



District of	British Columbia
Division	03 - Vancouver
Estate No.	11-3397711
Court No.	B-260396

IN THE SUPREME COURT OF BRITISH COLUMBIA

**IN THE MATTER OF THE BANKRUPTCY OF
WHITEWATER CONCRETE LTD.**

TRUSTEE'S PRELIMINARY REPORT TO CREDITORS

July 27, 2026

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INTRODUCTION

Receivership proceedings

- (1) On July 2, 2024 ("**Date of the Receivership**"), Deloitte Restructuring Inc. ("**Deloitte**") was appointed by the Supreme Court of British Columbia (the "**Court**") as receiver (in such capacity, the "**Receiver**") of all of the current assets, claims, and choses in action of Whitewater Concrete Ltd. ("**Concrete**" or the "**Company**") and Whitewater Developments Ltd. ("**Developments**"), and of certain lands and other property of 145 Golden Drive Ltd. ("**145**"). The Court proceedings in which the Receiver was appointed are referred to herein as the "**Receivership Proceedings**".
- (2) The Receivership Order was granted on the application of Royal Bank of Canada ("**RBC**"), the principal secured creditor of the Company and Developments. As at May 28, 2024, RBC was owed approximately \$10.8 million by the Company and approximately \$0.8 million by Developments pursuant to various credit facilities provided to those companies.
- (3) The scope of the Receivership Order was limited, in respect of the Company and Developments, to current assets, claims and choses in action and did not extend to possession or control of their capital assets or fixed assets. Since its appointment, the Receiver collected cash, reviewed the collectability of prepaid amounts, assessed accounts receivable and related project holdbacks, pursued intercompany receivables, administered employee and statutory claims, and reviewed the books and records available to it.
- (4) The primary realizations in the Receivership Proceedings were from certain accounts receivable owed to Concrete from Trilogy Concrete (2021) Ltd., a bankrupt (the "**Trilogy Collections**").
- (5) The Receiver's reports and other Court materials have been posted on the website at www.insolvencies.deloitte.ca/whitewater (the "**Case Website**").
- (6) The remaining activities in the Receivership Proceedings relate to obtaining any remaining portion of the Trilogy Collections, making a distribution to RBC, and completing other statutory matters related to the Receiver's discharge.

Bankruptcy proceedings

- (7) On July 8, 2026 (the "**Date of Bankruptcy**"), the Court granted a bankruptcy order adjudging Concrete bankrupt for the general benefit of creditors pursuant to the provisions of the *Bankruptcy and Insolvency Act*, RSC 1985 c. B-3, as amended (the "**BIA**"). The bankruptcy order was granted pursuant to an application to the Court made by RBC.
- (8) Pursuant to the bankruptcy order, Deloitte was appointed as licensed insolvency trustee (in such capacity, the "**Trustee**") of the estate of the Company, subject to affirmation of the Trustee's appointment, or substitution of another trustee, by the creditors at the first meeting of creditors to be held on July 27, 2026 (the "**Meeting**").
- (9) Further information and materials regarding the bankruptcy proceedings may be obtained from the Case Website.

Purpose of the Report

- (10) The purpose of the Trustee's Preliminary Report to Creditors (the "**Report**" or "**this Report**") is to:
 - a) Provide background information concerning the Company's affairs and the causes of its financial difficulties;
 - b) Outline the key activities of the Trustee since its appointment; and
 - c) Provide the Trustee's preliminary evaluation of the assets and liabilities of the Company.

- (11) In preparing this Report, the Trustee has relied upon unaudited financial information and other data prepared using the Company's books and records obtained in the Receivership Proceedings, information provided by former management and employees, and materials filed in the Receivership proceedings and in these bankruptcy proceedings.
- (12) The Trustee has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the *CPA Canada Handbook* and, accordingly, the Trustee expresses no opinion or other form of assurance in respect of this information.
- (13) All dollar amounts in this Report are expressed in Canadian dollars, unless otherwise indicated.

OVERVIEW OF CONCRETE

- (14) The Company was incorporated in British Columbia on April 4, 1990 as 385154 B.C. Inc. and changed its name to Whitewater Concrete Ltd. on May 15, 1998. Craig Smith and Robert Kyle Smith (collectively, the "**Smiths**") are the directors and officers of the Company. The Company is wholly owned by Developments, which is owned through holding companies associated with the Smiths.
- (15) The Company provided tower crane rentals and concrete forming equipment and services to multi-storey residential, commercial and institutional construction projects and developers. As at the Date of Receivership, the Company had eight ongoing projects in various stages of completion and approximately 65 employees, consisting primarily of superintendents, carpenters, and other construction personnel.
- (16) The Company operated from a property located at 27222 Lougheed Highway, Maple Ridge, British Columbia (the "**Lougheed Property**") pursuant to a lease between Developments and a related company. A significant portion of the Company's equipment and inventory was stored at the Lougheed Property, a property located at 8653 S River Road, Dewdney, British Columbia (the "**Dewdney Property**"), and at active project sites.
- (17) The Company's financial records were not current and had not been updated for several months before the Date of Receivership.
- (18) Based on discussions with former management and a review of the Company's available books and records, the Trustee understands that the Company experienced significant losses on one of its projects, the St. Paul's hospital project, and on other fixed-price projects due to increasing labour and material costs, change orders, and project-specific expenditures and issues. The Trustee understands that the Smiths explored a potential sale of Concrete to an unrelated development company prior to the Receivership Proceedings, but the proposed transaction did not close and the Company had no alternative sources of capital to finance its operations or make payments to RBC and other lenders.
- (19) Following various defaults, RBC issued demands and entered into several forbearance agreements with the Company. RBC subsequently applied for, and obtained, the Receivership Order. The Company ceased operations upon the Receiver's appointment and the Receiver was authorized and directed to terminate the employees of the Company and Developments.

CONSERVATORY AND PROTECTIVE MEASURES

- (20) The Trustee obtained the Company's available books and records through the Receivership Proceedings. The Receiver had previously frozen the Company's bank accounts, transferred the available cash to its estate trust account, notified the Company's insurer and insurance broker of the Receivership Proceedings, established the Case Website, and communicated with employees, creditors, project counterparties, lessors and statutory authorities.

