

THIS COURT ORDERS AND DECLARES that:

APPOINTMENT

1. Pursuant to Section 243(1) of the BIA and Section 39 of the LEA, Deloitte is appointed Receiver, without security, of all of the assets, undertakings and property of the Debtors, including those lands and premises enumerated in **Schedule "B"** hereto, and including all proceeds thereof (collectively, the **"Property"**).

RECEIVER'S POWERS

2. The Receiver is empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:
 - (a) to take possession of and exercise control over the Property and any and all receipts and disbursements arising out of or in respect of the Property, including, without limitation, the Debtors' bank accounts, wherever located;
 - (b) to receive, preserve and protect the Property, or any part or parts thereof, including, but not limited to, changing locks and security codes, relocation of Property, engaging independent security personnel, taking physical inventories and placing insurance coverage;
 - (c) to manage, operate and carry on the business of any of the Debtors, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, facilitate repairs or environmental assessments of or in respect of the Property, cease to carry on all or any part of the business, or cease to perform, terminate or disclaim any contracts of any of the Debtors, or in respect of the Property;
 - (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, contractors, real estate brokers, counsel and any such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including, without limitation, those conferred by this Order;
 - (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of any of the Debtors or any part or parts thereof;
 - (f) to receive and collect all monies and accounts now owed or hereafter owing to any of the Debtors and to exercise all rights and remedies of any of the Debtors in collecting these amounts, including, without limitation, enforcement of any security held by any of the Debtors;
 - (g) to settle, extend or compromise any indebtedness owing to any of the Debtors;

- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of any of the Debtors, for any purpose pursuant to this Order;
- (i) to undertake environmental studies, other reports customary in respect of the sale of real property, or workers' health and safety assessments of the Property and operations of any of the Debtors;
- (j) to initiate, manage and direct all legal proceedings now pending or hereafter pending (including appeals or applications for judicial review) in respect of any of the Debtors, the Property or the Receiver, including initiating, prosecuting, continuing, defending, settling or compromising the proceedings;
- (k) to market, whether directly or indirectly, any or all of the Property, including by advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver considers appropriate;
- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business:
 - (i) without the approval of this Court in respect of a single transaction for consideration up to \$100,000, provided that the aggregate consideration for all such transactions does not exceed \$500,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the individual or aggregate purchase price exceeds the limits set out in subparagraph (i) above,and in each such case notice under Section 59(10) of the *Personal Property Security Act*, R.S.B.C. 1996, c. 359 shall not be required;
- (m) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers, free and clear of any liens or encumbrances;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver considers appropriate on all matters relating to the Property and the receivership, and to share information, subject to confidentiality terms as the Receiver considers appropriate, and to conduct any investigations associated with the Debtors' business or the Property as the Receiver deems appropriate;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions, and any renewals thereof, and to make any filings, in each case, as may be required by any governmental authority for and on behalf of and, if considered necessary or appropriate by the Receiver, in the name of any of the Debtors;

- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of any of the Debtors, including, without limitation, the ability to enter into occupation agreements for any property owned or leased by any of the Debtors;
- (r) to exercise any shareholder, partnership, joint venture, contractual, statutory, or other rights which any of the Debtors may have;
- (s) to bankrupt any of the Debtors, if and when the Receiver deems appropriate; and
- (t) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations,

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors, and without interference from any other Person.

3. Subject to further Court order, the Receiver's powers to market and sell the Property shall be exclusive, and no further rights with respect to the conduct of sale of the Property shall be granted to any other party.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. Each of (i) the Debtors; (ii) all of the Debtors' current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on their instructions or behalf; and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (collectively, "**Persons**" and each a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property (excluding Property subject to liens the validity of which is dependent on maintaining possession) to the Receiver upon the Receiver's request.
5. All Persons, other than governmental authorities, shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, agreements, orders, corporate and accounting records, insurance policies, permits, licenses, and any other papers, records, information, and cloud-based data of any kind related to the business or affairs of the Debtors or the Property, and any computer programs, computer tapes, computer disks, cloud, or other data storage media containing any such information (collectively, the "**Records**") in that Person's possession or control. Upon request, governmental authorities shall advise the Receiver of the existence of any Records in that Person's possession or control.
6. Upon request, all Persons shall provide to the Receiver or permit the Receiver to make, retain and take away copies of the Records and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities (in each case within the timeframe specified by the Receiver in writing or such other timeframe as may be agreed between the Receiver and such Person), provided however that nothing in paragraphs 5, 6 or 7 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to solicitor client privilege or statutory provisions prohibiting such disclosure.

