                     |                 |
|   | <b>Actual</b>       | <b>Forecast</b>     | <b>Variance</b> |
| <b>Receipts</b>   | <b>3,947,876</b>    | <b>3,100,000</b>    | <b>847,876</b>  |
| <b>Disbursements</b>  |                     |                     |                 |
| Purchases   | 1,556,290           | 1,200,000           | (356,290)       |
| Payroll   | 427,816             | 539,119             | 111,303         |
| Rent  | 117,920             | 224,315             | 106,396         |
| Operating expenses  | 322,826             | 622,250             | 299,424         |
| Professional fees   | 318,282             | 455,000             | 136,718         |
| HST payables  | 358,810             | 180,000             | (178,810)       |
| Interest  | 61,292              | 75,000              | 13,708          |
| KERP  | -                   | -                   | -               |
| <b>Total disbursements</b>                                  | <b>3,163,237</b>    | <b>3,295,684</b>    | <b>132,447</b>  |
| <b>Net cash inflow / (outflow)</b>                          | <b>784,639</b>      | <b>(195,684)</b>    | <b>980,323</b>  |
| Opening revolver balance                                    | (15,872,702)        | (15,872,702)        | -               |
| Net cash inflow / (outflow)                                 | 784,639             | (195,684)           | 980,323         |
| <b>Subtotal</b>   | <b>(15,088,063)</b> | <b>(16,068,386)</b> | <b>980,323</b>  |
| Court-order charges   | (950,000)           | (950,000)           | -               |
| Other reserves  | (280,000)           | (280,000)           | -               |
| <b>Ending revolver balance</b>                              | <b>(16,318,063)</b> | <b>(17,298,386)</b> | <b>980,323</b>  |
| Borrowing base  | 24,421,320          | 24,612,944          | (191,624)       |
| <b>Availability</b>   | <b>8,103,257</b>    | <b>7,314,558</b>    | <b>788,699</b>  |

18. As reflected in the summary table above, the Company reported a net cash inflow of approximately \$0.8 million over the Comparison Period, and the Company had a revolver balance of approximately \$16.3 million (after consideration of the CCAA Charges (as defined below) and other reserves) as at September 11, 2020. The Company has a favourable cash flow variance of approximately \$1.0 million in comparison to the Extended Cash Flow Forecast during the Comparison Period.
19. The favourable cash flow variance of approximately \$1.0 million pertains principally to the following:
- (i) favourable timing differences attributable to payroll, rent, operating costs and professional fees; and
  - (ii) favourable permanent differences attributable to a higher than forecasted sales, resulting in a favourable variance in receipts. The foregoing favourable permanent difference was partially offset by higher than projected (a) purchases to meet the increased demand in sales and (b) sales taxes.

## VII. CLAIMS PROCESS UPDATE

20. As noted in the Second Report, the Claims Process is intended to identify and quantify claims against the Company and the Directors and Officers, for the purposes of providing clarity to the Company, its stakeholders and the Monitor, as to the number, nature and value of certain Claims against the Company and the Directors and Officers. The Monitor, with the assistance of the Company, carried out the Claims Process in accordance with the Claims Procedure Order. The claims bar date was September 14, 2020 (the “**Claims Bar Date**”).
21. A total of 127 Claims with a value of approximately \$9.4 million were filed prior to the Claims Bar Date, comprised of:
  - (i) 107 Claims with a value of approximately \$8.9 million;
  - (ii) 19 Employee Restructuring Claims with a value of approximately \$0.5 million; and
  - (iii) one (1) placeholder claim, with no value provided.
22. In addition to the foregoing, three (3) additional claims totalling approximately \$13,000 were received after the Claims Bar Date (collectively, the “**Late Claims**”). In accordance with paragraph 7 of the Claims Procedure Order, the Monitor has consulted with the RCCL on these claims and is prepared to allow these claims to be filed for voting and distribution purposes.
23. The Monitor also notes the following regarding the results of the Claims Process:
  - (i) All Claims were filed on an unsecured basis. As noted later in the Fourth Report, the claims of the ABL Lender are Unaffected Claims under the Plan;
  - (ii) Of the total Claims filed, 54 Claims, excluding the Late Claims, are \$7,000 or less (representing approximately \$136,000);
  - (iii) The Company, in consultation with the Monitor, is in discussions with Claimants in respect of four (4) Unresolved Claims, including one (1) placeholder claim;
  - (iv) No claims were filed against the Directors and Officers; and
  - (v) No Restructuring Period Claims were filed; however, it is anticipated that disclaimers under section 32 of the CCAA will be issued in the coming days, which may give rise to Restructuring Period Claims.

## VIII. THE PLAN

24. The following section provides, on a summary basis, an overview of the Plan. A copy of the Plan is attached as Exhibit "A" to the September 23 Williams-Singh Affidavit. **Creditors are strongly encouraged to read the Plan in its entirety prior to voting on it. Creditors are also encouraged to discuss the terms of the Plan with their legal counsel.**

### Purposes of the Plan

25. The principal purpose of the Plan is to provide for a compromise of, and consideration for, all Affected Claims that are Proven Claims by providing holders of Affected Claims that are Proven Claims, with distributions in accordance with the Plan, with the expectation that all Affected Creditors will derive a greater benefit from the implementation of the Plan than they would derive from the Company's bankruptcy or liquidation.
26. Implementation of the Plan will, among other things:
- (i) complete a restructuring of the Company such that it will be in a position to operate a viable business on a go forward basis;
  - (ii) provide for a compromise of, and consideration for, all Affected Claims that are Proven Claims;
  - (iii) effect a release and discharge of all Affected Claims and Released Claims; and
  - (iv) avoid a liquidation of the Company's assets through a bankruptcy or other proceeding.

### Key Elements of the Plan

27. The Plan, among other things, includes the following elements:
- (i) Affected Creditors (that are not Convenience Creditors) with Proven Claims are to receive:
    - a. a cash distribution equal to 20 cents for every dollar of their Proven Claim from the Company, with the support of the Parent using its existing facilities (as may be amended, modified or restated); and
    - b. a promissory note (the "**Promissory Note**") with a face value equal to 30 cents for every dollar of their Proven Claim, payable by the Company over 18 equal consecutive monthly installments on the last day of each calendar month, commencing on January 31, 2021 in accordance with the terms and conditions of the Promissory Note (the form of which is attached as Schedule "A" to the Plan) and subject to Section 4.1(c) of the Plan;

- (ii) the payments to be made under the Promissory Note are conditional upon the Company generating sufficient free cashflow from the operation of its business, after payment of amounts required to service secured debt obligations, lease and equipment financing obligations, employee wages, capital maintenance costs, and other ordinary course obligations required to operate RCCL's business, which will require the ongoing uninterrupted supply of goods and services necessary to operate the Company's business by suppliers without any material price increases or requirement for prepayments during the term of the Promissory Note;
- (iii) Affected Creditors with Proven Claims owed up to and including \$7,000 will be paid in full ("**Convenience Creditors**") by RCCL, with the support of the Parent using its existing facilities;
- (iv) Affected Creditors can elect to reduce their Claim to \$7,000 and become Convenience Creditors (a "**Convenience Creditor Election**"). To do so, an executed Convenience Creditor Election must be submitted to the Monitor prior to 5:00 pm (Toronto time) on October 14, 2020 and upon doing so, such Affected Creditor: (a) is irrevocably deemed to have voted the full amount of its Proven Claim in favour of the Plan and (b) shall be treated as a Convenience Creditor for the purpose of distributions made under the Plan;
- (v) For the purposes of the Plan, there will be only one class of creditors comprised of Affected Creditors having Affected Claims. The classification of creditors was determined with regard to, among other things, the nature of the obligations giving rise to the Claims, the nature and rank of any security held in respect of Claims, and the legal entitlements and remedies available to creditors in the absence of a CCAA plan of compromise and arrangement;
- (vi) For voting purposes, an Affected Creditor may vote and be counted as one creditor with a vote equivalent to the value of its Proven Claim;
- (vii) Convenience Creditors are deemed to vote in favour of the Plan for the full amount of their Proven Claim and shall not be entitled to vote against the Plan at the Meeting in respect of their Proven Claim;
- (viii) The Plan does not affect the Unaffected Claims and Unaffected Creditors are not entitled to vote at the Meeting in respect of their Unaffected Claims. Additional information regarding the treatment of Unaffected Claims under the Plan is discussed below;
- (ix) The Plan contemplates that no distributions will be made in respect of Intercompany Claims. Such claims are to be treated as Unaffected Claims under the Plan; and
- (x) The Plan is offered in full and final satisfaction of the Claims of the Affected Creditors and contemplates that, on the Effective Date, each Affected Creditor will be deemed to forever release the Company, its Affiliates

and Parent, the Monitor and each of their present and former shareholders, officers, directors, employees, consultants, legal counsel, actuaries, advisors and agents from any claims, obligations and the like that arose prior to the Effective Date.

### **Unresolved Claims**

28. Pursuant to Section 4.2 of the Plan, an Affected Creditor holding an Unresolved Claim will not be entitled to receive a distribution under the Plan in respect of any portion thereof, unless and until such Unresolved Claim becomes a Proven Claim.
29. As noted above, as of the date of this Fourth Report, there remains four (4) Unresolved Claims, three (3) of which are under dispute in terms of their validity and amount, and one (1) of which has not yet been valued (it was filed as a placeholder claim).

### **Unaffected Creditors**

30. Pursuant to the Plan, Unaffected Claims include:
  - (i) any Claim secured by the Administration Charge, the Directors' Charge, the KERP Charge and the ABL Lender's DIP Charge (the "**CCAA Charges**");
  - (ii) certain statutorily mandated priority Claims pursuant to the CCAA, including, among others, Claims subject to the provisions of the *Income Tax Act* and Claims of certain Employees of the Company (a "**CCAA Priority Claim**");
  - (iii) Secured Claims;
  - (iv) any Claim (including, without limitation, a Claim, Post-Filing Claim and/or Secured Claim) of BOA or the ABL Lender against any Person, including any claim arising in connection with the ABL Credit Agreement or the ABL Forbearance Agreement;
  - (v) any Claim that cannot be compromised pursuant to subsections 5.1(2) and 19(2) of the CCAA;
  - (vi) Post-Filing Claims; and
  - (vii) Intercompany Claims.
31. To the extent not already paid, any Unaffected Claim that is secured by one of the CCAA Charges or in the nature of a CCAA Priority Claim, shall be paid pursuant to Section 4.3 of the Plan from the Administrative Reserve Fund.

The claims of other Unaffected Creditors will be addressed in accordance with the corresponding agreements or other arrangements between Unaffected Creditors and the Company.

32. There shall be no payment under the Plan in respect of Intercompany Claims. However, all such claims will be fully preserved and not released, discharged or extinguished pursuant to the Plan.

#### **Amendments to the Plan**

33. Pursuant to Section 8.1 of the Plan, the Company may, with the consent of the Monitor and the ABL Lender, both prior to and during the Meeting or after the Meeting, amend the Plan, provided: (i) if made prior to or at the Meeting, such amendments are communicated to Affected Creditors in the manner required by the Meeting Order (i.e. notice by mail, email or posting on the Monitor's website); and (ii) if made following the Meeting, such amendments are to be approved by the Court following notice to the Affected Creditors.
34. After the Meeting, a Plan amendment / modification may be made by the Company, with the consent of the Monitor and the ABL Lender, (a) without an Order of the Court if, in the opinion of the Monitor, such amendment would not be materially prejudicial to the interests of the Affected Creditors under the Plan or is necessary to give full intent to the Plan or the Sanction Order; or (b) pursuant to an Order of the Court made on notice to all Persons potentially affected by such amendment.

#### **Creditor Approval of the Plan**

35. In order for the Plan to be approved pursuant to the CCAA, the number of Affected Creditors representing at least a majority in number of the Proven Claims, whose Affected Claims represent at least two-thirds in value of the Proven Claims, vote in favour of the Resolution to approve the Plan in person, or by proxy, or who are deemed to vote in favour of the Resolution to approve the Plan pursuant to the Plan and the proposed Meeting Order.
36. If the Court grants the relief sought in the within motion, the Monitor intends to file a further report to the Court on the outcome of Meeting.

#### **Conditions Precedent to Plan Implementation**

37. The conditions precedent to implementation of the Plan are set out in section 5.3 of the Plan. The implementation of the Plan is subject to the satisfaction or waiver of the following conditions precedent on or prior to the Effective Date:
  - (i) approval of the Plan by the requisite majority of the Affected Creditors Class;

- (ii) approval and sanctioning of the Plan by the Court;
  - (iii) all relevant Persons will have executed, delivered and filed all documents and other instruments that, in the opinion of the Company, acting reasonably, are necessary to implement the provisions of the Plan or the Sanction Order; and
  - (iv) the maximum amount payable by the Company under Sections 4.1(a) and 4.1(b)(i) of the Plan, under all Promissory Notes issued pursuant to Section 4.1(b)(ii) of the Plan, and under Section 4.3 of the Plan, is satisfactory to the ABL Lender.
38. Any of the foregoing conditions precedent, other than any statutory requirements regarding the voting, approval and sanctioning of the Plan pursuant to the provisions of the CCAA and the condition noted in paragraph 37(iv) above, may be waived by the Company with the consent of the Monitor. The condition precedent noted in paragraph 37(iv) above may only be waived by the Company with the consent of the Monitor and the ABL Lender.

#### **Monitor's Views Regarding the Plan**

39. The Monitor recommends that the creditors vote in favour of the Plan for the following reasons:
- (i) The Plan provides for the prospect of continued operation of the business and a deleveraging of the Company's balance sheet;
  - (ii) the Plan is the product of extensive negotiations between the Company and its stakeholders, with the assistance of the Monitor;
  - (iii) the Plan is a balance of the Company's interests and those of its stakeholders. Certain compromises and concessions, including the treatment of Intercompany Claims, would not be effective if the Plan is not implemented and would give rise to significant claims against the Company;
  - (iv) the classification of creditors under the Plan is fair and reasonable;
  - (v) the Plan provides for a greater recovery to creditors than in a liquidation or bankruptcy scenario. The Plan represents the best opportunity for creditors to recover a significant portion of the indebtedness due to them. If the Plan is not approved, it is more than likely that there will be minimal or no distributions that would be available to the general body of unsecured creditors; and
  - (vi) in the Monitor's view, the Plan is fair and reasonable.

## IX. CREDITORS' MEETING

40. The Meeting is to be held in accordance with the Plan and the proposed Meeting Order. A copy of the proposed Meeting Order has been served on the service list in the CCAA Proceedings and filed by counsel for RCCL. A summary of the proposed Meeting Order is provided below.
- (i) The Meeting of Affected Creditors is to be held on October 16, 2020 at 10:00 am (Toronto time). The Meeting is to take place by videoconference due to the COVID-19 pandemic. Creditors will also be able to participate in the meeting by telephone;
  - (ii) A representative of the Monitor, designated by the Monitor, shall preside as the chair (the “**Chair**”) of the Meeting. The Monitor may also appoint scrutineers (the “**Scrutineers**”) for the supervision and tabulation of the attendance, quorum and votes cast. The Monitor may also designate an individual to act as secretary (the “**Secretary**”) at the Meeting;
  - (iii) In addition to the Chair, the Scrutineers and the Secretary, the only persons entitled to attend the Meeting are (a) those persons, including the holders of proxies, entitled to vote at the meeting (a Proxy must be received by the Monitor no later than 5:00 p.m. on October 14, 2020), (b) representatives from the Company and the Monitor and (c) the Directors and Officers, as well as each of the foregoing parties' legal counsel and advisors. Any other person may be admitted to the Meeting on invitation of the Chair. The Chair and the Monitor may rely on representations by attendees to confirm their identification.
  - (iv) For the purposes of voting at the Meeting, each Affected Creditor in the Affected Creditor Class shall be entitled to one vote as a member of that class equal to the dollar value of its respective Proven Claim. Convenience Creditors shall be deemed to be a member of the Affected Creditor Class and be deemed to vote in favour of the Resolution to approve the Plan;
  - (v) To vote at the Meeting, one must be an Affected Creditor with a Proven Claim or an Unresolved Claim, or such Affected Creditor's proxy. Any votes cast in respect of Unresolved Claims will be not be counted for any purpose, unless, until and only to the extent that such Unresolved Claim is finally determined to be a Proven Claim. The Monitor is to keep a separate record of votes cast by Affected Creditors holding Unresolved Claims and shall report to the Court with respect thereto at the motion for the Sanction Order;
  - (vi) Unaffected Creditors are not entitled, in such capacity, to attend the Meeting or vote on the Plan;
  - (vii) Any creditor who wishes to appoint a proxy shall do so by submitting a proxy form to the Monitor no later than 5:00 pm (Toronto time) on October 14, 2020; and

(viii) The Meetings may be adjourned to such date, time and place as may be designated by the Monitor, if, among other things, prior to or during the Meetings, the Monitor, in consultation with the Company, decides to adjourn such Meeting.

## **Notice Provisions**

41. In accordance with the Meeting Order, the Monitor will, as soon as practicable following the date of the Meeting Order, if granted:
- (i) post a copy of the (a) Information Statement (which attaches the Plan as an exhibit), (b) Notice of Meeting and Sanction Hearing, (c) form of proxy and (d) Convenience Creditor Election, (collectively, the “**Meeting Materials**”), as well as the Meeting Order and the Fourth Report on the Monitor’s Website;
  - (ii) send the Meeting Materials and the Fourth Report to: (a) all Affected Creditors with Affected Claims; (b) the service list maintained by the Monitor in these CCAA Proceedings; and (c) any Affected Creditor who makes a written request to the Monitor for a copy of the Meeting Materials and the Fourth Report; and
  - (iii) publish a notice of the Meeting, substantially in the form of the Notice of Meeting and Sanction Hearing, once in *The Globe and Mail* (National Edition).
42. In the Monitor’s view, the proposed Meeting Order sets out a comprehensive process to facilitate the Meeting and the advancement of a Plan, as well as provides Company’s creditors with a process to express their intention in terms of whether or not to accept the Plan. The Monitor is also of the view that the notice provisions provided in the Plan are fair and reasonable in the circumstances.

## **X. COURT APPROVAL OF THE PLAN**

43. If the Plan is approved at the Meeting, the Company intends to request Court approval of the Plan by seeking a Sanction Order at the Sanction Hearing before this Court on October 26, 2020.
44. The Monitor intends to file a report to the Court within two (2) Business days following the Meeting, which will include, among other things, the voting results of the Meeting and the Monitor’s recommendation to the Court, if the Plan is approved, on the sanctioning of the Plan.
45. If sanctioned by the Court, it is contemplated that the Plan will be implemented shortly thereafter.

**XI. MONITOR'S CONCLUSION**

46. Based on the foregoing, the Monitor respectfully recommends that this Honourable Court grant the proposed Meeting Order.

All of which is respectfully submitted this 23<sup>rd</sup> day of September 2020.

**RICHTER ADVISORY GROUP INC.  
IN ITS CAPACITY AS MONITOR OF  
ROBERTS COMPANY CANADA LIMITED  
AND NOT IN ITS PERSONAL CAPACITY**

Per:



---

**Paul van Eyk**  
**CPA, CA-IFA, CIRP, LIT, Fellow of INSOL**  
Senior Vice President



---

**Duncan Lau**  
**CPA, CMA, CIRP**  
Vice President

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C.1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
ROBERTS COMPANY CANADA LIMITED

---

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

---

**FOURTH REPORT OF THE  
MONITOR, RICHTER ADVISORY  
GROUP INC.**

---

**BORDEN LADNER GERVAIS LLP**  
Barristers and Solicitors  
East Tower, Bay Adelaide Centre  
22 Adelaide St West #3400  
Toronto, ON M5H 4E3

**Roger Jaipargas**  
Tel: (416) 367-6266  
Fax: (416) 361-7067  
(LSO #43275C)

**Charlotte Chien**  
Tel: (416) 367-7267  
Fax: (416) 367-6749  
(LSO #79340C)

Lawyers for Richter Advisory Group Inc.

116251311:v2

# Appendix “B”

**Minutes of the Meeting  
of the Affected Creditors of  
Roberts Canada Company Limited ("RCCL" or the "Company")**

|                              |   |
|------------------------------|---|
| <b>Date</b>                  | October 16, 2020  |
| <b>Location</b>              | Meeting held via Videoconference due to COVID-19  |
| <b>Time</b>                  | 10:00 a.m. (Toronto time)   |
| <b>Persons in Attendance</b> | See Attendance Register attached hereto as Schedule "A".  |
| <b>Co- Chairs</b>            | Paul Van Eyk and Duncan Lau of Richter Advisory Group Inc. (" <b>Richter</b> "), the Court-appointed Monitor of RCCL. |
| <b>Scrutineers</b>           | Adam Zeldin and Kristina Ho of Richter  |
| <b>Secretary</b>             | Roger Jaipargas of Borden Ladner Gervais LLP, counsel to the Monitor  |

In these minutes of the meeting of the Affected Creditors of RCCL (the "**Meeting**"), capitalized terms used and not otherwise defined shall have the meanings given to them, as applicable, in the Company's Plan of Compromise and Arrangement dated September 28, 2020 (the "**Plan**") or the Meeting Order of the Ontario Superior Court of Justice (Commercial List) dated September 28, 2020 (the "**Meeting Order**").

The Chair called the Meeting to order at 10:00 a.m. (Toronto time) and quorum pursuant to the Meeting Order was established. The Chairs exercised their discretion pursuant to the Meeting Order to permit four individuals who are not Affected Creditors of RCCL to attend the Meeting in observer capacities. The Chairs declared the Meeting properly constituted for the transaction of business pursuant to the Meeting Order.

The Chair introduced the persons in attendance at the Meeting on behalf of the Company and the Monitor and provided an overview of the Meeting and its purpose. The Chair then provided a brief overview of the Plan.

The Chairs informed the Meeting that the Monitor supported approval of the Plan for the reasons set forth in the Monitor's Fourth Report dated September 23, 2020. The Chairs informed the Meeting that a Plan Sanction Hearing in respect of the Plan is scheduled for October 26, 2020.

The Chairs inquired as to whether there were any questions with respect to any matters in advance of voting on the Resolution to approve the Plan. No questions were asked. The Chairs described the voting process for the benefit of all in attendance.

The Chairs indicated that a vote of Affected Creditors would be held with respect to the Resolution, as follows:

BE IT RESOLVED THAT:

1. The Plan of Compromise and Arrangement of Roberts Company Canada Limited (the “**Applicant**”) pursuant to the *Companies’ Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended dated September 28, 2020 (the “**Plan**”), which Plan has been presented to this meeting (as such Plan may be amended, restated, supplemented and/or modified as provided for in the Plan) be and it is hereby accepted, approved, agreed to and authorized; and
2. Any one director or officer of the Applicant be and is hereby authorized and directed, subject to Court approval of the Plan, for and on behalf of the Applicant (whether under its respective corporate seal or otherwise), to execute and deliver, or cause to be executed and delivered, any and all documents and instruments and to take or cause to be taken such other actions as he or she may deem necessary or desirable to implement this resolution and the matters authorized hereby, including the transactions required by the Plan, such determination to be conclusively evidence by the execution and delivery of such documents or other instruments or the taking of any such actions.

The Chairs moved a motion, in Mr. van Eyk’s capacity as proxyholder for ZhangJiagang Elegant Home-Tech Company Limited (“**Zhang**”), to approve the Resolution. The motion was seconded by Mr. van Eyk in his capacity as proxyholder for BASF Canada Inc. (“**BASF**”).

The Chairs invited creditors to vote using the conversation section of the WebEx meeting or verbally. No new votes were cast in person or by proxy during the Meeting (all votes were cast prior to the Meeting). The Scrutineers, who had tabulated the votes of all Affected Creditors with Proven Claims that were submitted prior to the Meeting, did not require an adjournment of the Meeting to tabulate additional votes, as no new votes were cast during the Meeting. The results of the vote to approve the Resolution were as follows:

|              | Voting Claims |                |                  |             |
|--------------|---------------|----------------|------------------|-------------|
|              | # of votes    | # of votes (%) | Value (\$)       | Value (%)   |
| For          | 110           | 98%            | 7,606,934        | 94%         |
| Against      | 2             | 2%             | 509,465          | 6%          |
| <b>Total</b> | <b>112</b>    | <b>100%</b>    | <b>8,116,399</b> | <b>100%</b> |

|              | Unresolved Claims that Voted |                |                |             |
|--------------|------------------------------|----------------|----------------|-------------|
|              | # of votes                   | # of votes (%) | Value (\$)     | Value (%)   |
| For          | 2                            | 100%           | 845,607        | 100%        |
| Against      | -                            | 0%             | -              | 0%          |
| <b>Total</b> | <b>2</b>                     | <b>100%</b>    | <b>845,607</b> | <b>100%</b> |

|              | Overall Tally |                |                  |             |
|--------------|---------------|----------------|------------------|-------------|
|              | # of votes    | # of votes (%) | Value (\$)       | Value (%)   |
| For          | 112           | 98%            | 8,452,541        | 94%         |
| Against      | 2             | 2%             | 509,465          | 6%          |
| <b>Total</b> | <b>114</b>    | <b>100%</b>    | <b>8,962,006</b> | <b>100%</b> |

The Chairs informed the Meeting that the Plan had been approved by the Required Majority of the Affected Creditors and that the motion to approve the Resolution was duly carried and approved.

The Chairs thanked the parties for attending the Meeting and indicated that the Monitor would file a report in advance of the Plan Sanction Hearing with respect to the results of the Meeting.

As there remained no further business to conduct at the Meeting, the Chairs moved a motion, in Mr. van Eyk's capacity as proxyholder for Zhang, to declare the Meeting terminated. The motion was seconded by Mr. van Eyk in his capacity as proxyholder for BASF, and the motion was passed unanimously.

The Meeting was terminated at 10:28 a.m. (Toronto time).

**SCHEDULE "A"**  
**ATTENDANCE REGISTER**

**Attendance Register**  
**Roberts Company Canada Limited ("RCCL")**  
**Creditor's Meeting - October 16, 2020**

| <b>Name</b>       | <b>Representing</b>                                   |
|-------------------|---|
| Paul Vincer       | Paul Vincer (former employee of RCCL)                 |
| Bill Brunson      | Foxnet Solutions                                      |
| Elizabeth Nourse  | Mayhew Basque Plastics                                |
| Peter Edwards     | Thames River Chemical Corp                            |
| Ann Wiggins       | The Resin Corp  |
| Evan Cobb         | Norton Rose Fulbright LLP, counsel to Bank of America |
| Jennifer Medzi    | Bank of America                                       |
| Paul van Eyk      | Richter Advisory Group Inc., the Monitor              |
| Duncan Lau        | Richter Advisory Group Inc., the Monitor              |
| Adam Zeldin       | Richter Advisory Group Inc., the Monitor              |
| Kristina Ho       | Richter Advisory Group Inc., the Monitor              |
| Enos Brown        | Q.E.P Co. Inc., ultimate parent of RCCL               |
| Adam Morgan       | Q.E.P Co. Inc., ultimate parent of RCCL               |
| Roger Jaipargas   | Borden Ladner Gervais LLP, counsel to the Monitor     |
| Adriana Gasparini | Borden Ladner Gervais LLP, counsel to the Monitor     |
| Raj Sahni         | Bennett Jones LLP, counsel to RCCL                    |

# Appendix “C”

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

IN THE MATTER OF THE *COMPANIES' CREDITORS  
ARRANGEMENT ACT*, R.S.C. 1985, c. C 36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF ROBERTS  
COMPANY CANADA LIMITED

---

**PLAN OF COMPROMISE AND ARRANGEMENT**

**pursuant to the *Companies' Creditors Arrangement Act* concerning, affecting and involving**

**ROBERTS COMPANY CANADA LIMITED**

---

September 28, 2020

## TABLE OF CONTENTS

|   | Page |
|---|------|
| ARTICLE 1 INTERPRETATION.....   | 1    |
| 1.1    Definitions .....  | 1    |
| 1.2    Construction.....  | 8    |
| 1.3    Governing Law .....  | 9    |
| 1.4    Currency.....  | 9    |
| 1.5    Schedules .....  | 9    |
| ARTICLE 2 PURPOSE AND EFFECT OF THE PLAN .....                                | 9    |
| 2.1    Purpose of Plan .....  | 9    |
| 2.2    Persons Affected .....   | 10   |
| 2.3    Unaffected Claims .....  | 10   |
| 2.4    Intercompany Claims .....  | 10   |
| ARTICLE 3 CLASSIFICATION OF CREDITORS, VOTING CLAIMS AND RELATED MATTERS..... | 10   |
| 3.1    Classes of Creditors .....   | 10   |
| 3.2    Meeting .....  | 10   |
| 3.3    Voting at the Meeting .....  | 11   |
| 3.4    Unaffected Claims .....  | 11   |
| 3.5    Extinguishment of Claims .....   | 11   |
| 3.6    Fractions.....   | 11   |
| 3.7    Voting of Unresolved Claims .....                                      | 12   |
| 3.8    Order to Establish Procedure for Valuing Voting Claims .....           | 12   |
| 3.9    Approval by Required Majority.....                                     | 12   |
| 3.10   Guarantees and Similar Covenants .....                                 | 12   |
| 3.11   Assignment of Claims Prior to the Meeting .....                        | 12   |
| ARTICLE 4 DISTRIBUTIONS AND PAYMENTS .....                                    | 13   |
| 4.1    Distributions to Affected Creditors.....                               | 13   |
| 4.2    Unresolved Claims and Distributions .....                              | 14   |
| 4.3    Payment of Unaffected Claims .....                                     | 14   |
| 4.4    Taxes.....   | 14   |
| 4.5    Undeliverable Distributions.....                                       | 14   |
| 4.6    Return of Funds to the Applicant.....                                  | 15   |
| 4.7    Assignment of Claims Subsequent to the Meeting .....                   | 15   |
| 4.8    Intercompany Claims.....   | 15   |
| ARTICLE 5 SANCTION ORDER AND CONDITIONS TO PLAN IMPLEMENTATION.....           | 15   |
| 5.1    Application for Sanction Order.....                                    | 15   |
| 5.2    Effect of the Sanction Order .....                                     | 15   |
| 5.3    Conditions Precedent to Plan Implementation.....                       | 18   |
| ARTICLE 6 RESTRUCTURING AND PLAN IMPLEMENTATION .....                         | 18   |
| 6.1    Corporate and Other Authorizations.....                                | 18   |
| 6.2    Transactions .....   | 18   |
| 6.3    Effective Date .....   | 19   |
| 6.4    Monitor's Certificate – Plan Implementation.....                       | 19   |

## TABLE OF CONTENTS

(continued)

|   | <b>Page</b> |
|---|-------------|
| ARTICLE 7 EFFECT OF PLAN.....                                   | 19          |
| 7.1 Binding Effect of the Plan.....                             | 19          |
| 7.2 Released Parties .....                                      | 19          |
| 7.3 Claims Not Released.....                                    | 20          |
| 7.4 Consents, Waivers and Agreements at the Effective Time..... | 21          |
| ARTICLE 8 GENERAL .....   | 21          |
| 8.1 Amendments to the Plan .....                                | 21          |
| 8.2 Severability .....  | 22          |
| 8.3 Deeming Provisions .....                                    | 22          |
| 8.4 Paramountcy .....   | 22          |
| 8.5 Set-Off .....   | 22          |
| 8.6 Responsibilities of the Monitor.....                        | 22          |
| 8.7 Different Capacities .....                                  | 23          |
| 8.8 Further Assurances .....                                    | 23          |
| 8.9 Notices .....   | 23          |
| 8.10 Further Assurances .....                                   | 24          |
| 8.11 Language.....  | 24          |
| 8.12 Acts to Occur on Next Business Day.....                    | 24          |
| 8.13 Non-Consummation of the Plan.....                          | 24          |

## PLAN OF COMPROMISE AND ARRANGEMENT

All capitalized terms have the meaning ascribed to them in Section 1.1 herein.

**WHEREAS**, the Applicant is a debtor company (as such term is defined in the CCAA);

**WHEREAS**, on the Filing Date, the Court granted the Initial Order in respect of the Applicant, which Initial Order was amended and restated by the Amended and Restated Initial Order;

**WHEREAS**, on July 28, 2020 the Court granted the Claims Procedure Order, which, among other things, established a procedure for the identification and quantification of certain claims against the Applicant and its Directors and Officers in the CCAA Proceedings;

**WHEREAS**, on September 28, 2020 the Applicant intends to seek a Meeting Order, among other things, authorizing the Applicant to file the Plan and to convene a meeting of Affected Creditors for the purposes of considering and voting on the Plan;

**NOW THEREFORE**, the Applicant hereby proposes this Plan in furtherance of its restructuring pursuant to the CCAA.

### ARTICLE 1 INTERPRETATION

#### 1.1 Definitions

In the Plan, unless otherwise stated or the context otherwise requires:

"**ABL Credit Agreement**" means the Fourth Amended and Restated Loan Agreement, dated January 31, 2017, as subsequently amended by amending agreements dated as of October 5, 2018, January 22, 2019, July 26, 2019, and January 27, 2020, and by the ABL Forbearance Agreement, and as further amended, supplemented and otherwise modified from time to time.

"**ABL Forbearance Agreement**" means the Forbearance Agreement and Amendment No. 5 to the Fourth Amended and Restated Loan Agreement dated June 26, 2020, as amended, restated or otherwise modified from time to time.

"**ABL Lender**" means, collectively the Agent and the Lenders.

"**ABL Lender's DIP Charge**" means the charge provided for at paragraph 34 of the Amended and Restated Initial Order in favour of the ABL Lender, as security for all of the obligations of the Applicant to the ABL Lender relating to advances made to the Applicant under the ABL Credit Agreement from and after the date of the Amended and Restated Initial Order.

"**Administration Charge**" means the charge provided for at paragraph 32 of the Amended and Restated Initial Order, securing the professional fees and disbursements of the Monitor, counsel to the Monitor and counsel to the Applicant.

"**Administrative Reserve Account**" means a segregated interest-bearing trust account established by the Applicant to hold the Administrative Reserve Fund.

"**Administrative Reserve Fund**" means a Cash reserve in an amount to be agreed to by the Monitor and the Applicant, with the consent of the ABL Lender, at least two (2) Business Days prior to the

Effective Date to be deposited by the Applicant into the Administrative Reserve Account for the purpose of paying the following Unaffected Claims: Claims secured by one of the CCAA Charges, and the CCAA Priority Payment Claims, in accordance with Section 4.3 hereof.

"**Affected Claims**" means all Claims other than Unaffected Claims.

"**Affected Creditors**" means any Person having an Affected Claim, but only with respect to and to the extent of such Affected Claim.

"**Affected Creditors Class**" means the class consisting of the Affected Creditors established under and for the purposes of the Plan, including voting in respect thereof.

"**Affiliate**" means, any affiliated body corporate as that term is defined in the CBCA.

"**Agent**" means BOA in its capacity as agent for the Lenders.

"**Amended and Restated Initial Order**" means the Order made by the Court in the CCAA Proceedings on July 8, 2020, as such Order may be amended, restated or varied from time to time.

"**Applicant**" means Roberts Company Canada Limited.

"**BIA**" means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended.

"**BOA**" means Bank of America, N.A.

"**BOA Claim**" means any claim (including, without limitation, a Claim, Post-Filing Claim and/or Secured Claim) of BOA or the ABL Lender against any Person, including any claim arising in connection with the ABL Credit Agreement or the ABL Forbearance Agreement;

"**Business**" means the ordinary and going concern business of the Applicant.

"**Business Day**" means a day, other than a Saturday, Sunday, statutory or civic holiday on which banks are generally open for business in Toronto, Ontario.

"**Cash**" means cash, certificates of deposit, bank deposits, commercial paper, treasury bills and other cash equivalents.

"**CBCA**" means the *Canada Business Corporations Act*, R.S.C. 1985, c. c-44, as amended.

"**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

"**CCAA Charges**" means, collectively, the Administration Charge, the Directors' Charge, the KERP Charge and the ABL Lender's DIP Charge.

"**CCAA Priority Payment Claims**" means claims for amounts required to be paid by subsections 6(3), (5) and (6) of the CCAA.

"**CCAA Proceedings**" means the proceedings commenced by the Applicant under the CCAA on the Filing Date bearing Court File No.: CV-20-00643158-00CL.

**"CCAA Termination Order"** means any order granted and issued by the Court in respect of the Applicant terminating the CCAA Proceedings, as the same may be amended, supplemented or restated from time to time in accordance with its terms.

**"Claim"** means:

- (a) any right or claim of any Person against the Applicant, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, including by reason of the commission of a tort (intentional or unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including any legal, statutory, equitable or fiduciary duty) or by reason of 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), in existence on the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, unknown, by guarantee, by surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any Assessment 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, which indebtedness, liability or obligation is based in whole or in part on facts that existed prior to the Filing Date and any other claims that would have been claims provable in bankruptcy had the Applicant become bankrupt on the Filing Date, including for greater certainty any claim against the Applicant for indemnification by any Director or Officer in respect of a Director/Officer Claim (but excluding any such claim for indemnification that is covered by the Directors' Charge (as defined in the Initial Order)), in each case, where such monies remain unpaid as of the date of the Claims Procedure Order (each a **"Pre-Filing Claim"** and collectively, the **"Pre-Filing Claims"**);
- (b) any Restructuring Period Claim;
- (c) any Director/Officer Claim; and
- (d) any Employee Restructuring Claim,

including any Claim arising through subrogation against the Applicant or any Director or Officer, provided however, that in any case "Claim" shall not include an Excluded Claim.

**"Claims Procedure"** means the procedures outlined in the Claims Procedure Order in connection with the identification, quantification and resolution of Claims, including Pre-filing Claims, Restructuring Period Claims, Director/Officer Claims and Employee Restructuring Claims, as amended or supplemented by further order of the Court.

**"Claims Procedure Order"** means the Order made by the Court in the CCAA Proceedings on July 28, 2020 establishing the Claims Procedure, as such Order may be amended, restated or varied from time to time.

**"Conditions Precedent"** means those conditions precedent to the implementation of the Plan set out in Section 5.3 hereof.

"**Convenience Creditor**" means an Affected Creditor with a Convenience Creditor Claim.

"**Convenience Creditor Claim**" means: (a) any Proven Claim of an Affected Creditor in an amount that is less than or equal to \$7,000; and (b) any Proven Claim of an Affected Creditor that has delivered to the Monitor a Convenience Creditor Election.

"**Convenience Creditor Election**" means an election form to be completed by an Affected Creditor with a Proven Claim in excess of \$7,000 that wishes to be treated as a Convenience Creditor for distribution purposes under the Plan and delivered to the Monitor.

"**Court**" means the Ontario Superior Court of Justice (Commercial List).

"**Creditor**" means a Person having a Claim and may, where the context requires, include the transferee or assignee of a transferred Claim that is recognized as a Creditor by the Monitor in accordance with the Claims Procedure Order, or a trustee, liquidator, receiver, receiver and manager or other Person acting on behalf of such Person.

"**Directors**" means collectively, anyone who is or was, or may be deemed to be or have been, whether by statute, operation of law or otherwise, a director or a *de facto* director of the Applicant, and "**Director**" means any of them.

"**Directors' Charge**" means the charge provided for at paragraph 22 of the Amended and Restated Initial Order in favour of the Applicant's Directors and Officers securing the Applicant's indemnity obligations to those Directors and Officers as set forth in the Amended and Restated Initial Order.

"**Director/Officer Claim**" means any existing or future right or claim of any Person against one or more of the Directors and/or Officers howsoever arising, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any Assessment 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, for which any Director or Officer is alleged to be, by statute or otherwise by law or equity, liable to pay in his or her capacity as a Director or Officer.

"**Distribution Date**" means that date which is ten (10) calendar days after the Effective Date, or such earlier or later date(s) as may be determined by the Applicant, in consultation with the Monitor.

"**Effective Date**" means the Business Day on which the Plan becomes effective, which for greater certainty, shall be the Business Day designated by the Applicant in consultation with the Monitor and reflected on the Monitor's Implementation Certificate filed with the Court as contemplated by section 6.4 hereof.

"**Effective Time**" means 5:00 p.m. (Toronto time) on the Effective Date.

"**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 the Applicant 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.

**"Employee Restructuring Claim"** means the Claim of any Employee for vacation, termination, severance pay, wages, commissions, or other remuneration, arising as a result of the termination of employment of such Employee by the Applicant prior to the Filing Date or during the CCAA Proceedings to and including the date of the CCAA Termination Order.

**"Filing Date"** means June 29, 2020.

**"Governmental Authority"** means any domestic or foreign legislative, executive, judicial or administrative body or person having jurisdiction in the relevant circumstances.

**"Initial Distribution Amount"** means the payment to be made to Affected Creditors (other than Convenience Creditors) in respect of their Proven Claims on the Distribution Date pursuant to section 4.1(b)(i) of the Plan.

**"Initial Order"** means the Order of the Court made pursuant to the CCAA in respect of the Applicant on June 29, 2020, as amended and restated on July 8, 2020, and as further amended, restated or varied from time to time.

**"Intercompany Claim"** means any Claims of an Affiliate (including for greater certainty, the Parent) of the Applicant against the Applicant.

**"KERP"** has the meaning ascribed to it at paragraph 35 of the Amended and Restated Initial Order.

**"KERP Charge"** means the charge provided for at paragraph 36 of the Amended and Restated Initial Order in favour of the key employees referred to in the KERP.

**"Lenders"** means BOA and the lenders from time to time party to the ABL Credit Agreement.

**"Meeting"** means the meeting of the Affected Creditors Class to be called, convened and conducted in accordance with the Plan and the Meeting Order at which the Affected Creditors will consider and vote on the Resolution.

**"Meeting Order"** means an Order to be sought establishing the Affected Creditors Class for the purposes of this Plan and for voting purposes, and directing the calling and holding of the Meeting to vote on the Resolution, as such Order may be amended, restated or varied from time to time.

**"Monitor"** means Richter Advisory Group Inc., in its capacity as the Court-appointed monitor of the Applicant pursuant to the Initial Order.

**"Monitor's Implementation Certificate"** means a certificate to be filed by the Monitor in the CCAA Proceedings confirming that the Plan has been implemented in accordance with its terms.