- (21) The Trustee has prepared the Statement of Affairs of the Company as of the Date of Bankruptcy, and a copy is attached hereto as **Appendix "A"**.
- (22) On July 10, 2026, the Trustee sent to all known creditors a notice of bankruptcy and of the Meeting, a list of creditors, a proof of claim form and a proxy form.
- (23) The Trustee arranged for a notice of bankruptcy and the Meeting to be published in the Vancouver Sun on July 15, 2026.
- (24) At the outset of the Receivership Proceedings, the Receiver attended at the Loughheed Property, Dewdney Property, and the perimeters of certain project sites to ascertain the whereabouts and condition of the Company's physical assets, including tower cranes and concrete forming equipment. The Receiver concluded, and the Trustee concurs, that the cost of determining ownership of, and obtaining custody over the Company's physical assets, would exceed their realizable value. On that basis, no further conservatory measures were considered warranted. Accordingly, the Trustee is of the view that the Company had no net realizable assets in the bankruptcy estate as of the Date of Bankruptcy.

ASSETS

- (25) As outlined above, there are no realizable assets in the Company's bankruptcy estate. In the Receivership Proceedings, the Receiver undertook the following actions:
 - a) Froze the Company's Canadian Western Bank account and had approximately \$195,000 in cash transferred to the Receiver's trust account;
 - b) Collected approximately \$2,700 in prepaid deposits. The Company's records indicated \$166,000 in total prepaid deposits as of April 30, 2024 between Concrete, Developments, and 145, of which \$126,000 appeared to be an accounting adjustment related to income taxes;
 - c) Collected approximately \$1.7 million in accounts receivable, exclusively relating to the Trilogy Collections. As of June 30, 2024, the Company had reported total accounts receivable of approximately \$13.0 million. Due to the nature of these projects, and based on the Receiver's detailed analysis of the information provided by the Company for these projects and discussions with and review of information provided by legal counsel representing the owners or developers of the projects, the Receiver concluded that no additional amounts were collectible due to contract overruns, unfinished work, non-recoverable change orders, and/or deficiency charges;
 - d) Reviewed the information available for the inventory stored or used at the various locations which was reported to total approximately \$1.3 million as of April 30, 2023 between Concrete, Developments, and 145. The Receiver inspected the inventory at the Loughheed Property and other locations and noted it related to small tools which were in poor condition, most of which was left exposed to the elements, was reported by former management to be owned by other related companies rather than by Concrete, or subject to lease agreements. The Receiver concluded that the inventory had no net realizable value;
 - e) Reviewed the information available for the capital assets and fixed assets and inspected these assets at the various locations. Based on its review and analysis, the Receiver concluded that no net realizations would be attainable as any equipment identified appeared to be in poor condition, was missing parts, and/or was of limited value. In addition, there would be significant costs required to determine ownership of each asset and to identify, access, dismantle, transport, and/or arrange for the sale of these assets.

CREDITORS

CRA claims

- (26) Canada Revenue Agency ("**CRA**") completed a trust examination of the Company's books and records and on April 8, 2026 filed proofs of claim in the Receivership Proceedings comprising a GST claim of \$189,538, of which \$161,726 was identified as a deemed trust claim, and a payroll source deduction claim of \$776,725, of which \$467,410 was identified as a deemed trust claim.
- (27) The Receiver paid to CRA the deemed trust portion of the payroll source deduction claim, being \$467,410. The remaining balance of \$309,315 constitutes an unsecured claim in the bankruptcy estate.
- (28) Due to the bankruptcy of Concrete, the GST claim of \$189,538 no longer retains deemed trust status. Pursuant to Section 67(2) of the BIA, the deemed trust created under section 222 the *Excise Tax Act* does not apply in a bankruptcy, and the claim accordingly ranks as an unsecured claim.

Employee claims

- (29) On July 24, 2024, the Receiver issued letters (the "**First WEPPA Letters**") to all 72 former employees of Concrete and Developments pursuant to the *Wage Earner Protection Plan Act* ("**WEPPA**"). These letters indicated to employees the amounts of unpaid wages and termination pay owed to them, and instructions on how to submit their WEPPA claims online.
- (30) Upon receipt of the First WEPPA Letters, a former employee contacted the Receiver to explain that they had in fact received their final pay period's wages, and sought clarification on whether the amounts set out in their First WEPPA Letter were accurate.
- (31) The Receiver inquired with the Smiths, who advised that Skaw, a related party, paid out approximately \$154,000 in unpaid wages to all former employees of Concrete and Developments (the "**Final Wage Payout**") for the period from June 22, 2024 to July 2, 2024 (the final pay period up to the Date of Receivership). This information had not previously been provided to the Receiver. Upon receiving it, the Receiver prepared and mailed revised letters to all 72 former employees (the "**Second WEPPA Letters**") which included only amounts outstanding for termination pay.
- (32) The Trustee is not aware of any wage related amounts being outstanding or paid through WEPPA and, as such, the Trustee understands the outstanding WEPPA claims relate to termination pay. Termination and severance pay do not benefit from the super-priority charge under section 81.3 of the BIA, which is limited to unpaid wages.

WorkSafeBC claim

- (33) By correspondence dated May 12, 2026, WorkSafeBC confirmed that it would not file a proof of claim against the Company in the Receivership Proceedings. The Trustee is not aware of a WorkSafeBC claim in the bankruptcy estate as of the date of this Report.

Secured creditors

- (34) RBC is the principal secured creditor of the Company. As at May 28, 2024, RBC was owed approximately \$10.8 million by the Company, plus accrued interest and costs, pursuant to various credit facilities. RBC is projected to receive total distributions of approximately \$1.0 million in the Receivership Proceedings. Its estimated remaining indebtedness of approximately \$9.8 million (before accrued interest and costs) is expected to represent an unsecured claim in the bankruptcy estate of the Company (the "**Estimated RBC Unsecured Claim**").
- (35) Concrete has several other creditors holding security interests primarily over vehicles and fixed assets excluded from the Receivership Order. When contacted, the Receiver informed these secured creditors that these assets fall outside the scope of the Receivership Order. The Receiver

understands that certain creditors have taken steps to enforce or realize upon their security. The amounts owing to these parties and the existence of any underlying equity are unknown.

Unsecured creditors

- (36) As at the Date of Bankruptcy, the Company's available books and records recorded unsecured creditors with claims totaling approximately \$12.0 million, excluding the Estimated RBC Unsecured Claim.

PROVABLE CLAIMS

- (37) At the time of finalizing this Report, the Trustee has received three proofs of claim representing \$555,903 in value.

ANTICIPATED REALIZATION AND PROJECTED DISTRIBUTION

- (38) As RBC is expected to suffer a significant shortfall on its secured claim in the Receivership Proceedings, and as the Company has no realizable assets in the bankruptcy estate, the Trustee does not anticipate that any distribution will be available to unsecured creditors in the bankruptcy estate.
- (39) RBC has provided the Trustee with a third-party deposit in the amount of \$15,000 to be held in trust by the Trustee which will be used for the payment of the reasonable costs of administering the bankruptcy estate, including payment of the Trustee's fees and disbursements. This deposit was provided by way of an advance from the receivership estate. Any portion of the deposit not applied in the bankruptcy estate will be returned to the receivership estate for the benefit of RBC. The Trustee's fees and disbursements will be subject to taxation in accordance with section 152 of the BIA.