7. If any Records are stored or otherwise contained on a computer, in the cloud or in or on other electronic systems of information storage, whether by an independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may require including, without limitation, providing the Receiver with instructions on the use of any computer, cloud, or other system and providing the Receiver with any and all access codes, account names and account numbers, or other account credentials that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

8. No proceeding or enforcement process in any court or tribunal (each, a “**Proceeding**”), shall be commenced or continued against the Receiver or the Receiver’s counsel except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

9. No Proceeding against or in respect of any of the Debtors or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of any of the Debtors or the Property are stayed and suspended pending further Order of this Court; provided, however, that nothing in this Order shall prevent any Person from commencing a Proceeding regarding a claim that might otherwise become barred by statute or an existing agreement if such Proceeding is not commenced before the expiration of the stay provided by this paragraph and provided that no further step shall be taken in respect of the Proceeding except for service of the initiating documentation on the applicable Debtor and the Receiver.

NO EXERCISE OF RIGHTS OR REMEDIES

10. All rights and remedies (including, without limitation, set-off rights) against the Debtors, the Receiver, or affecting the Property, are stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that nothing in this Order shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors are not lawfully entitled to carry on, (ii) affect the rights of any regulatory body as set forth in section 69.6(2) of the BIA, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien. This stay and suspension shall not apply in respect of any “eligible financial contract” as defined in the BIA.

NO INTERFERENCE WITH THE RECEIVER

11. No Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by any of the Debtors, or in respect of the Property, without written consent of

the Receiver or leave of this Court. Nothing in this Order shall prohibit any party to an eligible financial contract from closing out and terminating such contract in accordance with its terms.

CONTINUATION OF SERVICES

12. All Persons having oral or written agreements with any of the Debtors or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, repair and maintenance services, accounting services, centralized banking services, payroll and benefits services, warranty services, insurance, transportation services, utility or other services to any of the Debtors, or in respect of the Property, are restrained until further Order of this Court from discontinuing, altering, failing to renew, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and the Receiver shall be entitled to the continued use of the Debtors' current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the applicable Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

13. All funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever including, without limitation, the sale of all or any of the Property and the collection of any accounts receivable, in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "**Post-Receivership Accounts**") and the monies standing to the credit of such Post-Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further order of this Court.

EMPLOYEES

14. Subject to the employees' right to terminate their employment, all employees of the Debtors shall remain the employees of the Debtors until such time as the Receiver, on the applicable Debtor's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities of the Debtors, including any successor employer liabilities as referred to in Section 14.06(1.2) of the BIA, other than amounts the Receiver may specifically agree in writing to pay or in respect of obligations imposed specifically on receivers by applicable legislation, including sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*, S.C. 2005, c.47. The Receiver shall be liable for any employee-related liabilities, including wages, severance pay, termination pay, vacation pay, and pension or benefit amounts relating to any employees that the Receiver may hire in accordance with the terms and conditions of such employment by the Receiver.

PERSONAL INFORMATION

15. Pursuant to Section 7(3)(c) of the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5 or Section 18(1)(o) of the *Personal Information Protection Act*, S.B.C. 2003, c. 63, the Receiver may disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the applicable Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

16. Nothing in this Order shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release, or deposit of a substance contrary to any federal, provincial or other law relating to the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination (collectively "**Environmental Legislation**"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation.
17. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless the Receiver is actually in possession.
18. Notwithstanding anything in federal or provincial law, the Receiver is not personally liable in that position for any environmental condition that arises or environmental damage that occurred:
 - (a) before the Receiver's appointment; or
 - (b) after the Receiver's appointment, unless it is established that the condition arose or the damage occurred as a result of the Receiver's gross negligence or wilful misconduct.
19. Notwithstanding anything in federal or provincial law, but subject to paragraph 18 of this Order, where an order is made which has the effect of requiring the Receiver to remedy any environmental condition or environmental damage affecting the Property, if the Receiver complies with the BIA section 14.06(4), the Receiver is not personally liable for the failure to comply with the order and is not personally liable for any costs that are or would be incurred by any Person in carrying out the terms of the order.