**"Monitor's Website"** means <https://www.richter.ca/insolvencycase/roberts-company-canada-limited/>.

**"Non-Released Claims"** has the meaning set out in Section 7.3 hereof.

**"Officers"** means, collectively anyone who is or was, or may be deemed to be or have been, whether by statute, operation of law or otherwise, an officer or *de facto* officer of the Applicant, and **"Officer"** means any one of them.

**"Order"** means an order of the Court made in the CCAA Proceedings.

**"Parent"** means collectively, Q.E.P. Co., Inc. and Roberts Consolidated Industries, Inc.

**"Person"** means any individual, partnership, limited partnership, joint venture, trust, corporation, unincorporated organization, government or agency or instrumentality thereof, or any other corporate, executive, legislative, judicial, regulatory or administrative entity howsoever designated or constituted, including, without limitation, any present or former shareholder, supplier, customer, employee, agent, client, contractor, lender, lessor, landlord, sub-landlord, tenant, sub-tenant, licensor, licensee, partner or advisor.

**"Plan"** means this Plan of Compromise and Arrangement filed by the Applicant pursuant to the CCAA, including any Schedules hereto, as may be amended, varied or supplemented hereafter in accordance with the terms hereof, or made at the direction of the Court in accordance with the Meeting Order.

**"Post-Filing Claim"** means any indebtedness, liability or obligation of the Applicant of any kind that arises after the Filing Date based wholly on facts arising after the Filing Date, provided that Post-Filing Claims shall not include any Restructuring Period Claims or Employee Restructuring Claim.

**"Pre-Filing Claim"** has the meaning ascribed to that term in the definition of "Claim" herein.

**"Promissory Note"** has the meaning set out in Section 4.1(b)(ii) hereof.

**"Proof of Claim"** means a proof of claim filed in accordance with the Claims Procedure Order.

**"Proven Claim"** means the Affected Claim of an Affected Creditor (or portion thereof) as finally determined for distribution and voting purposes in accordance with the Claims Procedure Order or any other Order of the Court and the CCAA.

**"Record Date"** means October 14, 2020, or such later date as may be ordered by the Court.

**"Released Claims"** has the meaning set out in Section 7.2 hereof.

**"Released Parties"** means, collectively, (i) the Applicant; (ii) the Affiliates, including for greater certainty, the Parent; (iii) the Monitor; (iv) any Person claimed to be liable derivatively through any or all of the foregoing Persons; and (v) the respective Representatives (including Responsible Persons) of any or all of the foregoing Persons.

**"Representatives"** means, in relation to a Person, such Person's current and former directors, officers, partners, employees, consultants, legal counsel, actuaries, advisers and agents, including their respective heirs, executors, administrators and other legal representatives, successors and assigns, and each of their respective employees and partners.

**"Required Majority"** means that number of Affected Creditors representing at least a majority in number of the Proven Claims, whose Affected Claims represent at least two-thirds in value of the Proven Claims that vote upon the Resolution validly voting in favour of the Resolution in person, or by proxy, or who are deemed to vote in favour of the Resolution pursuant to the Plan and the Meeting Order.

**"Resolution"** means the resolution to approve the Plan that will be voted on by the Affected Creditors Class at the Meeting.

**"Responsible Persons"** means any Director and any Person who, prior to the Effective Time, was requested to act, and who is acting or did or does act or is deemed or treated by Applicable Law to be acting or to have acted, as a director, officer or Person of a similar position of another entity in which the Applicant has a direct or indirect interest.

**"Restructuring Period Claim"** means any right or claim of any Person against the Applicant in connection with any indebtedness, liability or obligation of any kind whatsoever owed by the Applicant to such Person arising out of the restructuring, disclaimer, resiliation, termination or breach by the Applicant on or after the Filing Date of any contract, lease or other agreement or arrangement whether written or oral.

**"Richter"** means Richter Advisory Group Inc. in respect of the services it provided to the Applicant before and after the Filing Date including in its capacity as Monitor, and any of its affiliates, partners, officers, directors, employees, agents, subcontractors and legal counsel.

**"Sanction Order"** means an Order to be made by the Court pursuant to section 6(1) of the CCAA, among other things, sanctioning the Plan and providing for the releases and other relief contemplated in the Plan, as such Order may be amended by any court of competent jurisdiction, in form and content satisfactory to the Applicant and the Monitor, each acting reasonably.

**"Secured Claim"** means a Claim or portion thereof that (i) is secured by security validly charging or encumbering the property of the Applicant as of the Filing Date or thereafter pursuant to an Order (including statutory and possessory liens that create security interests) but only up to the value of such collateral (having regard to the actual realizable value of the property subject to such charge or encumbrance and the legal priority of such charge or encumbrance), and (ii) is entitled to be proven as a secured claim pursuant to the provisions of the CCAA.

**"Service List"** means the service list kept by the Monitor in the CCAA Proceedings.

**"Stay Period"** has the meaning set out at paragraph 15 of the Amended and Restated Initial Order, as amended from time to time by subsequent Orders.

**"Tax"** or **"Taxes"** means any and all taxes, duties, fees, premiums, assessments, imports, levies and other charges of any kind whatsoever, including all interest, penalties, fines, additions to tax or other additional amounts in respect thereof, and including those levied on, or measured by, or referred to as, income, gross receipts, profits, capital, transfer, land transfer, sales, goods and services, harmonized sales, use, value-added, excise, stamp, withholding, business, franchising, property, development, occupancy, employer health, payroll, employment, health, social services, education and social security taxes, all surtaxes, all customs duties and import and export taxes, countervail and anti-dumping, all licence, franchise and registration fees and all employment insurance, health insurance and Canada and other government pension plan premiums or contributions.

**"Unaffected Claims"** means, collectively:

- (a) any Claim secured by any of the CCAA Charges;
- (b) any CCAA Priority Payment Claims;
- (c) any Secured Claim;

- (d) any BOA Claim;
- (e) any Claim that cannot be compromised pursuant to subsections 5.1(2) and 19(2) of the CCAA;
- (f) any Post-Filing Claims; and
- (g) any Intercompany Claims.

"**Unaffected Creditor**" means a Creditor with an Unaffected Claim.

"**Undeliverable Distributions**" has the meaning set out in Section 4.5 hereof.

"**Unresolved Claims**" means a Claim or any portion thereof, that at the relevant time is disputed or otherwise unresolved and has not been accepted for the purposes of voting on and/or receiving distributions under the Plan and is not barred pursuant to the Claims Procedure Order.

## 1.2 Construction

For the purposes of this Plan:

- (a) any reference in the Plan to a contract, instrument, release, indenture, or other agreement or document being in a particular form or on particular terms and conditions means that such document will be substantially in such form or substantially on such terms and conditions;
- (b) unless otherwise expressly provided herein, any reference in this Plan to an instrument, agreement or an Order or an existing document or exhibit filed or to be filed means such instrument, agreement, Order, document or exhibit as it may have been or may be amended, modified, or supplemented in accordance with its terms;
- (c) unless otherwise specified, all references to currency are in Canadian dollars;
- (d) the division of this Plan into articles and sections are for convenience of reference only and do not affect the construction or interpretation of this Plan, nor are the descriptive headings or articles and sections intended as complete or accurate descriptions of the content thereof;
- (e) the use of words in the singular or plural, or with a particular gender, including a definition, will not limit the scope or exclude the application of any provision of the Plan or a schedule hereto to such Person (or Persons) or circumstances as the context otherwise permits;
- (f) the words "includes" and "including" and similar terms of inclusion will not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather will mean "includes but is not limited to" and "including but not limited to", so that references to included matters will be regarded as illustrative without being either characterizing or exhaustive;
- (g) unless otherwise specified, all references to time herein and in any document issued pursuant hereto mean local time in Toronto, Ontario and any reference to an event occurring on a Business Day means prior to 5:00 p.m. (Toronto time) on such Business Day;

- (h) unless otherwise specified, time periods within or following which any payment is to be made or act is to be done will be calculated by excluding the day on which the period commences and including the day on which the period ends and by extending the period to the next succeeding Business Day if the last day of the period is not a Business Day;
- (i) unless otherwise provided, any reference to a statute or other enactment of parliament or a legislature or Governmental Authority includes all regulations made thereunder, all amendments to or re-enactments of such statute or regulations in force from time to time, and, if applicable, any statute or regulation that supplements or supersedes such statute or regulation; and
- (j) references to a specified "article" or "section" will, unless something in the subject matter or context is inconsistent therewith, be construed as references to that specified article or section of the Plan, whereas the terms "the Plan", "hereof", "herein", "hereto", "hereunder" and similar expressions will be deemed to refer generally to the Plan and not to any particular article, section or other portion of the Plan and includes any documents supplemental hereto.

### **1.3 Governing Law**

The Plan will be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein. All questions as to the interpretation of or application of the Plan and all proceedings taken in connection with the Plan and its provisions will be subject to the exclusive jurisdiction of the Court.

### **1.4 Currency**

For the purposes of distributions under the Plan, payments and distributions provided for in the Plan may, at the Applicant's option and discretion, be made in the foreign currency in which the applicable Creditor is normally paid or in Canadian dollars, and any Claims denominated in a foreign currency may be converted to Canadian dollars at the Bank of Canada daily average exchange rate in effect as at the date of the Filing Date (as set out in the Claims Procedure Order).

### **1.5 Schedules**

The following is a Schedule to the Plan:

Schedule "A" - Form of Promissory Note

## **ARTICLE 2 PURPOSE AND EFFECT OF THE PLAN**

### **2.1 Purpose of Plan**

The purposes of the Plan are to:

- (a) complete a restructuring of the Applicant;
- (b) provide for a compromise of, and consideration for, all Affected Claims that are Proven Claims by providing holders of Affected Claims that are Proven Claims with distributions as set out in Section 4.1 of the Plan; and

- (c) effect a release and discharge of all Affected Claims and Released Claims and give effect to the releases in favour of the Released Parties,

in the expectation that all Affected Creditors will derive a greater benefit from the implementation of the Plan than they would derive from the Applicant's bankruptcy or liquidation.

## **2.2 Persons Affected**

The Plan provides for the compromise, discharge and release at the Effective Time of all Affected Claims against the Applicant and against the Directors and Officers, and a full, final and irrevocable release of all Released Claims. The Plan will become effective on the Effective Date in accordance with the steps set out herein, and shall be binding on and enure to the benefit of the Applicant, the Affected Creditors, the Released Parties and all other Persons as provided for herein or subject to this Plan, and their respective successors and assigns and their respective heirs, executors, administrators and other legal representatives, successors and assigns.

## **2.3 Unaffected Claims**

The Plan does not affect the Unaffected Claims subject to the express provisions hereof providing for the treatment of Released Claims. Unaffected Creditors will not be entitled to vote on the Plan in respect of their Unaffected Claims. Unaffected Claims shall be dealt with in accordance with Section 4.3 hereof or otherwise satisfied in accordance with the applicable agreements and other arrangements between Unaffected Creditors and the Applicant. Nothing in this Plan shall affect the Applicant's rights and defences, both legal and equitable, with respect to any Unaffected Claim, including all rights with respect to legal and equitable defences or entitlements to set-offs and recoupments against such claims.

## **2.4 Intercompany Claims**

In order to maximize distributions to the Affected Creditors, the Affiliates of the Applicant, including for greater certainty, the Parent, have foregone any distributions under this Plan in respect of their claims against the Applicant. Accordingly, no distributions shall be made pursuant to this Plan in respect of Intercompany Claims and all such Intercompany Claims shall be treated as Unaffected Claims and shall be fully preserved and not released, discharged or extinguished pursuant to Section 3.5 hereof.

### **ARTICLE 3**

#### **CLASSIFICATION OF CREDITORS, VOTING CLAIMS AND RELATED MATTERS**

##### **3.1 Classes of Creditors**

For the purposes of voting on the Plan, there will only be one class of Creditors, being the Affected Creditors Class. For the purposes of voting on the Plan, each Convenience Creditor shall be deemed to be in, and shall be deemed to vote in and as part of, the Affected Creditors Class.

##### **3.2 Meeting**

The Meeting shall be held in accordance with the CCAA, the Meeting Order, and the Plan. The only Persons entitled to attend the Meeting are the Chair, the Secretary and the Scrutineers (each as defined in the Meeting Order); Affected Creditors and their legal counsel and advisors; the Applicant and its legal counsel and advisors; the Directors and Officers and their legal counsel and

advisors; the Monitor and its legal counsel and advisors; and those Persons, including the holders of proxies, entitled to vote at the Meeting and their legal counsel and advisors. Any other Person may be admitted on invitation of the chair of the Meeting.

### **3.3 Voting at the Meeting**

At the Meeting, the Affected Creditors Class shall vote on whether to approve the Resolution and each Affected Creditor with a Proven Claim shall be entitled to one vote, which vote shall have a value equal to the dollar value of its Proven Claim.

Notwithstanding the foregoing, each Convenience Creditor with a Proven Claim of \$7,000 or less is irrevocably deemed to have voted the full amount of its Proven Claims in favour of the approval of the Resolution without requirement for such Convenience Creditor to file a proxy to vote in favour of the Plan, in consideration for the Plan providing for the full payment of their Proven Claim. An Affected Creditor with a Proven Claim in excess of \$7,000 that wishes to be treated as a Convenience Creditor under the Plan must deliver a duly completed and executed Convenience Creditor Election to the Monitor in accordance with the terms of the Meeting Order, and upon doing so such Affected Creditor: (i) is irrevocably deemed to have voted the full amount of its Proven Claim in favour of the Resolution as a member of the Affected Creditors Class; and (ii) shall be treated as a Convenience Creditor for the purpose of distributions made under the Plan.

### **3.4 Unaffected Claims**

Unaffected Creditors will not be entitled to vote on the Plan in respect of their Unaffected Claim. Those Unaffected Claims specified in Section 4.3 hereof will be paid in accordance with Section 4.3 hereof, or otherwise satisfied in accordance with the applicable agreements and other arrangements between Unaffected Creditors and the Applicant.

### **3.5 Extinguishment of Claims**

At the Effective Time, in accordance with the sequence of steps set out in Section 6.2 hereof and the terms of the Plan and Sanction Order, the treatment of Affected Claims (including Proven Claims and Unresolved Claims) and Released Claims, in each case as set forth herein, will be final and binding on the Applicant, Affected Creditors (and their respective heirs, executors, administrators, legal personal representatives, successors and assigns) and any Person holding a Released Claim. All Affected Claims and all Released Claims will be fully, finally, irrevocably and forever released, discharged, cancelled and barred and the Applicant will thereupon have no further obligation whatsoever in respect of the Affected Claims and the Released Claims, as applicable; provided that (i) nothing herein releases the Applicant from the obligation to make distributions in the manner and to the extent provided for in the Plan; and (ii) such discharge and release of the Applicant will be without prejudice to the right of an Affected Creditor in respect of an Unresolved Claim to prove such Unresolved Claim in accordance with the Claims Procedure Order.

### **3.6 Fractions**

An Affected Creditor's Proven Claim shall not include fractional numbers and Proven Claims shall be rounded down to the nearest whole dollar amount without compensation.

### **3.7 Voting of Unresolved Claims**

Subject to Section 3.3 and Section 3.4, each Affected Creditor holding an Unresolved Claim as of the date of the Meeting shall be entitled to attend and vote at the Meeting. The Monitor shall keep a separate record of votes cast by Affected Creditors holding Unresolved Claims and shall report to the Court as to the number and amounts of any such votes if determined necessary by the Monitor. The votes cast in respect of any Unresolved Claims shall not be counted for any purpose unless, until and only to the extent that such Unresolved Claim is finally determined to be a Proven Claim.

### **3.8 Order to Establish Procedure for Valuing Voting Claims**

The procedure for valuing Claims and resolving Unresolved Claims for voting purposes shall be as set forth in the Claims Procedure Order, the Meeting Order, the CCAA and the Plan. The Applicant and the Monitor shall have the right to seek the assistance of the Court in valuing any Unresolved Claim in accordance with the Claims Procedure Order, the Meeting Order, the CCAA and the Plan, if required, to ascertain the result of any vote on the Plan.

### **3.9 Approval by Required Majority**

In order to be approved, the Plan must receive an affirmative vote by the Required Majority of the Affected Creditors Class.

### **3.10 Guarantees and Similar Covenants**

No Person who has a claim under any guarantee, surety, indemnity or similar covenant in respect of any Claim which is compromised and released under the Plan or who has any right to claim over in respect of or to be subrogated to the rights of any Person in respect of a Claim which is compromised under the Plan will be entitled to any greater rights as against the Applicant than the Person whose Claim is compromised under the Plan.

### **3.11 Assignment of Claims Prior to the Meeting**

An Affected Creditor may transfer or assign the whole of its Claim prior to the Meeting in accordance with the Claims Procedure Order, provided that the Applicant and the Monitor shall not be obliged to deal with any such transferee or assignee as an Affected Creditor in respect thereof, including allowing such transferee or assignee to vote at the Meeting, unless actual notice of the transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been received by the Monitor prior to 5:00 p.m. on the Record Date and acknowledged in writing by the Monitor and the Applicant. Thereafter, such transferee or assignee shall, for all purposes in accordance with the Claims Procedure Order, the Meeting Order, the CCAA and the Plan constitute an Affected Creditor and shall be bound by any and all notices previously given to the transferor or assignor in respect of such Claim. Such transferee or assignee shall not be 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 Applicant and Claims acquired by a transferee or assignee will not merge, consolidate or combine with any of the transferee's or assignee's other Claims.

For greater certainty, the Applicant and the Monitor shall not recognize partial transfers or assignments of Claims by Affected Creditors.

**ARTICLE 4  
DISTRIBUTIONS AND PAYMENTS**

**4.1 Distributions to Affected Creditors**

**(a) Convenience Creditors**

On the Distribution Date, the Applicant shall, with the support of the Parent using its existing facilities (as may be amended, modified or restated), distribute to each Convenience Creditor with a Proven Claim an amount in Cash equal to the lesser of (a) \$7,000 and (b) the value of such Convenience Creditor's Proven Claim, by (i) prepaid ordinary mail to the last known address for such Convenience Creditor or (ii) wire transfer of immediately available funds to an account designated in writing by the Convenience Creditor to the Monitor (with any wire transfer or similar fee being satisfied from the distribution amount), provided that no distribution will be made in an amount less than \$20.00. Any liability of the Applicant to a Convenience Creditor for any distribution in an amount less than \$20.00 will be forever discharged and extinguished.

**(b) Affected Creditors Other Than Convenience Creditors**

On the Distribution Date:

- (i) the Applicant shall, with the support of the Parent using its existing facilities (as may be amended, modified or restated), distribute to each Affected Creditor (that is not a Convenience Creditor) with a Proven Claim the Initial Distribution Amount, being an amount in Cash equal to 20 cents (\$0.20) for every dollar of such Affected Creditor's Proven Claim, by (a) prepaid ordinary mail to the last known address for such Affected Creditor or (b) wire transfer of immediately available funds to an account designated in writing by the Affected Creditor to the Monitor (with any wire transfer or similar fee being satisfied from the distribution amount); **AND**
- (ii) the Applicant shall distribute to each Affected Creditor (that is not a Convenience Creditor) with a Proven Claim a promissory note (each a "**Promissory Note**"), in the form substantively similar to Schedule "A" attached hereto, with a face value equal to 30 cents (\$0.30) for every dollar of such Affected Creditor's Proven Claim, which will be payable by the Applicant in eighteen (18) equal consecutive monthly installments on the last day of each calendar month, commencing on January 31, 2021, by (a) prepaid ordinary mail to the last known address for such Affected Creditor or (b) wire transfer of immediately available funds to an account designated in writing by the Affected Creditor to the Monitor (with any wire transfer or similar fee being satisfied from the distribution amount), in accordance with the terms and conditions of the Promissory Note and subject to Section 4.1 (c) hereof, as applicable,

provided that no distribution pursuant to Section 4.1(b) hereof will be made in an amount less than \$20.00 to any Affected Creditor. Any liability of the Applicant to such Affected Creditor for any distribution in an amount less than \$20.00 will be forever discharged and extinguished.

**(c) Condition Precedent to Applicant's Obligations under the Promissory Note**

The payments to be made under a Promissory Note referenced in Section 4.1(b)(ii) are conditional upon the Applicant generating sufficient free cashflows from the operation of its business, after payment of amounts required to service secured debt obligations, lease and equipment financing obligations, employee wages, capital maintenance costs and other ordinary course obligations required to operate the Applicant's business, which will require the ongoing uninterrupted supply of goods and services necessary to operate the Applicant's business by suppliers without any material price increases or requirement for prepayments during the term of the Promissory Note.

#### **4.2 Unresolved Claims and Distributions**

An Affected Creditor holding an Unresolved Claim will not be entitled to receive a distribution under the Plan in respect of any portion thereof unless and until such Unresolved Claim becomes a Proven Claim. Distributions pursuant to and in accordance with this Plan shall be paid or distributed in respect of any Unresolved Claim that is finally determined to be a Proven Claim in accordance with this Plan and the Meeting Order.

#### **4.3 Payment of Unaffected Claims**

To the extent not already paid, any Unaffected Claim that is a Claim secured by one of the CCAA Charges or a CCAA Priority Payment Claim, shall be paid within five (5) Business Days of the Effective Date by the Applicant from the Administrative Reserve Fund. To the extent that the value of any such Unaffected Claim is at issue, the Monitor shall attempt to resolve such Unaffected Claim and may seek the advice and direction of the Court in connection therewith.

#### **4.4 Taxes**

In connection with the Plan and all distributions hereunder, the Applicant shall, to the extent applicable, comply with all Tax withholding and reporting requirements imposed by any law of a federal, state, provincial, local, or foreign taxing authority, and all distributions hereunder shall be subject to, and made net of, any such withholding and reporting requirements. Notwithstanding any other provision of the Plan, each Affected Creditor that is to receive a distribution pursuant to the Plan shall have sole and exclusive responsibility for the satisfaction and payment of any Tax obligations imposed by any governmental entity, including income, withholding and other Tax obligations, on account of such distribution.

#### **4.5 Undeliverable Distributions**

If a distribution to an Affected Creditor in respect of its Proven Claim is returned as undeliverable (each, an "**Undeliverable Distribution**"), no further delivery will be required unless and until the Applicant is notified in writing of such Affected Creditor's then current address. Any obligation to an Affected Creditor relating to an Undeliverable Distribution will expire three (3) months after the date of such distribution, after which date any liability to such Affected Creditor under the Plan will be forever barred, discharged, released and extinguished with prejudice and without compensation. In addition, following that date, the Applicant shall not be liable to the Affected Creditor or any other Person for any damages related to the Undeliverable Distribution. No interest shall be payable in respect of an Undeliverable Distribution.

#### **4.6 Return of Funds to the Applicant**

If, after all distributions from the Administrative Reserve Account contemplated by the Plan are made in accordance herewith, the Applicant has funds remaining in its possession in the Administrative Reserve Account, such excess funds shall be released from the Administrative Reserve Account and repaid to the Applicant, with the consent of the ABL Lender.

#### **4.7 Assignment of Claims Subsequent to the Meeting**

After the Meeting, an Affected Creditor may transfer or assign the whole, but not part, of its Claim, provided that the Applicant shall not be obliged to make distributions to any transferee or assignee of an Affected Creditor's Claim or otherwise deal with such transferee or assignee as an Affected Creditor in respect thereof unless and until actual notice of the transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been received by the Monitor prior to 5:00 p.m. on that day that is at least five (5) Business Days prior to the Distribution Date. Thereafter, such transferee or assignee shall, for all purposes in accordance with the Claims Procedure Order, constitute an Affected Creditor and shall be bound by notices given and steps taken in respect of such Affected Creditor's Claim. For greater certainty, the Applicant shall not recognize partial transfers or assignments of Affected Creditors' Claims. A transferee or assignee of an Affected Creditor's Claim shall not be entitled to set-off, apply, merge, consolidate, or combine any such Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such transferee or assignee to the Applicant. For greater certainty, any Convenience Creditor Election by an Affected Creditor that transfers or assigns its Claim, shall be binding on any transferee or assignee of such an Affected Creditor's Claim.

#### **4.8 Intercompany Claims**

Notwithstanding Sections 4.1 to 4.2 hereof, any Person having an Intercompany Claim shall not be entitled to a distribution under the Plan.

### **ARTICLE 5 SANCTION ORDER AND CONDITIONS TO PLAN IMPLEMENTATION**

#### **5.1 Application for Sanction Order**

If the Plan is approved by the Required Majority of the Affected Creditors Class, the Applicant shall apply to the Court for the Sanction Order. The Applicant shall use commercially reasonable efforts to obtain the Sanction Order on October 26, 2020, or as soon thereafter as practicable. Subject to the Sanction Order being granted and the satisfaction or waiver by the Applicant of the Conditions Precedent, the Plan will be implemented by the Applicant as provided in Article 6 hereof.

#### **5.2 Effect of the Sanction Order**

In addition to sanctioning the Plan, the Sanction Order to be sought by the Applicant will, without limitation to any other terms that it may contain:

- (a) confirm that the Meeting was duly called and held in accordance with the Meeting Order;
- (b) declare that: (i) the Plan has been approved by the Required Majority of the Affected Creditors Class in conformity with the CCAA; (ii) the Applicant has complied with the

provisions of the CCAA and the Orders in all respects; (iii) the Court is satisfied that the Applicant has not done or purported to do anything that is not authorized by the CCAA; and (iv) the Plan, and the transactions contemplated thereby are fair and reasonable;

- (c) declare that, as at the Effective Time, the Plan and all associated steps, compromises, transactions, arrangements, assignments, releases and the restructuring effected thereby are sanctioned, approved, binding and effective as herein set out upon the Applicant, all Affected Creditors, and all other Persons affected by the Plan;
- (d) declare that the compromises, arrangements, discharges and the releases referred to in the Plan are approved and shall become binding and effective in accordance with the Plan;
- (e) compromise, discharge and release the Applicant from any and all Affected Claims and declare that the ability of any Person to proceed against the Applicant in respect of or relating to any such Affected Claims and claims shall be forever discharged, extinguished, released and restrained, and all proceedings with respect to, in connection with or relating to such Affected Claims and claims shall be permanently stayed against the Applicant, subject only to the right of Affected Creditors to receive distributions pursuant to the Plan in respect of their Affected Claims;
- (f) declare that, notwithstanding: (i) the pendency of the CCAA Proceedings; (ii) any applications for a bankruptcy, receivership or other order now or hereafter issued pursuant to the BIA, the CCAA or otherwise in respect of the Applicant and any bankruptcy, receivership or other order issued pursuant to any such applications; and (iii) any assignment in bankruptcy made or deemed to be made in respect of the Applicant, the transactions contemplated by the Plan will be binding on any trustee in bankruptcy or receiver that may be appointed in respect of the Applicant or its assets and will not be void or voidable by Creditors of the Applicant, nor will the Plan, or the payments and distributions contemplated pursuant thereto constitute nor be deemed to constitute a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the BIA, CCAA or any other applicable federal or provincial legislation, nor will the Plan constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation;
- (g) declare that, subject to the performance by the Applicant of its obligations under the Plan, all obligations, contracts, agreements, leases or other arrangements to which the Applicant is a party shall be and remain in full force and effect, unamended, as at the Effective Date, unless disclaimed or resiliated by the Applicant prior to the Effective Date, and no party to any such obligation or agreement shall, on or following the Effective Date, accelerate, terminate, refuse to renew, rescind, refuse to perform or otherwise disclaim or resiliate its obligations thereunder, or enforce or exercise (or purport to enforce or exercise) any right or remedy under or in respect of any such obligation or agreement, by reason:
  - (i) of any event which occurred prior to, and not continuing after, the Effective Date or which is or continues to be suspended or waived under the Plan, which would have entitled any other party thereto to enforce those rights or remedies;
  - (ii) that the Applicant has sought or obtained relief or has taken steps as part of the Plan or under the CCAA;

- (iii) of any default or event of default arising as a result of the financial condition or insolvency of the Applicant;
  - (iv) of the effect upon the Applicant of the completion of any of the transactions contemplated under the Plan; and
  - (v) of any compromises, settlements, restructurings and releases effected pursuant to the Plan;
- (h) authorize all Persons, named in the Plan, including the Applicant and the Monitor, to perform their functions and fulfil their obligations under the Plan to facilitate the implementation of the Plan;
  - (i) declare that all distributions to the Affected Creditors under the Plan are for the account of the Applicant and the fulfillment of the Applicant's obligations under the Plan;
  - (j) declare that, as at the Effective Time, the Applicant shall no longer be subject to the CCAA Proceedings, provided that the Monitor's powers and functions with respect to the resolution and administration of Unresolved Claims, making distributions under the Plan and completing its obligations relating to the Plan shall continue;
  - (k) declare that any Affected Claim that is not a Proven Claim or Unresolved Claim is forever barred and extinguished;
  - (l) direct the Monitor to file the Monitor's Implementation Certificate in the CCAA Proceedings;
  - (m) declare that each of the CCAA Charges will be terminated, discharged, expunged and released;
  - (n) approve the conduct of the Directors of the Applicant during the CCAA Proceedings;
  - (o) approve all conduct of Richter in relation to the Applicant and bar all claims against Richter arising from or relating to the services provided to the Applicant up to and including the date of the Sanction Order;
  - (p) confirm the releases contemplated in Section 7.2 hereof and at the Effective Time, compromise, discharge and release the Released Parties from any and all Released Claims of any nature in accordance with the Plan and Section 7.2 hereof, and declare that the ability of any Person to proceed against the Released Parties (or any of them) in respect of or relating to any Released Claim will be forever discharged and restrained, and all proceedings with respect to, in connection with or relating to such Released Claims be permanently stayed;
  - (q) as of the Effective Time, bar, stop, stay and enjoin the commencing, taking, applying for or issuing or continuing of any and all steps or proceedings, including without limitation, administrative hearings and orders, declarations or assessments, commenced, taken or proceeded with or that may be commenced, taken or proceeded with against any Released Party in respect of all Released Claims and any matter which is released pursuant to Article 7 hereof; and

- (r) declare that the Applicant and the Monitor may apply to the Court for advice and direction in respect of any matters arising from or in relation to the Plan or implementation thereof after the Effective Date.

### **5.3 Conditions Precedent to Plan Implementation**

The implementation of this Plan is subject to the satisfaction or waiver of the following Conditions Precedent on or prior to the Effective Date:

- (a) the Plan has been approved by the Required Majority of the Affected Creditors Class;
- (b) the Plan has been approved and sanctioned by the Court;
- (c) all relevant Persons will have executed, delivered and filed all documents and other instruments that, in the opinion of the Applicant, acting reasonably, are necessary to implement the provisions of the Plan or the Sanction Order; and
- (d) the maximum amount payable by the Applicant under Section 4.1(a), 4.1(b)(i), under all Promissory Notes issued pursuant to Section 4.1(b)(ii), and under Section 4.3 hereof is satisfactory to the ABL Lender.

Any Condition Precedent other than any statutory requirements regarding the voting, approval and sanctioning of the Plan pursuant to the provisions of the CCAA and the Condition Precedent in Section 5.3(d) may be waived by the Applicant with the consent of the Monitor. The Condition Precedent in Section 5.3(d) may only be waived by the Applicant with the consent of the Monitor and the ABL Lender.

## **ARTICLE 6 RESTRUCTURING AND PLAN IMPLEMENTATION**

### **6.1 Corporate and Other Authorizations**

The adoption, execution, delivery, implementation and consummation of all matters contemplated under the Plan involving corporate or other action of the Applicant will occur and be effective as of the Effective Time and will be authorized and approved under the Plan and by the Court, where appropriate, as part of the Sanction Order, in all respects and for all purposes without any requirement of further action by any of the Directors and Officers. All necessary approvals to take actions, if required, shall be deemed to have been obtained from the board of directors of the Applicant.

### **6.2 Transactions**

On or prior to the Effective Date, all Conditions Precedent must be satisfied or waived in accordance with the Plan and the Sanction Order, and all actions, documents, agreements and funding necessary to implement all of the transactions set out in Section 6.2 hereof must be in place and be final and irrevocable prior to the Effective Date.

On the Effective Date, the following will occur, and be deemed to have occurred:

- (a) subject to the consent of the ABL Lender, the Applicant shall hold funds, in trust, in an amount sufficient to fund all distributions contemplated by Section 4.3 hereof from the Administrative Reserve Fund; and
- (b) all Affected Claims and Released Claims will be fully, finally, irrevocably and forever released, discharged, cancelled and barred in accordance with Section 3.5 and Article 7 hereof.

### **6.3 Effective Date**

Upon satisfaction or waiver of the Conditions Precedent, the Applicant will proceed to implement the Plan. In consultation with the Monitor, the Applicant will designate the Effective Date and will implement the Plan on that date.

### **6.4 Monitor's Certificate – Plan Implementation**

As soon as practicable following the occurrence of the Effective Time, the Monitor will serve on the Service List in the CCAA Proceedings and post on the Monitor's Website the Monitor's Implementation Certificate confirming that the Effective Date has occurred and will file such certificate with the Court.

## **ARTICLE 7 EFFECT OF PLAN**

### **7.1 Binding Effect of the Plan**

The Plan (including, without limitation, the releases and injunctions contained herein), upon being sanctioned and approved by the Court pursuant to the Sanction Order shall be binding as of the Effective Time on all Persons irrespective of the jurisdiction in which the Persons reside or in which the Claims arose and shall constitute:

- (a) a full, final and absolute settlement of all rights of any Affected Creditor; and
- (b) an absolute release, extinguishment and discharge of all indebtedness, liabilities and obligations of or in respect of any Affected Claim.

### **7.2 Released Parties**

From and after the Effective Time, each of the Released Parties will be released and discharged from any and all demands, claims, actions, causes of action, counterclaims, suits, debts, sums of money, accounts, covenants, damages, judgments, expenses, executions, liens and other recoveries on account of any indebtedness, liability, obligation, demand or cause of action of whatever nature that any Person (including any Person who may claim contribution or indemnification against or from the Released Parties) may be entitled to assert, including any and all Claims in respect of statutory liabilities of Directors and Officers, whether known or unknown, matured or unmatured, direct, indirect or derivative, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place on or prior to the Effective Time relating to, arising out of or in connection with any Claim, including any Claim arising out of (i) the restructuring, disclaimer, resiliation, breach or termination of any contract, lease, agreement or other arrangement, whether written or oral, (ii) the Business; (iii) the Plan; (iv) any transaction referenced in and relating to the Plan; and (v) the CCAA

Proceedings (collectively, the "**Released Claims**"). Notwithstanding the foregoing, nothing in this Section 7.2 will release Non-Released Claims.

From and after the Effective Time, all Persons, along with their respective affiliates, present and former officers, directors, employees, associated individuals, auditors, financial advisors, legal counsel, other professionals, sureties, insurers, indemnities, agents, dependants, heirs, representatives and assigns, as applicable, are permanently and forever barred, estopped, stayed and enjoined, on and after the Effective Time, with respect to Released Claims, from:

- (a) commencing, conducting or continuing in any manner, directly or indirectly, any action, suits, demands or other proceedings of any nature or kind whatsoever (including, without limitation, any proceeding in a judicial, arbitral, administrative or other forum) against any of the Released Parties;
- (b) enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order against any of the Released Parties or their property;
- (c) commencing, conducting or continuing in any manner, directly or indirectly, any action, suits or demands, including without limitation by way of contribution or indemnity or other relief, in common law, or in equity, breach of trust or breach of fiduciary duty or under the provisions of any statute or regulation, or other proceedings of any nature or kind whatsoever (including, without limitation, any proceeding in a judicial, arbitral, administrative or other forum) against any Person who, as a result, makes or might reasonably be expected to make a claim, in any manner or forum, against any of the Released Parties;
- (d) creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any lien or encumbrance of any kind; or
- (e) taking any actions to interfere with the implementation or consummation of this Plan or the transactions contemplated therein.

### **7.3 Claims Not Released**

For clarity, nothing in Sections 7.1 or 7.2 will release or discharge:

- (a) the Applicant from or in respect of any Unaffected Claim or its obligations to Affected Creditors under the Plan;
- (b) a Released Party in respect of a claim whereby the Released Party is adjudged by the express terms of a judgment rendered on a final determination on the merits by the Court or by a court of competent jurisdiction in a judgement recognized by the Court to have committed fraud or wilful misconduct or to have been grossly negligent or, in the case of Directors, in respect of any claim referred to in section 5.1(2) of the CCAA; and
- (c) any BOA Claim,  
  
(collectively, the "**Non-Released Claims**").

#### **7.4 Consents, Waivers and Agreements at the Effective Time**

At the Effective Time, each Affected Creditor will be deemed to have consented and agreed to all of the provisions of the Plan, in its entirety. Without limiting the foregoing, each Affected Creditor will be deemed:

- (a) to have executed and delivered to the Applicant all consents, assignments, releases and waivers, statutory or otherwise, required to implement and carry out the Plan in its entirety;
- (b) to have waived any default by or rescinded any demand for payment against the Applicant that has occurred on or prior to the Effective Date;
- (c) to have agreed that, if there is any conflict between the provisions, express or implied, of any agreement or other arrangement, written or oral, existing between such Affected Creditor and the Applicant with respect to an Affected Claim as at the Effective Date and the provisions of the Plan, then the provisions of the Plan take precedence and priority and the provisions of such agreement or other arrangement are amended accordingly; and
- (d) from and after the Effective Time, such Affected Creditor shall be deemed to have waived any and all defaults of the Applicant then existing or previously committed or caused by the Applicant, directly or indirectly, or non-compliance with any covenant, warranty, representation, term, provision, condition or obligation, express or implied, in any contract, credit document, agreement for sale, lease or other agreement, written or oral, and any and all amendments or supplements thereto, existing between such Affected Creditor and the Applicant arising from the CCAA Proceedings or the transactions contemplated by the Plan and the failure by the Applicant to receive any consent from such Affected Creditor to any transaction contemplated by the Plan and any and all notices of default and demands for payment under any instrument, including any guarantee arising from such default, shall be deemed to have been rescinded.

### **ARTICLE 8 GENERAL**

#### **8.1 Amendments to the Plan**

Before and during the Meeting, with the prior written consent of the Monitor and the ABL Lender, the Applicant may at any time and from time to time, amend, restate, modify and/or supplement the Plan provided that any such amendment, restatement, modification or supplement must be contained in a written document which is filed with the Court and (i) if made prior to or at the Meeting, communicated to the Affected Creditors in the manner contemplated by the Meeting Order; and (ii) if made following the Meeting, approved by the Court and following notice to the Affected Creditors.

After the Meeting, with the prior written consent of the Monitor and the ABL Lender, the Applicant may at any time and from time to time amend, restate, modify and/or supplement the Plan:

- (a) without an Order if, in the opinion of the Monitor, such amendment, restatement, modification or supplement would not be materially prejudicial to the interests of the Affected Creditors under the Plan or is necessary to give effect to the full intent of the Plan or the Sanction Order; or

- (b) pursuant to an Order made on notice to all Persons potentially affected by such, amendment, restatement, modification or supplement.

Any amended, restated, modified or supplemented Plan or Plans filed with the Court and, if required by this Section 8.1, approved by the Court, will for all purposes be and be deemed to be a part of and incorporated in the Plan.

## **8.2 Severability**

If, prior to the Effective Time, any term or provision of the Plan is held by the Court to be invalid, void or unenforceable, the Court, at the request of the Applicant and subject to the consent of the Monitor and the ABL Lender, may either (i) sever such term or provision from the balance of the Plan and provide the Applicant with the option to proceed with the implementation of the balance of the Plan, or (ii) alter and interpret such provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of such provision, and such provision will then be applicable as altered or interpreted and the remainder of the provisions of the Plan will remain in full force and effect and will in no way be invalidated by such alteration or interpretation.

## **8.3 Deeming Provisions**

In the Plan, the deeming provisions are not rebuttable and are conclusive and irrevocable.

## **8.4 Paramountcy**

From and after the Effective Time, any conflict between the Plan and the covenants, warranties, representations, terms, conditions, provisions or obligations, expressed or implied, of any contract, mortgage, security agreement, indenture, trust indenture, loan agreement, commitment letter, agreement for sale, bylaws of the Applicant, lease or other agreement, written or oral and any and all amendments or supplements thereto existing between one or more of the Affected Creditors and the Applicant as at the Effective Date will be deemed to be governed by the terms, conditions and provisions of the Plan and the Sanction Order.

## **8.5 Set-Off**

Subject to Sections 3.8 and 4.7, the law of set-off applies to all Affected Claims.

## **8.6 Responsibilities of the Monitor**

The Monitor is acting and will continue to act in all respects in its capacity as Monitor in the CCAA Proceedings with respect to the Applicant (and not in its personal capacity). The Monitor will not be responsible or liable for any obligations of the Applicant. The Monitor will have the powers and protections granted to it by the Plan, the CCAA and any other Order made in the CCAA Proceedings. Richter will incur no personal liability whatsoever whether on its own part or in respect of any failure on the part of the Applicant to observe, perform or comply with any of its obligations under the Plan. Any release, discharge or other benefit conferred upon the Monitor pursuant to the Plan will enure to the benefit of Richter. The Monitor in its personal capacity will be a third party beneficiary to the Plan entitled to enforce such releases, discharges and benefits in accordance with the terms of the Plan.

## 8.7 Different Capacities

Persons who are affected by the Plan may be affected in more than one capacity. Unless expressly provided herein to the contrary, a Person will be entitled to participate hereunder in each such capacity in accordance with the Meeting Order. Any action taken by a Person in one capacity will not affect such Person in any other capacity, unless otherwise provided in the Meeting Order, or unless expressly agreed by the Person in writing.

## 8.8 Further Assurances

At the request of the Applicant, each of the Persons named or referred to in, or subject to, the Plan will execute and deliver all such documents and instruments and do all such acts and things as may be necessary or desirable to carry out the full intent and meaning of the Plan and to give effect to the transactions contemplated herein, notwithstanding any provision of the Plan that deems any transaction or event to occur without further formality.