LEGAL PROCEEDINGS, REVIEWABLE TRANSACTIONS AND TRANSFERS

- (40) As at the date of this Report, the Trustee is not aware of any legal proceedings against the Company, or of any preference payments, or transfers at under value.
- (41) The Receiver understands that fixed assets that belonged to Concrete, Developments, and other related companies may have been co-opted for use in July 2024 by WCL Formwork Ltd. ("WCL"), a new company established by the Smiths to continue various projects after the initiation of the Receivership Proceedings. Though outside the scope of the Receivership Proceedings, at the time the Receiver evaluated options for the creditors of Concrete, including RBC, and deemed it not cost effective to pursue any potential transfers made to WCL. Furthermore, RBC advised the Receiver it would directly take steps against WCL and the Smiths with respect to any security that may have been impacted by this.

Dated at Vancouver, this 27th day of July, 2026.

DELOITTE RESTRUCTURING INC.

In its capacity as Licensed Insolvency Trustee of
Whitewater Concrete Ltd.
and not in its personal capacity



Per: Jeff Keeble, CPA, CA, CIRP, LIT, CBV
Senior Vice-President

Appendix "A"

**Statement of Affairs of
Whitewater Concrete Ltd.**

District of: British Columbia
Division No. 11 - Vancouver
Court No. B-260396
Estate No. 11-255164

☒ Original ☐ Amended

Form 78
Statement of Affairs (Corporate Bankruptcy)
(Subsection 49(2) and Paragraph 158(d) of the Act / subsections 50(2) and 62(1) of the Act)

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 8th day of July 2026. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration by a duly authorized director, if the bankrupt is a corporation, or by yourself, in other cases.

Give reasons for the bankrupt's/debtor's financial difficulty (Select all that apply and provide details):

- | | | | | |
|---|---|---|---|--|
| ☐ Negative market conditions; | ☐ Foreign Exchange Fluctuations; | ☐ Economic Downturn; | ☐ Poor Financial Performance; | ☐ Legal Matters (Provide details); |
| ☐ Lack of Working Capital/Funding; | ☐ Competition; | ☐ Legislated or Regulatory Restrictions; | ☐ Natural Disaster; | ☐ Increased Cost of Doing Business; |
| ☐ Overhead Increasing; | ☐ Faulty Infrastructure or Business Model; | ☐ Unsuccessful Marketing Initiatives; | ☐ Personal Issues; | ☐ Poor Management; |
| ☐ Faulty Accounting; | ☐ Tax Liabilities; | ☐ Labour; | ☒ Other (Please specify). | |

Provide relevant details:

[Other] Business failure

ASSETS

(totals from the list of assets as stated and estimated by bankrupt/debtor)

1. Cash on hand		0.01
2. Deposits in financial institutions		0.00
3. Accounts receivable and other receivables		
Total amount	0.00	
Estimated realizable value	0.00	0.00
4. Inventory		0.00
5. Trade fixtures, etc.		0.00
6. Livestock		0.00
7. Machinery and equipment		0.00
8. Real property or immovables		0.00
9. Furniture		0.00
10. Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.)		0.00
11. Vehicles		0.00
12. Securities (shares, bonds, debentures, etc.)		0.00
13. Other property		0.00
Total of lines 1 to 13		0.01

If bankrupt is a corporation, add:

Amount of subscribed capital	0.00	
Amount paid on capital	0.00	
Balance subscribed and unpaid	0.00	
Estimated to produce	0.00	0.00

Total assets		0.01
Deficiency		-22,742,248.68
Total value of assets located outside Canada included in lines 1 to 13		0.00

LIABILITIES

(totals from the list of liabilities as stated and estimated by bankrupt/debtor)

1. Secured creditors	0.00
2. Preferred creditors, securities, and priorities	0.00
3. Unsecured creditors	22,742,248.69
4. Contingent, trust claims or other liabilities estimated to be provable for	0.00
Total liabilities	22,742,248.69
Surplus	22,742,248.68

List of Assets

Arrange by Nature of asset and number consecutively

No.	Nature of asset ¹	Address/Location	Asset located outside Canada	Details	Percentage of bankrupt's/debtor's interest	Total value of the bankrupt's/debtor's interest	Estimated realizable value	Equity or Surplus	Placeholder (values on this line are for notification)
101	Cash on hand	n/a	☐	Cash on hand	100.00	0.01	0.01	0.01	☐
Total						0.01	0.01		

¹Choose one option for each item: Cash on hand; Deposits in financial institutions; Accounts receivable and other receivables; Inventory; Trade fixtures, etc.; Livestock; Machinery and equipment; Residential rental property; Commercial building; Industrial building; Land; Immovable industrial equipment; Other real property; Furniture; Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.); Vehicles; Securities (shares, bonds, debentures, etc.); Bills of exchange, promissory note, etc.; Tax refunds; Other personal property.

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
1	1093367 BC Ltd / Stolamer Construction	1508-3008 Glen Dr. Coquitlam BC V3B 0J5	Accounts payable			1,190,536.07	0.00	0.00	0.00	1,190,536.07			0.00	☐
2	1226745 B.C. Ltd	207-53 W Hastings St. Vancouver BC V6B 1G4	Accounts payable			561,106.71	0.00	0.00	0.00	561,106.71			0.00	☐
3	1297649 B.C. Ltd. / Grueter Engineering Ltd.	21667 89 Avenue Langley BC V1M 4C6	Accounts payable			21,126.00	0.00	0.00	0.00	21,126.00			0.00	☐
4	686786 BC Ltd. / Preferred Industrial Supply	16-7355 72 Street Delta BC V4G 1L5	Accounts payable			4,093.97	0.00	0.00	0.00	4,093.97			0.00	☐
5	A&H Steel (Vancouver) Ltd.	4710-82nd Avenue NW Edmonton AB T6B 0E4	Accounts payable			296,337.16	0.00	0.00	0.00	296,337.16			0.00	☐
6	A&H Steel Ltd.	4710 - 82 Avenue Edmonton AB T6B 0E4	Accounts payable			303,353.98	0.00	0.00	0.00	303,353.98			0.00	☐
7	Aaron Butler	104-5562 Balsam Street Vancouver BC V6M 4B7	Severance pay			9,993.00	0.00	0.00	0.00	9,993.00			0.00	☐
8	Aaron Tom	2575 Cape Horn Ave Coquitlam BC V3K 1K3	Severance pay			761.36	0.00	0.00	0.00	761.36			0.00	☐
9	Aaron Tom (expenses)	2575 Cape Horn Ave Coquitlam BC V3K 1K3	Accounts payable			437.28	0.00	0.00	0.00	437.28			0.00	☐
10	Able Concrete Inc.	3358 Mason Avenue Coquitlam BC V3B 7M9	Accounts payable			4,634.44	0.00	0.00	0.00	4,634.44			0.00	☐
11	Albert Green	11725 90 Avenue Delta BC V4C 3H5	Severance pay			11,416.09	0.00	0.00	0.00	11,416.09			0.00	☐

