SUPREME COURT OF BRITISH COLUMBIA VANCOUVER REGISTRY

MAY 07 2026

ENTERED

No. S-260413
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE RECEIVERSHIP OF COLUMBIA NATIONAL STEEL PRODUCTS INC. AND WESTUD STEEL PRODUCTS LTD.

BETWEEN:

BANK OF MONTREAL

PETITIONER

AND:

COLUMBIA NATIONAL STEEL PRODUCTS INC. AND WESTUD STEEL PRODUCTS LTD.

RESPONDENTS

ORDER MADE AFTER APPLICATION
(Approval of Sale Process and Receiver's Activities)

BEFORE THE HONOURABLE	)	
	)	MAY 7, 2026
JUSTICE LATIMER	)	

ON THE APPLICATION of the Applicant, Deloitte Restructuring Inc., in its capacity as the court-appointed Receiver (the "**Receiver**"), of all the assets, undertakings, and property of Columbia National Steel Products Inc. and Westud Steel Products Ltd. acquired for, or used in relation to a business carried on by Columbia and Westud, including all proceeds, coming on for hearing in person at Vancouver, British Columbia, on the 7th day of May, 2026; **AND ON HEARING** Baylee Hunt, counsel for the Receiver, and those other counsel listed on **Schedule "A"** hereto; **AND UPON READING** the material filed, including the First Report of the Receiver, dated May 4, 2026 (the "**Receiver's Report**");

AND UPON BEING ADVISED that the secured creditors who are likely to be affected by the orders sought herein were given notice; **AND** pursuant to the *Bankruptcy and Insolvency Act*, RSC 1985 c B-3, as amended, the *Law and Equity Act*, RSBC 1996 c. 253, the British Columbia *Supreme Court Civil Rules*, and the inherent jurisdiction of this Honourable Court;

THIS COURT ORDERS AND DECLARES THAT:

Service

1. The time for service of the Notice of Application for this Order is hereby abridged and deemed good and sufficient such that this Notice of Application is properly returnable today, and service of the Notice of Application on any other interested party is hereby dispensed with.

Proposed SISP

2. The sale process procedure attached as **Schedule "B"** to this Order (the "**Sale Process**") is approved.

3. The Receiver is hereby authorized to carry out the Sale Process and to take such steps and execute such documentation as may be necessary or incidental to the Sale Process.

4. If one or more of the Accepted Offers (as defined in the Sale Process) is a Qualified Auction Proposal (as defined in the Sale Process), the Receiver and the Qualified Bidder (as defined in the Sale Process) who made the Qualified Auction Proposal shall be permitted to conduct an auction of the Tangible Assets (as defined in the Sale Process) specified in the Qualified Auction Proposal pursuant to the terms thereof, and complete a sale of those Tangible Assets without requiring a further Order of this Court.

Receiver's Activities

5. The actions, conduct, and activities of the Receiver, as outlined in the Receiver's Report are hereby approved.

General

6. Service of this Order shall be deemed good and sufficient by serving all interested parties to this application by posting a copy of this Order on the Receiver's website established in respect of these proceedings.

7. Service of this Order shall be deemed good and sufficient regardless of whether service is effected by PDF copy attached to an email, facsimile, courier, personal deliver, or ordinary mail.

8. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body, wherever located, to give effect to this Order and to assist the Receiver and its 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 Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

9. The Receiver or any other party have liberty to apply for such further or other directions or relief as may be necessary or desirable to give effect to this Order.

10. Endorsement of this Order by counsel appearing on this application, except for counsel for the Receiver, is hereby dispensed with.

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

Signature of Baylee Hunt
☐ Party ☑ Lawyer for the Applicant

BY THE COURT

REGISTRAR

CHECKED

Schedule "A"

(List of Counsel)

Name of Counsel	Party Represented
Jess R. Reid	Grant Thornton Limited, in its capacity as court-appointed receiver of all assets, undertakings, and property of Lifetec Construction Group Inc.
Martin Sennott	Columbia National Steel Products Inc. and Westud Steel Products Ltd.

