

FORM 87
NOTICE AND STATEMENT OF THE RECEIVER
(Pursuant to subsection 245(1) and 246(1)
of the *Bankruptcy and Insolvency Act*)

IN THE MATTER OF THE RECEIVERSHIP OF
LABTEST CERTIFICATION INC., LABTEST CERTIFICATION ONTARIO INC., 2842878
ONTARIO INC., AND GOSHU PRODUCTS/SERVICES INC.
IN THE CITY OF VANCOUVER
IN THE PROVINCE OF BRITISH COLUMBIA

The Receiver gives notice and declares that:

- On September 15, 2026, pursuant to an order (the "**Receivership Order**") of the Supreme Court of British Columbia, Deloitte Restructuring Inc. was appointed as receiver (the "**Receiver**"), without security, of all of the assets, undertakings, and property (collectively, the "**Property**") of Labtest Certification Inc. ("**LTC BC**"), Labtest Certification Ontario Inc. ("**LTC ON**"), 2842878 Ontario Inc. ("**284**"), and Goshu Products/Services Inc. ("**Goshu**", and together with LTC BC, LTC ON, and 284, the "**Debtors**" and each a "**Debtor**"), as described below:

Estimated asset values (C\$'000s)

	Note	LTC BC	LTC ON	284	Goshu	Total
Cash	(1)	47	6	157	120	330
Accounts receivable	(2)	1,140	669	-	-	1,810
Customer deposits	(2)	60	2	-	-	62
Net fixed assets	(3)	3,449	2,627	-	-	6,077
Accreditations and IP	(3)	735	-	-	-	735
Due from interco. and related parties	(3)	789	128	-	-	917
Prepaid expenses	(3)	412	2	-	-	413
Long-term investments	(3)	13	-	-	-	13
Land and buildings	(4)	-	-	6,380	7,170	13,550
Total		6,645	3,435	6,537	7,290	23,907

Notes

- Cash in the Debtors' bank accounts as at September 18, 2026.
 - Accounts receivable and customer deposits are as reported by the Debtors' as at September 18, 2026.
 - Amounts are as reported in the Debtors' trial balances as at September 21, 2026.
 - 284's land and building value is based on the 2025 property tax assessed value. Goshu's land and building value is based on the 2026 property tax assessed values.
- The Receivership Order was granted pursuant to a petition made by the National Bank of Canada on July 16, 2026. A copy of the Receivership Order and materials relating to the proceedings may be viewed at the Receiver's website at:

www.insolvencies.deloitte.ca/Labtest
- The Receiver took possession and control of the Property on September 16, 2026.

4. The following information relates to the receivership:

(a) Mailing address of the Debtors: 205-8291 92 St., Delta, BC V4G 0A4, Canada

(b) Principal line of business:

LTC BC and LTC ON provide product safety, testing, inspection, and certification services to customers who manufacture and sell medical, electrical, chemical, and other products that are required to comply with Canadian and international regulations and standards to be eligible for sale or use. 284 and Goshu are real estate holding companies.

(c) Amounts owed to each creditor are as follows:

Summary of known creditors (C\$'000s)

	Note	LTC BC	LTC ON	284	Goshu	Total
Secured creditor	(1)	17,622	17,622	17,622	17,622	17,622
Canada Revenue Agency	(2)	964	276	-	11	1,251
Property taxes	(3)	-	-	107	68	175
Unsecured creditors		669	373	-	-	1,042
Total known creditors		19,255	18,271	17,729	17,701	20,090

Notes

(1) The only secured creditor is National Bank of Canada, in the amount of \$17,622M as of September 15, 2026. This debt is guaranteed by each of the Debtors.

(2) Canada Revenue Agency amounts owed per Debtor are as follows. Not all filings are up to date and amounts are subject to change.

	LTC BC	LTC ON	284	Goshu	Total
Goods and services tax	-	-	-	11	11
Payroll source deductions	964	276	-	-	1,241
Total CRA debt	964	276	-	11	1,251

(d) A list of other creditors of the Debtors and the amount owed to each creditor is attached hereto as **Schedule "A"**. Amounts are based on the records of the Debtors.

(e) The intended plan of action of the Receiver is to monetize the Property in a manner that maximizes realizations for creditors. This includes undertaking a going concern sale process of LTC BC, LTC ON, and any relevant related entities.

(f) Contact person for the Receiver:

Kaleb Butt
Deloitte Restructuring Inc.
410 West Georgia Street, Vancouver, British Columbia, V6B 1Z3, Canada
Phone: 604-595-5422
Email: kbutt@deloitte.ca

(g) To date, no claims procedure has been approved by the Court that instructs creditors to prove their claims against the Debtors. As a result, creditors are not required to file a proof of claim with the Receiver at this time. The Receiver will notify each known creditor if a claims procedure order has been granted by the Court that instructs creditors to prove their claim(s).