10-Jul-2026

Craig & Kyle Smith

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
12	Alberto Vettorel	2302 Hillside Drive Abbotsford BC V2S 3R5	Severance pay			5,933.00	0.00	0.00	0.00	5,933.00			0.00	☐
13	Aman Gill c/o Brian C. Markus Law Corporation	Suite 930-777 Hornby Street Vancouver BC V6Z 1S4	Other	Guarantee from 145		1.00	0.00	0.00	0.00	1.00			0.00	☐
14	American Express	PO Box 3204 Stn F Toronto ON M1W 3W7	Accounts payable			962.99	0.00	0.00	0.00	962.99			0.00	☐
15	Amex Bank of Canada	PO Box 3204 Stn F Toronto ON M1W 3W7	Accounts payable			5,085.36	0.00	0.00	0.00	5,085.36			0.00	☐
16	Anthony Peters	23815 133 Ave Maple Ridge BC V4R 2V1	Severance pay			5,589.14	0.00	0.00	0.00	5,589.14			0.00	☐
17	Antonio Garcia	1207 - 200 Nelson Crescent New Westminster BC V3L 0H4	Severance pay			362.46	0.00	0.00	0.00	362.46			0.00	☐
18	Arrow Machining Services Ltd	105-14301 256th St Maple Ridge BC V4R 0B9	Accounts payable			1,974.00	0.00	0.00	0.00	1,974.00			0.00	☐
19	Assured First Aid & Safety	Unit 202 - 19232 Enterprise Way Surrey BC V3S 6J9	Accounts payable			24,839.14	0.00	0.00	0.00	24,839.14			0.00	☐
20	Astra Concrete Ltd.	1632 Broadway Street Port Coquitlam BC V3C 2M8	Accounts payable			367,663.80	0.00	0.00	0.00	367,663.80			0.00	☐

10-Jul-2026

Craig & Kyle Smith

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
21	ATCO Structures & Logistics	115 Peacekeepers Drive SW Calgary AB T3E 7X4	Accounts payable			1,995.70	0.00	0.00	0.00	1,995.70			0.00	☐
22	Atlas Scaffolding Ltd.	11531 134 St Surrey BC V3R 0H5	Accounts payable			48,704.61	0.00	0.00	0.00	48,704.61			0.00	☐
23	Avro GSE Inc. DBA SafeSmart Access	PO Box 990 2 Marconi Rd Oxbow SK S0C 2B0	Accounts payable			867.30	0.00	0.00	0.00	867.30			0.00	☐
24	Bak Systems Inc.	7750 Arbutus St. Vancouver BC V6P 5T5	Accounts payable			1.00	0.00	0.00	0.00	1.00			0.00	☐
25	Barry Charles Holdings Ltd. c/o Brian C. Markus Law Corporation	Suite 930-777 Hornby Street Vancouver BC V6Z 1S4	Other	Guarantee from 145		2,700,000.00	0.00	0.00	0.00	2,700,000.00			0.00	☐
26	Barry-Hamel Equipment Ltd.	2601 Shuswap Avenue Coquitlam BC V3K 5Z9	Accounts payable			40.98	0.00	0.00	0.00	40.98			0.00	☐
27	BC Hydro Account #7715536	PO Box 9501 Stn Terminal Vancouver BC V6B 4N1	Accounts payable			2,897.97	0.00	0.00	0.00	2,897.97			0.00	☐
28	Becision Holding Corporation c/o Brian C. Markus Law Corporation	Suite 930-777 Hornby Street Vancouver BC V6Z 1S4	Other	Guarantee from 145		1.00	0.00	0.00	0.00	1.00			0.00	☐
29	Bell Mobility Inc.	c/o Groupe Solution Collect 401-9001 Boul L'Acadie Montreal QC H4N 3H7	Accounts payable			182.84	0.00	0.00	0.00	182.84			0.00	☐

10-Jul-2026

Craig & Kyle Smith

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
30	Bissett Fasteners Ltd.	63 Fawcett Road Coquitlam BC V3K 6V2	Accounts payable			325.47	0.00	0.00	0.00	325.47			0.00	☐
31	Blueshore Leasing Ltd.	1250 Lonsdale Ave. North Vancouver BC V7M 2H6	Accounts payable			1.00	0.00	0.00	0.00	1.00			0.00	☐
32	Borden Ladner Gervais LLP	200 Burrard Street Vancouver BC V8X 1T2	Accounts payable			1,710.24	0.00	0.00	0.00	1,710.24			0.00	☐
33	BOXX Modular LP c/o C25091C	PO Box 2521 Stn M Calgary AB T2P 0T6	Accounts payable			1,419.59	0.00	0.00	0.00	1,419.59			0.00	☐
34	Bruce McLean	1-3051 Crossley Drive Abbotsford BC V2T 5R4	Severance pay			11,416.09	0.00	0.00	0.00	11,416.09			0.00	☐
35	Bruce Mclean (expenses)	1-3051 Crossley Drive Abbotsford BC V2T 5R4	Accounts payable			374.02	0.00	0.00	0.00	374.02			0.00	☐
36	Business Development Bank of Canada c/o Douglas Hyndman	1100-505 Burrard Street, Box 11 Vancouver BC V7X 1M5	Bank Loans except real property mortgage			1.00	0.00	0.00	0.00	1.00			0.00	☐
37	Canada Customs Agency	275 Pope Road, Summerside PE C1N 6A2	Accounts payable			124,002.54	0.00	0.00	0.00	124,002.54			0.00	☐
38	Canada Revenue Agency - GST	275 Pope Rd. Summerside PE C1N 6A2	Sales taxes			189,537.63	0.00	0.00	0.00	189,537.63			0.00	☐