Schedule "B"

Deloitte.

Deloitte Restructuring Inc.
410 West Georgia St, Floor 19
Vancouver BC V6B 0S7
Canada

Tel: 604-640-5089
www.deloitte.ca

Columbia National Steel Products Inc. and Westud Steel Products Ltd.
Receiver's Sale Process Summary

Dear Interested Party,

1. **Background**

On April 7, 2026, Deloitte Restructuring Inc. ("**Deloitte**") was appointed by Order of the Supreme Court of British Columbia (the "**Debtors' Receivership Order**") as Receiver and Manager (the "**Debtors' Receiver**"), without security, of all of the assets, undertakings and property (the "**Debtors' Property**") of Columbia National Steel Products Inc. ("**Columbia**") and Westud Steel Products Ltd. ("**Westud**" and together with Columbia, the "**Debtors**"). A copy of the Debtors' Receivership Order is available at: www.insolvencies.deloitte.ca/Columbia (the "**Deloitte Website**").

LifeTec Construction Group Inc. ("**LifeTec**") is a company closely connected to, and vertically integrated with, the Debtors. LifeTec operated from the same premises as the Debtors and holds the headlease in respect of those premises. On April 2, 2026, Grant Thornton Limited ("**Grant Thornton**") was appointed by an Order of the Supreme Court of British Columbia (the "**LifeTec Receivership Order**") as Receiver and Manager (the "**LifeTec Receiver**" together with the Debtors' Receiver, the "**Receivers**") without security, of all of the assets, undertakings and property of LifeTec (the "**LifeTec Property**"). A copy of the LifeTec Receivership Order is available at: Creditor updates | Doane Grant Thornton LLP (the "**Grant Thornton Website**").

The Debtors' Receiver is soliciting offers for the Debtors' Property, which includes finished goods, work-in-process inventory, raw materials, and equipment and machinery, noting that the Debtors and LifeTec are not currently operating.

As certain parties may have an interest in acquiring both the Debtors' Property and the LifeTec Property, the Receivers are coordinating their respective sales processes on a separate and independent, but operationally aligned, basis. Each Receiver retains exclusive authority over its own estate, and any transaction involving the LifeTec Property will be subject to the independent approval of the LifeTec Receiver and the applicable court process. A copy of the LifeTec sale process summary is available on the Grant Thornton Website.

For the purposes of the Debtors' sale process (the "**Sale Process**"), the Debtors' Receiver has organized the assets being offers for sale into distinct asset groupings (the "**Lots**") or administrative and evaluative purposes. Interested parties ("**Interested Parties**") may submit offers for one or more Lots, either individually or in combination, subject to the terms and conditions of the Sale Process.

Without limiting the Debtors' Receiver's discretion, the contemplated Lots are set out in the Lot Listing attached hereto as **Appendix "A"**.

The detailed listings of the Debtors' Property are included in the following appendices attached hereto:

- **Appendix "B"** – Columbia finished goods, work-in-process, and raw material inventory;
- **Appendix "C"** – Columbia equipment and machinery;
- **Appendix "D"** - Westud finished goods, work-in-process, and raw material inventory; and

2. Sale Process Overview

The sale of the Debtors' Property will be conducted on an "as is, where is" and "without recourse" basis, and without any representations or warranties of any kind, nature, or description whatsoever by the Debtors' Receiver, the Debtors, or any of their respective representatives, employees, or agents, except to the extent expressly set out in the definitive purchase agreement (the "**Purchase Agreement**") executed by the Debtors' Receiver and the Recommended Bidder (as defined below).

