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Court File No. CI 23-01-39360

THE KING'S BENCH
WINNIPEG CENTRE

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 POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "Applicants")

APPLICATION UNDER: *THE COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

TRUE COPY

ORDER
(STAY EXTENSION AND OTHER RELIEF)
DATE OF HEARING: FRIDAY, OCTOBER 27, 2023 AT 9:00 A.M.
THE HONOURABLE MR. JUSTICE BOCK

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THE KING'S BENCH

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THE HONOURABLE MISTER)	FRIDAY, THE 27 TH
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JUSTICE BOCK)	DAY OF OCTOBER, 2023

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AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

**ORDER
(STAY EXTENSION AND OTHER RELIEF)**

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed monitor (the "**Monitor**") of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**") for an order extending the stay of proceedings from November 3, 2023 to December 8, 2023 and other relief, was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the fourth report of the Monitor dated October 24, 2023 (the "**Fourth Report**"), the confidential supplement thereto (the "**Confidential Supplement**"), the supplement to the Fourth Report dated October 26, 2023 (the "**Supplement to the Fourth Report**"), the Affidavit of Michael Rosenbaum sworn October 26, 2023 (the

"**Rosenbaum Affidavit**"), and the Monitor's Brief of Law, and on hearing the submissions of counsel for the Monitor, the Applicants, The Toronto-Dominion Bank ("**TD Bank**"), Chandos Construction, and Maxim Transportation Services Inc. ("**Maxim**"), and Mr. Stephen Segal on behalf of the Purchaser, no one appearing for any other person on the Service List, although properly served as appears from the affidavit of Shelby Braun sworn October 24, 2023 and the affidavit of service of Craig Frith sworn October 26, 2023; all filed;

AND ON CONSIDERING the matters raised in the Rosenbaum Affidavit and the submissions of counsel for Maxim in respect of the same, following which the Court deferred granting any relief at this time:

SERVICE

1. THIS COURT ORDERS that the time for service of the Monitor's notice of motion and supporting materials is hereby abridged and validated so that the motion is properly returnable today and hereby dispenses with further service thereof.

EXTENSION OF THE STAY PERIOD

2. THIS COURT ORDERS that the Stay Period (as that term is defined in the Amended and Restated Initial Order of the Honourable Mr. Justice Bock dated February 14, 2023) is hereby extended from November 3, 2023 to December 8, 2023.

SEALING OF THE CONFIDENTIAL SUPPLEMENT

3. THIS COURT ORDERS that the Confidential Supplement and the appendices thereto be filed under seal, kept confidential, and not form part of the public record. The Confidential Supplement shall be kept separate and apart from the other contents of the Court file in a sealed envelope which sets out the style of cause of these proceedings and a statement that the contents thereof are subject to a Sealing Order, and shall not be opened except by the Registrar of this Court and the Honourable Mr. Justice Bock (or another Justice of the Court of King's Bench). The Confidential Supplement shall only be made

available or form part of the public record after the Monitor's Certificate (as that term is defined in the AVO) is filed, or further Order of this Court.

SECOND AMENDMENT TO THE JULY 21, 2023 STAY EXTENSION ORDER

4. THIS COURT ORDERS that paragraph 7 of the Order (Stay Extension, Interim Distribution, and Other Relief) of the Honourable Justice Bock (as amended by the September 12, 2023 Order (Amendment to the Sale Agreement and Other Relief) of the Honourable Justice Bock) is hereby amended as follows (with the bold and underlined text to be substituted for the struck out text):

7. THIS COURT ORDERS that the Monitor shall make the following interim distributions from the Net Proceeds:

- (a) first, to reduce the amounts presently owed by the Applicants and secured by the Administration Charge:
 - (i) to Deloitte Restructuring Inc., ~~\$247,132~~ ~~\$293,171.62~~ **\$326,554** on account of the Monitor's outstanding fees and disbursements;
 - (ii) to McDougall Gauley LLP, ~~\$185,208~~ ~~\$209,561.58~~ **\$235,580** on account of its outstanding fees and disbursements;
 - (iii) to MLT Aikins LLP, ~~\$201,545~~ ~~\$197,757.25~~ **\$216,636.94** on account of its outstanding fees and disbursements;
- (b) second, in satisfaction of the DIP Lender's Charge, to TD Bank, the repayment of the DIP Facility to the maximum amount of \$2,350,000.

5. THIS COURT ORDERS that the Monitor or TD Bank may apply to this Court to further vary or amend paragraph 7 of the July 21 Order on notice to the Service List.

APPROVALS

6. THIS COURT ORDERS that:

- (a) the Fourth Report, the Confidential Supplement, and the Supplement to the Fourth Report, and the activities, actions, and conduct of the Monitor described therein are hereby approved;

- (b) the fees and disbursements of the Monitor, its legal counsel, McDougall Gauley LLP, and the Applicants' legal counsel, MLT Aikins LLP, as set out in the Fourth Report are hereby approved.

STAY OF THE DISSOLUTION OF THE APPLICANTS

7. THIS COURT ORDERS that the Director of the Companies Branch (Manitoba) or directors of other federal or provincial companies branches shall not dissolve the Applicants as corporate entities except with the leave of this Court, and any and all steps to dissolve the Applicants currently under way against or in respect of the Applicants are hereby stayed and suspended pending further Order of this Court.

MISCELLANEOUS MATTERS

8. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants or the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order.

TGB
October ³⁰ 27, 2023

J. Bock

BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

J.J. Burnell, MLT Aikins LLP, counsel for the Applicants

Sam Gabor, Gowling WLG, counsel for The Toronto-Dominion Bank

Jonathan Hillson, Bennett Jones LLP, counsel for Chandos Construction

Donald R. Knight, K.C., Knight Law Office, counsel for Maxim Transportation Services Inc.

AS DIRECTED BY THE HONOURABLE MR. JUSTICE BOCK