## 8.9 Notices

Except as otherwise provided for in the Meeting Order, any other notice or other communication to be delivered or filed hereunder must be in writing and reference the Plan and may, subject as hereinafter provided, be made or given by personal delivery, ordinary mail, facsimile or by e-mail addressed to the respective parties as follows:

(a) If to the Applicant:

1001 Broken Sound Parkway, NW, Suite "A",  
Boca Raton, Florida 33487  
Attention: Adam Morgan  
Email: [amorgan@qep.com](mailto:amorgan@qep.com)

With a copy to:

Bennett Jones LLP  
3400 One First Canadian Place  
P.O. Box 130  
Toronto, Ontario, Canada  
M5X 1A4

Attention: Raj Sahni and Danish Afroz  
Email: [sahnir@bennettjones.com](mailto:sahnir@bennettjones.com); [afrozd@bennettjones.com](mailto:afrozd@bennettjones.com)

(b) If to the Monitor:

Richter Advisory Group Inc., in its capacity as Court-appointed monitor of Roberts Company Canada Limited

181 Bay Street, #3510  
Bay Wellington Tower  
Toronto, Ontario, Canada  
M5J 2T3

Attention: Paul Van Eyk and Duncan Lau  
Email: [pvaneyk@richter.ca](mailto:pvaneyk@richter.ca)/[dlau@richter.ca](mailto:dlau@richter.ca)

With a copy to:

Borden Ladner Gervais LLP  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West, Suite 3400  
Toronto, Ontario, Canada  
M5H 4E3

Attention: Roger Jaipargas  
Email: [RJaipargas@blg.com](mailto:RJaipargas@blg.com)

or to such other address as any party may from time to time notify the others in accordance with this section, or, in the case of an address change for the Applicant or the Monitor, by posting notice of such address change on the Monitor's Website. Any such communication so given or made will be deemed to have been given or made and to have been received on the day of delivery if delivered, or on the day of faxing or sending by other means of recorded electronic communication, provided that such day in either event is a Business Day and the communication is so delivered, faxed or sent before 4:00 p.m. (Toronto time) on such day. Otherwise, such communication will be deemed to have been given and made and to have been received on the next following Business Day.

#### **8.10 Further Assurances**

Each of the Persons named or referred to in, or subject to, the Plan will execute and deliver all such documents and instruments and do all such acts and things as may be necessary or desirable to carry out the full intent and meaning of the Plan, or any other events or transactions contemplated herein, notwithstanding any provision of the Plan that deems any event or transaction to occur without further formality.

#### **8.11 Language**

This Plan, as well as any notices, schedules or other documents related thereto has been and will be prepared in the English language only. To the extent a French language or other translation is prepared, any such translation will be for informational purposes only, it being intended that the English language version will govern and prevail in all respects.

#### **8.12 Acts to Occur on Next Business Day**

If any distribution, payment or act under the Plan is required to be made or performed on a date that is not a Business Day, then the making of such distribution, payment or the performance of such act may be completed on the next succeeding Business Day, but will be deemed to have been completed as of the required date.

#### **8.13 Non-Consummation of the Plan**

If the Plan is revoked at any time prior to the Effective Time, it will be null and void in all respects. Nothing contained in the Plan and no act taken in preparation for the implementation of the Plan will (a) constitute or be deemed to constitute a waiver or release of any Claims by or against the Applicant or any other Person; (b) prejudice the rights of the Applicant or any other Person in any

further proceeding involving the Applicant; or (c) constitute an admission of any sort by the Applicant or any Person.

*[Signatures on the following page]*

DATED at Toronto, Ontario, as of this 28<sup>th</sup> day of September, 2020.

) **ROBERTS COMPANY CANADA LIMITED**

)

)

) Per: \_\_\_\_\_

)

Name:

)

Title:

)

) I have authority to bind the Corporation

## SCHEDULE "A"

### PROMISSORY NOTE

**PRINCIPAL AMOUNT:** CDN\$[●]

**ISSUED:** November 9, 2020

**FOR VALUE RECEIVED**, Roberts Company Canada Limited (the "**Debtor**") hereby promises to pay to or to the order of [●] (the "**Holder**"), in immediately available funds in the lawful currency of [Canada], the principal amount of [amount in words] (\$[●]) (the "**Principal Amount**"). For greater certainty, the Principal Amount is equal to 30 cents (\$0.30) for every dollar of such Holder's Proven Claim as against the Debtor. Capitalized terms used but not defined in this promissory note (this "**Promissory Note**") shall have the meaning ascribed thereto in the plan of compromise or arrangement of the Debtor dated September 28, 2020 pursuant to the *Companies' Creditors Arrangement Act* (the "**CCAA Plan**").

The Principal Amount shall be payable in 18 equal consecutive monthly installments of \$[insert amount that is 1/18<sup>th</sup> of the Principal Amount], without interest, on the last day of each calendar month, commencing on January 31, 2021 and ending on June 30, 2022 (the "**Maturity Date**").

Payments of the Principal Amount under the Promissory Note are conditional upon the Debtor generating sufficient free cashflows from the operation of its business, after payment of amounts required to service secured debt obligations, lease and equipment financing obligations, employee wages, capital maintenance costs and other ordinary course obligations required to operate the Debtor's business, which will require the ongoing uninterrupted supply of goods and services necessary to operate the Debtor's business by suppliers without any material price increases or requirement for prepayments during the term of the Promissory Note.

Payments of the Principal Amount under this Promissory Note are unsecured obligations of the Debtor and will be paid monthly from the free cashflows generated by the Debtor's business, after payment of amounts required, in the sole discretion of the Debtor, to service secured debt obligations, lease and equipment financing obligations, employee wages, capital maintenance costs and other ordinary course obligations required to operate the business of the Debtor. If the Debtor does not make any payment of the Principal Amount, when due, under the foregoing paragraph, such monthly Principal Amount (each a "**Payment Shortfall**") shall remain an obligation of the Debtor and shall be added as a consecutive monthly payment to be paid in arrears, without interest, following the Maturity Date and the Maturity Date shall be extended to allow for such additional monthly payment(s) of arrears. For greater certainty, all obligations payable under this Promissory Note are obligations of the Debtor only, and do not and shall not constitute an obligation of Q.E.P. Co., Inc., Roberts Consolidated Industries, Inc., or any other Affiliate.

No interest shall be payable on the Principal Amount outstanding at any time, and from time to time, under this Promissory Note.

If there are no Payment Shortfalls outstanding under this Promissory Note, the Debtor may prepay the Principal Amount in whole at any time without notice, interest or bonus.

The Debtor waives demand, presentment for payment, notice of non-payment, notice of dishonour, notice of acceleration, and notice of protest of this Promissory Note. The obligations of the Debtor hereunder shall be subject to any counter-claim, set-off or other claim whatsoever of the Debtor against the Holder. This Promissory Note shall enure to the benefit of the Holder and his, her, or its heirs, executors,

administrators, assigns, successors and personal legal representatives and shall be binding upon the Debtor and its successors and assigns.

This Promissory Note shall be governed by the laws in force in the Province of Ontario and the federal laws of Canada applicable therein. This Promissory Note shall not be changed, modified, discharged or cancelled orally or in any manner other than by agreement in writing signed by the Holder or his, her, or its heirs, executors, administrators, assigns, successors and personal legal representatives.

***[Signature page follows]***

**IN WITNESS WHEREOF** the Debtor has caused this Promissory Note to be executed in its corporate name by a proper officer duly authorized on its behalf.

Dated at Toronto, Ontario as of the date first written above.

**ROBERTS COMPANY CANADA LIMITED**

Per: \_\_\_\_\_

Name:

Title:

I have authority to bind the Corporation

# Appendix “D”

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,  
R.S.C.1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
ROBERTS COMPANY CANADA LIMITED**

**MANAGEMENT'S REPORT ON CASH FLOW STATEMENT  
(paragraph 10(2)(b) of the CCAA)**

The management of Roberts Company Canada Limited (the "**Company**") has developed the assumptions and prepared the attached statement of projected cash flow as of the 20<sup>th</sup> day of October 2020, consisting of the period from October 31, 2020 to January 29, 2021 (the "**Extended Cash Flow Forecast**"),

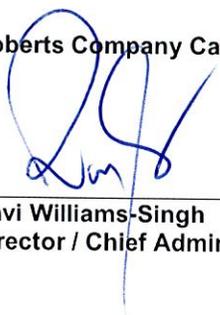
The hypothetical assumptions are reasonable and consistent with the purpose of the Extended Cash Flow Forecast described in the notes therein, and the probable assumptions are suitably supported and consistent with the plans of the Company and provide a reasonable basis for the Extended Cash Flow Forecast. All such assumptions are disclosed in the notes therein.

Since the Extended Cash Flow Forecast is based on assumptions regarding future events, actual results will vary from the information presented, and the variations may be material.

The Extended Cash Flow Forecast has been prepared solely for the purpose described in the notes therein, using the probable and hypothetical assumptions set out therein. Consequently, readers are cautioned that the Extended Cash Flow Forecast may not be appropriate for other purposes.

Dated at Brampton, in the Province of Ontario, this 20<sup>th</sup> day of October 2020.

**Roberts Company Canada Limited**



---

**Ravi Williams-Singh**  
**Director / Chief Administrative Officer**

**Roberts Company Canada Limited**  
**Consolidated Weekly Cashflow Forecast**  
**For the Period October 31, 2020 to January 29, 2021**  
**In C\$, unaudited**

|                             | Notes | 6-Nov-20            | 13-Nov-20           | 20-Nov-20           | 27-Nov-20           | 4-Dec-20            | 11-Dec-20           | 18-Dec-20           | 25-Dec-20           | 1-Jan-21            | 8-Jan-21            | 15-Jan-21           | 22-Jan-21           | 29-Jan-21           | Total               |
|-----------------------------|-------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                             | 1     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| <b>Receipts</b>             | 2     | <b>768,884</b>      | <b>756,476</b>      | <b>880,583</b>      | <b>885,223</b>      | <b>885,223</b>      | <b>884,133</b>      | <b>863,125</b>      | <b>804,872</b>      | <b>804,872</b>      | <b>709,204</b>      | <b>557,679</b>      | <b>588,299</b>      | <b>643,026</b>      | <b>10,031,599</b>   |
| <b>Disbursements</b>        |       |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Purchases                   | 3     | 358,386             | 358,386             | 1,358,386           | 358,386             | 1,362,684           | 362,684             | 362,684             | 362,684             | 315,000             | 315,000             | 1,315,000           | 315,000             | 315,000             | 7,459,280           |
| Payroll                     | 4     | 8,927               | 123,474             | 8,927               | 97,204              | 8,927               | 123,474             | 8,927               | 97,204              | 8,927               | 97,204              | 35,197              | 97,204              | 8,927               | 724,525             |
| Rent                        | 5     | 61,962              | 22,647              | 22,647              | 22,647              | 57,433              | 18,118              | 18,118              | 18,118              | 18,118              | 61,962              | 22,647              | 22,647              | 22,647              | 389,711             |
| Operating expenses          | 6     | 83,354              | 107,223             | 86,210              | 86,210              | 69,647              | 86,505              | 67,397              | 67,397              | 67,397              | 76,477              | 95,585              | 78,727              | 78,727              | 1,050,854           |
| HST payables                | 7     | -                   | 62,993              | -                   | 97,856              | -                   | 61,285              | -                   | -                   | 133,612             | -                   | 102,644             | -                   | -                   | 458,391             |
| Interest                    | 8     | -                   | -                   | -                   | 75,000              | -                   | -                   | -                   | -                   | 75,000              | -                   | -                   | -                   | 75,000              | 225,000             |
| <b>Total Disbursements</b>  |       | <b>512,629</b>      | <b>674,723</b>      | <b>1,476,169</b>    | <b>737,303</b>      | <b>1,498,692</b>    | <b>652,066</b>      | <b>457,126</b>      | <b>545,403</b>      | <b>618,053</b>      | <b>550,643</b>      | <b>1,571,073</b>    | <b>513,578</b>      | <b>500,301</b>      | <b>10,307,761</b>   |
| <b>Net Cashflow</b>         |       | <b>256,254</b>      | <b>81,753</b>       | <b>(595,586)</b>    | <b>147,920</b>      | <b>(613,469)</b>    | <b>232,067</b>      | <b>406,000</b>      | <b>259,468</b>      | <b>186,818</b>      | <b>158,561</b>      | <b>(1,013,394)</b>  | <b>74,721</b>       | <b>142,725</b>      | <b>(276,162)</b>    |
| Opening Balance             |       | (18,129,845)        | (17,873,591)        | (17,791,838)        | (18,387,424)        | (18,239,504)        | (18,852,973)        | (18,620,906)        | (18,214,907)        | (17,955,438)        | (17,768,620)        | (17,610,059)        | (18,623,453)        | (18,548,733)        | (18,129,845)        |
| Net cash inflow / (outflow) |       | 256,254             | 81,753              | (595,586)           | 147,920             | (613,469)           | 232,067             | 406,000             | 259,468             | 186,818             | 158,561             | (1,013,394)         | 74,721              | 142,725             | (276,162)           |
| <b>Subtotal</b>             |       | <b>(17,873,591)</b> | <b>(17,791,838)</b> | <b>(18,387,424)</b> | <b>(18,239,504)</b> | <b>(18,852,973)</b> | <b>(18,620,906)</b> | <b>(18,214,907)</b> | <b>(17,955,438)</b> | <b>(17,768,620)</b> | <b>(17,610,059)</b> | <b>(18,623,453)</b> | <b>(18,548,733)</b> | <b>(18,406,007)</b> | <b>(18,406,007)</b> |
| Court-order charges         |       | (950,000)           | (950,000)           | (950,000)           | (950,000)           | (950,000)           | (950,000)           | (950,000)           | (950,000)           | (950,000)           | (950,000)           | (950,000)           | (950,000)           | (950,000)           | (950,000)           |
| Other Reserves              |       | (264,000)           | (264,000)           | (264,000)           | (264,000)           | (264,000)           | (264,000)           | (264,000)           | (264,000)           | (264,000)           | (264,000)           | (264,000)           | (264,000)           | (264,000)           | (264,000)           |
| <b>Ending Balance</b>       |       | <b>(19,087,591)</b> | <b>(19,005,838)</b> | <b>(19,601,424)</b> | <b>(19,453,504)</b> | <b>(20,066,973)</b> | <b>(19,834,906)</b> | <b>(19,428,907)</b> | <b>(19,169,438)</b> | <b>(18,982,620)</b> | <b>(18,824,059)</b> | <b>(19,837,453)</b> | <b>(19,762,733)</b> | <b>(19,620,007)</b> | <b>(19,620,007)</b> |
| CDN Borrowing Base          |       | 22,647,426          | 22,574,287          | 22,417,056          | 23,324,634          | 23,083,376          | 23,362,182          | 23,068,875          | 22,786,315          | 22,596,071          | 22,378,651          | 22,244,287          | 22,778,784          | 22,698,591          |                     |
| <b>Availability</b>         |       | <b>3,559,835</b>    | <b>3,568,449</b>    | <b>2,815,631</b>    | <b>3,871,130</b>    | <b>3,016,404</b>    | <b>3,527,276</b>    | <b>3,639,968</b>    | <b>3,616,877</b>    | <b>3,613,451</b>    | <b>3,554,591</b>    | <b>2,406,833</b>    | <b>3,016,051</b>    | <b>3,078,584</b>    |                     |

**Roberts Company Canada Limited**  
**13-Week Extended Cash Flow Forecast**  
**Notes and Summary of Assumptions**

---

**In the Matter of the CCAA Proceedings of Roberts Company Canada Limited (“RCCL” or the “Company”).**

**Disclaimer**

In preparing this extended cash flow forecast (the “**Extended Cash Flow Forecast**”), RCCL has relied upon unaudited financial information and has not attempted to further verify the accuracy or completeness of such information. Since the Extended Cash Flow Forecast is based on assumptions about future events and conditions that are not ascertainable, the actual results achieved during the Extended Cash Flow Forecast period will vary from the Extended Cash Flow Forecast, even if the assumptions materialize, and such variations may be material. There is no representation, warranty or other assurance that any of the estimates, forecasts or projections will be realized.

The Extended Cash Flow Forecast is presented in Canadian dollars. Receipts and disbursements denominated in US dollars have been converted to Canadian dollars at an exchange rate of US/CAD = \$1.32. All defined terms that are not otherwise defined herein are to have the same meaning ascribed to them in the Fifth Report of the Monitor dated October 20, 2020 (the “**Fifth Report**”).

**Note 1 Purpose of the Extended Cash Flow Forecast**

The purpose of the Extended Cash Flow Forecast is to present the estimated cash receipts and disbursements of RCCL for the period from October 31, 2020 to January 29, 2021 (the “**Forecast Period**”). The Extended Cash Flow Forecast has been prepared by management of RCCL (“**Management**”) based on available financial information as at the date of the Fifth Report in accordance with Section 10(2)b) of the CCAA. Readers are cautioned that this information may not be appropriate or relied upon for any other purpose.

**Note 2 Receipts**

Receipts comprise of income earned from the sale of goods to various retail customers, independent residential contractors and distributors. The Extended Cash Flow Forecast assumes a reduced revenue plan based on Management’s best estimate in light of COVID-19 and collections are based on historical payment terms of key customers.

**Note 3 Purchases**

RCCL purchases inventory from various third-party vendors. The Extended Cash Flow Forecast assumes inventory is purchased 60 days in advance and purchases are reflective of the forecasted revenue plan.

**Note 4 Payroll**

Payroll expenses include salaries and wages, payroll taxes and remittances, accrued vacation, and employee benefits paid to RCCL’s employees. Payroll expenses are paid bi-weekly, with an exception for payroll expenses related to manufacturing employees, which are paid on a weekly basis.

**Note 5 Rent**

Represents rental payments for the Company's three leased facilities. Rental payments include taxes, maintenance, insurance and other costs provided for in the respective leases. Rent is forecasted based on historical run-rates.

**Note 6 Operating Expenses**

Operating expenses comprise of general business expenses, including marketing, insurance, utilities, freight and shipping, general and administrative, research and development, among others.

**Note 7 HST Payables**

The Company is projecting to be in a net HST payable position and files HST returns and remits HST on a monthly basis.

**Note 8 Interest**

Represents interest paid during the Forecast Period to the ABL Lender.

# Appendix “E”

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,  
R.S.C.1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
ROBERTS COMPANY CANADA LIMITED**

**MONITOR'S REPORT ON CASH FLOW STATEMENT  
(paragraph 23(1)(b) of the CCAA)**

The attached statement of projected cash flow of Roberts Company Canada Limited (the "**Company**") prepared as of the 20<sup>th</sup> day of October 2020, consisting of the period from October 31, 2020 to January 29, 2021 (the "**Extended Cash Flow Forecast**"), has been prepared by management of the Company for the purpose described in Note 1, using the probable and hypothetical assumptions set out in the notes to the Extended Cash Flow Forecast.

Our review consisted of inquiries, analytical procedures and discussions related to information supplied by management and employees of the Company. Since hypothetical assumptions need not be supported, our procedures with respect to them were limited to evaluating whether they were consistent with the purpose of the Extended Cash Flow Forecast. We have also reviewed the support provided by management for the probable assumptions and the preparation and presentation of the Extended Cash Flow Forecast.

Based on our review, nothing has come to our attention that causes us to believe that, in all material respects:

- (a) the hypothetical assumptions are not consistent with the purpose of the Extended Cash Flow Forecast;
- (b) as at the date of this report, the probable assumptions developed by management are not suitably supported and consistent with the plans of the Company or do not provide a reasonable basis for the Extended Cash Flow Forecast, given the hypothetical assumptions; or
- (c) the Extended Cash Flow Forecast does not reflect the probable and hypothetical assumptions.

Since the Extended Cash Flow Forecast is based on assumptions regarding future events, actual results will vary from the information presented even if the hypothetical assumptions occur, and the variations may be material. Accordingly, we express no assurance as to whether the Extended Cash Flow Forecast will be achieved.

The Extended Cash Flow Forecast has been prepared solely for the purpose described in the notes thereto and readers are cautioned that it may not be appropriate for other purposes.

Dated at Toronto, in the Province of Ontario, this 20<sup>th</sup> day of October 2020.

**RICHTER ADVISORY GROUP INC.  
IN ITS CAPACITY AS CCAA MONITOR OF  
ROBERTS COMPANY CANADA LIMITED  
AND NOT IN ITS PERSONAL CAPACITY**

Per:

  
\_\_\_\_\_  
**Paul van Eyk**  
CPA, CA, CIRP, LIT, IFA, Fellow of INSOL

# Appendix “F”

ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
ROBERTS COMPANY CANADA LIMITED

AFFIDAVIT OF PAUL VAN EYK  
(sworn October 20, 2020)

I, Paul Van Eyk, of the City of Vaughan, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Senior Vice President at Richter Advisory Group Inc. ("**Richter**"), the Court-appointed monitor (the "**Monitor**") in the *Companies' Creditors Arrangement Act* (R.S.C. 1985, c. C-36, as amended) proceedings (the "**CCAA Proceedings**") of Roberts Company Canada Limited ("**RCCL**" or the "**Company**") and, as such, I have knowledge of the matters hereinafter deposed to, except where stated to be on information and belief and whereso stated I verily believe it to be true.
2. This affidavit is filed in connection with RCCL's motion seeking approval of, among other things, the accounts of the Monitor and its counsel, Borden Ladner Gervais LLP ("**BLG**").
3. Unless otherwise stated, all monetary amounts contained herein (including exhibits) are expressed in Canadian dollars.
4. Richter was appointed as Monitor pursuant to an order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") granted in the within proceedings dated June 29, 2020 (the "**Initial Order**"), as amended and restated pursuant to an endorsement of Justice Dietrich dated July 8, 2020 (the "**Amended and Restated Initial Order**").
5. Attached as **Exhibit "A"** hereto is a summary listing of Richter's invoices for the within matter for the period from April 27, 2020 to October 18, 2020 (the "**Period**"), including invoice date and amount of the invoice (the "**Accounts**"). As noted in the Pre-Filing Report of Richter in its capacity as Proposed Monitor to the Company (in such capacity, the "**Proposed Monitor**") dated June 26, 2020 (the "**Pre-Filing Report**"), prior to its appointment as Monitor, Richter was retained by RCCL in April 2020 to provide advisory services and to assist the Applicant

in reviewing various strategic options. As shown in the summary listing, Richter's total fees and disbursements for the Period are \$554,444.45 and \$49,966.59, respectively, each excluding applicable taxes.

6. Richter, in its capacities as Proposed Monitor and Monitor, has filed six (6) reports with the Court (including the Monitor's Fifth Report to Court dated October 20, 2020 in support of the within motion; collectively, the "**Court Reports**"). Details of the activities undertaken and services provided by the Proposed Monitor and Monitor, as applicable, in the within proceedings are described in the Court Reports and incorporated herein by reference.
7. In the course of performing its duties pursuant to the Initial Order and the Amended and Restated Initial Order, Richter's staff has expended a total of 1,228.87 professional hours during the Period at an average hourly rate of \$451.18. Attached as **Exhibit "B"** is a table detailing the billing rates and total hours of each of the professionals at Richter who performed services in the within proceedings.
8. Attached as **Exhibit "C"** hereto are true copies of Richter's invoices, which include a fair and accurate description of the services provided along with hours and applicable rates claimed by the Monitor, for the within matter. These invoices have been submitted to the Company and paid in the normal course since the commencement of the CCAA Proceedings as authorized by the Initial Order.
9. The Monitor requests that this Court approve its Accounts for the Period, in the total amount of \$682,984.49, inclusive of applicable taxes, for services rendered and recorded during the Period.
10. BLG has provided legal services to the Monitor throughout the CCAA Proceedings in a manner consistent with the instructions of the Monitor. BLG has prepared an affidavit with respect to its fees and disbursements charged in connection with services rendered during the period from June 2, 2020 to October 18, 2020. The Monitor has reviewed the invoices rendered by BLG during this period and believes the services performed are consistent with the instructions given by the Monitor. The Monitor is also seeking approval of BLG's fees and disbursements on the within motion in the amount of \$213,518.21, inclusive of applicable taxes.
11. The Monitor's fees for the period from and after October 18, 2020 to the completion of all work relating to the CCAA Proceedings will be calculated and billed at the standard rates currently in effect. Barring any delays, disputes or unforeseen circumstances in connection with this matter and taking into account the remaining work to be done in connection with this matter, I estimate that those fees will not exceed \$150,000 (excluding disbursements and applicable taxes) (the "**Remaining Fees**"), as follows:
  - a) Richter - \$100,000; and
  - b) BLG - \$50,000.

12. The above estimates take into consideration the reasonable professional and legal fees required to complete all work relating to the CCAA Proceedings up to the effective date of the Monitor's discharge. If the actual Remaining Fees are less than the above estimates, no further Court approval of fees is required. If the actual Remaining Fees exceed the estimates, the Company is authorized to pay same with either: (i) the consent of the ABL Lender (as defined in the Pre-Filing Report); or (ii) pursuant to further Order of the Court.
13. To the best of my knowledge, the rates charged by Richter and BLG are comparable to the rates charged by other firms for the provision of similar restructuring services.
14. I verily believe that the fees and disbursements incurred by Richter and BLG, including the estimated Remaining Fees, are fair and reasonable in the circumstances.
15. This Affidavit is sworn in connection with a motion for an Order of this Court to, among other things, approve the fees and disbursements of the Monitor and those of its legal counsel and for no improper purpose.

SWORN BEFORE ME over videoconference on this 20 day of October, 2020. The affiant was located in the City of Vaughan, in the Province of Ontario and the Commissioner was located in the City of Vaughan, in the Province of Ontario. This Affidavit was commissioned remotely as a result of COVID-19 and was administered in accordance with *Ontario Regulation 431/20*.



\_\_\_\_\_  
Commissioner for taking affidavits  
in the Province of Ontario



\_\_\_\_\_  
**Paul Van Eyk**

This is Exhibit "A" referred to in the Affidavit of Paul Van Eyk, sworn on October 20<sup>th</sup>, 2020

A handwritten signature in blue ink, appearing to read "Adriane Popovic". The signature is fluid and cursive, with a large loop at the beginning.

---

Commissioner for Taking Affidavits, etc.

Richter Advisory Group Inc.  
in its capacity as CCAA Monitor of  
Roberts Company Canada Limited  
Statement of accounts

Exhibit A

| Invoice #    | Period                                  | Fees                 | Technology &<br>Administrative Fee | Disbursements       | Sub total            | HST                 | Total                |
|--------------|---|----------------------|------------------------------------|---------------------|----------------------|---------------------|----------------------|
| 20405246     | April 27, 2020 to May 8, 2020           | \$ 46,866.25         | \$ 1,405.99                        | \$ -                | \$ 48,272.24         | \$ 6,275.39         | \$ 54,547.63         |
| 20405278     | May 11, 2020 to May 22, 2020            | \$ 65,122.50         | \$ 1,953.68                        | \$ -                | \$ 67,076.18         | \$ 8,719.90         | \$ 75,796.08         |
| 20405346     | May 25, 2020 to June 8, 2020            | \$ 24,765.00         | \$ 742.95                          | \$ -                | \$ 25,507.95         | \$ 3,316.03         | \$ 28,823.98         |
| 20405469     | June 8, 2020 to June 26, 2020           | \$ 73,913.75         | \$ 2,217.41                        | \$ -                | \$ 76,131.16         | \$ 9,897.05         | \$ 86,028.21         |
| 20405483     | June 29, 2020 to July 10, 2020          | \$ 61,620.00         | \$ 2,007.20                        | \$ 5,286.76         | \$ 68,913.96         | \$ 8,958.82         | \$ 77,872.78         |
| 20405492     | July 13, 2020 to July 24, 2020          | \$ 46,246.25         | \$ 1,387.39                        | \$ -                | \$ 47,633.64         | \$ 6,192.37         | \$ 53,826.01         |
| 20405570     | July 27, 2020 to August 7, 2020         | \$ 26,302.75         | \$ 1,273.99                        | \$ 16,163.43        | \$ 43,740.17         | \$ 5,686.22         | \$ 49,426.39         |
| 20405604     | August 10, 2020 to August 21, 2020      | \$ 25,086.25         | \$ 752.59                          | \$ -                | \$ 25,838.84         | \$ 3,359.05         | \$ 29,197.89         |
| 20405628     | August 24, 2020 to September 4, 2020    | \$ 33,182.65         | \$ 995.48                          | \$ -                | \$ 34,178.13         | \$ 4,443.16         | \$ 38,621.29         |
| 20405679     | September 4, 2020 to September 18, 2020 | \$ 46,599.30         | \$ 1,397.98                        | \$ -                | \$ 47,997.28         | \$ 6,239.65         | \$ 54,236.93         |
| 20405698     | September 20, 2020 to October 5, 2020   | \$ 47,686.75         | \$ 1,439.37                        | \$ 292.26           | \$ 49,418.38         | \$ 6,424.39         | \$ 55,842.77         |
| 20405728     | October 5, 2020 to October 18, 2020     | \$ 57,053.00         | \$ 2,030.19                        | \$ 10,619.92        | \$ 69,703.11         | \$ 9,061.40         | \$ 78,764.51         |
| <b>Total</b> |   | <b>\$ 554,444.45</b> | <b>\$ 17,604.22</b>                | <b>\$ 32,362.37</b> | <b>\$ 604,411.04</b> | <b>\$ 78,573.45</b> | <b>\$ 682,984.49</b> |

This is Exhibit "B" referred to in the Affidavit of Paul Van Eyk, sworn on October 20<sup>th</sup>, 2020

A handwritten signature in blue ink, appearing to read "Adriane Popovic".

---

Commissioner for Taking Affidavits, etc.

**Richter Advisory Group Inc.  
in its capacity as CCAA Monitor of  
Roberts Company Canada Limited  
Statement of accounts**

**Exhibit B**

| <b>Staff member</b>          | <b>Number of<br/>hours</b> | <b>Hourly rate</b> | <b>Amount</b>        |
|------------------------------|----------------------------|--------------------|----------------------|
| <b>Senior Vice President</b> |                            |                    |                      |
| P. Van Eyk                   | 131.35                     | \$ 775.00          | \$ 101,796.25        |
| <b>Vice President</b>        |                            |                    |                      |
| D. Lau                       | 375.10                     | \$ 625.00          | \$ 234,437.50        |
| <b>Senior Associate</b>      |                            |                    |                      |
| A. Zeldin                    | 195.05                     | \$ 425.00          | \$ 82,896.25         |
| <b>Analyst</b>               |                            |                    |                      |
| K. Ho                        | 359.00                     | \$ 275.00          | \$ 98,725.00         |
| A. Kovacs-Espley             | 9.82                       | \$ 210.00          | \$ 2,062.20          |
| J. Caylor                    | 51.50                      | \$ 175.00          | \$ 9,012.50          |
| S. Tucci                     | 25.00                      | \$ 75.00           | \$ 1,875.00          |
| <b>Administration</b>        |                            |                    |                      |
| K. Le                        | 58.65                      | \$ 325.00          | \$ 19,061.25         |
| C. O'Donnell                 | 7.90                       | \$ 250.00          | \$ 1,975.00          |
| P. Lareau                    | 12.20                      | \$ 185.00          | \$ 2,257.00          |
| N. Fournier                  | 2.30                       | \$ 105.00          | \$ 241.50            |
| V. Coupal                    | 1.00                       | \$ 105.00          | \$ 105.00            |
| <b>Total</b>                 | <b>1,228.87</b>            |                    | <b>\$ 554,444.45</b> |

**Blended average hourly rate: \$ 451.18**

This is Exhibit "C" referred to in the Affidavit of  
Paul Van Eyk, sworn on October 20<sup>th</sup>, 2020

A handwritten signature in blue ink, appearing to read "Adriane Popovic". The signature is fluid and cursive, with a large initial 'A'.

---

Commissioner for Taking Affidavits, etc.

# RICHTER

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

Date: 5/15/2020  
Invoice No.: 20405246  
Engagement No.: 2021928  
Payment Terms: Due on Receipt

---

Fees for the period ending May 8, 2020. \$ 46,866.25

|   |                         |
|---|-------------------------|
| <b>Sub-Total</b>                          | 46,866.25               |
| <b>Technology and Administrative Fees</b> | 1,405.99                |
| GST/HST #885435842 RT0001                 | 6,275.39                |
| <b>Total Due</b>                          | <b>CAD \$ 54,547.63</b> |

## TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

## MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

## CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

Invoice No.: 20405246  
Date: 5/15/2020

---

**Fees**

| <b>Name</b>  | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
|--------------|---------------|-------------|---------------------|
| Adam Zeldin  | 7.60          | \$ 425.00   | \$ 3,230.00         |
| Duncan Lau   | 33.25         | 625.00      | 20,781.25           |
| Jack Caylor  | 3.25          | 175.00      | 568.75              |
| Kristina Ho  | 45.25         | 275.00      | 12,443.75           |
| Paul Van Eyk | 12.70         | 775.00      | 9,842.50            |
|              | <b>102.05</b> |             | <b>\$ 46,866.25</b> |

Invoice No.: 20405246  
Date: 5/15/2020

---

**Fee and Disbursement Details**

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
| 4/27/2020   | Paul Van Eyk<br>Review material provided by the Company, discussion with D.Lau on approach and workplan.   | 1.25         | \$ 775.00   | \$ 968.75     |
| 4/27/2020   | Duncan Lau<br>Review preliminary information; discussion with P.van Eyk.   | 1.25         | 625.00      | 781.25        |
| 4/28/2020   | Paul Van Eyk<br>Call with executive team, call with Bennett Jones, call with D.Lau on next steps, review preliminary financial information.  | 1.75         | 775.00      | 1,356.25      |
| 4/28/2020   | Duncan Lau<br>Attend kick-off meeting; preliminary review of the company's budget; formulate workplan; discussion with P.van Eyk.  | 1.50         | 625.00      | 937.50        |
| 4/28/2020   | Kristina Ho<br>Review lease contracts and details, review FY2021 financial budget provided.  | 1.50         | 275.00      | 412.50        |
| 4/28/2020   | Jack Caylor<br>Review and summarize property leases, discussion with K. Ho re same.  | 1.50         | 175.00      | 262.50        |
| 4/29/2020   | Duncan Lau<br>Walkthrough and initial discussions with L.Premasukh, M.Johnson and R.Williams-Singh.  | 3.00         | 625.00      | 1,875.00      |
| 4/29/2020   | Kristina Ho<br>Review historical costs, prepare draft P&L forecast for Roberts Canada. Call with R. Williams-Singh re: operations walkthrough and call with M. Johnson re: inventory & product walkthrough.        | 5.00         | 275.00      | 1,375.00      |
| 4/29/2020   | Jack Caylor<br>Review equipment leases and customer contracts. Prepare summary re same.  | 0.75         | 175.00      | 131.25        |
| 4/30/2020   | Paul Van Eyk<br>Status update with R.Sahni and D.Lau, calls with D.Lau, review of emails.  | 1.20         | 775.00      | 930.00        |
| 4/30/2020   | Duncan Lau<br>Call with H.Maertl to walk through operations; review Roberts Canada financials and Kraus Canada inventory details; update with R.Sahni and P.van Eyk.   | 2.50         | 625.00      | 1,562.50      |
| 4/30/2020   | Kristina Ho<br>Prepare initial draft of teaser for SISP. Prepare cost schedule for draft forecasted FY2021 P&L and reconcile against management's budget. Call with H. Maertl re: inventory and rented facilities. | 5.50         | 275.00      | 1,512.50      |

Invoice No.: 20405246  
Date: 5/15/2020

| Date     | Name and Description   | Hours | Rate   | Amount   |
|----------|--|-------|--------|----------|
| 5/1/2020 | Paul Van Eyk<br>Calls with RCCL, calls with R.Sahni and D.Lau.   | 2.00  | 775.00 | 1,550.00 |
| 5/1/2020 | Duncan Lau<br>Attend update call with executive team; follow up discussion with M.Johnson, E.Brown, R.Williams-Singh; review and revise RCCL forecast; update with P.van Eyk.  | 2.50  | 625.00 | 1,562.50 |
| 5/1/2020 | Kristina Ho<br>Review financial information provided by management to prepare draft of cashflow for RCCL. Review AR report to integrate collections into cashflow. Review latest Bank of America borrowing base calculation. Prepare draft of forecasted P&L for Kraus Canada. | 6.25  | 275.00 | 1,718.75 |
| 5/4/2020 | Paul Van Eyk<br>Review of teaser, update with D.Lau, review of emails.   | 1.50  | 775.00 | 1,162.50 |
| 5/4/2020 | Duncan Lau<br>Prepare summary deck; review adjusted sales budgets; correspond with management team regarding inventory analysis; update with P.van Eyk.  | 2.50  | 625.00 | 1,562.50 |
| 5/4/2020 | Kristina Ho<br>Review Kraus 2021 budget, revenue analysis, and historical financials to prepare draft of Kraus model.  | 4.50  | 275.00 | 1,237.50 |
| 5/5/2020 | Paul Van Eyk<br>Calls with R.Sahni on next steps, call with D.Lau.   | 1.00  | 775.00 | 775.00   |
| 5/5/2020 | Duncan Lau<br>Prepare summary deck; review adjusted sales budget; revise forecast; correspond with team re liquidators; call with R.Sahni and P.van Eyk.   | 2.50  | 625.00 | 1,562.50 |
| 5/5/2020 | Duncan Lau<br>Prepare Kraus Canada forecast.   | 3.50  | 625.00 | 2,187.50 |
| 5/5/2020 | Adam Zeldin<br>Draft Pre-filing Report, review of emails from Richter team re same. Review various financial/other information re the Company.   | 1.65  | 425.00 | 701.25   |
| 5/5/2020 | Kristina Ho<br>Review Kraus AR summary and incorporate collections/receipts into the cashflow model. Review and revise RCCL model to add a presentation tab. Review documents added to the data room and prepare draft of teaser for the SISP.                                 | 5.50  | 275.00 | 1,512.50 |

Invoice No.: 20405246  
Date: 5/15/2020

---

| <b>Date</b> | <b>Name and Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|---|--------------|-------------|---------------|
| 5/6/2020    | Paul Van Eyk<br>Call with Company, attend call with lenders,<br>call with A.Morgan, calls with D.Lau on<br>cashflow analysis and forecast.  | 1.50         | 775.00      | 1,162.50      |
| 5/6/2020    | Duncan Lau<br>Prepare cashflow filing under contingency<br>scenario; review headcount reduction plan;<br>revise summary deck; update with P.van<br>Eyk.   | 5.00         | 625.00      | 3,125.00      |
| 5/6/2020    | Adam Zeldin<br>Continue drafting Pre-filing Report.<br>Discussions with Richter team re same.<br>Review of historical financial and other<br>information about the Company.   | 2.80         | 425.00      | 1,190.00      |
| 5/6/2020    | Kristina Ho<br>Prepare draft of presentation deck re: initial<br>observations and options. Prepare<br>presentation tabs for the Kraus forecast<br>model. Consolidate P&L and CF for Kraus<br>and Roberts.   | 7.50         | 275.00      | 2,062.50      |
| 5/7/2020    | Paul Van Eyk<br>Review of deck with D.Lau and K.Ho, review<br>edits.  | 1.25         | 775.00      | 968.75        |
| 5/7/2020    | Duncan Lau<br>Attend inventory sub-committee meeting;<br>review and revise summary deck; discussion<br>with P.van Eyk, R.Sahni.   | 4.50         | 625.00      | 2,812.50      |
| 5/7/2020    | Adam Zeldin<br>Review/update Pre-filing Report, review of<br>financial information re Company in<br>connection with same.   | 2.35         | 425.00      | 998.75        |
| 5/7/2020    | Kristina Ho<br>Update draft of deck re: initial observations<br>and options with a revised cashflow forecast,<br>formatting changes, and additional wording.  | 5.50         | 275.00      | 1,512.50      |
| 5/8/2020    | Paul Van Eyk<br>Call with Lewis on liquidation plan, call with<br>Adam and Enos on CF models, call with<br>D.Lau.   | 1.25         | 775.00      | 968.75        |
| 5/8/2020    | Duncan Lau<br>Attend weekly update meeting; walkthrough<br>of summary deck with A.Morgan, E.Brown;<br>discussion with H.Maertl and M.Johnson<br>regarding critical supplier listing and<br>inventory; preliminary discussions with third<br>party valuers; update with P.van Eyk. | 4.50         | 625.00      | 2,812.50      |
| 5/8/2020    | Adam Zeldin<br>Discussions with Richter team re Pre-filing<br>Report, creditor notices and FAQs.  | 0.80         | 425.00      | 340.00        |
| 5/8/2020    | Kristina Ho   | 4.00         | 275.00      | 1,100.00      |

Invoice No.: 20405246  
Date: 5/15/2020

---

| <b>Date</b>       | <b>Name and Description</b>   | <b>Hours</b>        | <b>Rate</b> | <b>Amount</b>             |
|-------------------|---|---------------------|-------------|---------------------------|
| 5/8/2020          | Prepare borrowing base forecast and review March borrowing base calculation. Prepare preliminary draft forecast P&L for Mississauga facility only.<br>Jack Caylor<br>Review payroll summary; review details to include timing of layoffs and monthly payroll expense by location. | 1.00                | 175.00      | 175.00                    |
| <b>Fees Total</b> |   | <hr/> <b>102.05</b> |             | <hr/> <b>\$ 46,866.25</b> |

Invoice No.: 20405246  
Date: 5/15/2020

---

**Remittance Form**

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

---

**Invoice Summary**

|   |            |                     |
|---|------------|---------------------|
| <b>Sub-Total</b>                          |            | <b>\$ 46,866.25</b> |
| <b>Technology and Administrative Fees</b> |            | 1,405.99            |
| GST/HST #885435842 RT0001                 |            | 6,275.39            |
| <b>Total Due</b>                          | <b>CAD</b> | <b>\$ 54,547.63</b> |

---

**Payment Options**

**At this time, we ask that payment not be made by cheque.  
Please use one of the payment options below. We appreciate your collaboration.**

**Wire Transfer** Toronto Dominion Bank  
Commercial Banking Center  
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2  
Bank Institute No.: 004  
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR  
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR  
  
Email payment details, including invoice number and amount paid to:  
ClientService@richter.ca

**Credit Card** payments can be made by contacting us as indicated below.

**Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca**

---

**TORONTO**

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

---

**MONTRÉAL**

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

---

**CHICAGO**

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

# RICHTER

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

Date: 5/29/2020  
Invoice No.: 20405278  
Engagement No.: 2021928  
Payment Terms: Due on Receipt

---

Professional services rendered to May 22, 2020. \$ 65,122.50

|   |            |       |                     |
|---|------------|-------|---------------------|
| <b>Sub-Total</b>                          |            | <hr/> | 65,122.50           |
| <b>Technology and Administrative Fees</b> |            |       | 1,953.68            |
| GST/HST #885435842 RT0001                 |            |       | 8,719.90            |
| <b>Total Due</b>                          | <b>CAD</b> | <hr/> | <b>\$ 75,796.08</b> |

## TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

## MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

## CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

Invoice No.: 20405278  
Date: 5/29/2020

---

**Fees**

| <b>Name</b>  | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
|--------------|---------------|-------------|---------------------|
| Adam Zeldin  | 14.35         | \$ 425.00   | \$ 6,098.75         |
| Duncan Lau   | 50.65         | 625.00      | 31,656.25           |
| Jack Caylor  | 3.25          | 175.00      | 568.75              |
| Kristina Ho  | 29.25         | 275.00      | 8,043.75            |
| Paul Van Eyk | 24.20         | 775.00      | 18,755.00           |
|              | <b>121.70</b> |             | <b>\$ 65,122.50</b> |

Invoice No.: 20405278  
Date: 5/29/2020

---

**Fee and Disbursement Details**

| <b>Date</b> | <b>Name and Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|---|--------------|-------------|---------------|
| 5/11/2020   | Paul Van Eyk<br>Update call with D. Lau, review FAQs and employee / supplier letters.   | 0.50         | \$ 775.00   | \$ 387.50     |
| 5/11/2020   | Duncan Lau<br>May 9 and 10 (2hr): Call with M. Johnson and H. Maertl re inventory; May 11 (3.5hrs): Review Mississauga option, review FAQs and letters; update with P. van Eyk; update with A. Zeldin re pre-filing report.   | 5.50         | 625.00      | 3,437.50      |
| 5/11/2020   | Adam Zeldin<br>Discussion with D. Lau re Pre-Filing Report, next steps. Review of emails re Pre-filing Report, Initial Affidavit.   | 0.30         | 425.00      | 127.50        |
| 5/11/2020   | Kristina Ho<br>Revise and normalize costs for the forecast P&L relating to the Mississauga facility. Review & revise general FAQs for employees and suppliers, letters to employees, and letter re: notice to creditors. Review post-filing CCAA forecast for Roberts Canada. | 4.25         | 275.00      | 1,168.75      |
| 5/11/2020   | Jack Caylor<br>Prepare CCAA stakeholder documents including FAQs , employee letter and supplier letter. Emails with K. Ho and D. Lau re same.   | 1.50         | 175.00      | 262.50        |
| 5/12/2020   | Paul Van Eyk<br>Review critical vendor listing.   | 0.25         | 775.00      | 193.75        |
| 5/12/2020   | Duncan Lau<br>Review post-filing P&L with R. Williams-Singh; review AP and critical vendor status with team; revise deck; review inventory.   | 5.00         | 625.00      | 3,125.00      |
| 5/12/2020   | Adam Zeldin<br>Review Initial Affidavit. Review/update Pre-Filing Report.   | 1.10         | 425.00      | 467.50        |
| 5/12/2020   | Kristina Ho<br>Review revised forecast P&L for Mississauga facility.  | 1.00         | 275.00      | 275.00        |
| 5/13/2020   | Paul Van Eyk<br>Calls with L. Gould, A. Morgan and Bennett Jones. Review forecast models with D. Lau.   | 2.00         | 775.00      | 1,550.00      |
| 5/13/2020   | Duncan Lau<br>Update call with R. Williams-Singh re AP and critical vendors; call with Company to walkthrough inventory composition and estimated values; complete post-filing structure for Roberts; review post-filing borrowing base; update with P. van Eyk re forecast.  | 5.25         | 625.00      | 3,281.25      |

Invoice No.: 20405278  
Date: 5/29/2020

---

| <b>Date</b> | <b>Name and Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|---|--------------|-------------|---------------|
| 5/13/2020   | Kristina Ho<br>Prepare additional slides for the deck re post filing structure.   | 3.00         | 275.00      | 825.00        |
| 5/14/2020   | Paul Van Eyk<br>Calls with D. Lau re cashflows, call with A. Morgan, call with R. Sahni at Bennett Jones, review of analysis.   | 1.20         | 775.00      | 930.00        |
| 5/14/2020   | Duncan Lau<br>Review Mississauga proforma with M. Johnson; analyze inventory composition; prepare cashflow scenarios; update with P. van Eyk.   | 6.50         | 625.00      | 4,062.50      |
| 5/14/2020   | Kristina Ho<br>Revise draft of deck for post filing structure; review headcount reduction plan; review revised pro forma for Mississauga location.  | 4.50         | 275.00      | 1,237.50      |
| 5/15/2020   | Paul Van Eyk<br>Call with A. Morgan, email to Norton Rose. Review draft deck. Call with D. Lau and K. Ho on edits to the deck.  | 3.00         | 775.00      | 2,325.00      |
| 5/15/2020   | Duncan Lau<br>Review cashflow scenarios; prepare draft deck; update with P. van Eyk.  | 6.00         | 625.00      | 3,750.00      |
| 5/15/2020   | Adam Zeldin<br>Review/update Pre-Filing Report. Review various financial information about the Company in connection with same.   | 2.15         | 425.00      | 913.75        |
| 5/15/2020   | Kristina Ho<br>Review inventory valuation for inventory wind-down scenario. Prepare deck to incorporate cashflow forecast with inventory wind-down analysis and summary of strategic options. | 4.50         | 275.00      | 1,237.50      |
| 5/18/2020   | Paul Van Eyk<br>Call with management team on draft deck, call with L. Gould re deck, call with A. Morgan re inventory, call with Bennett Jones and calls with D. Lau on draft deck.           | 4.00         | 775.00      | 3,100.00      |
| 5/19/2020   | Paul Van Eyk<br>Calls with management team to discuss options and scenarios, calls with D. Lau, review cashflow model, call with R. Sahni.  | 2.75         | 775.00      | 2,131.25      |
| 5/19/2020   | Duncan Lau<br>May 18 and May 19: Attend call with Management to walkthrough scenarios and options; revise Mississauga option, review inventory analysis.                                      | 6.30         | 625.00      | 3,937.50      |
| 5/19/2020   | Adam Zeldin   | 7.40         | 425.00      | 3,145.00      |

Invoice No.: 20405278  
Date: 5/29/2020

---

| <b>Date</b> | <b>Name and Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|---|--------------|-------------|---------------|
| 5/19/2020   | Review/update Pre-filing Report. Discussions with Richter team. Call with Bennett Jones re Initial Affidavit, pre-filing report, other filing matters.<br>Kristina Ho<br>Prepare financial statement tables for report of proposed monitor. Start preliminary draft of the report to Bank of America re revised forecast and CCAA filing. | 3.50         | 275.00      | 962.50        |
| 5/19/2020   | Jack Caylor<br>Summarize and reformat consolidated income statement and balance sheet.  | 0.75         | 175.00      | 131.25        |
| 5/20/2020   | Paul Van Eyk<br>Calls with L. Gould re inventory, call with R. Sahni on next steps, call with A. Morgan, review of draft deck, call with D. Lau.  | 3.25         | 775.00      | 2,518.75      |
| 5/20/2020   | Duncan Lau<br>Prepare bank deck; prepare new cashflow scenarios; attend call with Bennett Jones to discuss CEWS; update with P. van Eyk.  | 6.20         | 625.00      | 3,875.00      |
| 5/20/2020   | Adam Zeldin<br>Discussion with Richter team re general filing matters, company background. Review of Bank of America deck. Review/update Pre-filing Report.   | 2.15         | 425.00      | 913.75        |
| 5/20/2020   | Kristina Ho<br>Prepare deck for Bank of America re revised forecast and preparing for a CCAA filing.  | 4.50         | 275.00      | 1,237.50      |
| 5/21/2020   | Paul Van Eyk<br>Review and edit draft deck, attend call with Company re pro-forma Mississauga income statement, call with R. Sahni, review draft affidavit.   | 5.00         | 775.00      | 3,875.00      |
| 5/21/2020   | Duncan Lau<br>Prepare bank deck; review deck with Bennett Jones; attend call to discuss Mississauga Proforma.   | 5.40         | 625.00      | 3,375.00      |
| 5/21/2020   | Adam Zeldin<br>Review/revise Pre-filing Report. Review of financial information/loan documents.   | 1.25         | 425.00      | 531.25        |
| 5/21/2020   | Kristina Ho<br>Call with R. Sahni re comments on deck to BofA. Update deck for wording and revised Mississauga proforma.  | 3.00         | 275.00      | 825.00        |
| 5/21/2020   | Jack Caylor<br>Prepare background slide for deck.   | 1.00         | 175.00      | 175.00        |
| 5/22/2020   | Paul Van Eyk<br>Calls with D. Lau and K. Ho on deck/edits to deck, call with R. Sahni and A. Morgan.  | 2.25         | 775.00      | 1,743.75      |

Invoice No.: 20405278  
Date: 5/29/2020

---

| <b>Date</b>       | <b>Name and Description</b>  | <b>Hours</b>        | <b>Rate</b> | <b>Amount</b>             |
|-------------------|--|---------------------|-------------|---------------------------|
| 5/22/2020         | Duncan Lau<br>Revise deck; update with L. Gould re deck;<br>revise Mississauga proforma; update call<br>with P. van Eyk. | 4.50                | 625.00      | 2,812.50                  |
| 5/22/2020         | Kristina Ho<br>Review latest deck to BofA.   | 1.00                | 275.00      | 275.00                    |
| <b>Fees Total</b> |  | <hr/> <b>121.70</b> |             | <hr/> <b>\$ 65,122.50</b> |

Invoice No.: 20405278  
Date: 5/29/2020

---

### Remittance Form

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

---

### Invoice Summary

|   |            |                     |
|---|------------|---------------------|
| <b>Sub-Total</b>                          |            | <b>\$ 65,122.50</b> |
| <b>Technology and Administrative Fees</b> |            | 1,953.68            |
| GST/HST #885435842 RT0001                 |            | 8,719.90            |
| <b>Total Due</b>                          | <b>CAD</b> | <b>\$ 75,796.08</b> |

---

### Payment Options

**At this time, we ask that payment not be made by cheque.  
Please use one of the payment options below. We appreciate your collaboration.**

**Wire Transfer** Toronto Dominion Bank  
Commercial Banking Center  
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2  
Bank Institute No.: 004  
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR  
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR  
  
Email payment details, including invoice number and amount paid to:  
ClientService@richter.ca

**Credit Card** payments can be made by contacting us as indicated below.

**Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca**

---

#### TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

---

#### MONTREAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

---

#### CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

# RICHTER

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

Date: 6/18/2020  
Invoice No.: 20405346  
Engagement No.: 2021928  
Payment Terms: Due on Receipt

---

Professional Services rendered up to June 8, 2020. \$ 24,765.00

|   |                         |
|---|-------------------------|
| <b>Sub-Total</b>                          | 24,765.00               |
| <b>Technology and Administrative Fees</b> | 742.95                  |
| GST/HST #885435842 RT0001                 | 3,316.03                |
| <b>Total Due</b>                          | <b>CAD \$ 28,823.98</b> |

## TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

## MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

## CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

Invoice No.: 20405346  
Date: 6/18/2020

---

**Fees**

| <b>Name</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b>       |
|--------------|--------------|-------------|---------------------|
| Duncan Lau   | 21.75        | \$ 625.00   | \$ 13,593.75        |
| Kristina Ho  | 10.75        | 275.00      | 2,956.25            |
| Paul Van Eyk | 10.60        | 775.00      | 8,215.00            |
|              | <b>43.10</b> |             | <b>\$ 24,765.00</b> |

Invoice No.: 20405346  
Date: 6/18/2020

---

**Fee and Disbursement Details**

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
| 5/25/2020   | Paul Van Eyk<br>Review of draft deck, update with D. Lau.  | 1.50         | \$ 775.00   | \$ 1,162.50   |
| 5/25/2020   | Duncan Lau<br>Update call with A. Morgan to walkthrough deck, revise deck, update call with P. van Eyk.  | 3.00         | 625.00      | 1,875.00      |
| 5/26/2020   | Paul Van Eyk<br>Meeting with client, calls with A. Zeldin, calls with D. Lau on model/presentation, review of draft pre-filing report.   | 3.00         | 775.00      | 2,325.00      |
| 5/26/2020   | Duncan Lau<br>Attend call with E. Brown, A. Morgan and L. Gould to walk through deck, revise bank deck, update call with P. van Eyk.   | 3.50         | 625.00      | 2,187.50      |
| 5/28/2020   | Paul Van Eyk<br>Call with R. Sahni re CCAA process.  | 0.50         | 775.00      | 387.50        |
| 6/1/2020    | Paul Van Eyk<br>Prep for call with BOA, attend BOA call, call with management team, discussion with R. Sahni and D. Lau on models.   | 2.00         | 775.00      | 1,550.00      |
| 6/1/2020    | Duncan Lau<br>Attend internal prep call, attend call with bank, management team and advisors to discuss deck, update call with management on next steps, update with P. van Eyk and R. Sahni re requested forecasts. | 2.25         | 625.00      | 1,406.25      |
| 6/1/2020    | Kristina Ho<br>Prepare weekly borrowing base roll for RCCL forecast to present to Bank of America.   | 2.25         | 275.00      | 618.75        |
| 6/2/2020    | Paul Van Eyk<br>Call with Norton Rose and Bennett Jones, call with BLG.  | 1.00         | 775.00      | 775.00        |
| 6/2/2020    | Duncan Lau<br>Review weekly borrowing base forecast, review US related materials from E. Brown, review forecast for Canadian operations.   | 2.00         | 625.00      | 1,250.00      |
| 6/2/2020    | Kristina Ho<br>Review QEP US borrowing base calculation and incorporate into forecasts to be presented to Bank of America.   | 2.00         | 275.00      | 550.00        |
| 6/3/2020    | Paul Van Eyk<br>Review of emails, discussion with D. Lau on forecast.  | 0.40         | 775.00      | 310.00        |
| 6/3/2020    | Duncan Lau<br>Review additional US information, prepare US model, call with P. van Eyk.  | 1.25         | 625.00      | 781.25        |
| 6/3/2020    | Kristina Ho  | 6.50         | 275.00      | 1,787.50      |

Invoice No.: 20405346  
Date: 6/18/2020

---

| <b>Date</b>       | <b>Name and Description</b>  | <b>Hours</b>       | <b>Rate</b> | <b>Amount</b>             |
|-------------------|--|--------------------|-------------|---------------------------|
|                   | Review post-filing balance sheet, review information provided re historical financials and AR information, prepare P&L and cashflow forecast for QEP US.   |                    |             |                           |
| 6/4/2020          | Paul Van Eyk<br>Call with D. Lau, review US forecast.  | 1.20               | 775.00      | 930.00                    |
| 6/4/2020          | Duncan Lau<br>Review and prepare US cashflow forecast, update with E. Brown, call with P. van Eyk.   | 2.50               | 625.00      | 1,562.50                  |
| 6/5/2020          | Duncan Lau<br>Review and revise US model.  | 2.00               | 625.00      | 1,250.00                  |
| 6/8/2020          | Paul Van Eyk<br>Review of US forecast, discussion with D. Lau.   | 1.00               | 775.00      | 775.00                    |
| 6/8/2020          | Duncan Lau<br>Revise borrowing base forecast, prepare consolidated cashflow with borrowing base, prepare post-close balance, update with E. Brown to walk through the forecast and post-close balance sheet, call with P. van Eyk. | 5.25               | 625.00      | 3,281.25                  |
| <b>Fees Total</b> |  | <hr/> <b>43.10</b> |             | <hr/> <b>\$ 24,765.00</b> |

Invoice No.: 20405346  
Date: 6/18/2020

---

**Remittance Form**

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

---

**Invoice Summary**

|   |            |                     |
|---|------------|---------------------|
| <b>Sub-Total</b>                          |            | <b>\$ 24,765.00</b> |
| <b>Technology and Administrative Fees</b> |            | 742.95              |
| GST/HST #885435842 RT0001                 |            | 3,316.03            |
| <b>Total Due</b>                          | <b>CAD</b> | <b>\$ 28,823.98</b> |

---

**Payment Options**

**At this time, we ask that payment not be made by cheque.  
Please use one of the payment options below. We appreciate your collaboration.**

**Wire Transfer** Toronto Dominion Bank  
Commercial Banking Center  
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2  
Bank Institute No.: 004  
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR  
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR  
  
Email payment details, including invoice number and amount paid to:  
ClientService@richter.ca

**Credit Card** payments can be made by contacting us as indicated below.

**Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca**

---

TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

---

MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

---

CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

# RICHTER

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

Date: 7/30/2020  
Invoice No.: 20405469  
Engagement No.: 2021928  
Payment Terms: Due on Receipt

---

Professional Services rendered to June 26, 2020. \$ 73,913.75

|   |            |       |                     |
|---|------------|-------|---------------------|
| <b>Sub-Total</b>                          |            | <hr/> | 73,913.75           |
| <b>Technology and Administrative Fees</b> |            |       | 2,217.41            |
| GST/HST #885435842 RT0001                 |            |       | 9,897.05            |
| <b>Total Due</b>                          | <b>CAD</b> | <hr/> | <b>\$ 86,028.21</b> |

TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

Invoice No.: 20405469  
Date: 7/30/2020

---

**Fees**

| <b>Name</b>     | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
|-----------------|---------------|-------------|---------------------|
| Adam Zeldin     | 40.80         | \$ 425.00   | \$ 17,340.00        |
| Carol O'Donnell | 0.60          | 250.00      | 150.00              |
| Duncan Lau      | 47.25         | 625.00      | 29,531.25           |
| Ken Le          | 1.60          | 325.00      | 520.00              |
| Kristina Ho     | 29.25         | 275.00      | 8,043.75            |
| Paul Van Eyk    | 23.65         | 775.00      | 18,328.75           |
|                 | <b>143.15</b> |             | <b>\$ 73,913.75</b> |

Invoice No.: 20405469  
Date: 7/30/2020

---

**Fee and Disbursement Details**

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
| 6/8/2020    | Kristina Ho<br>Review revised QEP US forecast, prepare post-closing monthly projections for Bank of America.   | 3.75         | \$ 275.00   | \$ 1,031.25   |
| 6/9/2020    | Paul Van Eyk<br>Call with A. Zeldin on draft report, call with Bennett Jones and BLG on update, review of emails, call with A. Morgan, call with D. Lau on QEP CF models/review.                                   | 2.20         | 775.00      | 1,705.00      |
| 6/9/2020    | Duncan Lau<br>Update with E. Brown, attend update call with management, revise 13 week cashflow, prepare monthly projections, update with P. van Eyk.  | 4.50         | 625.00      | 2,812.50      |
| 6/9/2020    | Kristina Ho<br>Prepare draft of Kraus post-closing forecast for Bank of America.   | 5.00         | 275.00      | 1,375.00      |
| 6/10/2020   | Paul Van Eyk<br>Calls with L. Gould, call with management team on inventory, call with Bennett Jones.  | 1.75         | 775.00      | 1,356.25      |
| 6/10/2020   | Duncan Lau<br>Prepare post-filing projections by month for Canada and U.S.   | 6.00         | 625.00      | 3,750.00      |
| 6/10/2020   | Adam Zeldin<br>Review/update Pre-filing Report. Review of BLG comments on Initial Affidavit.   | 2.20         | 425.00      | 935.00        |
| 6/11/2020   | Paul Van Eyk<br>Review of CF models, call with R. Sahni.   | 0.50         | 775.00      | 387.50        |
| 6/11/2020   | Duncan Lau<br>Update with E. Brown, prepare 13 week cashflow, monthly availability forecast and consolidated P&L, update with A. Zeldin.   | 2.50         | 625.00      | 1,562.50      |
| 6/11/2020   | Adam Zeldin<br>Review/revise Pre-Filing Report. Discussions with D. Lau re same and other filing matters.  | 2.20         | 425.00      | 935.00        |
| 6/11/2020   | Kristina Ho<br>Review updated post-closing forecasts for QEP US and RCCL, prepare post-closing P&L projections for QEP EUR & QEP AUD/NZ.   | 2.00         | 275.00      | 550.00        |
| 6/12/2020   | Adam Zeldin<br>Emails/calls with Bennett Jones re Pre-Filing Report, CF projections. Review of CF projections, discussion with K. Ho. Review comments from Bennett Jones re Pre-Filing Report, review/revise same. | 2.65         | 425.00      | 1,126.25      |
| 6/15/2020   | Paul Van Eyk   | 1.50         | 775.00      | 1,162.50      |

Invoice No.: 20405469  
Date: 7/30/2020

| Date      | Name and Description   | Hours | Rate   | Amount   |
|-----------|--|-------|--------|----------|
| 6/15/2020 | Call with R. Sahni, review of email, call with A. Zeldin, call with D. Lau.<br>Duncan Lau<br>Respond to BofA inquiries, update with E. Brown, prepare borrowing base forecast, update with P. van Eyk.   | 2.50  | 625.00 | 1,562.50 |
| 6/15/2020 | Adam Zeldin<br>Review of emails re CCAA process and timeline, FA. Review/revise Pre-filing Report. Calls/emails with Bennett Jones/Richter team re pre-filing report. Review of April 30 financials and May borrowing base, discussions with Richter team re same. | 3.25  | 425.00 | 1,381.25 |
| 6/15/2020 | Kristina Ho<br>Prepare financial statements for monitor's report.  | 0.50  | 275.00 | 137.50   |
| 6/16/2020 | Duncan Lau<br>Attend call with BofA and E. Brown, prepare borrowing base forecast based on amortized FILO rates.   | 2.00  | 625.00 | 1,250.00 |
| 6/16/2020 | Adam Zeldin<br>Discussion with Richter team re pre-filing report, interim financing, other filing matters. Review updated Initial Affidavit. Review comments from BLG on Pre-Filing Report, revise same.   | 3.40  | 425.00 | 1,445.00 |
| 6/17/2020 | Paul Van Eyk<br>Call with A. Morgan, call with R. Sahni, review of emails.   | 0.50  | 775.00 | 387.50   |
| 6/17/2020 | Duncan Lau<br>Update with E. Brown, prepare EBITDA by location, respond to BofA inquiries.   | 1.50  | 625.00 | 937.50   |
| 6/17/2020 | Adam Zeldin<br>Emails with Bennett Jones re Initial Affidavit, Pre-filing report. Discussions with Richter team. Review updated Initial Affidavit, provide comments to Bennett Jones re same. Review/revise pre-filing report.                                     | 2.45  | 425.00 | 1,041.25 |
| 6/18/2020 | Duncan Lau<br>Update with E. Brown, update with R. Sahni, review pre-filing report and affidavit.  | 2.25  | 625.00 | 1,406.25 |
| 6/18/2020 | Adam Zeldin<br>Calls/emails with Richter team re pre-filing report, proposed DIP, other filing matters. Review proposed CCAA timeline.   | 0.80  | 425.00 | 340.00   |
| 6/19/2020 | Carol O'Donnell<br>Discussions with D. Lau regarding new CCAA. Prepare website, create new email address.  | 0.60  | 250.00 | 150.00   |
| 6/19/2020 | Paul Van Eyk   | 0.50  | 775.00 | 387.50   |

Invoice No.: 20405469  
Date: 7/30/2020

| Date      | Name and Description  | Hours | Rate   | Amount   |
|-----------|---|-------|--------|----------|
| 6/19/2020 | Call with management team, Bennett Jones and Richter.<br>Duncan Lau<br>Revise pre-filing report, attend call with management, review restructuring workplan, update with P. van Eyk.  | 2.50  | 625.00 | 1,562.50 |
| 6/19/2020 | Adam Zeldin<br>Review comments on Pre-filing report, discussion with D. Lau re same and other filing matters.   | 0.80  | 425.00 | 340.00   |
| 6/19/2020 | Kristina Ho<br>Prepare simplified cashflow for monitor's report, prepare extended 13 week cashflow for Roberts & Kraus Canada.  | 5.50  | 275.00 | 1,512.50 |
| 6/21/2020 | Adam Zeldin<br>Review/revise pre-filing report, emails with D. Lau re same. Emails with Richter team re CCAA CF statutory reports. Review draft Initial Order and emails from BLG/Bennett Jones re same, email to BLG/Richter team re same. | 2.50  | 425.00 | 1,062.50 |
| 6/22/2020 | Paul Van Eyk<br>Review of draft cashflow forecasts.   | 1.00  | 775.00 | 775.00   |
| 6/22/2020 | Duncan Lau<br>Review employee listing and KERP schedule, update with H. Maertl and M. Johnson on in-transit inventory, review 13 week forecasts.  | 4.50  | 625.00 | 2,812.50 |
| 6/22/2020 | Adam Zeldin<br>Review of emails re draft Initial Order, pre-filing report, call with D. Lau re same. Review of draft report appendices.   | 1.20  | 425.00 | 510.00   |
| 6/22/2020 | Kristina Ho<br>Prepare cashflow appendices for pre-filing monitor's report.   | 1.50  | 275.00 | 412.50   |
| 6/23/2020 | Paul Van Eyk<br>Calls with management and counsel, review of FA, review of IO, comments with D. Lau for counsel.  | 2.50  | 775.00 | 1,937.50 |
| 6/23/2020 | Duncan Lau<br>Initial review of forbearance agreement, review CCAA communications, update with E. Brown and R. Williams-Singh, review forecasts and borrowing base, update with P. van Eyk and A. Zeldin.                                   | 5.00  | 625.00 | 3,125.00 |
| 6/23/2020 | Adam Zeldin<br>Review of emails re FA, filing matters. Review FA, call with D. Lau re same. Review Norton Rose comments on draft IO. Review KERP schedule.  | 2.80  | 425.00 | 1,190.00 |

Invoice No.: 20405469  
Date: 7/30/2020

| Date      | Name and Description   | Hours | Rate   | Amount   |
|-----------|--|-------|--------|----------|
| 6/23/2020 | Kristina Ho<br>Review & update employee letters, update 13 week cashflow for reporting purposes.   | 2.00  | 275.00 | 550.00   |
| 6/24/2020 | Paul Van Eyk<br>Calls with management team, US counsel and Bennett Jones/BLG, call with NR/ banks US counsel, review of documents.   | 4.00  | 775.00 | 3,100.00 |
| 6/24/2020 | Duncan Lau<br>Attend internal call to discuss forbearance agreement, attend all party call to discuss forbearance agreement, propose changes to the forbearance agreement, review outstanding items on the pre-filing report.  | 4.25  | 625.00 | 2,656.25 |
| 6/24/2020 | Adam Zeldin<br>Review updated Initial Affidavit. Review/revise pre-filing report. Emails/calls with Bennett Jones. Review summary comments on FA. Review of various emails re FA, Initial Affidavit, Pre-filing report. Discussions with Richter team.                       | 5.60  | 425.00 | 2,380.00 |
| 6/24/2020 | Kristina Ho<br>Prepare updated consolidated cashflow with weekly borrowing base roll.  | 1.50  | 275.00 | 412.50   |
| 6/25/2020 | Ken Le<br>Prepare AP vendor mailing addresses and amount for mailing to creditors.   | 1.35  | 325.00 | 438.75   |
| 6/25/2020 | Paul Van Eyk<br>Review of forbearance agreement, calls with counsel, review of CF models, discussions with internal team.  | 5.00  | 775.00 | 3,875.00 |
| 6/25/2020 | Duncan Lau<br>Prepare 13 week cashflow, review and revise forbearance agreement, update with P. van Eyk.   | 4.00  | 625.00 | 2,500.00 |
| 6/25/2020 | Adam Zeldin<br>Review revised application materials, calls/emails with BLG/Bennett Jones/Richter team re same. Review/revise pre-filing report, calls/emails with Bennett Jones/BLG/Richter team re same. Review of emails re application materials/FA/other filing matters. | 7.25  | 425.00 | 3,081.25 |
| 6/25/2020 | Kristina Ho<br>Update 13-week cashflow and cashflow appendices for pre-filing monitor's report.  | 5.00  | 275.00 | 1,375.00 |
| 6/26/2020 | Ken Le<br>Discussion with D. Lau., respond to creditor inquiries.  | 0.25  | 325.00 | 81.25    |
| 6/26/2020 | Paul Van Eyk   | 4.20  | 775.00 | 3,255.00 |

Invoice No.: 20405469  
Date: 7/30/2020

---

| <b>Date</b>       | <b>Name and Description</b>   | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
|-------------------|---|---------------|-------------|---------------------|
| 6/26/2020         | Attendance on calls with management and counsel, preparing CCAA material, review of revised CF models, discussions with D. Lau.<br>Duncan Lau   | 5.75          | 625.00      | 3,593.75            |
| 6/26/2020         | Revise 13 week cashflow, assist company with materials requested by the bank, review and revise pre-filing report, review Initial Order, update with P. van Eyk.<br>Adam Zeldin   | 3.70          | 425.00      | 1,572.50            |
| 6/26/2020         | Review/revise/finalize pre-filing report and appendices, arrange same for service. Calls/emails with Richter team/BLG/Bennett Jones re motion materials/pre-filing report/FA. Review latest changes to Proposed Initial Order.<br>Kristina Ho | 2.50          | 275.00      | 687.50              |
| <b>Fees Total</b> |   | <b>143.15</b> |             | <b>\$ 73,913.75</b> |

Invoice No.: 20405469  
Date: 7/30/2020

---

**Remittance Form**

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

---

**Invoice Summary**

|   |            |                     |
|---|------------|---------------------|
| <b>Sub-Total</b>                          |            | <b>\$ 73,913.75</b> |
| <b>Technology and Administrative Fees</b> |            | 2,217.41            |
| GST/HST #885435842 RT0001                 |            | 9,897.05            |
| <b>Total Due</b>                          | <b>CAD</b> | <b>\$ 86,028.21</b> |

---

**Payment Options**

**At this time, we ask that payment not be made by cheque.  
Please use one of the payment options below. We appreciate your collaboration.**

**Wire Transfer** Toronto Dominion Bank  
Commercial Banking Center  
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2  
Bank Institute No.: 004  
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR  
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR  
  
Email payment details, including invoice number and amount paid to:  
ClientService@richter.ca

**Credit Card** payments can be made by contacting us as indicated below.

**Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca**

---

TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

---

MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

---

CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

# RICHTER

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

Date: 8/6/2020  
Invoice No.: 20405483  
Engagement No.: 2021928  
Payment Terms: Due on Receipt

---

|  |                               |
|--|-------------------------------|
| Professional services rendered to July 10, 2020.         | \$ 61,620.00                  |
| Disbursements (postage, mailings, newspaper advertising) | 5,286.76                      |
| <b>Sub-Total</b>   | <hr/> 66,906.76               |
| <b>Technology and Administrative Fees</b>                | 2,007.20                      |
| GST/HST #885435842 RT0001                                | 8,958.82                      |
| <b>Total Due</b>   | <hr/> <b>CAD \$ 77,872.78</b> |

## TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

## MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

## CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

Invoice No.: 20405483  
Date: 8/6/2020

---

**Fees**

| <b>Name</b>     | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
|-----------------|---------------|-------------|---------------------|
| Adam Zeldin     | 25.35         | \$ 425.00   | \$ 10,773.75        |
| Carol O'Donnell | 4.00          | 250.00      | 1,000.00            |
| Duncan Lau      | 35.25         | 625.00      | 22,031.25           |
| Ken Le          | 10.70         | 325.00      | 3,477.50            |
| Kristina Ho     | 25.50         | 275.00      | 7,012.50            |
| Pascale Lareau  | 0.50          | 185.00      | 92.50               |
| Paul Van Eyk    | 21.80         | 775.00      | 16,895.00           |
| Samantha Tucci  | 4.50          | 75.00       | 337.50              |
|                 | <b>127.60</b> |             | <b>\$ 61,620.00</b> |

**Disbursements**

---

|  |  |  |                    |
|--|--|--|--------------------|
| Postage, mailing and newspaper advertising |  |  | \$ 5,286.76        |
|  |  |  | <b>\$ 5,286.76</b> |

Invoice No.: 20405483  
Date: 8/6/2020

---

**Fee and Disbursement Details**

| <b>Date</b> | <b>Name and Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|---|--------------|-------------|---------------|
| 6/29/2020   | Carol O'Donnell<br>Prepare website, post court materials, arrange for newspaper ad, forward documents to OSB.   | 2.50         | \$ 250.00   | \$ 625.00     |
| 6/29/2020   | Paul Van Eyk<br>Prepare for court, attendance in court, calls with counsel, call with management team, review of notices/press release.   | 5.00         | 775.00      | 3,875.00      |
| 6/29/2020   | Duncan Lau<br>Attend court hearing, meeting with management to discuss communication, review AP listing.  | 5.00         | 625.00      | 3,125.00      |
| 6/29/2020   | Adam Zeldin<br>Review endorsement and Initial Order. Prepare Form 1, newspaper ad. Discussions with Richter team/BLG re posting court materials, drafting notices/CCAA forms, creditors list etc. Begin drafting First Report of the Monitor, discuss same with Richter team. | 3.30         | 425.00      | 1,402.50      |
| 6/29/2020   | Kristina Ho<br>Prepare statutory forms & notices required pursuant to Initial Order, review contact information for creditor listing.   | 3.50         | 275.00      | 962.50        |
| 6/30/2020   | Carol O'Donnell<br>Complete form 1 online. Review newspaper ad. Review vendor upload to Ascend.   | 1.50         | 250.00      | 375.00        |
| 6/30/2020   | Paul Van Eyk<br>Calls with management, calls with D. Lau, review of emails.   | 1.50         | 775.00      | 1,162.50      |
| 6/30/2020   | Duncan Lau<br>Attend Waterloo site, update with R. Williams-Singh and E. Brown regarding outstanding cheques and banking, update with T. Burt and C. Bach regarding CCAA proceedings, weekly reporting, update with K. Dip re inventory, and update with P. van Eyk.          | 5.25         | 625.00      | 3,281.25      |
| 6/30/2020   | Adam Zeldin<br>Arrange for publishing of newspaper ad, emails with BLG re same. Continue drafting First Report of the Monitor. Review/comment on CCAA process timeline, emails with BLG/Bennett Jones re same. Discussions with Richter team.                                 | 3.25         | 425.00      | 1,381.25      |
| 6/30/2020   | Kristina Ho   | 6.00         | 275.00      | 1,650.00      |

Invoice No.: 20405483  
Date: 8/6/2020

---

| Date      | Name and Description  | Hours | Rate   | Amount   |
|-----------|---|-------|--------|----------|
|           | Meet with T. Burt and C. Bach re weekly reporting routine, disbursements, and current financial control processes in place. Prepare Kraus vendor addresses for notice to creditor mailing and prepare supplementary mailing list.                                     |       |        |          |
| 6/30/2020 | Samantha Tucci<br>Update creditor address including landlord addresses, format information for mailings.  | 2.00  | 75.00  | 150.00   |
| 7/1/2020  | Paul Van Eyk<br>Calls with counsel, call with management, review of emails for creditors.   | 1.75  | 775.00 | 1,356.25 |
| 7/1/2020  | Adam Zeldin<br>Call with BLG/Bennett Jones/Richter team re CCAA process timelines, Comeback Motion, other matters. Review/revise First Report of the Monitor, email to Richter team re same.  | 4.60  | 425.00 | 1,955.00 |
| 7/2/2020  | Pascale Lareau<br>Prepare mailing.  | 0.50  | 185.00 | 92.50    |
| 7/2/2020  | Ken Le<br>Prepare mailing, email communications with K. Ho and A. Zeldin.   | 2.50  | 325.00 | 812.50   |
| 7/2/2020  | Paul Van Eyk<br>Attendance in Brampton, meeting with company, attend inventory meeting, review of affidavit, review of draft report, discussion on KERP.  | 4.00  | 775.00 | 3,100.00 |
| 7/2/2020  | Duncan Lau<br>Attend Brampton site, attend call with lawyers to discuss CCAA strategy and the comeback hearing, update with A. Morgan re KERP, respond to vendor and employee inquiries..   | 4.00  | 625.00 | 2,500.00 |
| 7/2/2020  | Adam Zeldin<br>Review updated affidavit, CF. Review/revise First Report and appendices. Emails re creditor notice, Globe and mail ad. Respond to creditor enquiries. Review Form 2. Discussions with Richter team. Emails/calls with BLG/BJ. Review KERP/KERP letter. | 5.10  | 425.00 | 2,167.50 |
| 7/2/2020  | Kristina Ho<br>Discussion & on-site visit with R. Williams-Singh re weekly reporting routine, current financial control processes in place. Finalize creditor listing for notice to creditors mailing. Prepare revised 13 week cashflow for First Monitor's report.   | 5.00  | 275.00 | 1,375.00 |
| 7/3/2020  | Ken Le  | 5.10  | 325.00 | 1,657.50 |

Invoice No.: 20405483  
Date: 8/6/2020

---

| <b>Date</b> | <b>Name and Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|---|--------------|-------------|---------------|
|             | Prepare mailing, efile documents with CCAA, post documents to website, email communications with A. Zeldin, K. Ho, C. O'Donnell.  |              |             |               |
| 7/3/2020    | Paul Van Eyk<br>Review of court material, call with D. Lau on revised CF models, review of CF report for Court.   | 1.75         | 775.00      | 1,356.25      |
| 7/3/2020    | Duncan Lau<br>Review First report of the Monitor, discuss DIP and KERP charges with Bennett Jones and BLG, update with P. van Eyk.  | 2.00         | 625.00      | 1,250.00      |
| 7/3/2020    | Adam Zeldin<br>Emails with BLG/Richter team re KERP, First Report, Comeback Motion, CF forecast, creditor/employee enquiries. Review comments on First Report, make updates to same. Review RCCL termination letters. Review updated affidavit. | 2.40         | 425.00      | 1,020.00      |
| 7/3/2020    | Kristina Ho<br>Finalize appendices for the First Monitor's report.  | 2.00         | 275.00      | 550.00        |
| 7/3/2020    | Samantha Tucci<br>Update cash flow summary, review supplementary mailing list.  | 0.50         | 75.00       | 37.50         |
| 7/5/2020    | Adam Zeldin<br>Review updates to Affidavit. Review/revise First Report and comments on same. Emails with BLG/BJ/Richter team re same. Review of comments/emails re A&R Initial Order.   | 3.30         | 425.00      | 1,402.50      |
| 7/5/2020    | Kristina Ho<br>Review draft of First Monitor's Report for additional comments and edits.  | 0.75         | 275.00      | 206.25        |
| 7/6/2020    | Ken Le<br>Complete form 1 online. Review newspaper ad. Review vendor upload to Ascend.  | 1.10         | 325.00      | 357.50        |
| 7/6/2020    | Paul Van Eyk<br>Review of draft reports, calls on CF models, review of Monitor's CF assumptions, emails/correspondence with counsel.  | 3.00         | 775.00      | 2,325.00      |
| 7/6/2020    | Duncan Lau<br>Finalize court report, review Affidavit, attend waterloo location, update with T. Burt and K. Dip, update with R. Williams-Singh.   | 5.00         | 625.00      | 3,125.00      |
| 7/6/2020    | Adam Zeldin<br>Emails/calls with Bennett Jones/BLG/Richter team re Monitor's First Report review/revise same and arrange for same to be finalized/served.   | 2.00         | 425.00      | 850.00        |
| 7/6/2020    | Kristina Ho   | 4.00         | 275.00      | 1,100.00      |

Invoice No.: 20405483  
Date: 8/6/2020

| Date     | Name and Description   | Hours | Rate   | Amount   |
|----------|--|-------|--------|----------|
| 7/7/2020 | Review receipts & disbursements for Roberts & Kraus. Prepare variance reporting for Bank of America. Respond to creditor inquiries.<br>Paul Van Eyk<br>Attend critical vendors call, discussion with D. Lau. | 1.00  | 775.00 | 775.00   |
| 7/7/2020 | Duncan Lau<br>Review variance analysis, review cashflow forecast, update with E. Brown regarding critical vendors and reporting package, respond to creditor inquiries, update with P. van Eyk.              | 4.00  | 625.00 | 2,500.00 |
| 7/7/2020 | Kristina Ho<br>Prepare script for response to creditor & employee inquiries. Update variance analysis to be sent to Bank of America.   | 2.00  | 275.00 | 550.00   |
| 7/7/2020 | Samantha Tucci<br>Update tracker for monitoring of daily disbursements.  | 0.50  | 75.00  | 37.50    |
| 7/8/2020 | Ken Le<br>Miscellaneous administration.  | 0.30  | 325.00 | 97.50    |
| 7/8/2020 | Paul Van Eyk<br>Call with BLG, attendance in court, review of emails, attendance for critical vendors call with management, call with D. Lau.  | 2.20  | 775.00 | 1,705.00 |
| 7/8/2020 | Duncan Lau<br>Attend court for the comeback hearing, attend freight discussion meeting, update with R. William-Singh re banking, respond to vendor inquiries, update with P. van Eyk and A. Zeldin.          | 4.50  | 625.00 | 2,812.50 |
| 7/8/2020 | Adam Zeldin<br>Call with D. Lau re comeback hearing, next steps in proceedings.  | 0.25  | 425.00 | 106.25   |
| 7/8/2020 | Kristina Ho<br>Prepare tracker for pre-filing disbursements. Respond to creditor inquiries.  | 1.00  | 275.00 | 275.00   |
| 7/8/2020 | Samantha Tucci<br>Respond to employee inquiries, review sample invoices, and set up deposit tracker.   | 1.25  | 75.00  | 93.75    |
| 7/9/2020 | Ken Le<br>Post documents to website, Efile documents with CCAA, email communication with A. Zeldin, response to creditors, miscellaneous administration.   | 1.70  | 325.00 | 552.50   |
| 7/9/2020 | Paul Van Eyk<br>Review of emails, discussion with D. Lau on transportation companies/proposals.  | 1.10  | 775.00 | 852.50   |
| 7/9/2020 | Duncan Lau   | 3.50  | 625.00 | 2,187.50 |