All right, title, and interest of the Debtors in and to the Debtors' Property will be sold free and clear of all pledges, liens, security interests, encumbrances, claims, charges, options, and other interests therein (collectively, the "**Claims and Interests**"), except to the extent otherwise provided for in the Purchase Agreement. The Purchase Agreement, and the transactions contemplated thereby, shall be subject to approval of the Supreme Court of British Columbia (the "**Court Approval**"), pursuant to an order in form satisfactory to the Debtors' Receiver, which will, among other things, authorize the transaction, vest title to the Debtors' Property in the Recommended Bidder, and authorize such further steps as may be necessary to give effect to the Purchase Agreement.

The Debtors' Receiver will consider bids for the purchase of the Debtors' Property in various forms, including (i) an asset purchase transaction, (ii) an auction-based proposal, and (iii) such other transaction structure as may be proposed by a Qualified Bidder (as defined below).

3. Timeline

The following table sets out the key milestones under the Sale Process which are as follows (collectively, the "**Timeline**"):

Milestone	**Deadline**
Debtors' Receivers to create list of Interested Parties	April 24, 2026
Debtors' Receivers to distribute a teaser letter to known Interested Parties	April 27, 2026
Debtors' Receivers to prepare and have available for Interested Parties the Data Room (as defined below)	May 6, 2026
Debtors' Receiver to distribute the Sales Process Summary and a CA (as defined below) to known Interested Parties	May 7, 2026
Deadline for submission of Offer (the "**Offer Submission Deadline**")	May 27, 2026 by 5:00pm PDT
Date for the Debtors' Receivers to contact the Recommended Bidder (as defined below)	Within 5 Business Days following the Offer Submission Deadline
Court Approval (as defined below)	Within 10 business days following the Receiver's selection of an Accepted Offer (as defined below) or the completion of an auction, if applicable

Milestone	Deadline
Closing Date Deadline	Within 7 Business Days following Court Approval

4. **Data Room**

To facilitate the Sale Process, the Debtors' Receiver has established a data room (the "**Data Room**") containing documents and information that may be relevant to prospective purchasers. The Debtors' Receiver and the Debtors make no representation, warranty, or covenant of any kind, nature, or description whatsoever in connection with, or arising from, the Data Room materials, any due diligence information, or any other information provided or made available in the course of the Sale Process, except to the extent expressly set out in the Purchase Agreement. The Debtors' Receiver expressly reserves the right to amend, supplement, replace, or remove any such information at any time as it deems necessary in its sole discretion.

The Debtors' Receiver may consult with the Debtors' secured lender, Bank of Montreal ("**BMO**"), as it considers appropriate in connection with the conduct of the Sale Process, including with respect to Qualified Offers (as defined below), the terms thereof, and the negotiation, rejection, or acceptance of any such offers, as part of the Debtors' Receiver's commercially reasonable exercise of its discretion.

5. **Bid Solicitation Process**

The following sets out the process by which the Debtors' Receiver will solicit and evaluate bids in connection with the Sale Process:

(a) the Debtors' Receiver reserves the right to conduct the Sale Process in such manner as it considers appropriate in the circumstances and is not obligated to communicate with, provide information to, or otherwise treat all Interested Parties or Qualified Bidders in the same manner, provided that the Debtors' Receiver acts in a commercially reasonable manner.

(b) certain potentially Interested Parties, as identified by the Debtors' Receiver or who have contacted the Debtors' Receiver directly, have been provided with a teaser document.

(c) Interested Parties wishing to commence due diligence will be required to execute and deliver a confidentiality agreement (a "**CA**"), substantially in the form provided by the Debtors' Receiver.

(d) upon receipt of an executed CA, the Debtors' Receiver will, exercising reasonable judgment, assess whether the applicable party constitutes a credible prospective bidder with the ability to complete a transaction. In making such determination, the Debtors' Receiver may request that any interested party provide such additional information as the Debtors' Receiver considers reasonably necessary. Where the Debtors' Receiver determines that a party is a credible prospective bidder, such party shall: (i) be deemed a "**Qualified Bidder**"; (ii) be granted access to the Data Room for purposes of due diligence; and (iii) be permitted to arrange a site visit to the Debtors' Property, subject to reasonable scheduling requirements. The Debtors' Receiver may, in its sole discretion, provide additional information or materials to a Qualified Bidder as reasonably requested. The Debtors' Receiver will promptly advise any party determined not to be a Qualified Bidder.

