

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
(Production of Records)

BEFORE THE HONOURABLE

JUSTICE LATIMER

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MAY 7, 2026

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 this Notice of Application and the Receiver's Report (together, the "**Materials**") for this Order is hereby abridged and deemed good and sufficient such that the Materials are properly returnable today, and service of the Materials on any other interested party is hereby dispensed with.

Production of Records

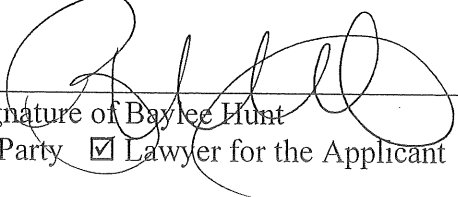
2. Sukhvir Singh Mann, Pardip Singh Sidhu, and Ranbir Singh Johal shall immediately provide the Receiver with all of the books and records of Westud and Columbia identified in Schedule "B" hereto, as required pursuant to paragraphs 4 – 6 of the Receivership Order granted by Justice Morellato on March 4, 2026.

General

3. 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.
4. 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 delivery, or ordinary mail.
5. 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.

6. 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



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"

A. Financial Statements and Accounting Records

1. Detailed trial balance as of the most recent month-end.
2. Detailed general ledger as of the most recent month-end.
3. Immediate administrative access to the complete QuickBooks accounting files for the Debtors including all usernames, passwords and access credentials.
4. 13-week cash-flow forecast (or most recent cash forecast) and current cash-position summary.

B. Accounts Receivable

5. Accounts receivable detailed ledger and all invoices relating to outstandings balances for the Debtors.
6. The complete accounts receivable listing for Columbia National Steel Products Inc., including supporting detail. The listing previously provided (as at March 31, 2026) reflects total receivables of approximately \$10.4 million; however, the individual line items aggregate to approximately \$6.2 million. The Receiver requires confirmation of the correct balance together with an explanation for this discrepancy.

C. Employees and Payroll

8. Complete list of all individuals performing services for or on behalf of the Debtors, including position, length of service, compensation and benefits.
9. Copies of all employment contracts or agreements, including any arrangements involving Lifetec Construction Group Inc. or any related entity.

D. Taxation and Statutory Matters

11. Complete listing of all Canada Revenue Agency (CRA) business accounts, including GST, payroll and corporate income-tax accounts, together with the most recent statements and online access credentials.
12. Details of any CRA audits, arrears or disputes.
13. Account statements or confirmations showing current balances for PST.
14. WorkSafeBC registration letters or formal confirmation of non-registration for each Debtor entity.

E. Assets

15. Detailed fixed-asset register, including acquisition dates, costs, locations, serial numbers and identification of any assets disposed of within the past year.
16. Copies of executed purchase agreements relating to the following assets:
 - a. 2018 Hyundai 160D9 Forklift (Serial No. HHKHFT23CJ0000235);
 - b. Samco SG 11/2-10 Custom Roll Former;
 - c. Samco SGT3 2-14 Custom Roll Former; and
 - d. Liu Gong Forklift (Serial No. CLG2000ZJMT047000).
17. Purchase agreement(s) between Lifetec Construction Group Inc. and Columbia National Steel Products Inc., including all addendums.

F. Inventory, Sales and Operations

18. Complete and up-to-date inventory listings for both Debtors, including raw materials, work-in-progress and finished goods, with quantities and locations.
19. Complete sales ledger and current order book, including open orders, backlog and delivery status.

G. Contracts and Leases

22. Copies of all vendors, supplier, manufacturing, logistics, service and maintenance contracts.
23. Summary schedule and copies of all capital, finance and operating leases and related agreements.

H. Systems, Access and IT

24. List of all IT systems and platforms, used by or for the Debtors, including inventory, file servers, email tenants and cloud services.
25. Identification of system administrators and confirmation of where administrative credentials are held, together with provision of all required access credentials.

I. Other Operational Matters

26. Confirmation of any parties known to you who may have an interest in acquiring any of the Debtors' assets, together with full contact details.