Invoice No.: 20405483  
 Date: 8/6/2020

| <b>Date</b>                | <b>Name and Description</b>  | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
|----------------------------|--|---------------|-------------|---------------------|
|                            | Respond to vendor inquiries, discussions with freight company re critical vendor status, attend inventory meeting, update with H. Maertl and D. Drury, update with P. van Eyk. |               |             |                     |
| 7/9/2020                   | Adam Zeldin<br>Calls with multiple former employees re various enquiries. Review endorsement. Arrange for order/endorsement to be posted to Monitor's website.                 | 0.90          | 425.00      | 382.50              |
| 7/9/2020                   | Kristina Ho<br>Respond to creditor inquiries.  | 0.50          | 275.00      | 137.50              |
| 7/9/2020                   | Samantha Tucci<br>Respond to creditor calls.   | 0.25          | 75.00       | 18.75               |
| 7/10/2020                  | Paul Van Eyk<br>Review of emails, call with D. Lau on CF.  | 0.50          | 775.00      | 387.50              |
| 7/10/2020                  | Duncan Lau<br>Update with H. Maertl and D. Dury, correspond with various vendors and creditors, update with P. van Eyk.  | 2.00          | 625.00      | 1,250.00            |
| 7/10/2020                  | Adam Zeldin<br>Call with former employee re severance claim, CCAA generally, next steps in process.  | 0.25          | 425.00      | 106.25              |
| 7/10/2020                  | Kristina Ho<br>Respond to creditor inquiries.  | 0.75          | 275.00      | 206.25              |
| <b>Fees Total</b>          |  | <b>127.60</b> |             | <b>\$ 61,620.00</b> |
| <b>Date</b>                | <b>Name and Description</b>  | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
| 7/8/2020                   | Postage, mailing and newspaper advertising   |               |             | \$ 5,286.76         |
| <b>Disbursements Total</b> |  |               |             | <b>\$ 5,286.76</b>  |

Invoice No.: 20405483  
Date: 8/6/2020

---

### Remittance Form

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

---

### Invoice Summary

|   |            |                     |
|---|------------|---------------------|
| <b>Sub-Total</b>                          |            | <b>\$ 66,906.76</b> |
| <b>Technology and Administrative Fees</b> |            | 2,007.20            |
| GST/HST #885435842 RT0001                 |            | 8,958.82            |
| <b>Total Due</b>                          | <b>CAD</b> | <b>\$ 77,872.78</b> |

---

### Payment Options

**At this time, we ask that payment not be made by cheque.  
Please use one of the payment options below. We appreciate your collaboration.**

**Wire Transfer** Toronto Dominion Bank  
Commercial Banking Center  
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2  
Bank Institute No.: 004  
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR  
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR  
  
Email payment details, including invoice number and amount paid to:  
ClientService@richter.ca

**Credit Card** payments can be made by contacting us as indicated below.

**Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca**

---

#### TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

---

#### MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

---

#### CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

# RICHTER

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

Date: 8/10/2020  
Invoice No.: 20405492  
Engagement No.: 2021928  
Payment Terms: Due on Receipt

---

Professional services rendered to July 24, 2020. \$ 46,246.25

|   |                         |
|---|-------------------------|
| <b>Sub-Total</b>                          | 46,246.25               |
| <b>Technology and Administrative Fees</b> | 1,387.39                |
| GST/HST #885435842 RT0001                 | 6,192.37                |
| <b>Total Due</b>                          | <b>CAD \$ 53,826.01</b> |

## TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

## MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

## CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

[RICHTER.CA](http://RICHTER.CA)

Invoice No.: 20405492  
Date: 8/10/2020

---

**Fees**

| <b>Name</b>     | <b>Hours</b> | <b>Rate</b> | <b>Amount</b>       |
|-----------------|--------------|-------------|---------------------|
| Adam Zeldin     | 24.15        | \$ 425.00   | \$ 10,263.75        |
| Carol O'Donnell | 0.50         | 250.00      | 125.00              |
| Duncan Lau      | 34.20        | 625.00      | 21,375.00           |
| Ken Le          | 2.20         | 325.00      | 715.00              |
| Kristina Ho     | 19.50        | 275.00      | 5,362.50            |
| Paul Van Eyk    | 10.70        | 775.00      | 8,292.50            |
| Samantha Tucci  | 1.50         | 75.00       | 112.50              |
|                 | <b>92.75</b> |             | <b>\$ 46,246.25</b> |

Invoice No.: 20405492  
Date: 8/10/2020

---

**Fee and Disbursement Details**

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
| 7/13/2020   | Ken Le<br>Upload additional documents to the website,<br>email creditors with additional information.  | 0.30         | \$ 325.00   | \$ 97.50      |
| 7/13/2020   | Paul Van Eyk<br>Review latest variance report, call with<br>creditors.   | 0.20         | 775.00      | 155.00        |
| 7/13/2020   | Duncan Lau<br>Respond to creditor inquiries, review in-<br>transit analysis, attend operations meeting,<br>update call with landlord.  | 2.20         | 625.00      | 1,375.00      |
| 7/13/2020   | Kristina Ho<br>Review receipts & disbursements for the<br>week for Kraus.  | 0.50         | 275.00      | 137.50        |
| 7/13/2020   | Samantha Tucci<br>Call/email creditors regarding CCAA and<br>WEPP.   | 0.25         | 75.00       | 18.75         |
| 7/14/2020   | Ken Le<br>Miscellaneous administration, return calls to<br>creditors.  | 0.30         | 325.00      | 97.50         |
| 7/14/2020   | Duncan Lau<br>Review variance analysis, prepare 13 week<br>forecasts for the Canadian and US<br>operations, respond to vendor inquiries,<br>update with E. Brown.  | 4.50         | 625.00      | 2,812.50      |
| 7/14/2020   | Kristina Ho<br>Review receipts & disbursements for<br>Roberts. Prepare variance reporting for Bank<br>of America. Correspond with Purolator re<br>post-filing payables.  | 2.50         | 275.00      | 687.50        |
| 7/14/2020   | Samantha Tucci<br>Respond to creditor inquiries, update<br>disbursement tracker.   | 0.25         | 75.00       | 18.75         |
| 7/15/2020   | Paul Van Eyk<br>Attend call on creditor matrix, discussion with<br>Bennett Jones on claims process, discussion<br>with BLG on claims/plan or arrangement, call<br>with D. Lau on cashflow forecast.                                    | 3.50         | 775.00      | 2,712.50      |
| 7/15/2020   | Duncan Lau<br>Review vendor matrix, update with<br>management team re proposed claims<br>process, respond to vendor inquiries, update<br>with P. van Eyk.  | 5.00         | 625.00      | 3,125.00      |
| 7/15/2020   | Adam Zeldin<br>Begin drafting Monitor's Second Report.<br>Review of emails from Bennett Jones/BLG re<br>Claims Procedure Order. Review of trade<br>payables schedule, email from P. van Eyk re<br>same. Discussions with Richter team. | 3.15         | 425.00      | 1,338.75      |

Invoice No.: 20405492  
Date: 8/10/2020

---

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
| 7/15/2020   | Kristina Ho<br>Review Roberts check run for proposed payments. Review Edmonton lease for potential damages in disclaiming the lease.   | 1.00         | 275.00      | 275.00        |
| 7/16/2020   | Paul Van Eyk<br>Call with BLG on claims process, review of claims material, discussion with A. Zeldin on claims process, discussion with D. Lau on CF, inventory sales and accounting.   | 3.00         | 775.00      | 2,325.00      |
| 7/16/2020   | Duncan Lau<br>Attend inventory meeting, discussion with J. Kasch regarding discounted inventory sale, update with R. Jaipargas and R. Sahni on inventory stock transfers, update with P. van Eyk.  | 4.50         | 625.00      | 2,812.50      |
| 7/16/2020   | Adam Zeldin<br>Review/comment on Claims Procedure Order, emails/call with Richter team/BLG re same. Continue drafting Monitor's Second Report. Respond to creditor enquiry. Discussions with Richter team. Review of draft employee claims schedule. | 5.20         | 425.00      | 2,210.00      |
| 7/16/2020   | Samantha Tucci<br>Respond to creditor inquiries, update disbursement tracker.  | 0.25         | 75.00       | 18.75         |
| 7/17/2020   | Ken Le<br>Update creditor list.  | 0.15         | 325.00      | 48.75         |
| 7/17/2020   | Paul Van Eyk<br>Review of emails, discussion with counsel on claims process, review of draft report.   | 1.50         | 775.00      | 1,162.50      |
| 7/17/2020   | Duncan Lau<br>Attend call with H. Maertl and D. Dury, discussion re rebates and overbills, respond to creditor and former employee inquiries.  | 1.75         | 625.00      | 1,093.75      |
| 7/17/2020   | Adam Zeldin<br>Review/revise Monitor's Second Report. Review of comparative table of CCAA Plans/BIA Proposals.   | 1.50         | 425.00      | 637.50        |
| 7/17/2020   | Kristina Ho<br>Respond to creditor inquiries.  | 0.50         | 275.00      | 137.50        |
| 7/20/2020   | Ken Le<br>Call with creditors.   | 0.20         | 325.00      | 65.00         |
| 7/20/2020   | Duncan Lau<br>Review draft materials, review cashflow variances for the court report, respond to inquiries from former employees, attend team call re claim procedure order.   | 2.50         | 625.00      | 1,562.50      |
| 7/20/2020   | Adam Zeldin  | 3.80         | 425.00      | 1,615.00      |

Invoice No.: 20405492  
Date: 8/10/2020

---

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
|             | Calls with BLG/Bennett Jones/Company re Claims Procedure Order. Review of Claims Process Affidavit. Review/revise Monitor's Second Report. Discussions with Richter team re claims process/report/order. Respond to creditor enquiries.      |              |             |               |
| 7/20/2020   | Kristina Ho<br>Site visit to Waterloo office (Kraus Canada) and prepare weekly variance reporting to Bank of America. Review disbursement invoices and respond to creditor inquiries.  | 4.50         | 275.00      | 1,237.50      |
| 7/21/2020   | Duncan Lau<br>Discussions with De Well and Rosedale, prepare forecast for Canadian and US operations, review variance report, review proposed payments.  | 4.00         | 625.00      | 2,500.00      |
| 7/21/2020   | Adam Zeldin<br>Call with Bennett Jones re Second Report, CPO. Review/revise Monitor's Second Report. Review updated CPO, affidavit, emails from Bennett Jones re same. Call with K. Ho re CF matters.  | 4.20         | 425.00      | 1,785.00      |
| 7/21/2020   | Kristina Ho<br>Prepare reporting on cash flow variances for the Monitor's Second Report. Respond to creditor inquiries. Review proposed disbursements for the week for Roberts Canada.   | 4.00         | 275.00      | 1,100.00      |
| 7/22/2020   | Paul Van Eyk<br>Review of emails from counsel, discussion with D. Lau on CF, review of edits to report.  | 1.25         | 775.00      | 968.75        |
| 7/22/2020   | Duncan Lau<br>Discussions with critical suppliers, review latest court report, affidavit and claims order, update with P. van Eyk re comeback hearing.   | 2.75         | 625.00      | 1,718.75      |
| 7/22/2020   | Adam Zeldin<br>Review cash flow variances. Review comments on and revise Second Report. Discussions with Richter team/BLG/Bennett Jones re Claims Process, Second Report. Review of comments from Bank of America on Claims Procedure Order. | 3.50         | 425.00      | 1,487.50      |
| 7/22/2020   | Kristina Ho<br>Review bank statement activity to report on cash flow variances for the Monitor's Second Report. Review severance & termination employee claim calculations under ESA.  | 3.50         | 275.00      | 962.50        |
| 7/22/2020   | Samantha Tucci<br>Review employee listing.   | 0.25         | 75.00       | 18.75         |
| 7/23/2020   | Ken Le   | 1.25         | 325.00      | 406.25        |

Invoice No.: 20405492  
Date: 8/10/2020

---

| <b>Date</b>       | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b>       |
|-------------------|--|--------------|-------------|---------------------|
|                   | Prepare mail listing with supplemental re Claim Procedure Order, email communication with D. Lau, post documents to website and provide copy to CCAA.  |              |             |                     |
| 7/23/2020         | Paul Van Eyk<br>Review of emails, discussion on CF, claims process, review of edits, call with BLG.  | 1.25         | 775.00      | 968.75              |
| 7/23/2020         | Duncan Lau<br>Review final draft of the Second Court Report, discussions with critical suppliers, attend inventory meeting, discussions regarding overbills and rebates, call with K. Le.          | 3.50         | 625.00      | 2,187.50            |
| 7/23/2020         | Adam Zeldin<br>Review/revise/finalize Second Report to Court. Calls/emails with Richter team/Bennett Jones/BLG re same and CPO. Review of Claims Packages, emails with Richter team re same.       | 2.80         | 425.00      | 1,190.00            |
| 7/23/2020         | Kristina Ho<br>Review draft of the Monitor's Second Report and Claims Procedure Order. Prepare employee & creditor claims packages.  | 3.00         | 275.00      | 825.00              |
| 7/23/2020         | Samantha Tucci<br>Proof reading Second Report.   | 0.50         | 75.00       | 37.50               |
| 7/24/2020         | Carol O'Donnell<br>Review forms for claims process, review employee claims with D. Lau.  | 0.50         | 250.00      | 125.00              |
| 7/24/2020         | Duncan Lau<br>Review severance and termination calculation, update call with C. Cunningham, review creditor and employee packages, respond to creditor inquiries, review claims with C. O'Donnell. | 3.50         | 625.00      | 2,187.50            |
| <b>Fees Total</b> |  | <b>92.75</b> |             | <b>\$ 46,246.25</b> |

---

Invoice No.: 20405492  
Date: 8/10/2020

---

### Remittance Form

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

---

### Invoice Summary

|   |            |                     |
|---|------------|---------------------|
| <b>Sub-Total</b>                          |            | <b>\$ 46,246.25</b> |
| <b>Technology and Administrative Fees</b> |            | 1,387.39            |
| GST/HST #885435842 RT0001                 |            | 6,192.37            |
| <b>Total Due</b>                          | <b>CAD</b> | <b>\$ 53,826.01</b> |

---

### Payment Options

**At this time, we ask that payment not be made by cheque.  
Please use one of the payment options below. We appreciate your collaboration.**

**Wire Transfer** Toronto Dominion Bank  
Commercial Banking Center  
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2  
Bank Institute No.: 004  
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR  
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR  
  
Email payment details, including invoice number and amount paid to:  
ClientService@richter.ca

**Credit Card** payments can be made by contacting us as indicated below.

**Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca**

---

#### TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

---

#### MONTREAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

---

#### CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

# RICHTER

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

Date: 8/28/2020  
Invoice No.: 20405570  
Engagement No.: 2021928  
Payment Terms: Due on Receipt

---

|  |                               |
|--|-------------------------------|
| Professional services rendered to August 7, 2020.        | \$ 26,302.75                  |
| Disbursements (postage, mailings, newspaper advertising) | 16,163.43                     |
| <b>Sub-Total</b>   | <hr/> 42,466.18               |
| <b>Technology and Administrative Fees</b>                | 1,273.99                      |
| GST/HST #885435842 RT0001                                | 5,686.22                      |
| <b>Total Due</b>   | <hr/> <b>CAD \$ 49,426.39</b> |

## TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

## MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

## CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

Invoice No.: 20405570  
Date: 8/28/2020

---

**Fees**

| <b>Name</b>     | <b>Hours</b> | <b>Rate</b> | <b>Amount</b>       |
|-----------------|--------------|-------------|---------------------|
| Adam Zeldin     | 2.20         | \$ 425.00   | \$ 935.00           |
| Carol O'Donnell | 0.50         | 250.00      | 125.00              |
| Duncan Lau      | 20.50        | 625.00      | 12,812.50           |
| Ken Le          | 7.60         | 325.00      | 2,470.00            |
| Kristina Ho     | 25.50        | 275.00      | 7,012.50            |
| Nicole Fournier | 2.30         | 105.00      | 241.50              |
| Pascale Lareau  | 2.50         | 185.00      | 462.50              |
| Paul Van Eyk    | 2.75         | 775.00      | 2,131.25            |
| Samantha Tucci  | 1.50         | 75.00       | 112.50              |
|                 | <b>65.35</b> |             | <b>\$ 26,302.75</b> |

**Disbursements**

---

|  |  |  |                     |
|--|--|--|---------------------|
| Postage, mailings, newspaper advertising |  |  | \$ 16,163.43        |
|  |  |  | <b>\$ 16,163.43</b> |

Invoice No.: 20405570  
Date: 8/28/2020

---

**Fee and Disbursement Details**

| <b>Date</b> | <b>Name and Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|---|--------------|-------------|---------------|
| 7/27/2020   | Ken Le<br>Email communication and telephone call with D. Lau re Claims Package mailing to creditors, add new creditors to Ascend, communication with Niwri for newspaper advertisement.   | 0.60         | \$ 325.00   | \$ 195.00     |
| 7/27/2020   | Duncan Lau<br>Review updated severance and termination calculation, call with C. Cunningham to review updated calculation, respond to inquiries from creditors, review select invoices, review proposed disbursements.  | 2.25         | 625.00      | 1,406.25      |
| 7/27/2020   | Adam Zeldin<br>Prepare newspaper ad re claims process, emails with BLG/Richter team re same.  | 1.00         | 425.00      | 425.00        |
| 7/27/2020   | Kristina Ho<br>Prepare weekly variance reporting to Bank of America. Prepare revised calculation of employee restructuring claims.  | 5.00         | 275.00      | 1,375.00      |
| 7/27/2020   | Samantha Tucci<br>Update of disbursement tracker.   | 0.25         | 75.00       | 18.75         |
| 7/28/2020   | Carol O'Donnell<br>Review website and update court materials.   | 0.50         | 250.00      | 125.00        |
| 7/28/2020   | Ken Le<br>Email communications with Niwri, A. Zeldin and subsequent follow up re Newspaper Ad, prepare employees claims package and discussion with K. Ho, post claims package and proof of claim on website, update creditor list, miscellaneous administration. | 1.60         | 325.00      | 520.00        |
| 7/28/2020   | Nicole Fournier<br>Terminated employees mailing.  | 2.00         | 105.00      | 210.00        |
| 7/28/2020   | Paul Van Eyk<br>Preparation and attendance for court, update call with D. Lau.  | 0.50         | 775.00      | 387.50        |
| 7/28/2020   | Duncan Lau<br>Review variance report, revise Canadian and US forecast, attendance in court, discussion with P. van Eyk.   | 3.00         | 625.00      | 1,875.00      |
| 7/28/2020   | Adam Zeldin<br>Attend Court hearing for CPO. Discussions with Richter team re claims process newspaper ad. Review of CPO and endorsement.   | 0.70         | 425.00      | 297.50        |
| 7/28/2020   | Kristina Ho   | 5.00         | 275.00      | 1,375.00      |

Invoice No.: 20405570  
Date: 8/28/2020

| Date      | Name and Description   | Hours | Rate   | Amount   |
|-----------|--|-------|--------|----------|
| 7/29/2020 | Prepare employee claims package for mailing. Respond to creditor inquiries. Prepare weekly variance reporting to Bank of America. Review proposed disbursements for the week.<br>Pascale Lareau<br>Mailing to creditors. | 1.60  | 185.00 | 296.00   |
| 7/29/2020 | Ken Le<br>Prepare mailing labels and documents for printing, mailing, efile with CCAA, update, email communications with D. Lau and K. Ho.   | 3.40  | 325.00 | 1,105.00 |
| 7/29/2020 | Duncan Lau<br>Status update with T. Burt, respond to vendor inquiries, update with K. Le re mailing.   | 1.00  | 625.00 | 625.00   |
| 7/30/2020 | Paul Van Eyk<br>Call with management, call with D. Lau on cashflow variance report and forecast.   | 1.00  | 775.00 | 775.00   |
| 7/30/2020 | Duncan Lau<br>Respond to creditor inquiries, review select invoices, attend inventory call, call with P. van Eyk regarding forecast.   | 1.75  | 625.00 | 1,093.75 |
| 7/30/2020 | Kristina Ho<br>Reconcile & review actual receipts & disbursements with revolver balance movement.  | 3.00  | 275.00 | 825.00   |
| 7/31/2020 | Ken Le<br>Prepare affidavit of mailing re Notice to Claimants for the Claims Procedure, miscellaneous administration.  | 0.85  | 325.00 | 276.25   |
| 7/31/2020 | Duncan Lau<br>Attend call to discuss European and Asian vendors, update with R. Singh-Williams.  | 1.00  | 625.00 | 625.00   |
| 8/3/2020  | Nicole Fournier<br>Prepare affidavit of mailing.   | 0.30  | 105.00 | 31.50    |
| 8/4/2020  | Duncan Lau<br>Revise Canadian and US forecast, review variance analysis including timing differences, update with E. Brown, update with K. Dip re creditor inquiries regarding proof of claim form.                      | 2.50  | 625.00 | 1,562.50 |
| 8/4/2020  | Kristina Ho<br>Prepare weekly variance reporting to Bank of America. Respond to creditor inquiries.  | 4.00  | 275.00 | 1,100.00 |
| 8/4/2020  | Kristina Ho<br>Prepare weekly variance reporting to Bank of America. Respond to creditor inquiries. Review claims packages sent to creditor to prepare procedures to review proof of claims for the claims process.      | 1.00  | 275.00 | 275.00   |

Invoice No.: 20405570  
Date: 8/28/2020

---

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
| 8/5/2020    | Pascale Lareau<br>Entered proof of claim.  | 0.60         | 185.00      | 111.00        |
| 8/5/2020    | Ken Le<br>Email communication with creditor re proof of claim filed.   | 0.15         | 325.00      | 48.75         |
| 8/5/2020    | Paul Van Eyk<br>Discussion with D. Lau on draft creditor matrix.   | 0.50         | 775.00      | 387.50        |
| 8/5/2020    | Duncan Lau<br>Review update AP listing, estimate potential CRA, landlord and additional employee claims, prepare creditor matrix, call with P. van Eyk, review BLG memo on sample creditor plans.              | 4.00         | 625.00      | 2,500.00      |
| 8/5/2020    | Kristina Ho<br>Prepare analysis of termination & severance payments for remaining exit employees, update employee list with new hires & resignations. Review weekly proposed disbursements for Roberts Canada. | 3.50         | 275.00      | 962.50        |
| 8/6/2020    | Ken Le<br>Email communication and discussion with Transworld Shipping re missing information on proof of claim, respond to other creditor inquiries.   | 0.40         | 325.00      | 130.00        |
| 8/6/2020    | Ken Le<br>Issue purchase order re Niwri Media, follow-up telephone call with creditors re incomplete proof claims filed.   | 0.60         | 325.00      | 195.00        |
| 8/6/2020    | Paul Van Eyk<br>Discussion with D. Lau on rebates and o/s AP issues.   | 0.75         | 775.00      | 581.25        |
| 8/6/2020    | Duncan Lau<br>Attend inventory call, update with E. Brown to walk through matrix, update with P. van Eyk re overbills.   | 1.75         | 625.00      | 1,093.75      |
| 8/6/2020    | Adam Zeldin<br>Respond to employee enquiry re employee restructuring claim. Discussions with Richter team.   | 0.50         | 425.00      | 212.50        |
| 8/6/2020    | Kristina Ho<br>Respond to creditor inquiries. Prepare procedures & tracker for review of proof of claims for the claims process. Review creditor matrix.   | 4.00         | 275.00      | 1,100.00      |
| 8/6/2020    | Samantha Tucci<br>Enter disbursements into tracker, reply to creditor and employee questions, review proof of claim forms.   | 1.00         | 75.00       | 75.00         |

Invoice No.: 20405570  
Date: 8/28/2020

---

| <b>Date</b>                | <b>Name and Description</b>   | <b>Hours</b>       | <b>Rate</b> | <b>Amount</b>             |
|----------------------------|---|--------------------|-------------|---------------------------|
| 8/7/2020                   | Pascale Lareau<br>Enter proof of claims into Ascend.  | 0.30               | 185.00      | 55.50                     |
| 8/7/2020                   | Duncan Lau<br>Respond to customer inquiries, update with R. Williams-Singh and T. Burt, review new KERP, review customer correspondence, discussion with K. Dip and J. Kasch re non-core inventory. | 3.25               | 625.00      | 2,031.25                  |
| 8/7/2020                   | Samantha Tucci<br>Review proof of claim form.   | 0.25               | 75.00       | 18.75                     |
| <b>Fees Total</b>          |   | <hr/> <b>65.35</b> |             | <hr/> <b>\$ 26,302.75</b> |
| <b>Date</b>                | <b>Name and Description</b>   | <b>Hours</b>       | <b>Rate</b> | <b>Amount</b>             |
|                            | Postage, mailings, newspaper advertising  |                    |             | \$ 16,163.43              |
| <b>Disbursements Total</b> |   |                    |             | <hr/> <b>\$ 16,163.43</b> |

Invoice No.: 20405570  
Date: 8/28/2020

---

**Remittance Form**

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

---

**Invoice Summary**

|   |            |                     |
|---|------------|---------------------|
| <b>Sub-Total</b>                          |            | <b>\$ 42,466.18</b> |
| <b>Technology and Administrative Fees</b> |            | 1,273.99            |
| GST/HST #885435842 RT0001                 |            | 5,686.22            |
| <b>Total Due</b>                          | <b>CAD</b> | <b>\$ 49,426.39</b> |

---

**Payment Options**

**At this time, we ask that payment not be made by cheque.  
Please use one of the payment options below. We appreciate your collaboration.**

**Wire Transfer** Toronto Dominion Bank  
Commercial Banking Center  
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2  
Bank Institute No.: 004  
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR  
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR  
  
Email payment details, including invoice number and amount paid to:  
ClientService@richter.ca

**Credit Card** payments can be made by contacting us as indicated below.

**Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca**

---

**TORONTO**

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

---

**MONTRÉAL**

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

---

**CHICAGO**

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

# RICHTER

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

Date: 9/10/2020  
Invoice No.: 20405604  
Engagement No.: 2021928  
Payment Terms: Due on Receipt

---

Professional services rendered to August 21, 2020. \$ 25,086.25

|   |                         |
|---|-------------------------|
| <b>Sub-Total</b>                          | 25,086.25               |
| <b>Technology and Administrative Fees</b> | 752.59                  |
| GST/HST #885435842 RT0001                 | 3,359.05                |
| <b>Total Due</b>                          | <b>CAD \$ 29,197.89</b> |

## TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

## MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

## CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

Invoice No.: 20405604  
Date: 9/10/2020

---

**Fees**

| <b>Name</b>    | <b>Hours</b> | <b>Rate</b> | <b>Amount</b>       |
|----------------|--------------|-------------|---------------------|
| Adam Zeldin    | 14.25        | \$ 425.00   | \$ 6,056.25         |
| Duncan Lau     | 10.50        | 625.00      | 6,562.50            |
| Ken Le         | 5.65         | 325.00      | 1,836.25            |
| Kristina Ho    | 26.50        | 275.00      | 7,287.50            |
| Paul Van Eyk   | 3.25         | 775.00      | 2,518.75            |
| Samantha Tucci | 11.00        | 75.00       | 825.00              |
|                | <b>71.15</b> |             | <b>\$ 25,086.25</b> |

Invoice No.: 20405604  
Date: 9/10/2020

---

**Fee and Disbursement Details**

| <b>Date</b> | <b>Name and Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|---|--------------|-------------|---------------|
| 8/10/2020   | Ken Le<br>Review proof of claims and post in Ascend.  | 0.50         | \$ 325.00   | \$ 162.50     |
| 8/10/2020   | Duncan Lau<br>Revise KERP schedule, update with team, BLG and Bennett Jones re creditor matrix.   | 2.00         | 625.00      | 1,250.00      |
| 8/10/2020   | Kristina Ho<br>Prepare weekly variance reporting to Bank of America. Review proof of claims received and reconcile against company records. Respond to creditor inquiries.  | 4.50         | 275.00      | 1,237.50      |
| 8/10/2020   | Samantha Tucci<br>Review disbursements, review proofs of claims.  | 0.25         | 75.00       | 18.75         |
| 8/11/2020   | Ken Le<br>Review claims and post in Ascend, reply to voice mails from claimants, discussion with K. Ho.   | 0.80         | 325.00      | 260.00        |
| 8/11/2020   | Duncan Lau<br>Review variance analysis, update US forecast, review Canadian forecast including key assumptions, update with E. Brown.   | 3.50         | 625.00      | 2,187.50      |
| 8/11/2020   | Kristina Ho<br>Prepare weekly variance reporting to Bank of America. Review proof of claims received and reconcile to company records. Correspond with creditors re: revised proof of claims & supporting documentation. Review revised variance analysis & forecast. | 8.00         | 275.00      | 2,200.00      |
| 8/11/2020   | Samantha Tucci<br>Review proofs of claims, respond to inquiries from former employees, review disbursements.  | 1.75         | 75.00       | 131.25        |
| 8/12/2020   | Ken Le<br>Review claims and post in Ascend reply to voice mails from claimants.   | 1.10         | 325.00      | 357.50        |
| 8/12/2020   | Paul Van Eyk<br>Call with D. Lau on cashflow variance report, report to bank and updated creditor matrix.   | 0.50         | 775.00      | 387.50        |
| 8/12/2020   | Duncan Lau<br>Review and revise Canadian forecast, call with E. Brown regarding plan of arrangement and bank call, update with Bennett Jones, A. Morgan re June commissions, update with P. van Eyk.  | 2.00         | 625.00      | 1,250.00      |
| 8/12/2020   | Kristina Ho<br>Review proof of claims filed by creditors. Respond to creditor inquiries. Review proposed weekly disbursements for Roberts Canada.   | 4.00         | 275.00      | 1,100.00      |

Invoice No.: 20405604  
Date: 9/10/2020

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
| 8/12/2020   | Samantha Tucci<br>Respond to creditors, review proof of claims, update disbursement tracker.   | 1.50         | 75.00       | 112.50        |
| 8/13/2020   | Ken Le<br>Review and post proof of claims in Ascend.   | 0.50         | 325.00      | 162.50        |
| 8/13/2020   | Duncan Lau<br>Update with E. Brown re creditor matrix and discussion with BofA, review certain proof of claims, inventory meeting call with J. Kasch on non-core inventory.  | 1.50         | 625.00      | 937.50        |
| 8/13/2020   | Kristina Ho<br>Review proof of claims filed by creditors. Respond to creditor inquiries.   | 3.00         | 275.00      | 825.00        |
| 8/13/2020   | Samantha Tucci<br>Review disbursements, review proof of claims, respond to creditor inquiries.   | 1.50         | 75.00       | 112.50        |
| 8/14/2020   | Ken Le<br>Post service list to website and email to CCAA, post proof of claims to Ascend.  | 0.40         | 325.00      | 130.00        |
| 8/14/2020   | Paul Van Eyk<br>Review of emails, discussion with D. Lau.  | 0.25         | 775.00      | 193.75        |
| 8/14/2020   | Duncan Lau<br>Update with E. Brown, respond to creditor and former employee inquiries, review BLG memo re GST and input tax credits, update with P. van Eyk.   | 1.50         | 625.00      | 937.50        |
| 8/14/2020   | Kristina Ho<br>Review proof of claims filed by creditors.  | 1.00         | 275.00      | 275.00        |
| 8/14/2020   | Samantha Tucci<br>Review proofs of claims, contact creditors regarding their claims, review claims register.   | 1.50         | 75.00       | 112.50        |
| 8/17/2020   | Ken Le<br>Email communication with creditor, update creditor mailing address, post claim to Ascend.  | 0.40         | 325.00      | 130.00        |
| 8/17/2020   | Paul Van Eyk<br>Discussion with A. Morgan, conference call with management team on customer rebates.   | 0.75         | 775.00      | 581.25        |
| 8/17/2020   | Adam Zeldin<br>Begin drafting Monitor's Third Report. Review of emails from BJ/BLG re stay extension motion, call with BLG re same. Respond to creditor enquiries. Discussions with Richter team re creditor enquiries, stay extension motion. | 3.10         | 425.00      | 1,317.50      |
| 8/17/2020   | Kristina Ho<br>Prepare weekly variance report. Review new proof of claims received and update claims tracker. Respond to creditor inquiries.   | 4.00         | 275.00      | 1,100.00      |

Invoice No.: 20405604  
Date: 9/10/2020

| Date      | Name and Description  | Hours | Rate   | Amount   |
|-----------|---|-------|--------|----------|
| 8/17/2020 | Samantha Tucci<br>Review disbursements, respond to creditors,<br>review proof of claim forms.   | 0.50  | 75.00  | 37.50    |
| 8/18/2020 | Ken Le<br>Post proof of claims to Ascend and update<br>mailing addresses, issue employee claims<br>package, miscellaneous administration.   | 0.60  | 325.00 | 195.00   |
| 8/18/2020 | Adam Zeldin<br>Call with B. Jones re Stay Extension Motion<br>and related materials, emails with Richter<br>team re same. Review of cumulative<br>variance report, extended CF. Emails with<br>RCCL re creditor enquiry/refusal of services.  | 2.00  | 425.00 | 850.00   |
| 8/18/2020 | Kristina Ho<br>Prepare weekly variance report for Bank of<br>America.   | 1.00  | 275.00 | 275.00   |
| 8/18/2020 | Samantha Tucci<br>Review proofs of claims and correspond with<br>creditors.   | 1.00  | 75.00  | 75.00    |
| 8/19/2020 | Ken Le<br>Post proof of claims to Ascend, review<br>emails, voice message from claimants and<br>forward to S. Tucci.  | 0.50  | 325.00 | 162.50   |
| 8/19/2020 | Paul Van Eyk<br>Calls with clients, call with A. Zeldin.  | 0.50  | 775.00 | 387.50   |
| 8/19/2020 | Adam Zeldin<br>Review/update Monitor's Third<br>Report/schedules, emails/calls with BLG/BJ<br>re same. Review/comment on Stay<br>Extensions Affidavit/Order, emails/call with<br>BLG/BJ re same. Call with Gref re arrears,<br>emails/call with RCCL re same. Discussions<br>with Richter team. | 5.35  | 425.00 | 2,273.75 |
| 8/19/2020 | Samantha Tucci<br>Respond to creditors, review proof of claims,<br>update disbursement tracker.   | 1.50  | 75.00  | 112.50   |
| 8/20/2020 | Ken Le<br>Review emails from the general claims inbox.  | 0.25  | 325.00 | 81.25    |
| 8/20/2020 | Paul Van Eyk<br>Calls with management, call with A. Zeldin.   | 0.50  | 775.00 | 387.50   |
| 8/20/2020 | Adam Zeldin<br>Review comments from BLG/BJ re Monitor's<br>Third Report, review/revise/finalize same,<br>emails/calls with BJ/BLG re same and motion<br>materials. Prepare/assemble report<br>appendices. Review Ext. CF Forecast/CF<br>variances, calls/emails with Richter team re<br>same.   | 3.80  | 425.00 | 1,615.00 |
| 8/20/2020 | Kristina Ho   | 1.00  | 275.00 | 275.00   |

Invoice No.: 20405604  
Date: 9/10/2020

---

| <b>Date</b>       | <b>Name and Description</b>  | <b>Hours</b>       | <b>Rate</b> | <b>Amount</b>             |
|-------------------|--|--------------------|-------------|---------------------------|
|                   | Prepare variance reporting for Monitor's Third Report.   |                    |             |                           |
| 8/20/2020         | Samantha Tucci<br>Review proofs of claims.   | 0.50               | 75.00       | 37.50                     |
| 8/21/2020         | Ken Le<br>Review emails from the general claims inbox, post proof of claims in Ascend.         | 0.60               | 325.00      | 195.00                    |
| 8/21/2020         | Paul Van Eyk<br>Attend call with supplier, call with R. Sahni.                                 | 0.75               | 775.00      | 581.25                    |
| 8/21/2020         | Samantha Tucci<br>Discussion with creditors and their proof of claims, review proof of claims. | 1.00               | 75.00       | 75.00                     |
| <b>Fees Total</b> |  | <hr/> <b>71.15</b> |             | <hr/> <b>\$ 25,086.25</b> |

Invoice No.: 20405604  
Date: 9/10/2020

---

### Remittance Form

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

---

### Invoice Summary

|   |            |                     |
|---|------------|---------------------|
| <b>Sub-Total</b>                          |            | <b>\$ 25,086.25</b> |
| <b>Technology and Administrative Fees</b> |            | 752.59              |
| GST/HST #885435842 RT0001                 |            | 3,359.05            |
| <b>Total Due</b>                          | <b>CAD</b> | <b>\$ 29,197.89</b> |

---

### Payment Options

**At this time, we ask that payment not be made by cheque.  
Please use one of the payment options below. We appreciate your collaboration.**

**Wire Transfer** Toronto Dominion Bank  
Commercial Banking Center  
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2  
Bank Institute No.: 004  
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR  
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR  
  
Email payment details, including invoice number and amount paid to:  
ClientService@richter.ca

**Credit Card** payments can be made by contacting us as indicated below.

**Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca**

---

#### TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

---

#### MONTREAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

---

#### CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

# RICHTER

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

Date: 9/17/2020  
Invoice No.: 20405628  
Engagement No.: 2021928  
Payment Terms: Due on Receipt

---

Professional services rendered to September 4, 2020. \$ 33,182.65

|   |            |       |                     |
|---|------------|-------|---------------------|
| <b>Sub-Total</b>                          |            | <hr/> | 33,182.65           |
| <b>Technology and Administrative Fees</b> |            |       | 995.48              |
| GST/HST #885435842 RT0001                 |            |       | 4,443.15            |
| <b>Total Due</b>                          | <b>CAD</b> | <hr/> | <b>\$ 38,621.28</b> |

TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

Invoice No.: 20405628  
Date: 9/17/2020

---

**Fees**

| <b>Name</b>             | <b>Hours</b> | <b>Rate</b> | <b>Amount</b>       |
|-------------------------|--------------|-------------|---------------------|
| Adam Zeldin             | 0.25         | \$ 425.00   | \$ 106.25           |
| Alexandra Kovacs-Espley | 3.79         | 210.00      | 795.90              |
| Carol O'Donnell         | 1.90         | 250.00      | 475.00              |
| Duncan Lau              | 22.75        | 625.00      | 14,218.75           |
| Ken Le                  | 5.45         | 325.00      | 1,771.25            |
| Kristina Ho             | 44.50        | 275.00      | 12,237.50           |
| Pascale Lareau          | 3.30         | 185.00      | 610.50              |
| Paul Van Eyk            | 3.20         | 775.00      | 2,480.00            |
| Samantha Tucci          | 6.50         | 75.00       | 487.50              |
|                         | <b>91.64</b> |             | <b>\$ 33,182.65</b> |

Invoice No.: 20405628  
Date: 9/17/2020

---

**Fee and Disbursement Details**

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
| 8/24/2020   | Pascale Lareau<br>Enter proof of claims into Ascend.   | 0.90         | \$ 185.00   | \$ 166.50     |
| 8/24/2020   | Carol O'Donnell<br>Revise and post documents to website.   | 1.10         | 250.00      | 275.00        |
| 8/24/2020   | Paul Van Eyk<br>Review of emails, review CBSA matter, calls with R. Sahni and D. Lau.  | 0.50         | 775.00      | 387.50        |
| 8/24/2020   | Duncan Lau<br>Respond to creditor inquiries, review certain employee claim calculation, call with CRA and GHY regarding importer account, update call with P. van Eyk. | 1.50         | 625.00      | 937.50        |
| 8/24/2020   | Kristina Ho<br>Prepare weekly variance reporting. Review proof of claims submitted and prepare updated claims tracker.   | 4.50         | 275.00      | 1,237.50      |
| 8/24/2020   | Samantha Tucci<br>Review proof of claims, update tracker.  | 1.50         | 75.00       | 112.50        |
| 8/25/2020   | Pascale Lareau<br>Enter proof of claims into Ascend.   | 1.70         | 185.00      | 314.50        |
| 8/25/2020   | Carol O'Donnell<br>Verify proof of claims.   | 0.20         | 250.00      | 50.00         |
| 8/25/2020   | Duncan Lau<br>Review variance analysis, review borrowing base certificate from the prior week, update US forecast.   | 2.00         | 625.00      | 1,250.00      |
| 8/25/2020   | Kristina Ho<br>Review proof of claims submitted and weekly variance reporting. Prepare & update consolidated post-filing forecast model.                               | 6.00         | 275.00      | 1,650.00      |
| 8/25/2020   | Samantha Tucci<br>Review proof of claims and contact creditors for clarification, update tracker.  | 2.50         | 75.00       | 187.50        |
| 8/26/2020   | Duncan Lau<br>Revise CCAA and post-filing forecasts, respond to creditor inquiries.  | 4.50         | 625.00      | 2,812.50      |
| 8/26/2020   | Adam Zeldin<br>Call with RCCL re creditor enquiry. Attend Court videoconference re Stay Extension Motion.  | 0.25         | 425.00      | 106.25        |
| 8/26/2020   | Kristina Ho<br>Review proof of claims submitted. Review CCAA & post-filing forecast models.  | 4.00         | 275.00      | 1,100.00      |
| 8/26/2020   | Samantha Tucci<br>Review proof of claims and contact creditors for clarification.  | 1.00         | 75.00       | 75.00         |

Invoice No.: 20405628  
Date: 9/17/2020

---

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
| 8/27/2020   | Pascale Lareau<br>Enter proof of claim into Ascend.  | 0.70         | 185.00      | 129.50        |
| 8/27/2020   | Duncan Lau<br>Walkthrough of the forecasts with E. Brown,<br>attend inventory meeting, review claims<br>tracker.   | 2.00         | 625.00      | 1,250.00      |
| 8/27/2020   | Kristina Ho<br>Respond to creditor inquiries. Review new<br>revised proof of claims submitted and<br>prepare updated claims tracker.   | 3.00         | 275.00      | 825.00        |
| 8/27/2020   | Samantha Tucci<br>Review proof of claims, update tracker.  | 1.00         | 75.00       | 75.00         |
| 8/28/2020   | Carol O'Donnell<br>Miscellaneous administration. Post<br>documents to website and email to OSB.  | 0.60         | 250.00      | 150.00        |
| 8/28/2020   | Duncan Lau<br>Update with VP of IT, prepare proposed<br>inventory reduction plan, correspond with<br>GHY regarding CBSA account.   | 1.25         | 625.00      | 781.25        |
| 8/28/2020   | Kristina Ho<br>Prepare updated mailing list for additional<br>email notices to creditors. Review new proof<br>of claims submitted.   | 3.00         | 275.00      | 825.00        |
| 8/28/2020   | Samantha Tucci<br>Email creditors regarding proof of claims.   | 0.50         | 75.00       | 37.50         |
| 8/31/2020   | Ken Le<br>Post revised proof of claims amount in<br>Ascend, discussion with K. Ho.   | 0.75         | 325.00      | 243.75        |
| 8/31/2020   | Paul Van Eyk<br>Review of emails, update call with D. Lau.   | 0.50         | 775.00      | 387.50        |
| 8/31/2020   | Duncan Lau<br>Update with VP of IT, review inventory plan<br>with management, respond to creditors,<br>review status of claims, update call with P.<br>van Eyk.                                    | 2.50         | 625.00      | 1,562.50      |
| 8/31/2020   | Alexandra Kovacs-Espley<br>Review proof of claims, email<br>correspondence with creditors relating to<br>their proof of claims.  | 0.50         | 210.00      | 105.00        |
| 8/31/2020   | Kristina Ho<br>Prepare list of emails for notice reminders of<br>bar date. Review proof of claims submitted.<br>Respond to creditor inquiries, call with CRA<br>re current status of amounts owed. | 5.00         | 275.00      | 1,375.00      |
| 9/1/2020    | Ken Le<br>Post proof of claims in Ascend.  | 0.25         | 325.00      | 81.25         |
| 9/1/2020    | Paul Van Eyk   | 0.50         | 775.00      | 387.50        |