Dated at the City of Vancouver in the Province of British Columbia, this 24th day of September, 2026.

DELOITTE RESTRUCTURING INC.

In its capacity as Court-Appointed Receiver of
Labtest Certification Inc., et al.,
and not in its personal capacity



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

Appendix "A" - List of Creditors

Labtest Certification Inc.

List of creditors owed amounts greater than \$25.00

Vendor	Address	Amount owed
0915134 BC LTD. DBA VANGUARD CLEANING SYSTEMS OF BC	220-5589 BYRNE RD., BURNABY, BC V5J 3J1	557
ABISOYE LAW CORPORATION	ATTN: OLUWATOBI (TOBI) ABISOYE, 130-709 SE MARINE DR., VANCOUVER, BC V5X 2T9	[UNKNOWN]
AGI SEISMIC PRODUCTS INC.	5188 WILLOW STREET, VANCOUVER, BC V5Z 3R9	131
AGS BUSINESS SYSTEMS INC. DBA NEXTGEN AUTOMATION	4809 50 AVE., LLOYDMINSTER, SK S9V 0P6	47
ALL GREEN PEST CONTROL LTD.	2-7228 WINSTON STREET, BURNABY, BC V5A2G9	159
AMETEK INC.	AMPLIFIER RESEARCH LUCAS FLOCCO 160 SCHOOLHOUSE ROAD SOUDERTON, PA 18964	5,590
AMG SERVICES INC.	614 SAGEBRUSH COURT KAMLOOPS, BC V2B 8M8	1,701
ATO AUTOMATION INC.	23555 GOLDEN SPRINGS DR. I., DIAMOND BAR, CA 91765	334
BC DIRECTOR OF EMPLOYMENT STANDARDS	PO BOX 9570, STN. PROV GOVT., VICTORIA, BC V8W 9K1	[UNKNOWN]
BC HYDRO	333 DUNSMUIR ST, VANCOUVER, BC V6B 5R3	2,642
BIKRAMJEET SINGH (EXPENSES)	[REDACTED]	2,725
C&D LOGISTICS LTD.	#118 - 5477 152ND STREET SURREY, BC V3S 5A5	2,517
CANADA LIFE ASSURANCE CO.	60 OSBORNE ST. NORTH, WINNIPEG, MANITOBA, R3C 2X4	12,607
CANADA REVENUE AGENCY - PAYROLL (RP0001) ARREARS	CANADA REVENUE AGENCY 9755 KING GEORGE BOULEVARD SURREY BC V3T 5E1	964,339
CHEVRIER INSTRUMENTS INC.	4850, BD GOUIN EST, MONTRÉAL-NORD, QC H1G 1A2	368
CNC/IECEE	ATTN: ALFONSO MATTUCCI QPS EVALUATION SERVICES, INC. 81 KELFIELD STREET, UNIT 7 TORONTO, ONTARIO M9W 5A3	3,370
COLE INTERNATIONAL INC.	1111 49 AVE NE CALGARY, AB T2E 8V2	258
CWB NATIONAL LEASING INC.	1525 BUFFALO PL., WINNIPEG, MB R3T 1L9	315
DAN ICHIM (EXPENSES)	[REDACTED]	38
DNV BUSINESS ASSURANCE USA INC.	333 SEYMOUR ST., 8TH FLOOR, SUITE 08-124, VANCOUVER, BC V6B 5A6	24,795
ED&D INC.	901 SHELDON DRIVE, CARY, NC 27513	35
ELECTRO RENT LLC.	210 BRUNNEL RD., MISSISSAUGA, ON L4Z 1T5	3,915
ERIKA NORDIO (EXPENSES)	[REDACTED]	266
ETSI-EVALUATION AND TESTING SERVICES INC.	200 CONTINENTAL DRIVE SUITE 401 NEWARK, DE 19713	29,622
EUGEN RAPA (EXPENSES)	[REDACTED]	694
EUNKYUNG SHIN (EXPENSES)	[REDACTED]	295
FAIRWAY MEDIA GROUP LLC.	P.O. BOX 6343, PORTLAND, OR 97228	395
FEDERAL EXPRESS CANADA	PO BOX 4626 TORONTO, STN A ONTARIO M5W 5B4	1,115
FIRESTANCE PROFESSIONAL SERVICES LTD.	2490 LECLAIR DR., COQUITLAM, BC V3K 6G7	672
FIRST INSURANCE FUNDING OF CANADA	20 TORONTO ST., SUITE 700, TORONTO, ON M5C 2B8	7,506
FLEXADO B.V.	LIESSENTSTRAAT 9A 5405AHUDEN, THE NETHERLANDS	557
FORTISBC ENERGY INC.	PO BOX 6666 STN. TERMINAL, VANCOUVER, BC V6B 6M9	194
GOSHU PRODUCTS/SERVICES INC.	C/O DELOITTE RESTRUCTURING INC., 410 W GEORGIA ST., VANCOUVER, BC V6B 1Z3	121,595
GRAFTEL, LLC.	95 CHANCELLOR DR. ROSELLE, IL 60172	1,012
HAIDUONG LE	663 BROUGHAM PLACE, MISSISSAUGA, ON L5B2Z5	1,208
IECEX	3 RUE DE VAREMBE PO BOX 131, CH-1211 GENEVA 20 SWITZERLAND	26,044
IFM QUALITY SERVICES PTY LTD.	UNIT 4/58 STENNETT ROAD PO BOX 877 INGLEBURN, NSW 2565	2,405