(e) the Debtors' Receiver shall manage all communications with prospective purchasers and Qualified Bidders and shall conduct all negotiations in respect of the Purchase Agreement and related documentation. All requests for information or clarification shall be directed to the Debtors' Receiver.

6. Offer Submission Deadline, Offer Content, and Offer Evaluation

The following sets out the requirements for submission, content, and evaluation of offers under the Sale Process:

(a) A Qualified Offer or Qualified Auction Proposal (as both defined below) shall be submitted to the Debtors' Receiver on or before the Offer Submission Deadline of 5:00 p.m. Pacific Daylight Time on **May 27, 2026**.

(b) the Debtors' Receiver shall not be obligated to accept the highest, best, or any offer.

(c) if no offer is received by the Offer Submission Deadline, or if no offer is acceptable to the Debtors' Receiver, the Debtors' Receiver, in consultation with BMO, shall have the right to terminate the Sale Process.

Qualified Offer

(d) an offer will constitute a qualified offer (a "**Qualified Offer**") only if it is submitted by a Qualified Bidder and complies with all the following requirements:

(i) it includes a marked-up version of the Asset Purchase Agreement provided in the Data Room;

(ii) it includes a letter summarizing the following:

A. the principal terms of the proposed transaction, including, the purchase price (the "**Purchase Price**") allocated by Lots, including as between the Debtors' Property and the LifeTec Property (such allocation shall be used by the Debtors' Receiver solely for evaluation and court-approval purposes and shall not be binding on the Debtors' Receiver except as expressly set out in the finalized Purchase Agreement); and

B. confirming that the Qualified Offer is irrevocable until the earlier of (i) Court approval of a successful bid pursuant to the Sale Process; or (ii) if such a Qualified Offer is selected as the winning bid, until the closing of a transaction;

(iii) where third-party financing is required, it includes written confirmation that the Qualified Bidder has obtained a firm, irrevocable commitment for all necessary funding/financing to consummate the transaction;

(iv) it is not subject to any conditions, including (i) completion of due diligence other than limited confirmatory or legal due diligence acceptable to the Debtors' Receiver in its discretion, or (ii) obtaining additional financing or equity;

(v) it fully discloses the identity of all persons or entities participating in or supporting the bid, together with the material terms of such participation

(vi) it identifies which additional executory contracts the Qualified Bidder wishes to assume;

(vii) it identifies with specificity any LifeTec Property, executory contract, licence, or permit that is a condition to closing;

(viii) it includes an acknowledgement and representation that the Qualified Bidder: (i) has relied solely on its own independent review, investigation, and due diligence in submitting its offer; (ii) has not relied on any written or oral representations, warranties, statements, or information provided by the Debtors' Receiver, the Debtors, or their respective representatives, except as expressly set out in the Purchase Agreement; and (iii) is a sophisticated party capable of evaluating and assuming the risks associated with its bid;

(ix) it contains other reasonably requested information by the Debtors' Receiver; and

(x) it is received by the Offer Submission Deadline and is capable of acceptance.

(e) the Debtors' Receiver, in consultation with BMO, may waive compliance with any one or more of the foregoing requirements and may deem a non-compliant bid to be a Qualified Offer. For greater certainty, any transaction remains subject to Court Approval, including the issuance of vesting and ancillary orders, which requirement may not be waived.

(f) the Debtors' Receiver shall have no obligation to provide any Qualified Bidder with an opportunity to amend, improve, or revise its offer after submission.

(g) to the extent a Qualified Offer contemplates the inclusion of any LifeTec Property, such offer shall be submitted separately to the LifeTec Receiver and it should be noted and acknowledged that, (i) the Debtors' Property and LifeTec Property may be evaluated separately, (ii) acceptance of an offer for the Debtors' Property does not obligate the LifeTec Receiver to approve a corresponding transaction, and (iii) the Debtors' Receiver may recommend acceptance of an offer for the Debtors' Property independently of any outcome in respect of the LifeTec Property.