10-Jul-2026

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List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
39	Canada Revenue Agency - Non-deemed trust payroll	275 Pope Rd., Summerside PE C1N 6A2	Employee source deductions			309,315.12	0.00	0.00	0.00	309,315.12			0.00	☐
40	Canadian Springs A Div. Of Aquaterra Corporation	6560 McMillan Way Richmond BC V6W 1L2	Accounts payable			278.16	0.00	0.00	0.00	278.16			0.00	☐
41	Canadian Springs Acct #83000472 2520804	PO Box 4514 Stn A Toronto ON M5W 4L7	Accounts payable			87.07	0.00	0.00	0.00	87.07			0.00	☐
42	Canadian Springs Acct# 830004721 207611	PO Box 4514 Stn A Toronto ON M5W 4L7	Accounts payable			708.00	0.00	0.00	0.00	708.00			0.00	☐
43	Canadian Western Bank	Ste 100, 666 Burrard St. Vancouver BC V6C 2X8	Accounts payable			1.00	0.00	0.00	0.00	1.00			0.00	☐
44	CanWest Concrete Cutting BC Corp.	20108 Logan Avenue Langley BC V3A 4L6	Accounts payable			1,240.31	0.00	0.00	0.00	1,240.31			0.00	☐
45	Cap West Pumping Ltd.	200 - 1010 Seymour St Vancouver BC V6B 3M6	Accounts payable			61,150.04	0.00	0.00	0.00	61,150.04			0.00	☐
46	Certified Laboratories	PO Box 2413T Toronto ON M5W 2K6	Accounts payable			9,762.99	0.00	0.00	0.00	9,762.99			0.00	☐
47	City of Coquitlam Acct #15214	3000 Guildford Way Coquitlam BC V3B 7N2	Accounts payable			1,352.62	0.00	0.00	0.00	1,352.62			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
48	Coast Capital Equipment Finance Ltd.	800-9900 King George Blvd. Vancouver BC V3T 0K7	Accounts payable			321,176.55	0.00	0.00	0.00	321,176.55			0.00	☐
49	Concord Concrete Pumps International Ltd.	1608 Broadway Street Port Coquitlam BC V3C 2M8	Accounts payable			23,526.07	0.00	0.00	0.00	23,526.07			0.00	☐
50	Conuvo Construction Materials	350 10403 172 Street NW Edmonton AB T5S 1K9	Accounts payable			3,240.06	0.00	0.00	0.00	3,240.06			0.00	☐
51	Cory Keys (expenses)	2345 E 4th Avenue Vancouver BC V5N 1L2	Accounts payable			59.35	0.00	0.00	0.00	59.35			0.00	☐
52	David Clark	8593 McEwen Terrace Mission BC V2V 6R2	Severance pay			2,877.58	0.00	0.00	0.00	2,877.58			0.00	☐
53	David Clark (expenses)	8593 McEwen Terrace Mission BC V2V 6R2	Accounts payable			2,113.68	0.00	0.00	0.00	2,113.68			0.00	☐
54	De Lage Landen Financial Services Canada Inc.	3450 Superior Ct., Unit 1 Oakville ON L6L 0C4	Accounts payable			1.00	0.00	0.00	0.00	1.00			0.00	☐
55	DEB Construction Ltd.	19900 50 Ave Langley BC V3A 3S6	Accounts payable			70,778.40	0.00	0.00	0.00	70,778.40			0.00	☐
56	Dennis Painchaud	104 - 45663 Storey Avenue Chilliwack BC V2R 3K4	Severance pay			1,607.84	0.00	0.00	0.00	1,607.84			0.00	☐
57	Doka Canada Ltd.	6921 107th Ave SE Calgary AB T2C 5N6	Accounts payable			203,009.68	0.00	0.00	0.00	203,009.68			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
58	Donald Williams	5938 Dunbar Street Vancouver BC V6N 1X2	Severance pay			5,546.28	0.00	0.00	0.00	5,546.28			0.00	☐
59	Dragomir Vukajlovic	316 - 7341 19th Avenue Burnaby BC V3H 1E3	Severance pay			513.85	0.00	0.00	0.00	513.85			0.00	☐
60	Echelon Insurance	300-2680 Matheson Blvd. E Mississauga ON L4W 0A5	Accounts payable			1.00	0.00	0.00	0.00	1.00			0.00	☐
61	Efco Canada Co.	PO Box 15239 Station A Toronto ON M5W 1C1	Accounts payable			4,380.18	0.00	0.00	0.00	4,380.18			0.00	☐
62	Elevations Scaffold Ltd.	639-255 Newport Drive Port Moody BC V3H 5H1	Accounts payable			372.96	0.00	0.00	0.00	372.96			0.00	☐
63	Enrique Arce Manzanares	343 Cumberland Street New Westminster BC V3L 3G4	Severance pay			907.31	0.00	0.00	0.00	907.31			0.00	☐
64	Ermrich Industry Inc.	Suite 135 - 4471 No. 6 Road Richmond BC V6V 1P8	Accounts payable			61,825.63	0.00	0.00	0.00	61,825.63			0.00	☐
65	F & G Delivery Ltd.	9324 192nd Street Surrey BC V4N 3R8	Accounts payable			159,309.44	0.00	0.00	0.00	159,309.44			0.00	☐
66	Fastenal Canada Ltd.	900 Wabanaki Drive Kitchener ON N2C 0B7	Accounts payable			336.53	0.00	0.00	0.00	336.53			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
67	FortisBC - Natural Gas Account #1957289	PO Box 6666 Stn. Terminal Vancouver BC V6B 6M9	Accounts payable			412.78	0.00	0.00	0.00	412.78			0.00	☐
68	G.I.H. Properties Ltd. c/o Brian C. Markus Law Corporation	Suite 930-777 Hornby Street Vancouver BC V6Z 1S4	Other	Guarantee from 145		1.00	0.00	0.00	0.00	1.00			0.00	☐
69	Gastaldo Pump Sales Ltd	482 Fraserview Place Delta BC V3M 6H4	Accounts payable			814.55	0.00	0.00	0.00	814.55			0.00	☐
70	Gegra Equipment Ltd	5971 Beresford St Burnaby BC V5J 1K4	Accounts payable			45,694.83	0.00	0.00	0.00	45,694.83			0.00	☐
71	Gehlen Dabbs Cash LLP	1201-1030 W Georgia Street Vancouver BC V6E 2Y3	Accounts payable			2,856.00	0.00	0.00	0.00	2,856.00			0.00	☐
72	gForm Enterprises Ltd	9611 Desmond Rd Richmond BC V7E 1R1	Accounts payable			3,240.12	0.00	0.00	0.00	3,240.12			0.00	☐
73	Goldcopy Office Solutions Inc.	12-3871 North Fraser Way Burnaby BC V5J 5G6	Accounts payable			712.56	0.00	0.00	0.00	712.56			0.00	☐
74	Hamilton & Young Holdings Ltd.	13 - 4636 Blackcomb Way Whistler BC V0N 1B4	Accounts payable			16,332.75	0.00	0.00	0.00	16,332.75			0.00	☐
75	Haydee R. Rugeuroa	343 Cumberland Street New Westminster BC V3C 3G4	Accounts payable			840.00	0.00	0.00	0.00	840.00			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
76	Hazmaster s Inc.	651 Harwood Avenue N., Unit 4 Ajax ON L1Z 0K4	Accounts payable			206.08	0.00	0.00	0.00	206.08			0.00	☐
77	Henryk Kocylo	111 - 1040 King Albert Avenue Coquitlam BC V3J 1X5	Severance pay			1,565.29	0.00	0.00	0.00	1,565.29			0.00	☐
78	Heriberto Barrera	2-1395 W 12th Avenue Vancouver BC V6H 1M2	Severance pay			1,580.01	0.00	0.00	0.00	1,580.01			0.00	☐
79	His Majesty the King in right of the Province of British Columbia - EHT	PO Box 9445 Victoria BC V8W 9V5	Corporate taxes			179,485.20	0.00	0.00	0.00	179,485.20			0.00	☐
80	Hub International Insurance	Suite 400-4350 Still Creek Drive Burnaby BC V5C 0G5	Accounts payable			24,933.34	0.00	0.00	0.00	24,933.34			0.00	☐
81	ICBC	PO BOX 2121 Stn. Terminal Vancouver BC V6B 0L6	Accounts payable			13,653.80	0.00	0.00	0.00	13,653.80			0.00	☐
82	Intact Insurance Company	700, 10830 Jasper Ave. Edmonton AB T5J 2B3	Accounts payable			1.00	0.00	0.00	0.00	1.00			0.00	☐
83	J.P. Metal Masters 2000 Inc,	20090 Stewart Crescent Maple Ridge BC V2X 0T4	Accounts payable			4,011.00	0.00	0.00	0.00	4,011.00			0.00	☐
84	Jackson Krombholz	351 18th Ave W Vancouver BC V5Y 2A8	Severance pay			5,167.60	0.00	0.00	0.00	5,167.60			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
85	James Davidson	11711 Misuto Place Maple Ridge BC V2X 8T5	Severance pay			8,108.38	0.00	0.00	0.00	8,108.38			0.00	☐
86	Jenkins Marzban Logan LLP	900-808 Nelson St. Vancouver BC V6Z 2H2	Accounts payable			6,510.83	0.00	0.00	0.00	6,510.83			0.00	☐
87	Jimmy David Martinez Carmen	11963 97 Ave Surrey BC V3V 2C4	Severance pay			2,537.00	0.00	0.00	0.00	2,537.00			0.00	☐
88	Jimmy Martinez (expenses)	11963 97 Ave Surrey BC V3V 2C4	Accounts payable			688.72	0.00	0.00	0.00	688.72			0.00	☐
89	Joe Eggert (expenses)	26-6000 Barnard Drive Richmond BC V7C 5P7	Accounts payable			1,540.36	0.00	0.00	0.00	1,540.36			0.00	☐
90	John Eggert	444 2nd Street East North Vancouver BC V7L 1C8	Severance pay			4,113.19	0.00	0.00	0.00	4,113.19			0.00	☐
91	John Tyler Steen	14058 King Road Surrey BC V3R 0M1	Severance pay			3,660.80	0.00	0.00	0.00	3,660.80			0.00	☐
92	Joseph Eggert	26-6000 Barnard Drive Richmond BC V7C 5P7	Severance pay			11,416.09	0.00	0.00	0.00	11,416.09			0.00	☐
93	Joseph Foley	60 East 17th Avenue Vancouver BC V5V 1A2	Severance pay			2,569.34	0.00	0.00	0.00	2,569.34			0.00	☐
94	Kansen Crane Service Inc.	PO Box 43179 Richmond BC V6Y 3Y3	Accounts payable			97,422.18	0.00	0.00	0.00	97,422.18			0.00	☐
95	KB Velocity Enterprises Ltd.	6210 171 Street Surrey BC V3S 5S2	Accounts payable			1,575.00	0.00	0.00	0.00	1,575.00			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
96	Keltek Concrete Ltd.	PO Box 78053 Northside Port Coquitlam BC V3B 7H5	Accounts payable			281,507.37	0.00	0.00	0.00	281,507.37			0.00	☐
97	Kenneth Frost	6386 Douglas Street West Vancouver BC V7W 2E9	Severance pay			3,645.85	0.00	0.00	0.00	3,645.85			0.00	☐
98	Kieran Collins	406 1022 Nelson Street Vancouver BC V6E 4S7	Severance pay			5,391.94	0.00	0.00	0.00	5,391.94			0.00	☐
99	Kinsey Walji Notaries	310 - 4445 Lougheed Highway Burnaby BC V5C 0E4	Accounts payable			604.80	0.00	0.00	0.00	604.80			0.00	☐
100	Koper & Co	2191 Greyllyn Crescent North Vancouver BC V7J 2X6	Accounts payable			241.50	0.00	0.00	0.00	241.50			0.00	☐
101	Kova Engineering	Unit 101, 131 Portage Close Sherwood Park AB T8H 2R5	Accounts payable			13,151.25	0.00	0.00	0.00	13,151.25			0.00	☐
102	Kurt Hudson	47- 17708 60 Ave Surrey BC V3S 1V2	Severance pay			547.48	0.00	0.00	0.00	547.48			0.00	☐
103	Leavitt Machinery Canada Inc.	51 Leeder Street Coquitlam BC V3K 3V5	Accounts payable			80,625.10	0.00	0.00	0.00	80,625.10			0.00	☐
104	Legacy Cranes & Equipment Ltd	1010 Beaumont Drive North Vancouver BC V7R 1P9	Accounts payable			604,703.87	0.00	0.00	0.00	604,703.87			0.00	☐