Invoice No.: 20405628  
Date: 9/17/2020

| Date     | Name and Description   | Hours | Rate   | Amount   |
|----------|--|-------|--------|----------|
| 9/1/2020 | Review of emails, call with D. Lau on status of claims and cashflows.<br>Duncan Lau  | 1.00  | 625.00 | 625.00   |
| 9/1/2020 | Discussion with former employees, review certain IT agreements, update with A. Morgan, update with P. van Eyk.   | 0.92  | 210.00 | 193.20   |
| 9/1/2020 | Alexandra Kovacs-Espley<br>Review proof of claims and email creditors for clarification.   | 4.00  | 275.00 | 1,100.00 |
| 9/2/2020 | Kristina Ho<br>Prepare updated claims tracker. Review new proof of claims submitted and respond to creditor inquiries. Compile list of emails for bar date reminder notice.  | 0.40  | 325.00 | 130.00   |
| 9/2/2020 | Ken Le<br>Post proof of claims in Ascend, review emails and voice messages from creditors.   | 0.50  | 775.00 | 387.50   |
| 9/2/2020 | Paul Van Eyk<br>Review of emails, call with D. Lau on creditors.   | 1.50  | 625.00 | 937.50   |
| 9/2/2020 | Duncan Lau<br>Respond to creditors, update with T. Burt re provincial sales tax, respond to creditor calls, update with P. van Eyk.  | 0.40  | 210.00 | 84.00    |
| 9/2/2020 | Alexandra Kovacs-Espley<br>Review creditor claims and respond to creditor inquiries.   | 5.50  | 275.00 | 1,512.50 |
| 9/2/2020 | Kristina Ho<br>Review new proof of claims submitted. Respond to creditor inquiries. Call with UPS re accounts suspended to be reactivated. Review weekly disbursements proposed for Roberts Canada.  | 1.80  | 325.00 | 585.00   |
| 9/3/2020 | Ken Le<br>Review emails and voice messages from the general claims' inbox, post proof of claims in Ascend, email reminder of claims bar date to all creditors and update; communication with D. Lau re unremitted taxes related to BC, MB, SK. | 0.20  | 775.00 | 155.00   |
| 9/3/2020 | Paul Van Eyk<br>Review of emails, CF discussion.   | 4.00  | 625.00 | 2,500.00 |
| 9/3/2020 | Duncan Lau<br>Prepare forecasts, review variance analysis, attend inventory meeting, update with BLG and Bennett Jones on provincial sales tax.  | 0.47  | 210.00 | 98.70    |
| 9/3/2020 | Alexandra Kovacs-Espley<br>Review creditor proof of claims, correspondence with creditors for inquiries on proof of claims.  |       |        |          |

Invoice No.: 20405628  
Date: 9/17/2020

| <b>Date</b>       | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b>       |
|-------------------|--|--------------|-------------|---------------------|
| 9/3/2020          | Kristina Ho<br>Prepare weekly variance reporting to Bank of America. Prepare additional notice to creditors re claims bar date. Respond to creditor inquiries. Review new proof of claims submitted.                     | 5.00         | 275.00      | 1,375.00            |
| 9/4/2020          | Ken Le<br>Post employees claims in Ascend, review emails & voice messages, review and mail notices to the Province of BC, MB, SK and follow up with and discussion with D. Lau, email amended reminder to all creditors. | 2.25         | 325.00      | 731.25              |
| 9/4/2020          | Paul Van Eyk<br>Call with management team on plan, bank feedback, next steps.  | 1.00         | 775.00      | 775.00              |
| 9/4/2020          | Duncan Lau<br>Review submitted claims, follow up with creditors on their submissions, call with US counsel to Congoleum, update meeting with management, discuss plan of arrangement.                                    | 2.50         | 625.00      | 1,562.50            |
| 9/4/2020          | Alexandra Kovacs-Espley<br>Review proof of claims, email correspondence with creditors on proof of claims.   | 1.50         | 210.00      | 315.00              |
| 9/4/2020          | Kristina Ho<br>Respond to creditor inquiries. Review new proof of claims submitted. Follow up with vendors re reconciliation of claim amount with company records. Prepare & review updated claims tracker.              | 3.50         | 275.00      | 962.50              |
| 9/4/2020          | Kristina Ho<br>Respond to creditor inquiries. Review new proof of claims submitted. Follow up with vendors re reconciliation of claim amount with company records. Prepare & review updated claims tracker.              | 1.00         | 275.00      | 275.00              |
| <b>Fees Total</b> |  | <b>91.64</b> |             | <b>\$ 33,182.65</b> |

Invoice No.: 20405628  
Date: 9/17/2020

---

**Remittance Form**

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

---

**Invoice Summary**

|   |            |                     |
|---|------------|---------------------|
| <b>Sub-Total</b>                          |            | <b>\$ 33,182.65</b> |
| <b>Technology and Administrative Fees</b> |            | 995.48              |
| GST/HST #885435842 RT0001                 |            | 4,443.15            |
| <b>Total Due</b>                          | <b>CAD</b> | <b>\$ 38,621.28</b> |

---

**Payment Options**

**At this time, we ask that payment not be made by cheque.  
Please use one of the payment options below. We appreciate your collaboration.**

**Wire Transfer** Toronto Dominion Bank  
Commercial Banking Center  
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2  
Bank Institute No.: 004  
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR  
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR  
  
Email payment details, including invoice number and amount paid to:  
ClientService@richter.ca

**Credit Card** payments can be made by contacting us as indicated below.

**Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca**

---

**TORONTO**

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

---

**MONTRÉAL**

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

---

**CHICAGO**

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

# RICHTER

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

Date: 10/5/2020  
Invoice No.: 20405679  
Engagement No.: 2021928  
Payment Terms: Due on Receipt

---

Professional services rendered to September 18, 2020 \$ 46,599.30

|   |                         |
|---|-------------------------|
| <b>Sub-Total</b>                          | 46,599.30               |
| <b>Technology and Administrative Fees</b> | 1,397.98                |
| GST/HST #885435842 RT0001                 | 6,239.65                |
| <b>Total Due</b>                          | <b>CAD \$ 54,236.93</b> |

## TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

## MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

## CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

Invoice No.: 20405679  
Date: 10/5/2020

---

**Fees**

| <b>Name</b>             | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
|-------------------------|---------------|-------------|---------------------|
| Adam Zeldin             | 17.95         | \$ 425.00   | \$ 7,628.75         |
| Alexandra Kovacs-Espley | 1.78          | 210.00      | 373.80              |
| Duncan Lau              | 30.25         | 625.00      | 18,906.25           |
| Jack Caylor             | 24.75         | 175.00      | 4,331.25            |
| Ken Le                  | 3.60          | 325.00      | 1,170.00            |
| Kristina Ho             | 40.50         | 275.00      | 11,137.50           |
| Pascale Lareau          | 3.30          | 185.00      | 610.50              |
| Paul Van Eyk            | 3.15          | 775.00      | 2,441.25            |
|                         | <b>125.28</b> |             | <b>\$ 46,599.30</b> |

Invoice No.: 20405679  
Date: 10/5/2020

---

**Fee and Disbursement Details**

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
| 9/4/2020    | Adam Zeldin<br>Respond to creditor enquiries. Discussions with Richter team re claims process. Review of emails from BLG re creditor enquiry.  | 1.00         | \$ 425.00   | \$ 425.00     |
| 9/8/2020    | Pascale Lareau<br>Enter proof of claims.   | 0.60         | 185.00      | 111.00        |
| 9/8/2020    | Ken Le<br>Review emails and voice messages from the general claims inbox, post proof of claims to Ascend.  | 0.75         | 325.00      | 243.75        |
| 9/8/2020    | Paul Van Eyk<br>Calls with management team on plan, call with counsel, call with D. Lau.   | 1.00         | 775.00      | 775.00        |
| 9/8/2020    | Duncan Lau<br>Prepare updated creditor matrix scenarios, review variance analysis, update Canadian and US forecasts, respond to creditor inquiries, update with P. van Eyk.  | 3.50         | 625.00      | 2,187.50      |
| 9/8/2020    | Adam Zeldin<br>Review of draft Plan, emails/comments from BLG re same. Review claims filed, correspondence with Richter team re same.  | 2.50         | 425.00      | 1,062.50      |
| 9/8/2020    | Alexandra Kovacs-Espley<br>Review submitted proof of claims and email correspondence with creditors.   | 1.78         | 210.00      | 373.80        |
| 9/8/2020    | Kristina Ho<br>Prepare weekly variance reporting to Bank of America. Respond to creditor inquiries and correspond with creditors re reconciling claim amount with company records. Review new proof of claims submitted. | 4.00         | 275.00      | 1,100.00      |
| 9/9/2020    | Pascale Lareau<br>Enter proof of claims.   | 0.30         | 185.00      | 55.50         |
| 9/9/2020    | Ken Le<br>Review emails and voice messages from the general claims inbox, post proof of claims to Ascend.  | 0.50         | 325.00      | 162.50        |
| 9/9/2020    | Paul Van Eyk<br>Call with D. Lau on matrix.  | 0.25         | 775.00      | 193.75        |
| 9/9/2020    | Duncan Lau<br>Update creditor matrix, review unsubmitted claims, review lease disclaimers, attend calls with creditors re proof of claims, update call with P. van Eyk.  | 2.75         | 625.00      | 1,718.75      |
| 9/9/2020    | Kristina Ho  | 3.00         | 275.00      | 825.00        |

Invoice No.: 20405679  
Date: 10/5/2020

---

| Date      | Name and Description  | Hours | Rate   | Amount   |
|-----------|---|-------|--------|----------|
|           | Review revised & new proof of claims submitted. Respond to creditor inquiries and correspond with creditors re: proof of claim reconciliations. Update claims tracker.                            |       |        |          |
| 9/10/2020 | Paul Van Eyk<br>Call with management team, call with D. Lau.  | 1.00  | 775.00 | 775.00   |
| 9/10/2020 | Duncan Lau<br>Prepare FY2022 forecasts (P&L and cashflow), respond to creditors, call with C. Cunningham, A. Morgan re commission policy, update meeting with management, update with P. van Eyk. | 6.00  | 625.00 | 3,750.00 |
| 9/10/2020 | Kristina Ho<br>Review revised & new proof of claims submitted. Respond to creditor inquiries and correspond with creditors re proof of claim reconciliations.                                     | 4.00  | 275.00 | 1,100.00 |
| 9/10/2020 | Jack Caylor<br>Attend Waterloo site, meet with team to review, reconcile and confirm claims. Calls and correspondence with creditors re their proof of claims.                                    | 4.75  | 175.00 | 831.25   |
| 9/11/2020 | Pascale Lareau<br>Enter proof of claims.  | 1.30  | 185.00 | 240.50   |
| 9/11/2020 | Ken Le<br>Review emails and voice messages from the general claims inbox, post proof of claims to Ascend.   | 0.70  | 325.00 | 227.50   |
| 9/11/2020 | Paul Van Eyk<br>Discussion with D. Lau re cashflow forecasts.   | 0.25  | 775.00 | 193.75   |
| 9/11/2020 | Duncan Lau<br>Review status of IT contracts, correspond with liquidators, respond to creditor inquiries, update with P. van Eyk.  | 2.00  | 625.00 | 1,250.00 |
| 9/11/2020 | Kristina Ho<br>Review new proof of claims submitted and correspond with creditors re same. Review draft post-filing 2021 forecast.  | 4.50  | 275.00 | 1,237.50 |
| 9/11/2020 | Jack Caylor<br>Attend Waterloo site to meet with team to review, reconcile and confirm claims., Calls and correspondence creditors re proof of claims.  | 5.00  | 175.00 | 875.00   |
| 9/14/2020 | Pascale Lareau<br>Enter proof of claims.  | 1.10  | 185.00 | 203.50   |
| 9/14/2020 | Ken Le<br>Post proof of claims to Ascend, email communication with K. Ho.   | 0.75  | 325.00 | 243.75   |
| 9/14/2020 | Paul Van Eyk  | 0.20  | 775.00 | 155.00   |

Invoice No.: 20405679  
Date: 10/5/2020

---

| <b>Date</b> | <b>Name and Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|---|--------------|-------------|---------------|
| 9/14/2020   | Review of emails on plan of arrangement.<br>Duncan Lau  | 4.00         | 625.00      | 2,500.00      |
| 9/14/2020   | Revise plan of arrangement proposal, revise US forecast, review latest borrowing base, respond to bank inquiries.<br>Adam Zeldin  | 2.70         | 425.00      | 1,147.50      |
| 9/14/2020   | Review of updated Plan and comments from counsel on same. Begin drafting Monitor's Fourth Report to Court, discussions with BJ re same.<br>Kristina Ho  | 5.00         | 275.00      | 1,375.00      |
| 9/14/2020   | Review new proof of claims submitted. Correspond with creditors re revisions and reconciliations for proof of claims submitted. Prepare weekly variance reporting to Bank of America.<br>Jack Caylor  | 1.75         | 175.00      | 306.25        |
| 9/14/2020   | Review, reconcile and analyze claims. Follow up with creditors re proof of claims and o/s questions.<br>Jack Caylor   | 0.75         | 175.00      | 131.25        |
| 9/15/2020   | Email correspondence with RCCL team and creditors re proof of claims and backups.<br>Ken Le   | 0.40         | 325.00      | 130.00        |
| 9/15/2020   | Post proof of claims to Ascend, email correspondence with K. Ho.<br>Duncan Lau  | 3.00         | 625.00      | 1,875.00      |
| 9/15/2020   | Review variance analysis, prepare Canadian and US forecasts, respond to bank inquiries, respond to creditor inquiries.<br>Adam Zeldin   | 2.90         | 425.00      | 1,232.50      |
| 9/15/2020   | Review of revisions to the Plan, emails from BLG/BJ re same. Continue drafting Monitor's Fourth Report.<br>Kristina Ho  | 7.00         | 275.00      | 1,925.00      |
| 9/15/2020   | Correspond with the Company and creditors re reconciling proof of claims submitted. Prepare updated claims tracker. Prepare weekly variance report to Bank of Canada. Reconcile claims tracker with claims register to ensure all claims are reviewed.<br>Jack Caylor | 4.75         | 175.00      | 831.25        |
| 9/16/2020   | Attend Waterloo site, review proof of claims, correspond with creditors.<br>Paul Van Eyk  | 0.25         | 775.00      | 193.75        |
| 9/16/2020   | Review of draft court material.<br>Duncan Lau   | 2.50         | 625.00      | 1,562.50      |
| 9/16/2020   | Review disputed employee claims, review disbursements, review IT disclaimer letter, update with A. Morgan.  |              |             |               |

Invoice No.: 20405679  
Date: 10/5/2020

| Date      | Name and Description  | Hours | Rate   | Amount   |
|-----------|---|-------|--------|----------|
| 9/16/2020 | Adam Zeldin<br>Review/comment on draft Meeting Order/Notice of Meeting and Sanction Order, emails with BLG/BJ re same. Review of creditors claims tracker, emails from BLG re same. Review/update Fourth Report to Court. | 3.65  | 425.00 | 1,551.25 |
| 9/16/2020 | Kristina Ho<br>Review proof of claims submitted. Correspond with Company and creditors re same. Review weekly payment run for Roberts Canada.   | 4.50  | 275.00 | 1,237.50 |
| 9/16/2020 | Jack Caylor<br>Review, analyze and reconcile claims. Update with K. Ho.   | 3.25  | 175.00 | 568.75   |
| 9/17/2020 | Ken Le<br>Post revised proof of claims to Ascend, email correspondence with K. Ho and D. Lau.   | 0.50  | 325.00 | 162.50   |
| 9/17/2020 | Paul Van Eyk<br>Review of emails, correspondence with D. Lau.   | 0.20  | 775.00 | 155.00   |
| 9/17/2020 | Duncan Lau<br>Attend inventory meeting, review claims tracker, review court report, update with BLG and Bennett Jones re timelines, update with P. van Eyk.   | 2.50  | 625.00 | 1,562.50 |
| 9/17/2020 | Adam Zeldin<br>Review Plan Affidavit. Review of updates to Meeting Order, emails re same. Review/update Fourth Report to Court. Call with BLG/BJ re Plan/Meeting Order/other matters. Discussions with Richter team.      | 5.20  | 425.00 | 2,210.00 |
| 9/17/2020 | Kristina Ho<br>Review and reconcile proof of claims submitted. Correspond with the Company and creditors re same. Prepare variance reporting for the Monitor's Fourth Report.   | 4.00  | 275.00 | 1,100.00 |
| 9/17/2020 | Jack Caylor<br>Review, reconcile and analyze claims and follow up with Richter team re specific reconciled claims. Follow up with creditors re proof of claim documents.  | 2.25  | 175.00 | 393.75   |
| 9/18/2020 | Duncan Lau<br>Update creditor matrix, review court materials, update with E. Brown, update with Bennett Jones re plan of arrangement and promissory note.   | 4.00  | 625.00 | 2,500.00 |
| 9/18/2020 | Kristina Ho   | 4.50  | 275.00 | 1,237.50 |

Invoice No.: 20405679  
Date: 10/5/2020

---

| <b>Date</b>       | <b>Name and Description</b>   | <b>Hours</b>        | <b>Rate</b> | <b>Amount</b>             |
|-------------------|---|---------------------|-------------|---------------------------|
| 9/18/2020         | Reconcile proof of claims submitted and correspond with creditors & the Company re same. Call with CRA re current status of their proof of claim amount.<br>Jack Caylor<br>Review, reconcile and analyze supporting documents submitted by creditors re claims process. | 2.25                | 175.00      | 393.75                    |
| <b>Fees Total</b> |   | <hr/> <b>125.28</b> |             | <hr/> <b>\$ 46,599.30</b> |

Invoice No.: 20405679  
Date: 10/5/2020

---

**Remittance Form**

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

---

**Invoice Summary**

|   |            |                     |
|---|------------|---------------------|
| <b>Sub-Total</b>                          |            | <b>\$ 46,599.30</b> |
| <b>Technology and Administrative Fees</b> |            | 1,397.98            |
| GST/HST #885435842 RT0001                 |            | 6,239.65            |
| <b>Total Due</b>                          | <b>CAD</b> | <b>\$ 54,236.93</b> |

---

**Payment Options**

**At this time, we ask that payment not be made by cheque.  
Please use one of the payment options below. We appreciate your collaboration.**

**Wire Transfer** Toronto Dominion Bank  
Commercial Banking Center  
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2  
Bank Institute No.: 004  
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR  
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR  
  
Email payment details, including invoice number and amount paid to:  
ClientService@richter.ca

**Credit Card** payments can be made by contacting us as indicated below.

**Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca**

---

TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

---

MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

---

CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

# RICHTER

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

Date: 10/9/2020  
Invoice No.: 20405698  
Engagement No.: 2021928  
Payment Terms: Due on Receipt

---

|   |                               |
|---|-------------------------------|
| Professional services rendered to October 5, 2020 | \$ 47,686.75                  |
| Disbursements (postage for mailing)               | 292.26                        |
| <b>Sub-Total</b>                                  | <hr/> 47,979.01               |
| <b>Technology and Administrative Fees</b>         | 1,439.37                      |
| GST/HST #885435842 RT0001                         | 6,424.39                      |
| <b>Total Due</b>                                  | <hr/> <b>CAD \$ 55,842.77</b> |

## TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

## MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

## CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

Invoice No.: 20405698  
Date: 10/9/2020

---

**Fees**

| <b>Name</b>             | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
|-------------------------|---------------|-------------|---------------------|
| Adam Zeldin             | 16.30         | \$ 425.00   | \$ 6,927.50         |
| Alexandra Kovacs-Espley | 4.25          | 210.00      | 892.50              |
| Carol O'Donnell         | 0.30          | 250.00      | 75.00               |
| Duncan Lau              | 33.75         | 625.00      | 21,093.75           |
| Jack Caylor             | 14.25         | 175.00      | 2,493.75            |
| Ken Le                  | 12.00         | 325.00      | 3,900.00            |
| Kristina Ho             | 32.00         | 275.00      | 8,800.00            |
| Pascale Lareau          | 0.30          | 185.00      | 55.50               |
| Paul Van Eyk            | 4.45          | 775.00      | 3,448.75            |
|                         | <b>117.60</b> |             | <b>\$ 47,686.75</b> |

**Disbursements**

---

|                     |  |  |                  |
|---------------------|--|--|------------------|
| Postage for mailing |  |  | \$ 292.26        |
|                     |  |  | <b>\$ 292.26</b> |

Invoice No.: 20405698  
Date: 10/9/2020

---

**Fee and Disbursement Details**

| <b>Date</b> | <b>Name and Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|---|--------------|-------------|---------------|
| 9/20/2020   | Adam Zeldin<br>Review counsel comments on Fourth Report and revise same. Call with Richter team/BLG re Fourth Report/Meeting Order/Plan.  | 1.50         | \$ 425.00   | \$ 637.50     |
| 9/21/2020   | Ken Le<br>Respond to creditor inquiries.  | 0.15         | 325.00      | 48.75         |
| 9/21/2020   | Duncan Lau<br>Review court documents, review NDA mark up from Gordon Brothers, correspond with Ministry of Finance regarding their claim.   | 4.00         | 625.00      | 2,500.00      |
| 9/21/2020   | Adam Zeldin<br>Review of emails re Meeting Order, Plan and comments on/revisions to same. Calls/emails with Richter team/BLG/BJ re same. Discussions with Richter team re proposed Plan meeting.                        | 2.50         | 425.00      | 1,062.50      |
| 9/21/2020   | Kristina Ho<br>Review proof of claims submitted and correspond with creditors re same. Prepare weekly variance report to Bank of America.   | 4.00         | 275.00      | 1,100.00      |
| 9/22/2020   | Ken Le<br>Review letters for employees, communication with D. Lau, post revised proof of claims in Ascend, prepare claims register.   | 0.70         | 325.00      | 227.50        |
| 9/22/2020   | Paul Van Eyk<br>Call with A. Morgan, attendance on call for plan, discussion with D. Lau.   | 0.75         | 775.00      | 581.25        |
| 9/22/2020   | Duncan Lau<br>Review variance analysis, prepare Canadian and US forecasts, review court materials, attend call with management and BJ to discuss plan of arrangement, update with E. Brown, update with P. van Eyk.     | 4.75         | 625.00      | 2,968.75      |
| 9/22/2020   | Adam Zeldin<br>Calls/emails with BLJ/RCCL/BJ re Plan, Meeting Order, review of revisions to same. Review comments re Fourth Report, update same. Emails with Richter team/BLG re Fourth Report. Review of claims filed. | 3.80         | 425.00      | 1,615.00      |
| 9/22/2020   | Kristina Ho<br>Review new proof of claims submitted and update claims tracker appropriately. Reconcile and review claims tracker with claims submitted.   | 2.00         | 275.00      | 550.00        |
| 9/22/2020   | Jack Caylor<br>Review claims and follow up with creditors re proof of claim forms not properly filled out.  | 1.25         | 175.00      | 218.75        |
| 9/23/2020   | Ken Le  | 1.40         | 325.00      | 455.00        |

Invoice No.: 20405698  
Date: 10/9/2020

| Date      | Name and Description   | Hours | Rate   | Amount   |
|-----------|--|-------|--------|----------|
| 9/23/2020 | Issue and send disclaimer notices by express post, post proof of claims; email communication with K. Ho and D. Lau.<br>Paul Van Eyk<br>Review of disclaimers for leases, discussion with D. Lau on leases, discussion on CF and plan, emails and correspondence review from counsel. | 1.00  | 775.00 | 775.00   |
| 9/23/2020 | Duncan Lau<br>Finalize court report, discussions with liquidators regarding Edmonton location, review and send out IT disclaimers, update with P. van Eyk.   | 3.75  | 625.00 | 2,343.75 |
| 9/23/2020 | Adam Zeldin<br>Call with BLG/Richter team re Fourth Report, review/update/finalize same. Emails with BLG/BJ re Fourth Report. Review edits and emails re Meeting Order and Plan, calls/emails with BLG/BJ re same.   | 4.40  | 425.00 | 1,870.00 |
| 9/23/2020 | Kristina Ho<br>Respond to creditor inquiries re claims process and review late proof of claims submitted.  | 2.00  | 275.00 | 550.00   |
| 9/23/2020 | Jack Caylor<br>Attend waterloo site to review claim reconciliations and invoices, work through specific claims with the team, correspond and email creditors.  | 4.00  | 175.00 | 700.00   |
| 9/23/2020 | Jack Caylor<br>Update calls with K. Ho, reconcile claims.  | 1.00  | 175.00 | 175.00   |
| 9/24/2020 | Carol O'Donnell<br>Review documents for plan.  | 0.30  | 250.00 | 75.00    |
| 9/24/2020 | Paul Van Eyk<br>Review of emails, discussion with D. Lau.  | 0.25  | 775.00 | 193.75   |
| 9/24/2020 | Duncan Lau<br>Calls with Bennett Jones and BLG to discuss disputed claims, unremitted PST and voting procedures for unresolved claims, review inventory at Edmonton, correspond with claimants including former employees, update with P. van Eyk.                                   | 3.00  | 625.00 | 1,875.00 |
| 9/24/2020 | Adam Zeldin<br>Review of emails re pre-filing tax matters, disputed claims. Discussions with D. Lau re Plan meeting, related matters. Gather Meeting Materials in preparation of mailing.  | 1.60  | 425.00 | 680.00   |
| 9/24/2020 | Alexandra Kovacs-Espley<br>Comparing proof of claims received to claims register for mailing addresses for accuracy. Updating mailing addresses where required.  | 1.50  | 210.00 | 315.00   |

Invoice No.: 20405698  
Date: 10/9/2020

| Date      | Name and Description   | Hours | Rate   | Amount   |
|-----------|--|-------|--------|----------|
| 9/24/2020 | Kristina Ho<br>Update claims register with late and revised proof of claim forms submitted. Reconcile claims register with claims tracker and mailing addresses. Respond to creditor inquiries.  | 4.00  | 275.00 | 1,100.00 |
| 9/25/2020 | Ken Le<br>Review Disclaimers Notice Letters, arrange for the delivery of notices.  | 0.75  | 325.00 | 243.75   |
| 9/25/2020 | Ken Le<br>Post documents to website, respond to creditor inquiries.  | 1.30  | 325.00 | 422.50   |
| 9/25/2020 | Paul Van Eyk<br>Review of emails on employee claims, correspondence with RCCL, D. Lau on claims process.   | 0.25  | 775.00 | 193.75   |
| 9/25/2020 | Duncan Lau<br>Review and prepare IT and real estate disclaimers, respond on creditor inquiries, review and prepare revise listings of submitted and unsubmitted claims, update with P. van Eyk.  | 2.00  | 625.00 | 1,250.00 |
| 9/25/2020 | Alexandra Kovacs-Espley<br>Review claims, prepare an updated listing based on base currency (USD vs Canadian).   | 1.50  | 210.00 | 315.00   |
| 9/25/2020 | Kristina Ho<br>Prepare list of unsubmitted claims. Call with CRA re status of their claim. Respond to creditor inquiries.  | 2.50  | 275.00 | 687.50   |
| 9/27/2020 | Kristina Ho<br>Call with D. Lau, R. Sahni, R. Jaipargas re CRA claim and next steps.   | 0.50  | 275.00 | 137.50   |
| 9/28/2020 | Ken Le<br>Review newspaper notice, email communication with Niwri and subsequent follow-up, post documents to website and email to CCAA, post and update proof of claims in Ascend, communication with K. Ho and provide claims register to K. Ho. | 2.50  | 325.00 | 812.50   |
| 9/28/2020 | Duncan Lau<br>Attend court re Meeting Order, attend Waterloo site, review claims listing with the Finance team.  | 5.00  | 625.00 | 3,125.00 |
| 9/28/2020 | Adam Zeldin<br>Attend court hearing re Meeting Order. Review/revise newspaper notice re Plan Meeting, emails/calls with BLG re same. Compile Meeting Materials, emails with BLG/BJ re same.  | 1.50  | 425.00 | 637.50   |
| 9/28/2020 | Kristina Ho  | 4.50  | 275.00 | 1,237.50 |

Invoice No.: 20405698  
Date: 10/9/2020

---

| Date      | Name and Description   | Hours | Rate   | Amount   |
|-----------|--|-------|--------|----------|
| 9/28/2020 | Meeting with Kraus finance team re status of claims submitted. Prepare weekly variance report to Bank of America.<br>Jack Caylor   | 3.25  | 175.00 | 568.75   |
| 9/29/2020 | Attend Waterloo site to review and reconcile claims with RCCL team. Prepare for Claims meeting with RCCL team, D. Lau and K. Ho. Review claims tracker with team, go over outstanding claims discuss next steps.<br>Ken Le | 2.00  | 325.00 | 650.00   |
| 9/29/2020 | Email creditors re Meeting Material, communication with K. Ho, issue claims register, post documents to website email with CCAA, post late claims in Ascend.<br>Paul Van Eyk   | 1.00  | 775.00 | 775.00   |
| 9/29/2020 | Call with company, calls with D. Lau.<br>Duncan Lau  | 4.00  | 625.00 | 2,500.00 |
| 9/29/2020 | Review variance analysis, prepare Canadian and US forecast, update with management re vendor script, update with K. Le and K. Ho on creditor communication and mailing, update with P. van Eyk.<br>Adam Zeldin             | 1.00  | 425.00 | 425.00   |
| 9/29/2020 | Compile meeting materials for creditor mailing. Discussions with Richter team.<br>Alexandra Kovacs-Espley  | 1.25  | 210.00 | 262.50   |
| 9/29/2020 | Prepare claims register in preparation for the mailing.<br>Kristina Ho   | 4.50  | 275.00 | 1,237.50 |
| 9/29/2020 | Prepare final mailing list to creditor re meeting materials. Review Foxnet proof of claim.<br>Jack Caylor  | 1.50  | 175.00 | 262.50   |
| 9/29/2020 | Review and reconcile claims, follow up with creditors re Proof of Claim forms not properly filled out. Correspondence with RCCL team and K. Ho re same.<br>Ken Le  | 1.80  | 325.00 | 585.00   |
| 9/30/2020 | Mailing to creditors re Meeting Materials, discussion with D. Lau.<br>Paul Van Eyk   | 0.50  | 775.00 | 387.50   |
| 9/30/2020 | Call with A. Zeldin and H. Maertl, review of emails.<br>Duncan Lau   | 1.50  | 625.00 | 937.50   |
| 9/30/2020 | Attend inventory call with E. Brown, A. Morgan and J. Kasch, update with C. Cunningham, correspond with key vendors, correspond with H. Maertl re unsubmitted claims.<br>Kristina Ho                                       | 3.00  | 275.00 | 825.00   |

Invoice No.: 20405698  
Date: 10/9/2020

| <b>Date</b>       | <b>Name and Description</b>  | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
|-------------------|--|---------------|-------------|---------------------|
| 9/30/2020         | Respond to creditor inquiries. Review late proof of claims submitted.<br>Jack Caylor   | 2.00          | 175.00      | 350.00              |
| 10/1/2020         | Review and reconcile claims, follow up with creditors re proof of claim forms not properly filled out. Correspondence with RCCL team and K. Ho re same.<br>Ken Le                                    | 0.40          | 325.00      | 130.00              |
| 10/1/2020         | Email meeting materials to creditors and legal counsel on the service list.<br>Paul Van Eyk  | 0.50          | 775.00      | 387.50              |
| 10/1/2020         | Review of emails, correspondence with company, D. Lau.<br>Duncan Lau   | 3.00          | 625.00      | 1,875.00            |
| 10/1/2020         | Review IT disclaimer, update call with liquidators re non-core inventory, attend inventory call, correspond with creditors, review post-filing amounts owing, update with P. van Eyk.<br>Kristina Ho | 3.00          | 275.00      | 825.00              |
| 10/1/2020         | Respond to creditor inquiries re plan & meeting materials. Review Foxnet requests re pre-filing & post-filing invoices and renewal contract.<br>Jack Caylor  | 1.25          | 175.00      | 218.75              |
| 10/2/2020         | Review and reconcile claims outstanding claims. Follow-up with creditors re explaining voting procedures and meeting materials.<br>Pascale Lareau  | 0.30          | 185.00      | 55.50               |
| 10/2/2020         | Enter proof of claim.<br>Ken Le  | 0.10          | 325.00      | 32.50               |
| 10/2/2020         | Discussion with P. Lareau re late proof of claim filed.<br>Ken Le  | 0.90          | 325.00      | 292.50              |
| 10/2/2020         | Prepare affidavit of Mailing.<br>Paul Van Eyk  | 0.20          | 775.00      | 155.00              |
| 10/2/2020         | Review of emails, correspond with Bennett Jones.<br>Duncan Lau   | 2.75          | 625.00      | 1,718.75            |
| 10/2/2020         | Prepare email response to key supplier, revise claim calculation for employees, update call with Telus, correspond with creditors, review creditor claims.<br>Kristina Ho                            | 2.00          | 275.00      | 550.00              |
| 10/2/2020         | Review remaining proof of claims and reconcile claim amount with the Company or creditor.  |               |             |                     |
| <b>Fees Total</b> |  | <b>117.60</b> |             | <b>\$ 47,686.75</b> |

Invoice No.: 20405698  
Date: 10/9/2020

---

| <b>Date</b>                | <b>Name and Description</b> | <b>Hours</b> | <b>Rate</b> | <b>Amount</b>          |
|----------------------------|-----------------------------|--------------|-------------|------------------------|
| <b>2262</b>                | <b>Name and Description</b> | <b>Hours</b> | <b>Rate</b> | <b>Amount</b>          |
| <b>Date</b>                | <b>Name and Description</b> | <b>Hours</b> | <b>Rate</b> | <b>Amount</b>          |
| 9/30/2020                  | Postage for mailing         |              |             | \$ 292.26              |
| <b>Disbursements Total</b> |                             |              |             | <hr/> <b>\$ 292.26</b> |

Invoice No.: 20405698  
Date: 10/9/2020

---

**Remittance Form**

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

---

**Invoice Summary**

|   |            |                     |
|---|------------|---------------------|
| <b>Sub-Total</b>                          |            | <b>\$ 47,979.01</b> |
| <b>Technology and Administrative Fees</b> |            | 1,439.37            |
| GST/HST #885435842 RT0001                 |            | 6,424.39            |
| <b>Total Due</b>                          | <b>CAD</b> | <b>\$ 55,842.77</b> |

---

**Payment Options**

**At this time, we ask that payment not be made by cheque.  
Please use one of the payment options below. We appreciate your collaboration.**

**Wire Transfer** Toronto Dominion Bank  
Commercial Banking Center  
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2  
Bank Institute No.: 004  
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR  
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR  
  
Email payment details, including invoice number and amount paid to:  
ClientService@richter.ca

**Credit Card** payments can be made by contacting us as indicated below.

**Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca**

---

**TORONTO**

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

---

**MONTRÉAL**

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

---

**CHICAGO**

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

# RICHTER

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

Date: 10/19/2020  
Invoice No.: 20405728  
Engagement No.: 2021928  
Payment Terms: Due on Receipt

---

|  |  |            |                     |
|--|--|------------|---------------------|
| Professional services rendered to October 18, 2020 |  |            | \$ 57,053.00        |
| Disbursements (Globe and Mail advertisement)       |  |            | 10,619.92           |
|  |  |            | <hr/>               |
| <b>Sub-Total</b>                                   |  |            | 67,672.92           |
| <b>Technology and Administrative Fees</b>          |  |            | 2,030.19            |
| GST/HST #885435842 RT0001                          |  |            | 9,061.40            |
|  |  |            | <hr/>               |
| <b>Total Due</b>                                   |  | <b>CAD</b> | <b>\$ 78,764.51</b> |

## TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

## MONTRÉAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

## CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

Invoice No.: 20405728  
Date: 10/19/2020

---

**Fees**

| <b>Name</b>     | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
|-----------------|---------------|-------------|---------------------|
| Adam Zeldin     | 31.85         | \$ 425.00   | \$ 13,536.25        |
| Carol O'Donnell | 0.10          | 250.00      | 25.00               |
| Duncan Lau      | 35.00         | 625.00      | 21,875.00           |
| Jack Caylor     | 6.00          | 175.00      | 1,050.00            |
| Ken Le          | 9.85          | 325.00      | 3,201.25            |
| Kristina Ho     | 30.50         | 275.00      | 8,387.50            |
| Pascale Lareau  | 2.30          | 185.00      | 425.50              |
| Paul Van Eyk    | 10.90         | 775.00      | 8,447.50            |
| Vicky Coupal    | 1.00          | 105.00      | 105.00              |
|                 | <b>127.50</b> |             | <b>\$ 57,053.00</b> |

**Disbursements**

---

|   |  |  |                     |
|---|--|--|---------------------|
| Disbursement (Globe and Mail advertisement) |  |  | \$ 10,619.92        |
|   |  |  | <b>\$ 10,619.92</b> |

Invoice No.: 20405728  
Date: 10/19/2020

---

**Fee and Disbursement Details**

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
| 10/5/2020   | Ken Le<br>Review and prepare claims package for former employees, discuss email communication with K. Ho, discussion with V. Coupal to prepare mail merger.  | 0.90         | \$ 325.00   | \$ 292.50     |
| 10/5/2020   | Duncan Lau<br>Review claims with R. Williams-Singh, update with company on IT vendors, review borrowing base.  | 3.00         | 625.00      | 1,875.00      |
| 10/5/2020   | Kristina Ho<br>Prepare weekly variance report to Bank of America. Prepare additional employee claims packages.   | 3.00         | 275.00      | 825.00        |
| 10/6/2020   | Pascale Lareau<br>Enter proof of claim.  | 0.40         | 185.00      | 74.00         |
| 10/6/2020   | Ken Le<br>Discuss email correspondence with K. Ho and follow-up re late claims, email claims package and meeting materials to former employees, update proof of claims in Ascend.  | 1.10         | 325.00      | 357.50        |
| 10/6/2020   | Vicky Coupal<br>Prepare employee mailing.  | 1.00         | 105.00      | 105.00        |
| 10/6/2020   | Duncan Lau<br>Review variance analysis, prepare forecasts for Canada and US, respond to creditor inquiries re plan of arrangement.   | 4.25         | 625.00      | 2,656.25      |
| 10/6/2020   | Adam Zeldin<br>Review of emails with BLG/BJ re draft Sanction Order, CRA claim.  | 0.60         | 425.00      | 255.00        |
| 10/6/2020   | Kristina Ho<br>Review late proof of claims submitted. Reconcile claims register with claims tracker. Respond to creditor inquiries. Draft email re: Foxnet proposal. Prepare weekly variance reporting to Bank of America.               | 6.00         | 275.00      | 1,650.00      |
| 10/6/2020   | Jack Caylor<br>Review and reconcile late claim received. Follow-up with creditors re explaining voting procedures and meeting materials. Correspondence with K. Ho re following up with creditors re outstanding proof of claim changes. | 2.00         | 175.00      | 350.00        |
| 10/7/2020   | Ken Le<br>Post proxy vote and convenience election in Ascend, communication with J. Caylor & K. Ho, update revised proof of claims for creditors in Ascend.  | 0.60         | 325.00      | 195.00        |
| 10/7/2020   | Duncan Lau   | 4.00         | 625.00      | 2,500.00      |

Invoice No.: 20405728  
Date: 10/19/2020

| Date      | Name and Description   | Hours | Rate   | Amount   |
|-----------|--|-------|--------|----------|
| 10/7/2020 | Review draft Sanction Order, attend call with Bennett Jones and BLG to discuss the same, respond to inquiries from creditors, follow-up on disputed claims.<br>Adam Zeldin   | 4.60  | 425.00 | 1,955.00 |
| 10/7/2020 | Review of draft Sanction Order, comments/emails from BLG re same. Begin drafting Monitor's Fifth Report. Call with BLG/BJ re unresolved claims, draft Sanction Order, related matters.<br>Kristina Ho                  | 4.00  | 275.00 | 1,100.00 |
| 10/8/2020 | Respond to creditor inquiries. Call with R. Singh, D. Lau, C. Bach re CBSA proof of claim submitted. Follow-up with remaining in progress proof of claims submitted. Prepare updated claims tracker.<br>Pascale Lareau | 0.70  | 185.00 | 129.50   |
| 10/8/2020 | Enter proof of claim, convenience forms.<br>Ken Le   | 0.50  | 325.00 | 162.50   |
| 10/8/2020 | Update proxy and convenience election in Ascend, communication with D. Lau, telephone call with creditor.<br>Paul Van Eyk  | 0.75  | 775.00 | 581.25   |
| 10/8/2020 | Call with management team on claims, call with D. Lau.<br>Duncan Lau   | 3.25  | 625.00 | 2,031.25 |
| 10/8/2020 | Attend inventory call, update with liquidator, attend call with Department of Justice re CRA claim, update with management re supplier calls, call with P. van Eyk.<br>Adam Zeldin                                     | 2.20  | 425.00 | 935.00   |
| 10/8/2020 | Emails with Richter team re Fifth Report, fee affidavit. Continue drafting Fifth Report.<br>Jack Caylor  | 1.00  | 175.00 | 175.00   |
| 10/8/2020 | Follow-up with creditors and reconcile proof of claims still outstanding. Correspondence with K. Ho re same.<br>Pascale Lareau   | 1.20  | 185.00 | 222.00   |
| 10/9/2020 | Enter convenience elections and proxy votes.<br>Ken Le   | 0.70  | 325.00 | 227.50   |
| 10/9/2020 | Telephone call and email communication with creditor re Lift tow Ltd, update in Ascend revised proof of claims.<br>Paul Van Eyk  | 1.00  | 775.00 | 775.00   |
| 10/9/2020 | Emails with overseas suppliers, review of emails, discussion with D. Lau on employee claims.<br>Duncan Lau   | 4.00  | 625.00 | 2,500.00 |