Qualified Auction Proposal

(h) an auction proposal will constitute a qualified auction proposal (a "**Qualified Auction Proposal)** only if it is submitted by an auctioneer who is deemed to be Qualified Bidder and includes, to the satisfaction of Debtors' /Receiver, the following information and confirmations:

(i) the identity of the Qualified Bidder and confirmation of its experience and ability to conduct an auction process for assets similar in nature to the Lots, including through any auctioneer or agent engaged by the Qualified Bidder;

(ii) satisfactory evidence of the Qualified Bidder's financial capacity, together with confirmation that the Qualified Bidder or its agent maintains appropriate insurance coverage including not less than $10 million in commercial general liability insurance, and is free of material conflicts of interest;

(iii) the proposed structure, timing, and conduct of the auction, including key milestones, marketing and advertising strategy, and confirmation that the auction will be conducted on a basis that clearly identifies the Debtors' Receiver in its court-appointed capacity;

(iv) the proposed economic terms of the auction, including any commission structure, buyer's premium, net minimum guarantee, or combination thereof, and the proposed timing and manner of remittance of proceeds to the Debtors' Receiver;

(v) the proposed protocols for safeguarding the Lots and the proceeds of sale, including insurance, bonding or security arrangements, inventory controls, segregation of proceeds, and accounting and reporting procedures;

(vi) the Qualified Bidder proposed allocation of personnel, permits required, payment of taxes, remediation relating to the auction and the treatment of any unsold assets included in the Lots, if any; and

(vii) such other information as the Debtors' Receiver may reasonably request in connection with the evaluation of the Qualified Auction Proposal.

7. Negotiation process and offer acceptance

The following sets out the process by which Qualified Offers may be clarified, negotiated, and ultimately accepted by the Debtors' Receiver:

(a) subject to its discretion, the Debtors' Receiver may seek clarifications with respect to any Qualified Offer or any Qualified Auction Proposal and may negotiate, as applicable, the Purchase Price and other terms of a Qualified Offer or the commercial, procedural, and other material terms of a Qualified Auction Proposal, including timing, process mechanics, and economic terms. In such circumstances, the Debtors' Receiver shall ensure that affected Qualified Bidders are informed of the timing and point at which their respective proposals are deemed final and no longer subject to further clarification or negotiation.

(b) the Debtors' Receiver may accept a Qualified Offer or a Qualified Auction Proposal, as may be further negotiated in accordance with this Section 6(a) (each, an "**Accepted Offer**"), and, as applicable, (i) enter into a Purchase Agreement for the sale of the Debtors' Property, or (ii) enter into an agreement with the applicable Qualified Bidder, in its capacity as auctioneer, for the conduct of the auction. Upon acceptance, the Debtors' Receiver shall promptly (i) notify the successful Qualified Bidder of such acceptance (the "**Recommended Bidder**"), and (ii) notify all other Qualified Bidders that their respective proposals have not been accepted.

(c) where the Debtors' Property is sold pursuant to an Accepted Offer, the Recommended Bidder and the Debtors' Receiver shall finalize and execute the Purchase Agreement (the "**Transaction**"), and the Receiver will endeavor to close the Transaction by the Closing Date Deadline. The Receiver will bring the application to approve the Transaction, the Court within 10 Business Days of an Accepted Offer or as soon as practicable ("**Court Approval**").

(d) the Recommended Bidder shall, where applicable, in conjunction with executing the Purchase Agreement or , provide to the Debtors' Receiver a deposit (the "**Deposit**") in the form of a wire transfer (to a bank account specified by the Debtors' Receiver) or such other form acceptable by the Debtors' Receiver payable to the order of the Debtors' Receiver in trust in an amount equal to at least ten percent (10%) of the Purchase Price which will be held and dealt with in accordance with the terms of the Purchase Agreement.