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105	LGD Construction Ltd.	Suite 513 4818 El Dorado Mews Vancouver BC V5R 0B3	Accounts payable			487,745.49	0.00	0.00	0.00	487,745.49			0.00	☐
106	Lorne Jones	229- 5166 Halifax Street Burnaby BC V5B 2N6	Severance pay			6,601.50	0.00	0.00	0.00	6,601.50			0.00	☐
107	Madison Lemond (expenses)	14274 Currie Drive Surrey BC V3R 8A4	Accounts payable			463.20	0.00	0.00	0.00	463.20			0.00	☐
108	Manuel Quezada	202 - 2340 Hawthorne Ave. Port Coquitlam BC V3K 1W9	Severance pay			2,576.49	0.00	0.00	0.00	2,576.49			0.00	☐
109	Manulife	PO BOX 4052 Station A Toronto ON M5W 2N1	Accounts payable			24,102.87	0.00	0.00	0.00	24,102.87			0.00	☐
110	Mark David McKittrick	1853 Suffolk Avenue Port Coquitlam BC V3B 5G6	Severance pay			350.02	0.00	0.00	0.00	350.02			0.00	☐
111	Matcon Excavation & Shoring Ltd.	2208 Hartley Avenue Coquitlam BC V3K 6X3	Accounts payable			2,000.00	0.00	0.00	0.00	2,000.00			0.00	☐
112	Mcvicar & Company Holdings Inc. c/o Brian C. Markus Law Corporation	Suite 930-777 Hornby Street Vancouver BC V6Z 1S4	Other	Guarantee from 145		1.00	0.00	0.00	0.00	1.00			0.00	☐
113	MDE Electrical Mechanical Contractors	3947 Graveley Street Burnaby BC V5C 3T4	Accounts payable			504.00	0.00	0.00	0.00	504.00			0.00	☐