Labtest Certification Inc.**List of creditors owed amounts greater than \$25.00**

Vendor	Address	Amount owed
IIA LAB SERVICES LLC.	2810 CLARK AVE. ST. LOUIS, MO 63103	11,521
INCO BUSINESS GROUP EUROPE	LAANZICHTWEG 60 4847SJ BREDA NETHERLANDS	1,744
INTERIM SERVICES INC.	1838 HARBOUR ST., PORT COQUITLAM, BC V3C 1A3	315
INTERNATIONAL ACCREDITATION SERVICE INC.	3060 - SATURN STREET, SUITE 101,BREA, CA 92821	12,724
INTERNATIONAL CODE COUNCIL	305 NORTH OAKLAND AVE, NAPPANEE, IN 46550	925
INTUIT CANADA ULC.	1900-8 SPADINA AVENUE TORONTO, ON M5V 0S8	706
ITALIAN CHAMBER OF COMMERCE	703-889 PENDER STREET WEST VANCOUVER BC V6C 3B2	618
JACK QIN(EXPENSES)		366
JAKECO CONSULTING INC.	#40 - 53521 RANGE ROAD 272, SPRUCE GROVE, AB T7X 3M5	384
JINSUB BYUN (EXPENSES)		159
KANE SHANNON WEILER LLP	B300-7980 206A ST., LANGLEY, BC V2Y 3Z8	2,202
KAVINDER DHILLON		85
KEYSIGHT TECHNOLOGIES CANADA INC.	T11128, P.O. BOX 1100, STATION A, TORONTO, ON M5W 2G5 CANADA	3,760
KISTLER INSTRUMENT CORP.	75 JOHN GLENN DRIVE AMHERST, NY 14228-21	1,733
KIWA NETHERLANDS NV.	SIR WINSTON CHURCHILLLAAN 273 2288 EA RIJSWIJK NETHERLANDS	15,078
LABTEST CERTIFICATION ONTARIO INC.	2520, BRISTOL CIRCLE OAKVILLE, ON L6H 5S1	152,845
LC KOREA CO LTD.	KI KWAN CHUN #1404, 52, GONGDAN-RO, 140 BEON-GIL GUNPO-SI, GYEONGGI-DO 15847 SOUTH KOREA	2,631
LITTLE AVI'S BUILDING MAINTENANCE SERVICES INC.	6063 168 STREET, SURREY, BC V3S 3X7	263
LOGISTICS INHOUSE FORKLIFT TRAINING LTD.	8236 128 ST. UNIT 14, SURREY, BC V3W 4G2	1,550
M PRECISION LABORATORIES INC.	2 SHAKER RD STE D201A SHIRLEY, MA 01464	5,943
MAMTA DUBB (EXPENSES)		30
MAPLE LEAF DISPOSAL LTD.	20378 LANGLEY BYPASS, LANGLEY, BC V3A 5E7	552
MARSH METROLOGY / ACCREDITED CALIBRATION SERVICES INC.	2-1016C SUTTON DRIVE BURLINGTON, ON L7L 6B8	6,373
MCMASTER-CARR SUPPLY CO.	PO BOX 54960, LOS ANGELES, CA 90054-0960	424
MEGALAB GROUP INC.	150 ADDISON HALL CIRCLE, AURORA ON L4G3X8	11,486
MERVIN PINTO	[UNKNOWN]	4,400
MESSER CANADA INC.	P.O. BOX 15687, STATION A, TORONTO, ON M5W 1C1	1,069
MILLER INSTRUMENTS LTD.	UNIT 1 - 3871 NORTH FRASER WAY BURNABY BC V5J 5G6	4,127
NATIONAL BANK OF CANADA	300-5222 130 AVE. SE., CALGARY, AB T2Z 0G4	17,621,822
NEWLANDS GOLF & COUNTRY CLUB	21025 48 AVE., LANGLEY, BC V3A 3M2	7,181
NOVASTAR SOLUTIONS.COM LLC.	35200 PLYMOUTH RD. LIVONIA, MI 48150	669
ONSITE PRODUCT SAFETY & CERTIFICATION INC.	15047 66A AVENUE, SURREY, BC CANADA, V3S 2A4	12,075
OVIDIU E HARPA		112
PACIFIC CUSTOMS BROKERS LTD.	# 101-17637 1ST AVENUE, SURREY, BC V3Z 951	49
PACIFIC CUTVINYLS	21407 RIVER ROAD, MAPLE RIDGE, BC V2X 2B4	234
PACIFIC TEST AND MEASUREMENT INC.	PACIFIC TEST AND MEASUREMENT INC. 5777 SE INTERNATIONAL WAY, MILWAUKIE OR 97222	1,182
PETER TROTZUK (EXPENSES)		1,069
RAHUL KHOPKAR		8,650
RED COMPLIANCE ASSOCIATION	4 LITTLE MEADS, ROMSEY SO51 8HD, UK	803
SALESFORCE CANADA CORPORATION	10 BAY STREET SUITE 400 TORONTO ON M5J 2R8 CANADA	30,030
SCHNEIDER ELECTRIC SE.	HIGH POWER LABORATORY, 3700 6TH ST SW, CEDAR RAPIDS IA 52404	9,788