LIMITATION ON THE RECEIVER'S LIABILITY

20. The Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except:
- (a) any gross negligence or wilful misconduct on its part, as determined pursuant to a final order of this Court that is not subject to appeal or other review, and after all rights to seek such appeal or other review shall have expired; or
 - (b) amounts in respect of obligations imposed specifically on receivers by applicable legislation.

Nothing in this Order shall derogate from the protections afforded the Receiver by Section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

21. The Receiver and its legal counsel are granted a charge (the **"Receiver's Charge"**) on the Property as security for the payment of their fees and disbursements, in each case at their standard rates, in respect of these proceedings, whether incurred before or after the making of this Order. The Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts (including, without limitation, deemed trusts), liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to the charges, if any, created pursuant to Sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.
22. The Receiver and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are referred to a judge of the Supreme Court of British Columbia and may be heard on a summary basis.
23. Prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

24. The Receiver is authorized and empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as the Receiver deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is charged by way of a fixed and specific charge (the **"Receiver's Borrowings Charge"**) as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts (including, without limitation, deemed trusts), liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges, if any, created pursuant to Sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

25. Neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.
26. The Receiver is authorized to issue certificates substantially in the form annexed as **Schedule "C"** hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.
27. The monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

ALLOCATION

28. Any interested party may apply to this Court on notice to any other party likely to be affected for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the Property.

SERVICE AND NOTICE OF MATERIALS

29. The Receiver shall establish and maintain a website in respect of these proceedings at: www.insolvencies.deloitte.ca/Labtest (the "**Website**") and shall post there as soon as practicable:
 - (a) all materials prescribed by statute or regulation to be made publicly available, including pursuant to Rule 10-2 of the *Supreme Court Civil Rules*; and,
 - (b) all applications, reports, affidavits, orders and other materials filed in these proceedings by or on behalf of the Receiver, except such materials as are confidential and the subject of a sealing order or pending application for a sealing order.
30. Any Person who is served with a copy of this Order and that wishes to be served with any future application or other materials in these proceedings must provide to counsel for each of the Receiver and the Petitioner a demand for notice in the form attached as **Schedule "D"** hereto (the "**Demand for Notice**"). The Receiver and the Petitioner need only provide further notice in respect of these proceedings to Persons that have delivered a properly completed Demand for Notice. The failure of any Person to provide a properly completed Demand for Notice releases the Receiver and the Petitioner from any requirement to provide further notice in respect of these proceedings until such Person delivers a properly completed Demand for Notice.
31. The Receiver shall maintain a service list identifying all parties that have delivered a properly completed Demand for Notice (the "**Service List**"). The Receiver shall post and maintain an up-to-date form of the Service List on the Website.
32. Any interested party, including the Receiver, may serve any court materials in these proceedings by facsimile or by emailing a PDF or other electronic copy of such materials to the numbers or addresses, as applicable, set out on the Service List. Any interested party, including the Receiver, may serve any court materials in these proceedings by mail

to any party on the Service List that has not provided a facsimile number or email address, and materials delivered by mail shall be deemed received five (5) days after mailing.

33. Notwithstanding paragraph 32 of this Order, service of the Petition and any affidavits filed in support shall be made on the Federal and British Columbia Crown in accordance with the *Crown Liability and Proceedings Act*, R.S.C. 1985, c.C-50 and its regulations for the Federal Crown and the *Crown Proceedings Act*, R.S.B.C. 1996 c.89 in respect of the British Columbia Crown.
34. The Receiver and its counsel are authorised to serve or distribute this Order, any other orders and any other materials as may be reasonably required in these proceedings, including any notices or other correspondence, by forwarding copies by facsimile or by email to the Debtors' creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of any legal or juridical obligation and notice requirements within the meaning of clause 3(c) of the *Electronic Commerce Protection Regulations*.