(e) in the event that (i) the Accepted Offer and Purchase Agreement do not receive Court Approval, or (ii) the transaction contemplated by the Purchase Agreement is not closed by the Recommended Bidder within 7 business days following Court Approval, the Debtors' Receiver shall be at liberty to terminate the Purchase Agreement and arrange for the sale of the Debtors' Property to another party as the Debtors' Receiver sees fit.

8. Other

The following general provisions apply to the Sale Process:

(a) the Sale Process (including any timelines set out herein) may be amended or modified by the Debtors' Receiver, with the approval of BMO, as may be necessary or desirable to achieve the objective of maximizing value for the Debtors' Property. The Debtors' Receiver may, in its discretion, terminate discussions with any or all parties (including, without limitation, Qualified Bidders) at any time and without liability or obligation to any such parties.

(b) the Debtors' Receiver may terminate the Sale Process at any time it considers appropriate prior to the acceptance of a Qualified Offer or Qualified Auction Proposal.

(c) neither the Debtors' Receiver nor the Debtors shall be liable for any claim for a brokerage commission, finder's fee, or like payment in respect of the consummation of any transaction(s) pursuant to the Sale Process, Court Approval, or the Purchase Agreement.

(d) each party shall be solely responsible for its own costs and expenses incurred in connection with participation in the Sale Process.

(e) the Sale Process does not, and shall not be construed to, create any contractual or legal relationship between the Debtors' Receiver and any Qualified Bidder or other party, except as may be expressly set out in a fully executed Purchase Agreement. The Debtors' Receiver may, at any time, apply to the Court for advice and directions with respect to the exercise of its powers and duties in connection with the Debtors' Receivership Order and the Sale Process.

DISCLAIMER

Any Qualified Offer accepted by the Debtors' Receiver shall be accepted (and a transaction in relation thereto completed and closed) on the basis that no representation, warranty, inducement or condition has been expressed, given or made, or can be implied as to title, size, description, fitness for purpose or intended use, quantity, number, condition, or quality of the Debtors' Property or any part thereof or in respect of any other matter or thing whatsoever, and the Recommended Bidder shall be deemed to have relied entirely upon its own due diligence, inspection, and investigation of the Debtors' Property and the Debtors to satisfy itself as to all matters related to the Qualified Offer, Accepted Offer, the Purchase Agreement, Court Approval, and the closing and completion of the transaction(s) contemplated thereby. No party is entitled to rely on the continuation of this Sale Process in its present form or at al

Appendix A – Lot Listing

Columbia National Steel Products Inc. ("Columbia") and Westud Steel Products Ltd. ("Westud"), Sale Process Summary Lot Listing

Lot Number	Company	Lot Description	Sales Summary Reference
1	Columbia	All Property	Appendix "B" & "C"
2	Columbia	Inventory	Appendix "B"
3	Columbia	All equipment and machinery	Appendix "C"
4	Columbia	2022 King Jime Slitter Machine	Appendix "C"
5	Columbia	2018 Hyundai 160D9 Forklift	Appendix "C"
6	Westud	Inventory	Appendix "D"