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114	Nirbhai Sidhu (expenses)	706 - 1516 Davie Street Vancouver BC V6G 1V6	Accounts payable			377.02	0.00	0.00	0.00	377.02			0.00	☐
115	Nirbhai Singh Sidhu	706 - 1516 Davie Street Vancouver BC V6G 1V6	Severance pay			4,603.31	0.00	0.00	0.00	4,603.31			0.00	☐
116	Northern Building Supply Ltd.	1640 East Kent Avenue Vancouver BC V5P 2S7	Accounts payable			200,390.53	0.00	0.00	0.00	200,390.53			0.00	☐
117	Opticrane Inc	101-20285 Stewart Crescent Maple Ridge BC V2X 8G1	Accounts payable			11,609.95	0.00	0.00	0.00	11,609.95			0.00	☐
118	Pacific Placing and Finishing Ltd.	7185 11th Avenue Burnaby BC V3N 2M5	Accounts payable			6,230.58	0.00	0.00	0.00	6,230.58			0.00	☐
119	Paragon Communication Ltd	2024 Ferndale Street Vancouver BC V5L 1Y1	Accounts payable			36,872.80	0.00	0.00	0.00	36,872.80			0.00	☐
120	Pasman Smith & Company Ltd.	400 - 221 West Esplanade North Vancouver BC V7M 3J3	Accounts payable			199,538.75	0.00	0.00	0.00	199,538.75			0.00	☐
121	PDX Courier	122 - 3016 - 10 Ave N.E Calgary AB T2A 6A3	Accounts payable			4,973.01	0.00	0.00	0.00	4,973.01			0.00	☐
122	Peak Disposal Services Inc.	205-145 Schoolhouse Street Coquitlam BC V3K 4X8	Accounts payable			1,417.50	0.00	0.00	0.00	1,417.50			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
123	Peter Chappel c/o Brian C. Markus Law Corporation	Suite 930-777 Hornby Street Vancouver BC V6Z 1S4	Other	Guarantee from 145		1.00	0.00	0.00	0.00	1.00			0.00	☐
124	Petro Canada Superpass	P.O. Box 8500 Don Mills ON M3C 3B2	Accounts payable			14,773.27	0.00	0.00	0.00	14,773.27			0.00	☐
125	Platinum Concrete Inc	23940 188A AVE Maple Ridge BC V4R 2E6	Accounts payable			63,210.13	0.00	0.00	0.00	63,210.13			0.00	☐
126	Portal Crane Parts Ltd.	1923 McLean Avenue Port Coquitlam BC V3C 1N1	Accounts payable			6,598.03	0.00	0.00	0.00	6,598.03			0.00	☐
127	RBC Life Insurance Company	PO Box 515, Station A Mississauga ON L5A 4M3	Accounts payable			2,483.50	0.00	0.00	0.00	2,483.50			0.00	☐
128	Receiver General for Canada / Industry Canada	ALS Financial Centre Po Box 2330 Ottawa ON K1P 6K1	Accounts payable			2,144.00	0.00	0.00	0.00	2,144.00			0.00	☐
129	Richie Rich Concrete Pumping	44675 South Sumas Rd Chilliwack BC V2R 4B7	Accounts payable			2,003.93	0.00	0.00	0.00	2,003.93			0.00	☐
130	Ridgetech One Construction and Development Corp	2105 - 1888 Gilmore Ave Burnaby BC V5C 0L2	Accounts payable			541,587.62	0.00	0.00	0.00	541,587.62			0.00	☐
131	Robert Unger (expenses)	2847 202 Street Langley BC V2Z 2V9	Accounts payable			197.40	0.00	0.00	0.00	197.40			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
132	Royal Bank of Canada	1055 West Georgia St. 32nd floor Vancouver BC V6E 3P3	Bank Loans except real property mortgage			10,747,455.53	0.00	0.00	0.00	10,747,455.53			0.00	☐
133	Safeguard Business Systems Ltd	Lockbox T57624C PO Box 57624 Stn A Toronto ON M5W 5M5	Accounts payable			2,635.00	0.00	0.00	0.00	2,635.00			0.00	☐
134	Sandra Chappel c/o Brian C. Markus Law Corporation	Suite 930-777 Hornby Street Vancouver BC V6Z 1S4	Other	Guarantee from 145		1.00	0.00	0.00	0.00	1.00			0.00	☐
135	Sean Krassey	52 - 1930 Cedar Village Cres. North Vancouver BC V7J 3M5	Accounts payable			595.01	0.00	0.00	0.00	595.01			0.00	☐
136	Service Canada - Wage Earner Protection Program	CRA Non-Tax Collections PO Box 2517 London ON N6A 4G9	Owed wages			308,307.68	0.00	0.00	0.00	308,307.68			0.00	☐
137	Shane King	3 Maude Court Port Moody BC V3H 4E7	Severance pay			4,762.24	0.00	0.00	0.00	4,762.24			0.00	☐
138	Shaw Cable (014-2467-4685)	PO Box 2468 Stn Main Calgary AB T2P 4Y2	Accounts payable			1,170.11	0.00	0.00	0.00	1,170.11			0.00	☐
139	Shaw Cable (014-2469-4295)	Po Box 2468 Stn Main Calgary AB T2P 4Y2	Accounts payable			1,205.88	0.00	0.00	0.00	1,205.88			0.00	☐
140	Shaw Cable (014-2485-1245)	PO Box 2468 Stn Main Calgary AB T2P 4Y2	Accounts payable			1,117.74	0.00	0.00	0.00	1,117.74			0.00	☐