JUDGMENT AND COSTS

35. The Petitioner shall have its costs of this motion, up to and including entry and service of this Order, as provided for by the terms of the Petitioner's security or, if not so provided by the Petitioner's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtors' estate with such priority and at such time as this Court may determine.
36. The Petitioner is hereby granted judgment against the Respondents in the following amounts, together with interest thereon to the date of judgment and the Petitioner's costs of and in relation to these proceedings, as above:

(a)	Labtest Certification Inc.:	\$17,621,821.65;
(b)	Labtest Certification Ontario Inc.:	\$17,621,821.65;
(c)	2842878 Ontario Inc.:	\$17,621,821.65;
(d)	Goshu Products/Services Inc.:	\$17,621,821.65;
(e)	Kavinder Singh Dhillon:	\$17,621,821.65; and
(f)	MuAnalysis Inc.:	\$17,621,821.65.

VALIDITY OF SECURITY

37. The indenture of the mortgage and general assignment of rents granted by Goshu in favour of the Petitioner dated May 14, 2024 and registered in the Land Title Office of British Columbia under charge numbers CB1328411 and CB1328412, with respect to: (a) Strata Lot 3 District Lot 132 Group 2 New Westminster District Strata Plan EPS 1707 with PID: 029-205-514; (b) Strata Lot 4 District Lot 132 Group 2 New Westminster District Strata Plan EPS 1707 with PID: 029-205-522; (c) Strata Lot 5 District Lot 132 Group 2 New Westminster District Strata Plan EPS 1707 with PID: 029-205-531; and (d) Strata Lot 51 Section 9 Block 4 North Range 4 West New Westminster District Strata Plan LMS2129

with PID: 023-197-234 (collectively, the "**BC Property**") is a mortgage charging the BC Property in priority to the interests therein or claims thereto of all Respondents and all persons claiming by, through, or under them.

38. The indenture of the mortgage and general assignment of rents between 284 Ontario, as assignor, and the Petitioner, as assignee, dated August 7, 2024 and registered in the Land Registry Office of Ontario under charge numbers HR2050028 and HR2050029, with respect to: (a) the property having the legal description of PCL BLOCK 2-10, SEC 20M492; PT BLK 2, PL 20M492, PART 7 AND 63, 20R9192; S/T H396401; S/T H395923 OAKVILLE with PIN: 24902-0204; and (b) the property having the legal description of PCL BLOCK 2-11, SEC 20M492; PT BLK 2, PL 20M492, PART 8 AND 64, 20R9192; S/T H396405; S/T H395923 OAKVILLE with PIN: 24902-0205 (collectively, the "**Ontario Property**") is a mortgage charging the Ontario Property in priority to the interests therein or claims thereto of all Respondents and all persons claiming by, through, or under them.
39. The general security agreement made by Labtest, as debtor, dated May 16, 2024, in favour of the Petitioner, in respect of which a financing statement was filed in the British Columbia Personal Property Registry (the "**PPR**") under base registration number 378106Q on May 14, 2024, constitutes a charge in favour of the Petitioner on all present and after-acquired personal property of Labtest in priority to the interests therein or claims thereto of all Respondents and all persons claiming by, through, or under them.
40. The general security agreement made by Labtest Ontario, as debtor, dated May 16, 2024 in favour of the Petitioner, in respect of which:
 - (a) a financing statement was filed in the British Columbia PPR under base registration number 378119Q on May 14, 2024; and
 - (b) a financing statement was filed in the Ontario PPR under file number 505375821 on May 14, 2024constitutes a charge in favour of the Petitioner on all present and after-acquired personal property of Labtest Ontario in priority to the interests therein or claims thereto of all Respondents and all persons claiming by, through, or under them.
41. The general security agreement made by MuAnalysis, as debtor, dated May 16, 2024 in favour of the Petitioner, in respect of which a financing statement was filed in the British Columbia PPR under base registration number 378123Q on May 14, 2024, constitutes a charge in favour of the Petitioner on all present and after-acquired personal property of MuAnalysis in priority to the interests therein or claims thereto of all Respondents and all persons claiming by, through, or under them.
42. The general security agreement made by Goshu, as debtor, dated May 16, 2024 in favour of the Petitioner, in respect of which a financing statement was filed in the British Columbia PPR under base registration number 378102Q on May 14, 2024, constitutes a charge in favour of the Petitioner on all present and after-acquired personal property of Goshu in priority to the interests therein or claims thereto of all Respondents and all persons claiming by, through, or under them.
43. The general security agreement made by 284 Ontario, as debtor, dated July 31, 2024 in favour of the Petitioner, in respect of which a financing statement was filed:

- (a) in the British Columbia PPR under base registration number 549242Q on August 2, 2024; and
- (b) in the Ontario PPR under file number 507895461 on August 2, 2024

constitutes a charge in favour of the Petitioner on all present and after-acquired personal property of 284 Ontario in priority to the interests therein or claims thereto of all Respondents and all persons claiming by, through, or under them.

- 44. The assignment and postponement agreements made by Labtest, Labtest Ontario, MuAnalysis and Kavinder Singh Dhillon, each dated May 16, 2024, in favour of the Petitioner, in respect of which a financing statement was filed in the British Columbia PPR under base registration number 378136Q on May 14, 2024, constitute a charge in favour of the Petitioner on all indebtedness, both present and future, including without limiting, the generality of the foregoing, existing indebtedness of Goshu to Labtest, Labtest Ontario, MuAnalysis and Kavinder Singh Dhillon.
- 45. The assignment and postponement agreements made by Goshu, Labtest Ontario, MuAnalysis and Kavinder Singh Dhillon, each dated May 16, 2024, in favour of the Petitioner, in respect of which a financing statement was filed in the British Columbia PPR under base registration number 378151Q on May 14, 2024, constitute a charge in favour of the Petitioner on all indebtedness, both present and future, including without limiting, the generality of the foregoing, existing indebtedness of Labtest to Goshu, Labtest Ontario, MuAnalysis and Kavinder Singh Dhillon.
- 46. The assignment and postponement agreements made by Labtest, Goshu, MuAnalysis and Kavinder Singh Dhillon, each dated May 16, 2024, in favour of the Petitioner, in respect of which a financing statement was filed in the British Columbia PPR under base registration number 378164Q on May 14, 2024, constitute a charge in favour of the Petitioner on all indebtedness, both present and future, including without limiting, the generality of the foregoing, existing indebtedness of Labtest Ontario to Labtest, Goshu, MuAnalysis and Kavinder Singh Dhillon.
- 47. The assignment and postponement agreements made by Labtest, Labtest Ontario, Goshu, MuAnalysis and Kavinder Singh Dhillon, each dated July 31, 2024, in favour of the Petitioner, in respect of which a financing statement was filed in the British Columbia PPR under base registration number 549265Q on August 2, 2024, constitute a charge in favour of the Petitioner on all indebtedness, both present and future, including without limiting, the generality of the foregoing, existing indebtedness of 284 Ontario to the debtors thereunder Labtest, Labtest Ontario, Goshu, MuAnalysis and Kavinder Singh Dhillon.

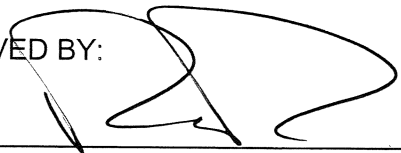
GENERAL

- 48. Any interested party may apply to this Court to vary or amend this Order on not less than seven (7) clear business days' notice to the Service List and to any other party who may be affected by the variation or amendment, or upon such other notice, if any, as this Court may order.
- 49. The Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

50. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors.
51. This Court requests the aid, recognition and assistance of any court, tribunal, regulatory or administrative body having jurisdiction, 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 such courts, tribunals and regulatory and administrative bodies are 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.
52. The Receiver is authorized and empowered to apply to any court, tribunal or regulatory or administrative body, wherever located, for recognition of this Order and for assistance in carrying out the terms of this Order and the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.
53. The Petitioner shall have its costs of this motion, up to and including entry and service of this Order, as provided for by the terms of the Petitioner's security or, if not so provided by the Petitioner's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtors' estate with such priority and at such time as this Court may determine.
54. Endorsement of this Order by counsel appearing on this application other than the Petitioner is dispensed with.