Appendix B – Columbia Inventory Listing

Columbia National Steel Products Inc.
Inventory Listing

Number	Inventory Description	Dimensions
Flat Stock - Coils (approximations made on stock with no tags)		Length (ft)
1	1.51 in. 16g	15,886
2	1.51 in. 18g	12,954
3	2.9 in. 20g	10,470
4	4.35 in. 25g	5,842
5	3 in. 20g	5,800
6	1.51 in. 20g	5,400
7	4 in. 14g	5,100
8	3.5 in. 16g	3,885
9	4.5 in. 14g	3,500
10	2 in. 14g	3,352
11	1.7 in. 20g	3,250
12	2.26 in. 16g	2,354
13	3.5 in. 18g	2,000
14	5.22 in. 20g	2,000
15	7.35 in. 18g	2,000
16	8.72 in. 26g	2,000
17	3 in. 14g	1,800
18	1.9 in. 20g	1,600
19	3 in. 16g	1,600
20	5 in. 14g	1,557
21	2.26 in. 18g	1,500
22	1.75 in. 20g	1,466
23	2.68 in. 26g	1,459
24	2.68 in. 20g	1,333
25	2.26 in. 20g	1,300
26	2 in. 16g	1,000
27	2 in. 20g	1,000
28	3 in. 18g	1,000
29	3.9 in. 26g	1,000
30	8.4 in. 18g	1,000
31	8.4 in. 26g	1,000
32	6 in. 14g	900
33	9.65 in. 14g	860
34	3.5 in. 12g	800
35	7.35 in. 16g	800
36	4 ft. 10g	705
37	4 ft. 12g	680
38	4.75 in. 14g	600
39	1.15 in. 20g	500
40	4 in. 12g	400
41	6 in. 12g	400
42	17.9 in. 16g	300
43	9.65 in. 16g	300
44	12 in. 12g	200
45	5 in. 8g	200
Flat Stock - Coils (approximations made on stock with no tags)		Weight (lb)
46	4 ft. 16g	13,500
47	4.62 in. 14g	12,174
48	4 in. 14g	9,626
49	5 in. 14g	7,754
50	3 in. 14g	5,264
51	4 ft. 18g	5,000
52	3.5 in. 16g	4,932
53	6.5 in. to 11 in. 16g - various	4,500
54	3 in. 16g	4,300
55	6 in. 16g	3,648
56	4.26 in. 12g	3,444
57	4 ft. 14g	2,500
58	4 in. 12g	1,882
59	4.26 in. 17g	1,762
60	6 in. 14g	1,706
61	3.5 16g	1,632
62	4.26 in. 14g	1,438
63	3 in. 25g	1,302
64	3.5 in. 20g	1,132
65	4 in. 18g	1,000
66	8 in. 12g	1,000
67	Quantity of 7 in. to 8 in. smaller coil inventory - Approximately	1,000
68	4.7 in. 12g	900
69	2 in. 14g	660
70	7.35 in. 16g	660
71	3.9 in. 25g	200

Appendix C – Columbia Equipment and Machinery Listing

Columbia National Steel Products Inc.
Equipment Listing

Number	Equipment Description	Quantity (unit)
1	2023 Tentnology Tentanium Coverall, 35 ft. wide x 100 ft. long with 2 entrance doors and 2 roll up bay doors	1
2	2022 King Jime KJS-3x1300 steel coil slitter line machine Series KJMAC031300 including: coil car, decoiler, pincher, straightener, crop shear, 2 pit loops, slitter, tension table, recoiler, 2 control stations, hydraulics, electrical and coil car, 0.4 – 3 mm thick steel capacity, 400-1,300 mm steel width capacity, 10 – 15 ton maximum weight of coils, 2 control stations, 15 ft. scissor table and 80 meters per minute output	1
3	Hyundai 160D-9 diesel 35,000 lb. forklift with 178 in. lift, dually front tires, enclosed cab and side shift with 8,584 hours/16,833 kms VIN#:HHKHFT23CJ0000235	1
4	450 litre Tidy Tank	1

The equipment items and any descriptions, quantities, specifications, serial numbers, locations, or other information set out in this Equipment Listing have not been audited, verified, or independently validated by the Receiver and are based on information made available at the time of preparation. No representation or warranty, express or implied, is made as to the accuracy or completeness of the Equipment Listing. The Equipment Listing is provided for information purposes only and is subject to change, revision, or correction without notice.