Invoice No.: 20405728  
Date: 10/19/2020

---

| <b>Date</b> | <b>Name and Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|---|--------------|-------------|---------------|
|             | Correspond with creditors regarding plan of arrangement and proxy form, update with management re landlord claim, CBSA account and IT accounts, review and revise employee commissions analysis, update with P. van Eyk and A. Zeldin.                                  |              |             |               |
| 10/9/2020   | Adam Zeldin<br>Call with D. Lau re Fifth Report, Meeting, pre-filing sales taxes. Review of letters to provinces (BC/MB/SK) re sales taxes, claims process.   | 0.50         | 425.00      | 212.50        |
| 10/9/2020   | Jack Caylor<br>Review and track proxy votes submitted by creditors. Call with ex-employee re proof of claim, payout structure and next steps. Correspondence with D. Lau re same.   | 1.50         | 175.00      | 262.50        |
| 10/13/2020  | Carol O'Donnell<br>Discussion with D. Lau regarding Coface.   | 0.10         | 250.00      | 25.00         |
| 10/13/2020  | Ken Le<br>Post proxy votes & convenience election forms in Ascend, update and file, numerous telephone calls/email communications with K. Ho & J. Caylor.   | 2.70         | 325.00      | 877.50        |
| 10/13/2020  | Paul Van Eyk<br>Review of claims, discussion with D. Lau, call with BLG, call with Bennett Jones.   | 1.20         | 775.00      | 930.00        |
| 10/13/2020  | Duncan Lau<br>Review submitted proxies, prepare claims listing, discussions with key claimants to resolve outstanding claims, review variance analysis, prepare Canadian and US forecast, update with E. Brown and H. Maertl re Edmonton lease, update with P. van Eyk. | 5.00         | 625.00      | 3,125.00      |
| 10/13/2020  | Adam Zeldin<br>Call with BJ re Fifth Report. Review/update Fifth Report. Review updated Sanction Order. Prepare Meeting script. Discussions with Richter team re Meeting, Fifth Report, Sanction Order.   | 6.30         | 425.00      | 2,677.50      |
| 10/13/2020  | Kristina Ho<br>Respond to creditor inquiries re meeting materials. Review and update tracker for proxy & convenience election forms received. Prepare variance reporting to Bank of America. Prepare fee affidavit and variance report for Monitor's Fifth Report.      | 5.00         | 275.00      | 1,375.00      |
| 10/14/2020  | Ken Le<br>Update revised claims in Ascend, communication with J. Caylor & K. Ho.  | 1.10         | 325.00      | 357.50        |
| 10/14/2020  | Paul Van Eyk  | 2.20         | 775.00      | 1,705.00      |

Invoice No.: 20405728  
Date: 10/19/2020

---

| <b>Date</b> | <b>Name and Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Amount</b> |
|-------------|--|--------------|-------------|---------------|
| 10/14/2020  | Review of claims, emails with counsel, calls with D. Lau, review of script for meeting of creditors.<br>Duncan Lau<br>Prepare an updated claims listing based on proxies, correspond with key claimants to resolve outstanding claims, correspond with CBSA regarding their claim, review submitted proxies, update with P. van Eyk. | 4.50         | 625.00      | 2,812.50      |
| 10/14/2020  | Adam Zeldin<br>Review/revise Fifth Report. Review/revise Meeting script. Discussions with Richter team. Call with BLG/Richter team re Meeting. Review updated claims tracker.<br>Review/comment on Affidavit. Review of emails re employee payouts under the Plan.   | 7.50         | 425.00      | 3,187.50      |
| 10/14/2020  | Kristina Ho<br>Prepare fee affidavit and variance report for Monitor's Fifth Report. Respond to creditor inquiries. Update tracker for proxy and convenience election forms received. Call with Foxnet re pre-filing invoices and contract with RCCL.  | 5.50         | 275.00      | 1,512.50      |
| 10/14/2020  | Jack Caylor<br>Correspondence with K. Le and K. Ho re following up with certain creditors to explain convenience creditor form. Follow-up with creditors to ensure they understood proxy voting and convenience creditor forms.  | 1.50         | 175.00      | 262.50        |
| 10/15/2020  | Ken Le<br>Post proxies/convenience election forms, revise proof of claims, admit claims in Ascend, numerous email communications with K. Ho, issue reports for meeting of creditors.   | 2.25         | 325.00      | 731.25        |
| 10/15/2020  | Paul Van Eyk<br>Prepare for meeting of creditors, review of material, claims process, discussion with D. Lau, review of Sanction Order material.   | 3.25         | 775.00      | 2,518.75      |
| 10/15/2020  | Duncan Lau<br>Review Sanction Order, review key items related to the court report, correspond with creditors, prepare for creditor's meeting.  | 4.00         | 625.00      | 2,500.00      |
| 10/15/2020  | Adam Zeldin<br>Calls/emails with BLG/BJ re Sanction Order, Meeting, related matters. Review/revise Fifth Report, Meeting script. Review/comment on Sanction Order. Discussions with Richter team re Meeting/Fifth Report.  | 4.35         | 425.00      | 1,848.75      |
| 10/15/2020  | Kristina Ho  | 4.00         | 275.00      | 1,100.00      |

Invoice No.: 20405728  
Date: 10/19/2020

| <b>Date</b>                | <b>Name and Description</b>  | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
|----------------------------|--|---------------|-------------|---------------------|
|                            | Respond to creditor inquiries. Update claims tracker for proxy & convenience election forms submitted. Reconcile claims tracker with claims register.  |               |             |                     |
| 10/16/2020                 | Paul Van Eyk<br>Attendance at meeting of creditors, review of emails, call with BJ and BLG.  | 2.50          | 775.00      | 1,937.50            |
| 10/16/2020                 | Duncan Lau<br>Attend creditor's meeting, prepare post-filing cashflows, review claims listing and estimated payout.  | 3.00          | 625.00      | 1,875.00            |
| 10/16/2020                 | Adam Zeldin<br>Prepare for and attend Plan Meeting. Review/revise Fifth Report. Richter team discussions. Calls/emails with BLG/BJ re Fifth Report/Sanction Order/Affidavit. Review extended CF. Review Plan Meeting minutes. Review final claims tracker, emails re same. | 4.20          | 425.00      | 1,785.00            |
| 10/16/2020                 | Kristina Ho<br>Attend creditor's meeting. Prepare distribution analysis based on proven claims. Prepare cashflow forecast reports for Monitor's Fifth Report.  | 3.00          | 275.00      | 825.00              |
| 10/18/2020                 | Adam Zeldin<br>Review comments/emails from BJ/BLG re Fifth Report. Call with BLG re Fifth Report, Sanction Order. Review updates to Sanction Order/Affidavit, emails re same.  | 1.60          | 425.00      | 680.00              |
| <b>Fees Total</b>          |  | <b>127.50</b> |             | <b>\$ 57,053.00</b> |
| <b>Date</b>                | <b>Name and Description</b>  | <b>Hours</b>  | <b>Rate</b> | <b>Amount</b>       |
| 10/2/2020                  | Globe and Mail advertisement   |               |             | \$ 10,619.92        |
| <b>Disbursements Total</b> |  |               |             | <b>\$ 10,619.92</b> |

Invoice No.: 20405728  
Date: 10/19/2020

---

**Remittance Form**

Roberts Company Canada Limited  
34 Hansen Road South  
Brampton, ON L6W 3H4

---

**Invoice Summary**

|   |            |                     |
|---|------------|---------------------|
| <b>Sub-Total</b>                          |            | <b>\$ 67,672.92</b> |
| <b>Technology and Administrative Fees</b> |            | 2,030.19            |
| GST/HST #885435842 RT0001                 |            | 9,061.40            |
| <b>Total Due</b>                          | <b>CAD</b> | <b>\$ 78,764.51</b> |

---

**Payment Options**

**At this time, we ask that payment not be made by cheque.  
Please use one of the payment options below. We appreciate your collaboration.**

**Wire Transfer** Toronto Dominion Bank  
Commercial Banking Center  
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2  
Bank Institute No.: 004  
CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR  
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR  
  
Email payment details, including invoice number and amount paid to:  
ClientService@richter.ca

**Credit Card** payments can be made by contacting us as indicated below.

**Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca**

---

TORONTO

Richter Advisory Group Inc.  
181 Bay St., #3510  
Bay Wellington Tower  
Toronto ON M5J 2T3  
416.488.2345

---

MONTREAL

1981 McGill College  
Montréal QC H3A 0G6  
514.934.3400

---

CHICAGO

200 South Wacker, #3100  
Chicago IL 60606  
312.828.0800

# Appendix “G”

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF ROBERTS COMPANY CANADA LIMITED**

Applicant

**AFFIDAVIT OF CHRISTINE MASON  
(Sworn October 19, 2020)**

I, **CHRISTINE MASON**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

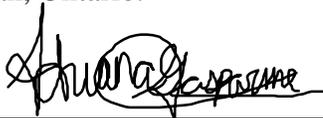
1. I am a Partner at the law firm of Borden Ladner Gervais LLP ("**BLG**"), counsel to Richter Advisory Group Inc., in its capacity as court-appointed Monitor (in such capacity, the "**Monitor**") of Roberts Company Canada Limited, and as such have knowledge of the matters hereinafter deposed to.
2. This affidavit is made in support of a motion for, among other things, the approval of the fees and disbursements of BLG for the period from June 2, 2020 to October 18, 2020 (the "**Fees Period**"). Attached hereto and marked as **Exhibit "A"** are true copies of the accounts of BLG for the Fees Period, in the total amount of \$213,518.21.

3. The accounts attached as Exhibit A provide a fair and accurate description of the activities undertaken by BLG. Attached hereto and marked as **Exhibit “B”** is a summary of the hourly rate and time expended by the professionals at BLG during the Fees Period.

4. BLG requests that the Court approve its accounts for the Fees Period for fees in the amount of \$188,307.00, disbursements of \$647.16 and taxes of \$24,564.05, for services rendered and recorded.

5. BLG estimates that it will incur no more than \$50,000 in additional fees, excluding disbursements and applicable taxes (“**BLG’s estimate to completion**”), for services to be provided to the Monitor through to the date of the Monitor’s discharge. BLG requests that the Court approve BLG’s estimate to completion for the period from October 19, 2020 through to the date of the Monitor’s discharge.

SWORN BEFORE ME over video )  
 )  
conference this 19<sup>th</sup> day of October, 2020. )  
 )  
The affiant was located in Toronto, )  
 )  
Ontario, while the commissioner, Mariela )  
 )  
Adriana Gasparini, was located in )  
 )  
Vaughan, Ontario. )



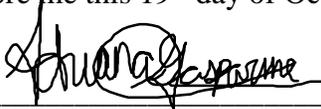
\_\_\_\_\_  
**Commissioner for Taking Affidavits**



\_\_\_\_\_  
**CHRISTINE MASON**

**EXHIBIT A**

This is the Exhibit marked "A" referred to  
in the Affidavit of CHRISTINE MASON,  
sworn before me this 19<sup>th</sup> day of October, 2020.

A handwritten signature in black ink, appearing to read "A. Huang", written over a horizontal line.

A Commissioner for Taking Affidavits



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

June 30, 2020

Attention: Paul van Eyk  
CPA, IFA, CIRP, Fellow of INSOL

Invoice # 697858330  
Page 1

Re: Roberts Canada

File No: 033551/000005

PROFESSIONAL SERVICES rendered to June 26, 2020 in connection with the above matter as described in the attached.

|                                       |                     |
|---------------------------------------|---------------------|
| Fees                                  | \$ 61,707.00        |
| Disbursements                         | 0.00                |
| HST on Fees and Taxable Disbursements | 8,021.91            |
| Total this Invoice                    | <u>\$ 69,728.91</u> |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

*Borden Ladner Gervais LLP*

For: Roger Jaipargas

Roberts Company Canada Limited  
Re: Roberts Canada

June 30, 2020  
Invoice # 697858330  
File No: 033551/000005  
Page 2

---

PROFESSIONAL SERVICES RENDERED to June 26, 2020

|             |              |      |  |
|-------------|--------------|------|--|
| Jun 2, 2020 | R. Jaipargas | 0.50 | Conference call with P. van Eyk and R. Sahni re: background on Roberts and next steps in connection with possible steps in a CCAA filing.  |
| Jun 3, 2020 | R. Jaipargas | 0.50 | Engaged on review of reporting summary deck prepared by Richter that was provided to Bank of America in connection with summary of next steps for possible CCAA filing for Roberts.  |
| Jun 8, 2020 | R. Jaipargas | 1.50 | Emails to and from P. van Eyk re: draft Affidavit in support of CCAA application for Roberts; engaged on review and consideration of same; emails to and from R. Sahni and P. van Eyk re: conference call required on June 9 to discuss same and timing and next steps regarding Roberts CCAA filing.  |
| Jun 9, 2020 | R. Jaipargas | 2.00 | Emails to and from P. van Eyk, R. Sahni on draft Affidavit; providing comments on same; emails to and from D. Afroz re: draft form of consent for Richter and security documents to be reviewed by BLG; emails to and from K. McGrath and C. Chien re: same; telephone attendances with C. Chien and K. McGrath in connection with background on matter<br>for Richter; further emails to and from D. Afroz in connection with search reports on Roberts; attend at conference call with R. Sahni, D. Afroz, D. Lau and P. van Eyk in connection with status of matter and timing for filing in connection with same; review draft form of Monitor Consent; emails to and from D. Afroz and P. van Eyk re: same. |

Roberts Company Canada Limited  
Re: Roberts Canada

June 30, 2020  
Invoice # 697858330  
File No: 033551/000005  
Page 3

---

|              |              |      |  |
|--------------|--------------|------|--|
| Jun 9, 2020  | K.A. McGrath | 4.20 | Discussions with R. Jaipargas concerning the proposed CCAA filing and BLG acting for the Monitor, review various correspondence circulated by Bennett Jones, together with a review of the draft supporting affidavit which gives an overview of the business, operations, assets and current indebtedness of the borrower, briefly review the fourth amended and restated loan agreement, as amended, brief review of security documents provided to date, provide instructions to C. Chien regarding cataloguing documents provided and search result review, note various issues to addressed for purposes of security review.  |
| Jun 10, 2020 | C. Chien     | 2.70 | Reviewed loan and security documents, security and corporate search results, etc. to identify deficiencies and outstanding documents, created document inventory and PPSA search summary, provided comments.   |
| Jun 10, 2020 | R. Jaipargas | 0.20 | Emails to and from P. van Eyk in connection with executed consent from Richter as proposed Monitor; emails to and from K. McGrath in connection with documentation required for security review of BANA security.  |
| Jun 10, 2020 | K.A. McGrath | 4.30 | Follow-up with Bennett Jones to seek disclosure of all security documents which may have been previously executed by Roberts Canada, review the fourth amended and restated loan agreement and the four subsequent amendments thereto, review the general security agreement executed by Roberts Canada on December 30, 2008, review the various search results provided to date by Bennett Jones and note requirements to update the same together with seeking confirmation regarding current asset locations, consider the form of security opinion to be provided in the circumstances, review brief summary of the documents and search results provided by C. Chien and note issues to be clarified, brief correspondence with R. Jaipargas. |

Roberts Company Canada Limited  
Re: Roberts Canada

June 30, 2020  
Invoice # 697858330  
File No: 033551/000005  
Page 4

---

|              |              |      |  |
|--------------|--------------|------|--|
| Jun 11, 2020 | K.A. McGrath | 1.80 | Review a number of the documents and search results circulated to date by Bennett Jones, together with reviewing certain portions of the revised draft affidavit circulated by D. Afroz, email to D. Afroz asking various questions regarding the documents circulated to date,  |
| Jun 12, 2020 | R. Jaipargas | 0.30 | Emails from D. Afroz and K. McGrath in connection with security of Bank of America and additional information required by BLG in connection with security review of BANA security.   |
| Jun 12, 2020 | K.A. McGrath | 3.80 | Continued review of a number of the documents and search results circulated to date by Bennett Jones and begin preparation of a draft security review opinion letter, follow-up with Bennett Jones and inquire about   |
| Jun 15, 2020 | R. Jaipargas | 2.50 | Emails from and to A. Zeldin in connection with draft Pre-filing report; engaged on review and revisions to Pre-filing report in connection with Roberts CCAA filing; emails to and from K. McGrath in connection with changes required to report regarding loan and security documents for Bank of America; telephone attendance with C. Chien re: same.  |
| Jun 15, 2020 | K.A. McGrath | 4.20 | Preparation and review and revision of a draft security review opinion letter together with the schedules thereto including with respect to searches conducted to date, review and provide comments on the draft pre-filing report from Richter, briefly follow-up with R. Jaipargas in respect of the same, follow-up with Bennett Jones regarding outstanding factual information regarding, among other things, the security and guarantees previously executed by Roberts Canada in favour of Bank of America. |

Roberts Company Canada Limited  
Re: Roberts Canada

June 30, 2020  
Invoice # 697858330  
File No: 033551/000005  
Page 5

---

|              |              |      |   |
|--------------|--------------|------|---|
| Jun 16, 2020 | R. Jaipargas | 0.70 | Emails to and from K. McGrath in connection with comments on draft Pre-Filing Report; discussions with C. Chien in connection with further changes required to draft Pre-Filing Report and blackline to be sent to Richters in connection with same; emails to and from D. Afroz in connection with security documents and revised Affidavit in support of filing and timing for filing.  |
| Jun 16, 2020 | K.A. McGrath | 0.40 | Proofread and further revise comments made on the draft pre-filing report from Richter, forward the same to R. Jaipargas, brief update regarding outstanding questions concerning documents required for the security review.   |
| Jun 17, 2020 | R. Jaipargas | 3.50 | Engaged on review and consideration of revised Affidavit of Ravi Williams-Singh in connection with proposed CCAA filing of Roberts; telephone attendance with K. McGrath regarding status of security review and documents required in connection with same; conference call with C. Chien re: comments to the draft Affidavit; conference call with R. Sahni re: comments on Affidavit and timing for Roberts CCAA filing; email from A. Zeldin re: comments on draft Affidavit. |
| Jun 17, 2020 | K.A. McGrath | 0.90 | Proofread and further revise the draft opinion letter, discuss with R. Jaipargas the fact that we are still awaiting from Bennett Jones information regarding the existence of certain security documents and guarantees, liaise with C. Chien regarding completing the information to be inserted into schedule B of the reporting letter regarding search results.  |
| Jun 18, 2020 | C. Chien     | 1.40 | Revised and circulated draft pre-filing report and affidavit of RCCL.   |
| Jun 18, 2020 | C. Chien     | 1.80 | Drafted Schedule B to Security Opinion (incorporating summaries of corporate and PPSA searches conducted in applicable jurisdictions).  |
| Jun 18, 2020 | A. Gasparini | 0.20 | Conduct due diligence search and email C. Chien results.  |

Roberts Company Canada Limited  
Re: Roberts Canada

June 30, 2020  
Invoice # 697858330  
File No: 033551/000005  
Page 6

---

|              |              |      |   |
|--------------|--------------|------|---|
| Jun 18, 2020 | K.A. McGrath | 3.00 | Proofread and further revise the draft opinion letter, correspondence with C. Chien regarding certain additional searches to be conducted in the circumstances and following up with Bennett Jones regarding the delivery of additional factual information with respect to, among other things, the existing security and asset locations of Roberts Canada, liaise with R. Jaipargas regarding the status of the proposed filing.   |
| Jun 19, 2020 | R. Jaipargas | 0.10 | Emails from and to C. Chien in connection with security review status and documentation required; email from D. Afroz re: same.   |
| Jun 19, 2020 | K.A. McGrath | 2.00 | Proofread and further revise the draft opinion letter, review Schedules prepared by C. Chien and revise the same as required to properly reflect search results, review and consider correspondence from Bennett Jones regarding guarantees, tangible asset locations and certain other factual information regarding Roberts Canada.   |
| Jun 21, 2020 | R. Jaipargas | 2.00 | Email from D. Afroz re: response to various questions in connection with Bank of America security; email from D. Afroz in connection with draft Initial Order; engaged on review and consideration of same; engaged on preparing changes to draft Initial Order and blackline of same; email to A. Zeldin in connection with BLG comments on BLG draft Initial Order; email from A. Zeldin in connection with Richter comments on draft Initial Order.                            |
| Jun 22, 2020 | R. Jaipargas | 0.70 | Emails to and from D. Lau on Initial Order; email to D. Afroz in connection with clean and blackline versions of the Initial Order; emails to and from R. Sahni in connection with same; emails to and from D. Afroz in connection with timing for CCAA filing and request form issues in connection with same; telephone attendance with D. Lau in connection with Initial Order; emails to and from D. Lau and email to Bennett Jones in connection with URL for Initial Order. |



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
Re: Roberts Canada

June 30, 2020  
Invoice # 697858330  
File No: 033551/000005  
Page 7

---

|              |              |      |   |
|--------------|--------------|------|---|
| Jun 22, 2020 | K.A. McGrath | 0.60 | Receipt and review of certain updated factual information from Bennett Jones, together with certain updated search results from C. Chien, proofread and further revise the draft opinion letter, circulate the same to R. Jaipargas for review. |
| Jun 23, 2020 | A. Gasparini | 0.60 | Read court documents and draft affidavit of service.  |

Roberts Company Canada Limited  
Re: Roberts Canada

June 30, 2020  
Invoice # 697858330  
File No: 033551/000005  
Page 8

Jun 23, 2020 R. Jaipargas

6.80 Emails to and from R. Sahni in connection with timing for CCAA application to be heard by the court; emails to and from BLG team in connection with same; email to A. Gasparini re: instructions on timing for service of Pre-Filing Report and Affidavit of Service required in connection with same; emails to and from D. Afroz in connection with draft service list for proposed RCCL proceedings; engaged on review of same; email to D. Afroz re: changes required to service list; emails to and from R. Sahni in connection with draft Forbearance Agreement from Bank of America and blackline of Initial Order received from Norton Rose containing comments from Bank of America; engaged on review and consideration of draft Forbearance Agreement; conference call with Bennett Jones, Richter, RCCL clients and US Counsel in connection with draft Forbearance Agreement and approach to take in connection with various outstanding issues; emails to and from K. McGrath re: comments on draft Forbearance Agreement; engaged on preparing reporting email to Bennett Jones and Richter re: BLG comments on Forbearance Agreement; email to P. van Eyk re: same; emails to and from D. Lau in connection with draft letters regarding terminated employees and employees being maintained on a go-forward basis; emails to and from D. Lau re: proposed KERP payment; review KERP spreadsheet; further emails to and from R. Sahni re: comments on Forbearance Agreement; email from D. Lau re: Richter comments on Forbearance Agreement; emails to and from working group in connection with proposed calls for June 25 to discuss issues list on Forbearance Agreement and call required with Norton Rose to discuss same.

Roberts Company Canada Limited  
Re: Roberts Canada

June 30, 2020  
Invoice # 697858330  
File No: 033551/000005  
Page 9

- 
- |              |              |      |   |
|--------------|--------------|------|---|
| Jun 23, 2020 | K.A. McGrath | 3.30 | Various correspondence with R. Jaipargas, review an initial draft of the forbearance agreement provided by counsel to the Agent, note various structuring and other issues in respect the same and note various issues which require clarification for purposes of the Canadian borrower and the proposed CCAA application, provide various comments on the forbearance agreement to R. Jaipargas and discuss various aspects of the same, note various additional changes required to the security review letter given the terms of the forbearance agreement.   |
| Jun 24, 2020 | R. Jaipargas | 5.60 | Engaged on review of draft letters prepared by Roberts to employees being retained and terminated; engaged on review of issues list from Danielle Price in connection with issues on the Forbearance Agreement; numerous emails to and from A. Sahni, D. Lau and P. van Eyk in connection with settling Forbearance Agreement in connection with proposed CCAA filing; review comments from Norton Rose in connection with draft Initial Order and consider same; email to R. Sahni re: same; conference call with D. Lau in connection with letters to employees; conference call with Bennett Jones, Holland & Knight, Richter in connection with RCCL issues list for the Forbearance Agreement and approach to take regarding same; emails to and from R. Sahni in connection with issues list; emails to and from P. van Eyk and D. Lau re: same; review revised issues list from Holland & Knight; subsequent conference call with Bennett Jones, Holland & Knight, Richter, Norton Rose and representatives from Bank of America in connection with issues list for Forbearance Agreement and discussing terms of Forbearance Agreement in connection with same; emails to and from D. Lau in connection with quantum of D&O charge. |

Roberts Company Canada Limited  
Re: Roberts Canada

June 30, 2020  
Invoice # 697858330  
File No: 033551/000005  
Page 10

---

|              |              |      |  |
|--------------|--------------|------|--|
| Jun 24, 2020 | K.A. McGrath | 0.20 | Briefly review correspondence from R. Jaipargas to Richter concerning various comments provided on the draft forbearance agreement, note additional issues to be addressed in the security review opinion letter as a result of the forbearance agreement.   |
| Jun 25, 2020 | C. Chien     | 0.90 | Reviewed and provided comments/revisions to Pre-Filing Report.   |
| Jun 25, 2020 | A. Gasparini | 0.20 | Call with R. Jaipargas and follow up with D. Afroz.  |
| Jun 25, 2020 | R. Jaipargas | 9.50 | Numerous emails to and from D. Afroz on draft factum and engaged on review of draft factum for CCAA filing, and comments to D. Afroz on same, email from and to J. Riely re: revised Forbearance Agreement and review same, emails from and to R. Sahni and P. van Eyk on comments to the Forbearance Agreement, emails from A. Morgan re: changes to the KERP, numerous emails from and to Richter team re: draft pre-filing report and engaged on review and revisions to same and discussions with C. Chien re: revisions to pre-filing report, conference call with D. Lau on lockbox arrangement and subsequent call with D. Lau and R. Sahni re: same, engaged on review and revisions to letters to employees after CCAA filing and email to D. Lau re: same, and engaged on review of revised Initial Order and discussions with R. Sahni re: same, subsequent call with R. Sahni and Norton Rose on Initial Order and comments to same, emails to and from Bennett Jones and Norton Rose on language for Initial Order, and conference call with Richter team on pre-filing report and changed required to same, numerous emails from and to Richter and Bennett Jones on the pre-filing report and DIP issues. |
| Jun 26, 2020 | A. Gasparini | 0.40 | Call with R. Jaipargas re court materials; serve pre-filing report upon service list; review report.   |

Roberts Company Canada Limited  
Re: Roberts Canada

June 30, 2020  
Invoice # 697858330  
File No: 033551/000005  
Page 11

|              |              |      |   |
|--------------|--------------|------|---|
| Jun 26, 2020 | R. Jaipargas | 5.90 | Numerous emails from and to Richter team and Bennett Jones on comments on draft report and forbearance agreement, review blackline of affidavit of Ravi Williams-Singh, review and revise pre-filing report of Richter, emails to and from Bennett Jones and Holland & Knight and Norton Rose on changes to the forbearance agreement, telephone attendance with D. Afroz on status of materials and timing for service of same, telephone attendance with A. Zeldin on pre-filing report, emails from and to J. Riley on revised forbearance agreement and review same, emails from and to Richter on cash flows and priority payables, discussions with K. McGrath on timing for possible DIP and conference call with Bennett Jones, Holland & Knight and Norton Rose on settling various issues on the forbearance agreement and telephone attendances with D. Lau on information required on same, and discussions with A. Gasparini re: service of pre-filing report and email to service list serving the pre-filing report. |
| Jun 26, 2020 | K.A. McGrath | 0.20 | Discussion with R. Jaipargas regarding the status of court application materials and the status of negotiations with respect to the forbearance agreement and those issues which we remain outstanding.   |

TO OUR FEES

\$ 61,707.00

FEE SUMMARY

| <u>Timekeeper</u> | <u>Hours</u> | <u>Avg.<br/>Rate/Hr.</u> | <u>Amount</u> |
|-------------------|--------------|--------------------------|---------------|
| C. Chien          | 6.80         | \$ 250.00                | \$ 1,700.00   |
| A. Gasparini      | 1.40         | 220.00                   | 308.00        |
| R. Jaipargas      | 42.30        | 875.00                   | 37,012.50     |



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
Re: Roberts Canada

June 30, 2020  
Invoice # 697858330  
File No: 033551/000005  
Page 12

---

|                                       |              |        |                            |
|---------------------------------------|--------------|--------|----------------------------|
| K.A. McGrath                          | <u>28.90</u> | 785.00 | <u>22,686.50</u>           |
|                                       | <u>79.40</u> |        | <u>\$ 61,707.00</u>        |
| Total Fees and Disbursements          |              |        | <u>61,707.00</u>           |
| HST on Fees and Taxable Disbursements |              |        | <u>8,021.91</u>            |
| TOTAL THIS INVOICE                    |              |        | <u><b>\$ 69,728.91</b></u> |



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

June 30, 2020  
Invoice # 697858330  
RJ/RJ

Re: Roberts Canada

File No: 033551/000005

**REMITTANCE COPY**

|                                       |                            |
|---------------------------------------|----------------------------|
| Fees                                  | \$ 61,707.00               |
| Disbursements                         | 0.00                       |
| HST on Fees and Taxable Disbursements | 8,021.91                   |
|                                       | <hr/>                      |
| Total this Invoice                    | <b><u>\$ 69,728.91</u></b> |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

July 15, 2020

Attention: Paul van Eyk  
CPA, IFA, CIRP, Fellow of INSOL

Invoice # 697864635  
Page 1

Re: Roberts Canada

File No: 033551/000005

PROFESSIONAL SERVICES rendered to July 10, 2020 in connection with the above matter as described in the attached.

|                                       |                     |
|---------------------------------------|---------------------|
| Fees                                  | \$ 39,539.00        |
| Disbursements                         | 88.70               |
| HST on Fees and Taxable Disbursements | 5,151.60            |
| Total this Invoice                    | <u>\$ 44,779.30</u> |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

*Borden Ladner Gervais LLP*

For: Roger Jaipargas

Roberts Company Canada Limited  
Re: Roberts Canada

July 15, 2020  
Invoice # 697864635  
File No: 033551/000005  
Page 2

---

PROFESSIONAL SERVICES RENDERED to July 10, 2020

|              |              |      |  |
|--------------|--------------|------|--|
| Jun 28, 2020 | R. Jaipargas | 2.10 | Engaged on review and consideration of draft security review opinion on BANA security and engaged on changes to same and emails from and to K. McGrath re: same and email from D. Afroz on compendium and summary of legal argument for hearing on June 29th and engaged on reviewing same.  |
| Jun 29, 2020 | C. Chien     | 0.60 | Reviewed and revised security opinion, newspaper ad, letter to creditors from the Company, monitor's notice to creditors.  |
| Jun 29, 2020 | A. Gasparini | 0.60 | Revise affidavit of service; commission affidavit with R. Jaipargas; email affidavit of service to D. Afroz.   |
| Jun 29, 2020 | R. Jaipargas | 8.90 | Engaged on review of Pre-Filing Report, Affidavit of Ravi William-Singh, blackline of Initial Order re: preparing submissions for Court hearing of Roberts CCAA application, review affidavit of service for service of Pre-Filing report and attend at Webex session to swear same, emails from and to D. Afroz re: filing the BLG affidavit of service and the executed copy of the Forbearance Agreement, and emails from and to C. Chien and K. McGrath re: same and security review opinion on BANA security, conference call with K. McGrath and C. Chien re: changes required to the security review opinion, emails from and to Richter on letter from company to creditors and review and revise same, emails from and to Richter re: ad for Globe & Mail and review and revise same, conference call with R. Sahni re: next steps in connection with the comeback hearing and conference call with Bennett Jones, Richter, Roberts re: next steps on comeback hearing and dealing with customers, emails to and from C. Chien re: instructions on various matters. |

Roberts Company Canada Limited  
Re: Roberts Canada

July 15, 2020  
Invoice # 697864635  
File No: 033551/000005  
Page 3

---

|              |              |      |   |
|--------------|--------------|------|---|
| Jun 29, 2020 | K.A. McGrath | 2.50 | Correspondence from R. Jaipargas and C. Chien regarding the draft security review opinion, conference call in respect the same, revise the security opinion letter accordingly, briefly review the executed forbearance agreement together with the initial court order, discussions with C. Yeo regarding the inclusion of certain Alberta opinions in the security review opinion letter, circulate relevant search results and background documentation regarding security to C. Yeo.  |
| Jun 30, 2020 | R. Jaipargas | 2.80 | Emails from and to A. Zeldin on Richter notice of creditors and engaged on review and revisions to same and discussions with C. Chien re: changes to notice and emails from C. Chien re: same, emails from and to R. Sahni re: draft timeline for CCAA proceedings and engaged on review and revisions to same and emails to and from A. Zeldin and P. van Eyk, re: same and email to R. Sahni re: timeline as revised by BLG, and further emails from and to R. Sahni re: revised timeline without a SISP and consider same and email comments to R. Sahni re: same. |
| Jul 1, 2020  | R. Jaipargas | 0.50 | Conference call with R. Sahni, D. Afroz, P. van Eyk, D. Lau and A. Zeldin re: position of RCCL on a SISP and nature of relief to be sought on the comeback hearing, including a critical supplier charge and time line to complete CCAA proceedings.  |

Roberts Company Canada Limited  
Re: Roberts Canada

July 15, 2020  
Invoice # 697864635  
File No: 033551/000005  
Page 4

|             |              |      |  |
|-------------|--------------|------|--|
| Jul 2, 2020 | R. Jaipargas | 4.80 | Numerous emails from and to D. Afroz re: draft affidavit for the comeback hearing and engaged on review and revisions to same, and engaged on review of revised Amended and Restated Initial Order and email to D. Afroz re: comments on same and emails from and to Richter team on same, and engaged on review of KERP letter to employees and reporting email to Richter on same and discussions with R. Sahni on draft KERP letter and further email to and from Richter team on same and email to Bennett Jones on comment on KERP letter and telephone attendance with A. Zeldin on draft comeback motion materials and approach to take on same, telephone attendance with K. McGrath on security review and changes to same and timing for a possible DIP and review blackline of security opinion re: comments from C. Yeo from a Calgary perspective and conference call with K. McGrath re: same. |
| Jul 2, 2020 | K.A. McGrath | 1.40 | Follow-up with C. Yeo regarding status of Alberta input on security review opinion, review the revised draft opinion circulated by C. Yeo, note various changes required to the same, prepare a mark-up of the revised draft opinion incorporating relevant comments, correspondence and attend on a call with R. Jaipargas regarding various matters related to the comeback hearing and discussing certain aspects of the security review opinion and finalization of the same, note various issues to be addressed in the First Report of the Monitor regarding the review of security.   |
| Jul 2, 2020 | C. Yeo       | 3.80 | Reviewing loan and security, diligence searches and drafting and revising Alberta opinion; Email correspondence.   |
| Jul 3, 2020 | C. Chien     | 1.00 | Reviewed and revised first report of the Monitor, prepared materials for serving of first report on July 6.  |
| Jul 3, 2020 | A. Gasparini | 0.50 | Draft affidavit of service; email C. Chien re instructions on serving court materials; call with C. Chien re affidavit of service.   |

Roberts Company Canada Limited  
Re: Roberts Canada

July 15, 2020  
Invoice # 697864635  
File No: 033551/000005  
Page 5

---

|             |              |      |  |
|-------------|--------------|------|--|
| Jul 3, 2020 | R. Jaipargas | 5.50 | Emails from and to A. Zeldin re: draft First Report of the Monitor and engaged on review and revisions to same and emails from and to C. Chien and K. McGrath on revisions to First Report and telephone attendance with C. Chien re: instruction on changed to First Report and emails to and from Richter on same, emails from and to D. Afroz on comments on First Report and review same, emails from and to K. McGrath on final security opinion and email to P. van Eyk on same, email from and to D. Lau on KERP and review list of KERP payments on same and emails from and to R. Sahni re: same, and emails to D. Lau on KERP payments and structure of same, review blackline of Initial Order from Norton Rose and emails from and to R. Sahni re: same, and discussions with D. Lau re: same and issue of Agent DIP Charge and request for same, and telephone attendance with R. Sahni re: same, and telephone attendance with A. Gasparini re: issue of serving First Report on July 6th, emails from and to A. Zeldin re: structure and timing of the proposed KERP. |
| Jul 3, 2020 | K.A. McGrath | 2.80 | Review and finalize the security review opinion, correspondence with R. Jaipargas regarding the issue to Richter of the security review opinion, review the draft First Report of the Monitor and review and provide comments on the language to be included therein regarding the security review which has been conducted, liaise with C. Chien and R. Jaipargas regarding the same.   |

Roberts Company Canada Limited  
Re: Roberts Canada

July 15, 2020  
Invoice # 697864635  
File No: 033551/000005  
Page 6

|             |              |      |   |
|-------------|--------------|------|---|
| Jul 5, 2020 | R. Jaipargas | 4.30 | Engaged on review of revised affidavit of Ravi Williams-Singh and emails to and from D. Afroz re: same, engaged on review of revised Amended and Restated Initial Order and emails to and from Bennett Jones on same, engaged on review of factum for comeback hearing on July 8, 2020 and email to Bennett Jones, re: comments on same, and review revised First Report from A. Zeldin and review additional comments on the First Report from R. Sahni and D. Afroz and telephone attendance with C. Chien re: changes to First Report and instructions to C. Chien on same and emails from and to C. Chien re: same. |
| Jul 6, 2020 | C. Chien     | 0.40 | Prepared materials and served the First Report of the Monitor.  |
| Jul 6, 2020 | R. Jaipargas | 1.90 | Numerous emails to and from A. Zeldin, D. Afroz, R. Sahni and C. Chien in connection with comments on First Report of the Monitor; engaged on revisions of same to finalize the Report for Service; finalizing materials for service for Comeback Motion on July 8; conference call with D. Lau re: same; attend at webex with C. Chien to swear Affidavit of Service; numerous emails to and from D. Afroz to court in connection with finalizing materials for July 8 Comeback Hearing.   |
| Jul 7, 2020 | A. Gasparini | 0.20 | Revise service list and email R. Jaipargas.   |
| Jul 8, 2020 | R. Jaipargas | 3.80 | Engaged on review and consideration of First Report of the Monitor re: preparing submissions for the comeback hearing, engaged on review of various emails from D. Afroz re: same and review Zoom Aide in connection with summary of argument, telephone attendance with P. van Eyk re: same, emails to and from P. van Eyk in connection with comeback hearing, attend at comeback hearing before Justice Dietrich and subsequent conference call with R. Sahni re: next steps and claims procedure order and dealing with employee claims in connection with same.  |

July 15, 2020

Invoice # 697864635

File No: 033551/000005

Page 7

Roberts Company Canada Limited  
Re: Roberts Canada

|              |              |      |   |
|--------------|--------------|------|---|
| Jul 9, 2020  | R. Jaipargas | 0.70 | Engaged on review of endorsement of Justice Dietrich re: outcome of comeback hearing, email to A. Zeldin re: posting of Order and Endorsement to Richter website, emails from and to D. Afroz on updated service list, and conference call with D. Lau on issue of termination and severance claims for employees and approach to take on same. |
| Jul 10, 2020 | A. Gasparini | 0.10 | Update service list.  |

TO OUR FEES

\$ 39,539.00

FEE SUMMARY

| <u>Timekeeper</u> | <u>Hours</u> | <u>Avg.<br/>Rate/Hr.</u> | <u>Amount</u>       |
|-------------------|--------------|--------------------------|---------------------|
| C. Chien          | 2.00         | \$ 250.00                | \$ 500.00           |
| A. Gasparini      | 1.40         | 220.00                   | 308.00              |
| R. Jaipargas      | 35.30        | 875.00                   | 30,887.50           |
| K.A. McGrath      | 6.70         | 785.00                   | 5,259.50            |
| C. Yeo            | 3.80         | 680.00                   | 2,584.00            |
|                   | <u>49.20</u> |                          | <u>\$ 39,539.00</u> |

DISBURSEMENTS:

|                             |                 |                            |                  |
|-----------------------------|-----------------|----------------------------|------------------|
| <u>Taxable</u>              |                 | G=GST; Q=QST; H=HST; P=PST |                  |
|                             | ONCORP Searches |                            | <u>\$88.70</u> H |
| Total Taxable Disbursements |                 |                            | <u>88.70</u>     |
| Total Disbursements         |                 |                            | 88.70            |



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
Re: Roberts Canada

July 15, 2020  
Invoice # 697864635  
File No: 033551/000005  
Page 8

---

|                                       |                     |
|---------------------------------------|---------------------|
| Total Fees and Disbursements          | 39,627.70           |
| HST on Fees and Taxable Disbursements | 5,151.60            |
| <b>TOTAL THIS INVOICE</b>             | <b>\$ 44,779.30</b> |



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

July 15, 2020  
Invoice # 697864635  
RJ/RJ

Re: Roberts Canada

File No: 033551/000005

**REMITTANCE COPY**

|                                       |                     |
|---------------------------------------|---------------------|
| Fees                                  | \$ 39,539.00        |
| Disbursements                         | 88.70               |
| HST on Fees and Taxable Disbursements | 5,151.60            |
|                                       | <hr/>               |
| Total this Invoice                    | <b>\$ 44,779.30</b> |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

August 23, 2020

Attention: Paul van Eyk  
CPA, IFA, CIRP, Fellow of INSOL

Invoice # 697876264  
Page 1

Re: Roberts Canada

File No: 033551/000005

PROFESSIONAL SERVICES rendered to July 31, 2020 in connection with the above matter as described in the attached.

|                                       |                     |
|---------------------------------------|---------------------|
| Fees                                  | \$ 24,570.50        |
| Disbursements                         | 0.00                |
| HST on Fees and Taxable Disbursements | 3,194.17            |
| Total this Invoice                    | <u>\$ 27,764.67</u> |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