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

APPROVED BY:



Signature of Peter Rubin, lawyer for the
Petitioner

BY THE COURT



DISTRICT REGISTRAR



SCHEDULE "A"

LIST OF COUNSEL

Counsel/Person Appearing	Party Represented
Ravneet Arora	Labtest Certification Inc., Labtest Certification Ontario Inc., 2842878 Ontario Inc., Goshu Products/Services Inc., Kavinder Singh Dhillon, and MuAnalysis Inc.

SCHEDULE "B"

LANDS

British Columbia:

1. #204 8291 92 St, Delta, legally described as Strata Lot 3 District Lot 132 Group 2 New Westminster District Strata Plan EPS 1707 with PID: 029-205-514;
2. #205 8291 92 St, Delta, legally described as Strata Lot 4 District Lot 132 Group 2 New Westminster District Strata Plan EPS 1707 with PID: 029-205-522;
3. #206 8291 92 St, Delta, legally described as Strata Lot 5 District Lot 132 Group 2 New Westminster District Strata Plan EPS 1707 with PID: 029-205-531;
4. #3128 20800 Westminster Hwy, Richmond, legally described as Strata Lot 51 Section 9 Block 4 North Range 4 West New Westminster District Strata Plan LMS2129 with PID: 023-197-234; and

Ontario:

5. 2528 Bristol Circle, Oakville, legally described as PCL BLOCK 2-10, SEC 20M492; PT BLK 2, PL 20M492, PART 7 AND 63, 20R9192; S/T H396401; S/T H395923 OAKVILLE with PIN: 24902-0204; and
6. 2520 Bristol Circle, Oakville, legally described as PCL BLOCK 2-11, SEC 20M492; PT BLK 2, PL 20M492, PART 8 AND 64, 20R9192; S/T H396405; S/T H395923 OAKVILLE with PIN: 24902-0205.

SCHEDULE "C"
RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT

\$ _____

55. THIS IS TO CERTIFY that Deloitte Restructuring Inc., the Receiver (the "**Receiver**") of all of the assets, undertakings and properties of Labtest Certification Inc., Labtest Certification Ontario Inc., 2842878 Ontario Inc., and Goshu Products/Services Inc. (collectively, the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Supreme Court of British Columbia and/or the Supreme Court of British Columbia (In Bankruptcy and Insolvency) (the "**Court**") dated the 15th day of September, 2026 (the "**Order**") made in SCBC Action No. [REDACTED] and/or SCBC Action No. [REDACTED] /Estate No. [REDACTED] has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$ [REDACTED], being part of the total principal sum of \$ [REDACTED] which the Receiver is authorized to borrow under and pursuant to the Order.
56. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly] not in advance on the [REDACTED] day of each month after the date hereof at a notional rate per annum equal to the rate of [REDACTED] per cent above the prime commercial lending rate of [REDACTED] from time to time.
57. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of the Property in respect of its remuneration and expenses.
58. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at [REDACTED].
59. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
60. The charge securing this certificate shall operate to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

61. The Receiver does not undertake, and it is not under any personal liability, to pay any sum under this Certificate in respect of which it may issue certificates under the terms of the Order.

DATED the [REDACTED] day of [REDACTED], 202[REDACTED].

Deloitte Restructuring Inc., solely in its capacity as Receiver of the Property, and not in its personal capacity

Per:
Name:
Title:

SCHEDULE "D"

DEMAND FOR NOTICE

TO: **National Bank of Canada**
c/o Blake, Cassels & Graydon LLP
Attention: Peter Rubin / Encina Roh
Email: peter.rubin@blakes.com / encina.roh@blakes.com

AND TO: **Deloitte Restructuring Inc.**
Attention: Jeff Keeble / Kaleb Butt
Email: jkeeble@deloitte.ca / kbutt@deloitte.ca

Re: In the matter of the Receivership of Labtest Certification Inc., Labtest Certification Ontario Inc., 2842878 Ontario Inc., and Goshu Products/Services Inc.

I hereby request that notice of all further proceedings in the above Receivership be sent to me in the following manner:

1. By email, at the following address (or addresses):

OR

2. By facsimile, at the following facsimile number (or numbers):

OR

3. By mail, at the following address:

Name of Creditor: _____

Name of Counsel (if any): _____

Creditor's Contact Address: _____

Creditor's Contact Phone Number: _____