Appendix D – Westud Inventory Listing

Westud Steel Products Ltd.
Inventory List

Number	Inventory Description	Quantity (units)
Slotted Track		
1	2.5 in. x 3.5 in. x 10 ft. 18g	370
2	2-5/8 in. x 3-3/4 in. x 10 ft. 16g	283
3	2-1/2 in x 3-5/8 in. x 10 ft. 14g	251
4	2.5 in. x 6 in. x 10 ft. 16g	230
5	2.5 in. x 6 in. x 10 ft. 20g	168
6	2-1/2 in x 8 in. x 10 ft. 14g	149
7	2 in. x 6 in. x 10 ft. 18g	142
8	2.5 in. x 2.5 in. x 10ft. 20g	139
9	2-1/2 in x 6 in. x 10 ft 14g	66
10	2.5 in. x 6 in. x 10 ft. 18g	55
11	6 in. x 2.5 in. x 10 ft. 18g	46
12	2 in. x 8 in. x 10 ft. 18g	35
Track		
13	1-5/8 in. x 1-5/8 in. 10 ft. 20g	461
14	1-5/8 in. x 1-1/4 in. 10 ft. 25g	440
15	3-5/8 in. x 2 in. 10 ft. 25g	403
16	2-1/2 in. x 1-1/4 in. 10 ft. 25g	395
17	2-1/2 in. x 2 in. 10 ft. 25g	366
18	3-5/8 in. x 1-1/4 in. 10 ft. 16g	350
19	3-5/8 in. x 1-1/4 in. 10 ft. 18g	261
20	1-5/8 in. x 1-5/8 in. 10 ft. 25g	241
21	6 in. x 1-1/4 in. 10 ft. 16g	240
22	6 in. x 2 in. 10 ft. 25g	213
23	2-1/2 in. x 2 in. 10 ft. 25g	191
24	6 in. x 1-1/4 in. 10 ft. 18g	171
25	2-1/5 in. x 1-5/8 in. 10 ft. 20g	168
26	6 in. x 1-1/4 in. 10 ft. 25g	158
27	6 in. x 2 in. 10 ft. 18g	154
28	6 in. x 1-5/8 in. 10 ft. 25g	150
29	2-1/5 in. x 1-5/8 in. 10 ft. 20g	147
30	2-1/2 in. x 2 in. 10 ft. 18g	138
31	2-5/8 in. x 2 in. 10 ft. 18g	120
32	6 in. x 1-1/4 in. 10 ft. 14g	87
33	1-5/8 in. x 1-5/8 in. 10 ft. 20g	85
34	3-5/8 in. x 1-1/4 in. 10 ft. 25g	85
35	3-5/8 in. x 1-5/8 in. 10 ft. 20g	71
36	2-1/5 in. x 1-5/8 in. 10 ft. 20g	50
37	6 in. x 1-1/4 in. 10 ft. 20g	40
38	2-1/2 in. x 2 in. 10 ft. 16g	36
39	2-1/2 in. x 1-5/8 in. 10 ft. 18g	28
40	4 in. x 1-1/4 in 10 ft. 14g	26
41	3-5/8 in. x 2 in. 10 ft. 20g	14
42	Various track, slotted track and assorted inventory by loading area	1,200
Assorted Inventory		
43	Stabilizer assorted width x 12 ft. 20g	4,500
44	Hemmed furring 1 in. x 12 ft. 18g	1,430
45	Angle 3 in. x 3 in. x 10 ft. 16g & 18g	910
46	Hinge end cap 12 ft. 20g	720
47	Angle 2 in. x 2 in. x 10 ft. 20g	650
48	Track 1-1/2 in. x 12 ft. 18g	240
49	Assorted track and studs by cantilever racks and in material rack	200
50	Flat panel 10 in x 13.7 ft. 12g	194
51	Angle 1-1/2 in. x 2 in. x 10 ft. 20g	190
52	Flat panel 6 in. x 10 ft. 12g	180
53	Angle 1.5 in. x 1.5 in. x 10 ft. 20g	160
54	Angle 6 in. x 15 ft. 20g	136
55	Flat panel 9 in. x 10 ft. 12g	19
56	Assorted flat stock in cantilever	