*Borden Ladner Gervais LLP*

For: Roger Jaipargas

Roberts Company Canada Limited  
Re: Roberts Canada

August 23, 2020  
Invoice # 697876264  
File No: 033551/000005  
Page 2

---

PROFESSIONAL SERVICES RENDERED to July 31, 2020

|              |              |      |  |
|--------------|--------------|------|--|
| Jul 15, 2020 | R. Jaipargas | 2.10 | Emails to and from R. Sahni re: call required to deal with employee matters and nature of relief sought at next Motion to approve the Claims Procedure Order; conference call with R. Sahni re: same; reporting email to P. Van Eyk re: relief sought by Bennett Jones in connection with next Motion and requirement re: same; telephone attendance with C. Chien re: same; conference call with P. Van Eyk re: structure of a CCAA plan and level of recovery for unsecured creditors and comparables required on other CCAA plans or BIA proposals; discussions with C. Chien re: instructions on same; email from and to R. Sahni in connection with draft Claims Procedure Order. |
| Jul 16, 2020 | C. Chien     | 1.00 | Review of the draft Claims Procedure Order and incorporated comments/recommended revisions; correspondence with Richter regarding changes to the draft.  |
| Jul 16, 2020 | R. Jaipargas | 5.40 | Engaged on review and consideration of Claims Procedure Order in connection with RCCL CCAA proceedings and emails from and to Richter team re: same and telephone attendance with C. Chien re: same and changes to Claims Procedure Order, emails from and to A. Zeldin re: Richter comments on Claims Procedure Order and review same, conference call with C. Chien, A. Zeldin and P. van Eyk re: BLG changes to the Claims Procedure Order and subsequent call with R. Sahani and D. Lau re: various inventory and customer issues and approach to take on same.  |
| Jul 17, 2020 | C. Chien     | 0.90 | Review of the draft Second Report of the Monitor and incorporated comments/recommended revisions.  |
| Jul 17, 2020 | C. Chien     | 3.50 | Compiled comparative table of quantum of recovery made available to defined classes of creditors pursuant to various CCAA plans of arrangement/compromise and BIA Division I proposals approved by the court.  |

Roberts Company Canada Limited  
Re: Roberts Canada

August 23, 2020  
Invoice # 697876264  
File No: 033551/000005  
Page 3

---

|              |              |      |   |
|--------------|--------------|------|---|
| Jul 17, 2020 | R. Jaipargas | 1.20 | Emails from and to A. Zeldin re draft second report for next motion for a Claims Procedure Order, discussions with C. Chien re: same, conference call with R. Sahani re: BKG comments on draft Claims Procedure Order and approach to take on same, emails to Richter team on timing for next motion and Claims Procedure Order.  |
| Jul 19, 2020 | R. Jaipargas | 4.30 | Engaged on review and revisions to draft Second Report of Richter and prepare blackline of same and reporting email to A. Zeldin re: same and further consideration of draft Claims Procedure Order on for revisions to the Second Report and email from and to D. Afroz re: revised Claims Procedure Order and engaged on reviewing same and emails from and to D. Afroz re: call required on July 20th to discuss revised Claims Procedure Order and emails from and to A. Zeldin re: timing for next motion for the Claims Procedure Order.  |
| Jul 20, 2020 | R. Jaipargas | 1.50 | Conference call with Bennett Jones, Richter in connection with Claims Procedure Order and changes required to same and discussion required re: timing for Claims Procedure Order and next steps on same; email from D. Lau re: call required to discuss various matters; telephone attendance with D. Lau in connection with claim of freight forwarder and position to take in connection with same and issues for timing for filing of employee restructuring claims; subsequent conference call with Bennett Jones, Richter and representatives from Roberts Company Canada Limited on Claims Procedure Order to be sought and next steps in connection with same. |
| Jul 21, 2020 | C. Chien     | 1.00 | Reviewed revised versions of Second Report of the Monitor and Claims Procedure Order, implemented comments.   |
| Jul 21, 2020 | R. Jaipargas | 0.70 | Emails to and from A. Zeldin in connection with revised Second Report of the Monitor; review blackline of same; emails to and from D. Afroz re: changes to the Second Report; discussions with C. Chien in connection with review of changes to Second Report of the Monitor.   |

Roberts Company Canada Limited  
Re: Roberts Canada

---

|              |              |      |   |
|--------------|--------------|------|---|
| Jul 22, 2020 | A. Gasparini | 0.20 | Read email; draft affidavit of service; email C. Chien re affidavit.  |
| Jul 22, 2020 | R. Jaipargas | 3.30 | Emails to and from J. Foster on draft Factum; engaged on review of same; review Bennett Jones comments on the Second Report; review draft Affidavit in connection with pending Motion; review revised Claims Procedure Order in connection with same; discussions with C. Chien in connection with changes to draft Report; emails to and from Richter in connection with same; conference call with D. Afroz and C. Chien in connection with Claims Procedure Order, Report, Affidavit and comments from Norton Rose in connection with Claims Procedure Order; engaged on review of same; subsequent conference call with D. Afroz re: comments on draft Factum; emails to and from A. Zeldin in connection with comments on draft materials. |
| Jul 23, 2020 | C. Chien     | 0.80 | Reviewed final versions of Second Report of the Monitor and Claims Procedure Order, commissioned affidavit of service following the service of the Second Report.   |
| Jul 23, 2020 | A. Gasparini | 0.60 | Serve court documents; swear affidavit of service with C. Chien and email court documents to D. Afroz for filing.   |
| Jul 23, 2020 | R. Jaipargas | 2.30 | Emails to and from A. Zeldin re: revised Report; review schedules to Claims Procedure Order and further comments on same; email to D. Afroz in connection with revised Claims Procedure Order and finalizing materials in connection with same; review draft affidavit of Ravi Williams-Singh re: pending Motion for Claims Procedure Order; emails to and from A. Zeldin and D. Afroz re: finalizing materials and service of materials for Motion on July 28 for the Claims Procedure Order; telephone attendance with A. Zeldin re: same.  |

August 23, 2020

Invoice # 697876264

File No: 033551/000005

Page 5

Roberts Company Canada Limited  
Re: Roberts Canada

|              |              |      |   |
|--------------|--------------|------|---|
| Jul 27, 2020 | R. Jaipargas | 1.10 | Email from D. Afroz re: Zoom aid for hearing on July 28; engaged on review and consideration of same; emails to and from A. Zeldin in connection with Globe and Mail newspaper ad; review same; email to A. Zeldin re: same.  |
| Jul 28, 2020 | R. Jaipargas | 2.40 | Engaged on review of the Second Report of the Monitor and Affidavit of R. Williams-Singh in connection with preparing submissions for the hearing before Justice Gilmore for the Claims Procedure Order; attend at the Zoom hearing before Justice Gilmore re: Claims Procedure Order; emails to and from D. Lau on timing for next motion for stay extension and Meeting Order; telephone attendance with D. Lau re: same; email from and to Bennett Jones in connection with Endorsement of Justice Gilmore; review same; emails to and from A. Zeldin in connection with Order and Endorsement to be posted on Richter website and mailings to be completed by Richter pursuant to the Claims Procedure Order. |

TO OUR FEES

\$ 24,570.50

FEE SUMMARY

| <u>Timekeeper</u> | <u>Hours</u> | <u>Avg.<br/>Rate/Hr.</u> | <u>Amount</u>       |
|-------------------|--------------|--------------------------|---------------------|
| C. Chien          | 7.20         | \$ 435.00                | \$ 3,132.00         |
| A. Gasparini      | 0.80         | 220.00                   | 176.00              |
| R. Jaipargas      | 24.30        | 875.00                   | 21,262.50           |
|                   | <u>32.30</u> |                          | <u>\$ 24,570.50</u> |

PAYABLE ON RECEIPT  
INTEREST AT THE RATE OF 0.5% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE

**GST/HST REGISTRATION # R869096974RT0001**



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
Re: Roberts Canada

August 23, 2020  
Invoice # 697876264  
File No: 033551/000005  
Page 6

---

|                                       |                     |
|---------------------------------------|---------------------|
| Total Fees and Disbursements          | 24,570.50           |
| HST on Fees and Taxable Disbursements | 3,194.17            |
| <b>TOTAL THIS INVOICE</b>             | <b>\$ 27,764.67</b> |



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

August 23, 2020  
Invoice # 697876264  
RJ/RJ

Re: Roberts Canada

File No: 033551/000005

**REMITTANCE COPY**

|                                       |                            |
|---------------------------------------|----------------------------|
| Fees                                  | \$ 24,570.50               |
| Disbursements                         | 0.00                       |
| HST on Fees and Taxable Disbursements | 3,194.17                   |
|                                       | <hr/>                      |
| Total this Invoice                    | <b><u>\$ 27,764.67</u></b> |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

September 11, 2020

Attention: Paul van Eyk  
CPA, IFA, CIRP, Fellow of INSOL

Invoice # 697881920  
Page 1

Re: Roberts Canada

File No: 033551/000005

PROFESSIONAL SERVICES rendered to August 31, 2020 in connection with the above matter as described in the attached.

|                                       |                            |
|---------------------------------------|----------------------------|
| Fees                                  | \$ 10,052.50               |
| Disbursements                         | 350.28                     |
| HST on Fees and Taxable Disbursements | 1,352.37                   |
| Total this Invoice                    | <u><u>\$ 11,755.15</u></u> |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

*Borden Ladner Gervais LLP*

For: Roger Jaipargas

Roberts Company Canada Limited  
Re: Roberts Canada

September 11, 2020  
Invoice # 697881920  
File No: 033551/000005  
Page 2

PROFESSIONAL SERVICES RENDERED to August 31, 2020

|              |               |      |  |
|--------------|---------------|------|--|
| Aug 4, 2020  | R. Jaipargas  | 0.30 | Telephone attendance with D. Lau in connection with payment of tax claims paid to date and<br>and analysis in connection with same.  |
| Aug 6, 2020  | R. Jaipargas  | 0.40 | Consider priority claim for ;<br>discussions with A. MacFarlane re: same; telephone attendance with D. Lau re: same; email from D. Lau on creditor matrix.   |
| Aug 6, 2020  | A. MacFarlane | 0.20 | Telephone attendance with R. Jaipargas   |
| Aug 6, 2020  | A. MacFarlane | 0.10 | Review of CCAA section 6.1.  |
| Aug 9, 2020  | R. Jaipargas  | 0.30 | Engaged on review and consideration of creditor matrix received from D. Lau in connection with possible scenarios for the Roberts CCAA plan.   |
| Aug 10, 2020 | R. Jaipargas  | 1.30 | Conference call with Richter, Bennett Jones and representatives from Roberts in connection with creditor matrix as part of structuring for a CCAA plan and next steps regarding same; telephone attendance with T. McNaughton re: ability of company to compromise HST ITC's in a CCAA plan. |
| Aug 11, 2020 | T. McNaughton | 1.80 | Researching applicability of restrictions  |
| Aug 12, 2020 | T. McNaughton | 2.40 | Researching applicability of restrictions<br><br>discussing same with R Jaipargas.   |
| Aug 13, 2020 | R. Jaipargas  | 0.30 | Email from and to T. McNaughton in connection with ability to compromise in a CCAA plan; telephone attendance with T. McNaughton re: same; email to D. Lau re: same.   |
| Aug 13, 2020 | T. McNaughton | 0.50 | Researching applicability of restrictions<br><br>discussing and corresponding re same with R Jaipargas.  |

|              |               |      |  |
|--------------|---------------|------|--|
| Aug 15, 2020 | R. Jaipargas  | 0.10 | Email from and to D. Lau re: upcoming stay extension motion and next steps on same and email from R. Sahani re: relief to be sought before Court on motion to be heard before August 31st.   |
| Aug 19, 2020 | R. Jaipargas  | 1.80 | Engaged on review and revisions to draft Stay Extension Order and draft Affidavit of R. Williams-Singh in connection with Motion to extend the stay of proceedings to October 2020; emails to and from A. Zeldin re: same; email from A. Zeldin re: comments on draft Motion materials and implementing same; email to D. Afroz in connection with clean and blackline versions of the draft Affidavit and Order in connection with stay extension hearing in the RCCL CCAA proceedings. |
| Aug 20, 2020 | A. Gasparini  | 0.20 | Read emails; speak with R. Jaipargas re serving third report; email D. Afroz re service list.  |
| Aug 20, 2020 | R. Jaipargas  | 1.50 | Email to and from D. Afroz in connection with revised draft Order and Affidavit; review same; engaged on review and revisions to draft Third Report of the Monitor; email to A. Zeldin re: clean and blackline versions of same; telephone attendance with A. Gasparini re: instructions on service issues; further emails to and from A. Zeldin and D. Afroz re: service of materials on August 21.   |
| Aug 21, 2020 | J.L. Francis  | 0.20 | Attempted to file a Monitors Report via the Civil Submissions E-filing Portal.   |
| Aug 21, 2020 | A. Gasparini  | 0.60 | Read emails; email A. Zeldin and R. Jaipargas re service; draft affidavit of service; serve third report upon service list; swear affidavit with T. McNaughton; email D. Afroz court materials; email J. Francis re court filing.  |
| Aug 21, 2020 | T. McNaughton | 0.10 | Commissioning affidavit of service.  |
| Aug 24, 2020 | R. Jaipargas  | 0.50 | Email from and to P. van Eyk re letter from Canada Border Service re: revoking of importer direct security option and review same and further emails from and to R. Sahani re: draft response to Canada Border Services on same and telephone attendance with R. Sahani re: same and telephone attendance with D. Lau re: same and email from D. Lau re: same.   |

Roberts Company Canada Limited  
Re: Roberts Canada

September 11, 2020  
Invoice # 697881920  
File No: 033551/000005  
Page 4

|              |              |      |   |
|--------------|--------------|------|---|
| Aug 26, 2020 | R. Jaipargas | 1.60 | Engaged on review of Motion Record, Factum and Third Report of the Monitor; preparing for Motion before Justice McEwen re: extension of stay of proceedings; attend at Zoom hearing before Justice McEwen re: stay extension motion; various emails to and from D. Afroz re: signed Order of Justice McEwen and Endorsement; review same; email to Richter team re: posting of Order and Endorsement. |
| Aug 31, 2020 | R. Jaipargas | 0.40 | Emails from and to D. Lau re: claim filed by Swiss Kronis and Axa; review Proof of Claim and background documents on same; telephone attendance with D. Lau re: approach to take in connection with Swiss Kronis claim to confirm that distribution should be made to Axa.  |

TO OUR FEES

\$ 10,052.50

FEE SUMMARY

| <u>Timekeeper</u> | <u>Hours</u> | <u>Avg.<br/>Rate/Hr.</u> | <u>Amount</u>       |
|-------------------|--------------|--------------------------|---------------------|
| J.L. Francis      | 0.20         | \$ 270.00                | \$ 54.00            |
| A. Gasparini      | 0.80         | 220.00                   | 176.00              |
| R. Jaipargas      | 8.50         | 875.00                   | 7,437.50            |
| A. MacFarlane     | 0.30         | 990.00                   | 297.00              |
| T. McNaughton     | 4.80         | 435.00                   | 2,088.00            |
|                   | <u>14.60</u> |                          | <u>\$ 10,052.50</u> |



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
Re: Roberts Canada

September 11, 2020  
Invoice # 697881920  
File No: 033551/000005  
Page 5

DISBURSEMENTS:

| <u>Taxable</u>                        | G=GST; Q=QST; H=HST; P=PST |                            |
|---------------------------------------|----------------------------|----------------------------|
| Copies                                | \$56.10                    | H                          |
| ONCORP Searches                       | 40.68                      | H                          |
| Westlaw Searches                      | 253.50                     | H                          |
|                                       | <u>350.28</u>              |                            |
| Total Taxable Disbursements           |                            |                            |
|                                       | <u>350.28</u>              |                            |
| Total Disbursements                   |                            | 350.28                     |
|                                       |                            |                            |
| Total Fees and Disbursements          |                            | <u>10,402.78</u>           |
| HST on Fees and Taxable Disbursements |                            | <u>1,352.37</u>            |
| TOTAL THIS INVOICE                    |                            | <u><u>\$ 11,755.15</u></u> |



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

September 11, 2020  
Invoice # 697881920  
RJ/RJ

Re: Roberts Canada

File No: 033551/000005

**REMITTANCE COPY**

|                                       |                            |
|---------------------------------------|----------------------------|
| Fees                                  | \$ 10,052.50               |
| Disbursements                         | 350.28                     |
| HST on Fees and Taxable Disbursements | 1,352.37                   |
|                                       | <hr/>                      |
| Total this Invoice                    | <b><u>\$ 11,755.15</u></b> |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

October 9, 2020

Attention: Duncan Lau, CIRP, CMA  
Vice President

Invoice # 697891319  
Page 1

Re: Roberts Canada

File No: 033551/000005

PROFESSIONAL SERVICES rendered to September 30, 2020 in connection with the above matter as described in the attached.

|                                       |                            |
|---------------------------------------|----------------------------|
| Fees                                  | \$ 35,087.00               |
| Disbursements                         | 208.18                     |
| HST on Fees and Taxable Disbursements | 4,588.37                   |
| Total this Invoice                    | <u><u>\$ 39,883.55</u></u> |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

*Borden Ladner Gervais LLP*

For: Roger Jaipargas

Roberts Company Canada Limited  
Re: Roberts Canada

October 9, 2020  
Invoice # 697891319  
File No: 033551/000005  
Page 2

PROFESSIONAL SERVICES RENDERED to September 30, 2020

|              |              |      |  |
|--------------|--------------|------|--|
| Sep 2, 2020  | R. Jaipargas | 0.50 | Telephone attendance with D. Lau re: CRA marker claim  |
|              |              |      | ; engaged on review of CRA marker claim and letter from CRA in connection with same; email to D. Lau re: concerns regarding same.  |
| Sep 3, 2020  | R. Jaipargas | 3.00 | Conference call with D. Lau re: concerns with respect to CRA letter and marker claim filed by CRA; subsequent conference call with R. Sahni and D. Lau re:   |
|              |              |      | and approach to take in connection with same as well as issue of convenience class and WAPPA claims of employees and approach to take in connection with same; emails to and from D. Lau re: draft email to CRA regarding claims procedure Order and concerns over CRA letter; telephone attendance with A. Zeldin re: same; email to S. Palma at CRA regarding position of monitor on CRA letter; further telephone attendance with D. Lau re: new information on registration by RCCL in British Columbia and approach to take in connection with mailing of creditor packages to BC, Saskatchewan and Manitoba; emails to and from D. Lau re: draft letter to BC, Manitoba and Saskatchewan; engaged on revisions to same; emails to and from D. Lau re: calculation of claims for a possible convenience class and approach to take in connection with same; further emails to and from R. Sahni re: same. |
| Sep 4, 2020  | R. Jaipargas | 0.10 | Email from and to E. Park re: position of CRA on marker claim and call required to discuss same.   |
| Sep 10, 2020 | R. Jaipargas | 0.30 | Emails to and from D. Lau re: letter from counsel for Mr. Praveel; review notice of employee restructuring claim sent to be Mr. Praveel re: same and next steps regarding same.  |

Roberts Company Canada Limited  
Re: Roberts Canada

October 9, 2020  
Invoice # 697891319  
File No: 033551/000005  
Page 3

---

|              |              |      |  |
|--------------|--------------|------|--|
| Sep 11, 2020 | R. Jaipargas | 1.20 | Telephone attendance with D. Lau re: position of Bana in connection with the proposed plan; approach to take in connection with same and letter received from Mr. Praveel Lal; conference call with D. Lau and R. Sahni re: same; conference call with D. Lau and Arslan Hanef re: claim of Mr. Lal in Roberts CCAA and approach to take in connection with same; email to A. Hanaf re: claim filed by Mr. Lal and deadline for claims bar date in connection with same and orders made by court to date re: same.   |
| Sep 13, 2020 | R. Jaipargas | 2.00 | Engaged on review and consideration of draft CCAA plan and revisions to same; email to D. Lau and P. van Eyk re: same and status of draft Report for upcoming Motion for the Meeting Order.  |
| Sep 14, 2020 | R. Jaipargas | 1.00 | Telephone attendance with R. Sahni re: plan for CCAA proceedings and dates for motion for meeting order; telephone attendance with D. Lau re: same; email to R. Sahni in connection with comments on the Roberts plan; further emails to and from D. Afroz re: revised plan; further emails to and from D. Afroz re: changes required to plan.   |
| Sep 16, 2020 | R. Jaipargas | 3.30 | Emails to and from D. Afroz in connection with draft Meeting Order and draft Notice of Sanction Hearing; engaged on review and revisions to same; emails to and from D. Lau connection with disputes for employees; engaged on review of disputes by emails re: same; review creditor claim tracker from D. Lau; email from D. Lau re: draft disclaimer for Allstream; engaged on revisions to same; email to D. Lau in connection with revised disclaimer notice for Allstream; email from A. Zeldin in connection with comments on Meeting Order and Notice of Meeting; review same. |

Roberts Company Canada Limited  
Re: Roberts Canada

October 9, 2020  
Invoice # 697891319  
File No: 033551/000005  
Page 4

---

|              |              |      |  |
|--------------|--------------|------|--|
| Sep 17, 2020 | R. Jaipargas | 5.50 | Engaged on further review and revisions to draft meeting Order; prepare blacklines in connection with same; email to D. Afroz re: same; engaged on review and consideration of draft Affidavit of Ravi Williams-Singh re: Motion for a discharge order; emails to and from A. Zeldin on same and comments to the Meeting order; email to D. Afroz re: BLG comments on the draft Affidavit; emails to and from D. Lau re draft letter to employees regarding claims and revisions to same; conference call with D. Lau in connection with employee claims and excluded claims under the plan; emails to and from J. Jeffery re: claim of Darrell Tweed; emails to and from D. Afroz in connection with time line for plan; engaged on review of same; emails to and from D. Afroz re: draft service list; review same; conference call with Bennett Jones and Richter in connection with Meeting Order and Motion materials and time line issues regarding filing of plan and implementation of plan in connection with same. |
| Sep 18, 2020 | A. Gasparini | 0.20 | Draft affidavit of service.  |
| Sep 18, 2020 | R. Jaipargas | 1.50 | Engaged on preliminary review of Fourth Report of the Monitor re: Motion for the meeting order; emails to and from A. Zeldin re: same; email from E. Brown re: discussions with Bank of America on the plan; email from D. Lau re: updated creditor matrix; engaged on review of same; telephone attendance with D. Lau re: same and creditor claims including tax claims and approach to take regarding same.   |
| Sep 20, 2020 | R. Jaipargas | 3.80 | Engaged on review and revisions to the Fourth Report of the Monitor; email to A. Zeldin re: same; engaged on review of comments from E. Cobb on CCAA plan; email to A. Zeldin re: same; email from D. Afroz re: revised CCAA plan; engaged on review of same; conference call with A. Zeldin and D. Lau in connection with draft Fourth Report and changes required to same.   |
| Sep 21, 2020 | A. Gasparini | 0.30 | Revise notice of meeting, blackline and email D. Afroz; send out calendar invite for meeting and sanction hearing.   |

Roberts Company Canada Limited  
Re: Roberts Canada

October 9, 2020  
Invoice # 697891319  
File No: 033551/000005  
Page 5

---

|              |              |      |   |
|--------------|--------------|------|---|
| Sep 21, 2020 | R. Jaipargas | 4.90 | Numerous emails to and from D. Afroz re: comments on the revised notice of the plan; engaged on further consideration and review of same; review emails from E. Cobb re: comments on meeting order; review email from D. Afroz on status of disclaimer of executory contracts and leases; review form of disclaimer for Edmonton lease as received from D. Lau; conference call with D. Lau for form of disclaimer for Edmonton premises; emails to and from A. Gasparini re: draft Report and timing for service of same; various emails to and from Richter and Bennett Jones re: comments on draft materials for motion for the meeting order; emails to and from D. Afroz re: revised Meeting Order; review same; conference call with D, Lau and D. Afroz re: notice of creditors meeting and approach to be taken in connection with populating same; telephone attendance with A. Gasparini re: same; conference call with R. Sahnii re: various issues in connection with Roberts plan and next steps and mechanisms for distribution; emails from D. Afroz re: revised plan; engaged on review of same; telephone attendance with D. Afroz re: additional provisions in plan; further conference call with A. Zeldin re: same; email to D. Afroz re: BLG comments on the revised plan. |
| Sep 22, 2020 | R. Jaipargas | 1.00 | Emails to and from D. Afroz re: call required to discuss Roberts plan; various emails to and from D. Afroz re: revised draft materials for Motion for meeting order and sanction hearing; emails to and from Richter re: same; attend at conference call with Bennett Jones, Richter and representatives of Roberts re: plan and next steps on same.  |
| Sep 23, 2020 | A. Gasparini | 0.60 | Serve monitor's report; speak with D. Afroz; attend to administrative tasks re instruct courier service.  |

Roberts Company Canada Limited  
Re: Roberts Canada

October 9, 2020  
Invoice # 697891319  
File No: 033551/000005  
Page 6

---

|              |               |      |  |
|--------------|---------------|------|--|
| Sep 23, 2020 | R. Jaipargas  | 3.50 | Engaged on review and revisions to the plan, draft Motion materials and draft Report of the Monitor in connection with Motion for the Meeting Order; review comments from Bennett Jones on Fourth Report; conference call with D. Lau and A. Zeldin re: changes to the Fourth Report; discussions with A. Gasparini in connection with instructions in finalizing and service of Fourth Report; numerous emails to and from Bennett Jones, Richter and A. Gasparini re: finalizing materials for hearing of Motion for a Meeting Order on September 28; email from D. Afroz in connection with draft Factum.   |
| Sep 24, 2020 | R. Jaipargas  | 3.00 | Engaged on review and consideration of draft Factum in support of the Motion for the Meeting Order; email to D. Afroz re: same; conference call with R. Sahni and D. Lau on issue of tax claims and approach to take in connection with same; conference call with C. Cunningham, R. Sahni, D. Lau and A. Morgan in connection with employee claims and disputes filed and approach to take in connection with same; emails to and from R. Sahni and D. Lau re: employee claims and tax claims; email from D. Lau re: list of employees to be terminated and approach to take and timing issue re: same; emails to and from J. Foster in connection with served Factum; email from D. Winters re: notice of appearance by CRA; emails to and from R. Sahni re: same; email from J. Jeffrey re: letter regarding claim of D. Tweed and various questions regarding same; email to Bennett Jones and Richter in connection with call required with J. Jeffrey to discuss D. Tweed claim. |
| Sep 24, 2020 | T. McNaughton | 0.20 | Commissioning Affidavit of Service of A Gasparini.   |
| Sep 24, 2020 | L. White      | 0.40 | E-filed a 4th report of the Monitor to the Commercial court.   |

Roberts Company Canada Limited  
Re: Roberts Canada

October 9, 2020  
Invoice # 697891319  
File No: 033551/000005  
Page 7

---

|              |              |      |   |
|--------------|--------------|------|---|
| Sep 25, 2020 | R. Jaipargas | 0.50 | Emails to and from C. Cunningham and R. Sahni on labour and employment matters and dispute filed by J. Jeffery; email to J. Jeffery re: same; email from E. Park re: call required to discuss CRA issues; email to E. Park and D. Lau re: same; email from R. Sahni re: update on outcome of call with J. Jeffery on D. Tweed disputed claim; telephone attendance with D. Lau in connection with CRA issues.   |
| Sep 27, 2020 | R. Jaipargas | 1.20 | Review email from S. Palma at CRA re: CRA placeholder claim; conference call with D. Lau and R. Sahni re: same; emails to E. Park on call for October 7 to discuss CRA issues with the Department of Justice; emails to and from D. Afroz on Motion for September 28; email to S. Palma at CRA in connection with CRA claim issues.   |
| Sep 28, 2020 | R. Jaipargas | 3.10 | Engaged on review of Motion Record and Fourth Report of the Monitor re: preparations for court attendance before Justice Hailey for the Meeting Order; attend at court before Justice Hailey re: Motion for Meeting Order; emails to and from A. Zeldin re: notice for the Globe & Mail; revisions to same; telephone attendance with A. Zeldin re: same; telephone attendance with R. Sahni re: issues regarding pending Motion and issues on Report re: same; various emails to and from Bennett Jones re: final revisions to newspaper ad. |
| Sep 29, 2020 | R. Jaipargas | 0.20 | Email from D. Afroz in connection with script for meeting of creditors and Endorsement and Meeting Order made by Justice Hailey; email from D. Afroz re: draft Sanction Order; email to Richter in connection with draft script for meeting of creditors.   |

TO OUR FEES

\$ 35,087.00

Roberts Company Canada Limited  
Re: Roberts Canada

October 9, 2020  
Invoice # 697891319  
File No: 033551/000005  
Page 8

FEE SUMMARY

| <u>Timekeeper</u> | <u>Hours</u> | <u>Avg.<br/>Rate/Hr.</u> | <u>Amount</u>       |
|-------------------|--------------|--------------------------|---------------------|
| A. Gasparini      | 1.10         | \$ 220.00                | \$ 242.00           |
| R. Jaipargas      | 39.60        | 875.00                   | 34,650.00           |
| T. McNaughton     | 0.20         | 435.00                   | 87.00               |
| L. White          | 0.40         | 270.00                   | 108.00              |
|                   | <u>41.30</u> |                          | <u>\$ 35,087.00</u> |

DISBURSEMENTS:

| <u>Taxable</u>                        |  | G=GST; Q=QST; H=HST; P=PST |                            |
|---------------------------------------|--|----------------------------|----------------------------|
| Binding Charges                       |  | \$39.90                    | H                          |
| Copies                                |  | 94.50                      | H                          |
| Courier                               |  | 73.78                      | H                          |
| Total Taxable Disbursements           |  | <u>208.18</u>              |                            |
| Total Disbursements                   |  |                            | 208.18                     |
| Total Fees and Disbursements          |  |                            | <u>35,295.18</u>           |
| HST on Fees and Taxable Disbursements |  |                            | <u>4,588.37</u>            |
| TOTAL THIS INVOICE                    |  |                            | <u><b>\$ 39,883.55</b></u> |



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

October 9, 2020  
Invoice # 697891319  
RJ/RJ

Re: Roberts Canada

File No: 033551/000005

**REMITTANCE COPY**

|                                       |                            |
|---------------------------------------|----------------------------|
| Fees                                  | \$ 35,087.00               |
| Disbursements                         | 208.18                     |
| HST on Fees and Taxable Disbursements | 4,588.37                   |
|                                       | <hr/>                      |
| Total this Invoice                    | <b><u>\$ 39,883.55</u></b> |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

October 19, 2020

Attention: Duncan Lau, CIRP, CMA  
Vice President

Invoice # 697895228  
Page 1

Re: Roberts Canada

File No: 033551/000005

PROFESSIONAL SERVICES rendered to October 18, 2020 in connection with the above matter as described in the attached.

|                                       |                            |
|---------------------------------------|----------------------------|
| Fees                                  | \$ 17,351.00               |
| Disbursements                         | 0.00                       |
| HST on Fees and Taxable Disbursements | 2,255.63                   |
| Total this Invoice                    | <u><u>\$ 19,606.63</u></u> |

THIS IS OUR ACCOUNT - E. & O.E.

**BORDEN LADNER GERVAIS LLP**

*Borden Ladner Gervais LLP*

For: Roger Jaipargas

Roberts Company Canada Limited  
Re: Roberts Canada

October 19, 2020  
Invoice # 697895228  
File No: 033551/000005  
Page 2

---

PROFESSIONAL SERVICES RENDERED to October 18, 2020

|             |              |      |  |
|-------------|--------------|------|--|
| Oct 1, 2020 | R. Jaipargas | 0.20 | Emails from Richter re: package of materials sent to creditors; email to and from D. Lau re: CBSA issue and importer account suspension for RCCL and next steps on same.   |
| Oct 2, 2020 | R. Jaipargas | 0.10 | Emails from and to D. Lau and E. Park re: issue of importer license and discussion required in connection with same.   |
| Oct 5, 2020 | R. Jaipargas | 1.40 | Emails from and to E. Park re: CBSA importer license issue; emails to and from D. Lau re: same; conference call with D. Lau re: disclaimers to be sent to Telus; emails to and from D. Afroz re: draft Sanction Order; engaged on review and revisions to same; email to D. Afroz in connection with BLG comments on the Sanction Order; review email from R. Falim at the Department of Justice re: CBSA issue.   |
| Oct 6, 2020 | R. Jaipargas | 0.20 | Emails from and to E. Park on RCCL call to discuss CRA tax issues; emails to and from Richter re: same.  |
| Oct 7, 2020 | R. Jaipargas | 2.10 | Email from and to D. Afroz re: call for Sanction Order discussion and changes required to same; email to and from D. Winters re: reconvened call with CRA for October 8; emails from and to D. Lau in connection with proof of claim filed by Edmonton Landlord; review same and particulars of claim; conference call with D. Lau, A. Zeldin, D. Afroz and R. Sahni re: various issues including status of disputing claims, CRA matters and reviewing provisions of draft Sanction Order and changes required to same. |
| Oct 8, 2020 | R. Jaipargas | 1.20 | Conference call with Bennett Jones, E. Park and D. Winters and Richter in connection with range of CRA claims and approach to take in connection with possible resolution of same; conference call with E. Brown, A. Morgan, R. Sahni, D. Lau and C. Cunningham in connection with Darrell Tweed matter and dispute to claim and approach to take regarding same.  |

Roberts Company Canada Limited  
Re: Roberts Canada

October 19, 2020  
Invoice # 697895228  
File No: 033551/000005  
Page 3

---

|              |              |      |  |
|--------------|--------------|------|--|
| Oct 9, 2020  | R. Jaipargas | 0.50 | Telephone attendance with R. Sahni re: upcoming creditors meeting for CCAA plan and approach to take in connection with same and issue of D. Tweed claim; telephone attendance with D. Lau re: disputed claims and claims process issues regarding same.   |
| Oct 12, 2020 | R. Jaipargas | 0.20 | Discussions with P. van Eyk re: upcoming creditors meeting on October 16 and script for same; review email from C. Cunningham re: offer to settle made to counsel for D. Tweed.  |
| Oct 13, 2020 | A. Gasparini | 0.50 | Draft fees affidavit.  |
| Oct 13, 2020 | A. Gasparini | 0.20 | Send WebEx meeting to Richter team re dry run for RCCL Plan Meeting.   |
| Oct 13, 2020 | R. Jaipargas | 0.30 | Emails from and to A. Zeldin re: script for the creditors meeting and call required to discuss approach re: same; emails to and from D. Afroz in connection with revised draft Sanction Order.   |
| Oct 14, 2020 | A. Gasparini | 1.40 | Attend test run meeting; compile and review invoices for fees affidavit.   |
| Oct 14, 2020 | R. Jaipargas | 1.30 | Attend at webex meeting with Richter in connection with dry run for creditors meeting for October 16; discussion with Richter re: creditor meeting issues; emails to and from D. Afroz in connection with draft Affidavit in connection with Motion for Sanction Order; emails to and from C. Cunningham, R. Sahni in connection with D. Tweed settlement; review form of release in connection with same; email to C. Cunningham re: same; emails to and from D. Lau, R. Sahni and C. Cunningham re: claims register and various claims issues in connection with same. |

Roberts Company Canada Limited  
Re: Roberts Canada

October 19, 2020  
Invoice # 697895228  
File No: 033551/000005  
Page 4

---

|              |              |      |   |
|--------------|--------------|------|---|
| Oct 15, 2020 | R. Jaipargas | 4.80 | Emails from and to A. Zeldin re: comments from Richter on draft Affidavit of Ravi Williams-Singh; engaged on revisions to draft sanction order; email to D. Afroz in connection with same; begin review and revisions to draft affidavit of Ravi-Williams-Singh in connection with Motion for Sanction Order; numerous emails to and from P. van Eyk, D. Afroz and D. Lau in connection with planned sanction matters and credit meeting for October 16; conference call with Bennett Jones and Richter re: approach to take regarding distribution under the plan and Service Canada issues and landlord claims; review comments from A. Zeldin on sanction order; emails from R. Argler and C. Cunningham in connection with D. Tweed settlement; emails from E. Park and CRA regarding CRA claim for voting and distribution purposes. |
| Oct 16, 2020 | A. Gasparini | 1.20 | Read script; attend RCCL creditor's meeting.  |
| Oct 16, 2020 | R. Jaipargas | 2.60 | Engaged on further review and revisions to Affidavit of Ravi Williams-Singh re: Motion for Sanction Order; review comments from A. Zeldin on same; emails to and from D. Afroz on same; email to and from D. Lau re: script for creditor's meeting; review same; review summary of proxies; review creditors claims list; attendance at creditors meeting by Webex for Roberts CCAA plan; subsequent telephone attendance with A. Zeldin re: minutes of meeting of creditors.   |

Roberts Company Canada Limited  
Re: Roberts Canada

October 19, 2020  
Invoice # 697895228  
File No: 033551/000005  
Page 5

Oct 18, 2020 R. Jaipargas 4.10 Engaged on review and revisions to the draft Fifth Report of the Monitor in connection with the sanction hearing; reporting email to A. Zeldin re: clean and blackline versions of same; engaged on review of blackline of Affidavit of Ravi Williams-Singh; email to D Afroz on same; engaged on review of blackline of sanction Order; email to D. Afroz re: changes required to same; various emails to and from Richter and Bennett Jones re: changes to draft materials; emails from A. Zeldin re: revised draft Report; review same; email to D. Afroz re: further revised draft Sanction Order; review same; telephone attendance with A. Zeldin re: changes to the Fifth Report and approach to be taken in connection with same.

TO OUR FEES \$ 17,351.00

FEE SUMMARY

| <u>Timekeeper</u> | <u>Hours</u> | <u>Avg.<br/>Rate/Hr.</u> | <u>Amount</u>       |
|-------------------|--------------|--------------------------|---------------------|
| A. Gasparini      | 3.30         | \$ 220.00                | \$ 726.00           |
| R. Jaipargas      | 19.00        | 875.00                   | 16,625.00           |
|                   | <u>22.30</u> |                          | <u>\$ 17,351.00</u> |

Total Fees and Disbursements 17,351.00

HST on Fees and Taxable Disbursements 2,255.63

TOTAL THIS INVOICE **\$ 19,606.63**



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

October 19, 2020  
Invoice # 697895228  
RJ/RJ



Borden Ladner Gervais LLP  
Lawyers | Patent & Trade-mark Agents  
Bay Adelaide Centre, East Tower  
22 Adelaide Street West  
Toronto, ON, Canada M5H 4E3  
T 416.367.6000 F 416.367.6749  
blg.com

Roberts Company Canada Limited  
c/o Richter Advisory Group, Inc.  
181 Bay Street, Suite 3510  
Toronto, ON M5J 2T3

October 19, 2020  
Invoice # 697895228  
RJ/RJ

Re: Roberts Canada

File No: 033551/000005

**REMITTANCE COPY**

|                                       |                            |
|---------------------------------------|----------------------------|
| Fees                                  | \$ 17,351.00               |
| Disbursements                         | 0.00                       |
| HST on Fees and Taxable Disbursements | 2,255.63                   |
|                                       | <hr/>                      |
| Total this Invoice                    | <b><u>\$ 19,606.63</u></b> |

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

**EXHIBIT B**

This is the Exhibit marked "B" referred to  
in the Affidavit of CHRISTINE MASON,  
sworn before me this 19<sup>th</sup> day of October, 2020.

A handwritten signature in black ink, appearing to read "Sharon [unclear]", written over a horizontal line.

A Commissioner for Taking Affidavits

**EXHIBIT "B"**

**Summary of Fees and Disbursements of Borden Ladner Gervais LLP  
for the period from June 2, 2020 to October 18, 2020**

| <b>Name of Professional</b>                       | <b>Total Hours Billed</b> | <b>Avg. Hourly Rate (\$/Hr)</b> | <b>Total Amount Billed</b> |
|---|---------------------------|---------------------------------|----------------------------|
| White, Larry                                      | 0.40                      | \$270.00                        | \$108.00                   |
| Francis, Janice L.                                | 0.20                      | \$270.00                        | \$54.00                    |
| Jaipargas, Roger                                  | 169.00                    | \$875.00                        | \$147,875.00               |
| McGrath, Kevin A.                                 | 35.60                     | \$785.00                        | \$27,946.00                |
| MacFarlane, Alex                                  | 0.30                      | \$990.00                        | \$297.00                   |
| McNaughton, Tyler                                 | 5.00                      | \$435.00                        | \$2,175.00                 |
| Gasparini, Adriana                                | 8.80                      | \$220.00                        | \$1,936.00                 |
| Chien, Charlotte                                  | 16.00                     | \$333.25                        | \$5,332.00                 |
| Yeo, Colin  | 3.80                      | \$680.00                        | \$2,584.00                 |
| <b>Total Hours/Average Rate/Total Fees</b>        | <b>239.1</b>              | <b>\$539.81</b>                 | <b>\$188,307.00</b>        |
| <b>Total Disbursements</b>                        |                           |                                 | <b>\$647.16</b>            |
| <b>Total Fees and Disbursements excluding Tax</b> |                           |                                 | <b>\$188,954.16</b>        |
| <b>Taxes (GST/HST)</b>                            |                           |                                 | <b>\$24,564.05</b>         |
| <b>Total Fees and Disbursements including Tax</b> |                           |                                 | <b>\$213,518.21</b>        |

**IN THE MATTER OF THE COMPANIES CREDITORS' ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED AND IN THE MATTER OF A PLAN OR COMPROMISE OR ARRANGEMENT OF ROBERTS COMPANY CANADA LIMITED**

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

PROCEEDINGS COMMENCED AT TORONTO

**AFFIDAVIT OF CHRISTINE MASON**  
(Sworn October 19, 2020)

**BORDEN LADNER GERVAIS LLP**

Bay Adelaide Centre, East Tower  
22 Adelaide St W  
Toronto, Ontario M5H 4E3  
Tel: 416-367-6000  
Fax: 416-367-6749

**Roger Jaipargas – LSO No. 43275C**

Tel: (416) 367-6266  
Email: rjaipargas@blg.com

Lawyers for Richer Advisory Group Inc.

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C.1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
ROBERTS COMPANY CANADA LIMITED

---

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

---

**FIFTH REPORT OF THE  
MONITOR, RICHTER ADVISORY  
GROUP INC.**

---

**BORDEN LADNER GERVAIS LLP**  
Barristers and Solicitors  
East Tower, Bay Adelaide Centre  
22 Adelaide St West #3400  
Toronto, ON M5H 4E3

**Roger Jaipargas**  
Tel: (416) 367-6266  
Fax: (416) 361-7067  
(LSO #43275C)

**Charlotte Chien**  
Tel: (416) 367-7267  
Fax: (416) 367-6749  
(LSO #79340C)

Lawyers for Richter Advisory Group Inc.