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						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
141	Simmadri Naidu (expenses)	20-19932 70 Ave Langley BC V2Y 3C6	Accounts payable			100.00	0.00	0.00	0.00	100.00			0.00	☐
142	Staples Canada ULC	c/o Kingston Data and Credit 100-1575 Bishop Street North Cambridge ON N1R 7J2	Accounts payable			5,312.35	0.00	0.00	0.00	5,312.35			0.00	☐
143	Sunbelt Rentals of Canada Inc.	402 Garbally Road Victoria BC V8T 2K1	Accounts payable			43,231.46	0.00	0.00	0.00	43,231.46			0.00	☐
144	Syber Concrete Forming Ltd.	102 26620 56th Ave Langley BC V4W 3X5	Accounts payable			16,490.16	0.00	0.00	0.00	16,490.16			0.00	☐
145	Tall Crane Equipment Ltd.	22650 Fraser Hwy Langley BC V2Z 2T8	Accounts payable			67,244.87	0.00	0.00	0.00	67,244.87			0.00	☐
146	Teresa Gautreau c/o Brian C. Markus Law Corporation	Suite 930-777 Hornby Street Vancouver BC V6Z 1S4	Other	Guarantee from 145		1.00	0.00	0.00	0.00	1.00			0.00	☐
147	The Toronto-Dominion Bank	400-5045 South Service Rd. Burlington ON L7L 5Y7	Other	Debt unknown; appears in PPR		1.00	0.00	0.00	0.00	1.00			0.00	☐
148	TNAI Engineering Ltd	200 - 315 West 7th Avenue Vancouver BC V5Y 1M2	Accounts payable			80,099.25	0.00	0.00	0.00	80,099.25			0.00	☐
149	TNL Developments Ltd. c/o Brian C. Markus Law Corporation	Suite 930-777 Hornby Street Vancouver BC V6Z 1S4	Other	Guarantee from 145		1.00	0.00	0.00	0.00	1.00			0.00	☐

10-Jul-2026

Craig & Kyle Smith

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
150	Tom Hucul	207 - 175 West 1st Street North Vancouver BC V7M 3N9	Severance pay			5,205.46	0.00	0.00	0.00	5,205.46			0.00	☐
151	Torrent Shotcrete Structures Ltd.	14 - 91 Golden Drive Coquitlam BC V3K 6R2	Accounts payable			578,577.45	0.00	0.00	0.00	578,577.45			0.00	☐
152	Trauma Tech	110 - 2250 Boundary Road Burnaby BC V5M 3Z3	Accounts payable			90.00	0.00	0.00	0.00	90.00			0.00	☐
153	Trent Doberstein	29 8670 156 Street Surrey BC V3S 3S1	Severance pay			96.80	0.00	0.00	0.00	96.80			0.00	☐
154	Uline Canada Corporation	3333 James Snow Parkway North Milton ON L9T 8L1	Accounts payable			3,822.38	0.00	0.00	0.00	3,822.38			0.00	☐
155	ULMA Construction Systems Canada Inc.	Unit 6, 540 Jamieson Parkway Cambridge ON N3C 0G5	Accounts payable			330,731.76	0.00	0.00	0.00	330,731.76			0.00	☐
156	Uniserve Communications Corp	Suite 209 - 333 Terminal Avenue Vancouver BC V6A 4C1	Accounts payable			1,367.29	0.00	0.00	0.00	1,367.29			0.00	☐
157	Vancouver Golf Club	771 Austin Avenue Coquitlam BC V3J 7A2	Accounts payable			1,492.36	0.00	0.00	0.00	1,492.36			0.00	☐
158	Velocity Cranes Ltd.	6210 171 Street Surrey BC V3S 5S2	Accounts payable			141,877.39	0.00	0.00	0.00	141,877.39			0.00	☐
159	Vynze Linobhot	459 East 46th Avenue Vancouver BC V5W 2A1	Severance pay			2,144.53	0.00	0.00	0.00	2,144.53			0.00	☐

10-Jul-2026

Craig & Kyle Smith

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
160	W M Fabricating Ltd	10840 124th Street Surrey BC V3V 4T7	Accounts payable			54,812.80	0.00	0.00	0.00	54,812.80			0.00	☐
161	Walter Mendez Martinez	11981 98 Ave. Surrey BC V3V 2C4	Severance pay			68.00	0.00	0.00	0.00	68.00			0.00	☐
162	Wells Fargo Equipment Finance Company	1100-1290 Central Parkway W. Mississauga ON L5C 4R3	Other	Debt unknown; appears in PPR		1.00	0.00	0.00	0.00	1.00			0.00	☐
163	West World Truck&Equipment Ltd	20098 -92A Avenue Langley BC V1M 3A4	Accounts payable			491.68	0.00	0.00	0.00	491.68			0.00	☐
164	Westcoast Cutting & Coring Gro	40 Capilano Way New Westminster BC V3L 5H2	Accounts payable			1,029.00	0.00	0.00	0.00	1,029.00			0.00	☐
165	Williams Scotsman of Canada C/O 911630	P.O. Box 4090 STN A Toronto ON M5W 0E9	Accounts payable			13,427.46	0.00	0.00	0.00	13,427.46			0.00	☐
166	Workers Compensation Board	PO Box 5350 Stn Terminal Vancouver BC V6B 5L5	Accounts payable			4,695.09	0.00	0.00	0.00	4,695.09			0.00	☐
167	Wylie-Crum p Ltd.	320 - 151 East 2nd Avenue Vancouver BC V5T 1B4	Accounts payable			117,523.00	0.00	0.00	0.00	117,523.00			0.00	☐
168	Xcellence Concrete Pumping Ltd	12324 95A Avenue Surrey BC V3V 1P9	Accounts payable			4,473.47	0.00	0.00	0.00	4,473.47			0.00	☐

Craig & Kyle Smith

10-Jul-2026

Date

Total	22,742,248.69	0.00	0.00	0.00	22,742,248.69	
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² Choose one option for each item: Accounts payable; Owed rent; Owed wages; Severance pay; Corporate taxes; Sales taxes; Employee source deductions; Litigation/legal costs and awards; Subordinated debenture; Bills of exchange; Promissory notes; Lien notes; Mortgages or hypothec on real or immovable property; Chattel mortgages or movable hypothec; General Security Agreement; Intercompany loans; Bank loans (except real property mortgage); Finance company loans; Shareholder loans; Shares and subscribed capital; Other claim or liability.

³ Choose one option for each item with a preferred or priority amount: Unpaid supplier; Farmer, fisherman or aquaculturist; Owed wages; Unpaid amount regarding pension plan; Municipal taxes; Rent; Customer of a bankrupt securities firm; Deemed trust in favour of the Crown; Priming charges and interim financing; Environmental liabilities; Other.

I, Craig & Kyle Smith, of the _____ of Maple Ridge in the Province of British Columbia, do swear (or solemnly declare) that this statement and the attached lists are, to the best of my knowledge, a full, true and complete statement of the affairs of the Corporation on the 8th day of July 2026 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED) before me at the City of Vancouver in the Province of British Columbia, on this 10th day of July 2026.

Craig & Kyle Smith