Labtest Certification Inc.**List of creditors owed amounts greater than \$25.00**

Vendor	Address	Amount owed
SECURE RITE MOBILE STORAGE INC.	123 PENNO ROAD, KELOWNA, BC V1X 6S1	145
STANDARDS COUNCIL OF CANADA	55, RUE METCALFE STREET, SUITE / BUREAU 600, OTTAWA, ON K1P 6L5	5,355
STRATIV INDUSTRIAL LTD.	SOVEREIGN HOUSE SOUTH PARADE LEEDS YORKSHIRE LS1 5QL	16,779
SUNBELT RENTALS OF CANADA INC.	17510 57 AVE, CLOVERDALE, BC V3S 1G7	183
SUPER SAVE SHREDDING INC.	19395 LANGLEY BYPASS, SURREY, BC V3S 6K1	86
TEKTRONIX CALIBRATION LAB INC.	400 BRITANNIA ROAD E, MISSISSAUGA, ON L4Z 1X9	522
TELUS CORP.	2300-510 W GEORGIA ST., VANCOUVER, BC V6B 0M3	459
TERRAMAX LOGISTICS CORP. (CAD)	101 - 19110 24 AVENUE SURREY, BC V3Z 3S9	1,316
TERRAMAX LOGISTICS CORP. (USD)	101 - 19110 24 AVE., SURREY, BC V3Z 3S9	1,120
TESTFORCE SYSTEMS INC.	9450 TRANS-CANADA, ST-LAURENT, QC H4S 1R7	2,265
TFORCE FREIGHT CANADA INC.	5425 DIXIE RD., BUILDING B, MISSISSAUGA, ON L4W 1E6	1,717
TIC CONSTULTING GROUP LLC	18200 CHILLICOTHE ROAD CHAGRIN FALLS, OH 44023	21,821
TOP NOTCH BUILDING SUPPLIES INC.	4179 SALISH DRIVE, VANCOUVER, BC V6N 3M5	971
TRADEPORT ELECTRONICS GROUP	1750 STEELS AVE WEST, UNIT 5 CONCORD, ONTARIO L4K 2L7	4,988
ULINE CANADA CORP.	P.O. BOX 3500 RPO STREETSVILLE, MISSISSAUGA, ON L5M 0S8	187
ULTRATECH ENGINEERING LABS INC.	3000 BRISTOL CIRCLE OAKVILLE, ON L6H 6G4	409
VIA AUTOMATION LTD.	C/O BRUCE BALSTON 35580 TWEEDSMUIR DR ABBOTSFORD BC V3G 2X8	24,821
WARDENCLYFFE ELECTRICAL LTD.	11487 67B AVE., SURREY, BC V3S 0T3	1,922
WESCO INDUSTRIES LTD.	1-9663 199A ST., LANGLEY, BC V1M 2X7	488
ZOOMINFO TECHNOLOGIES INC.	330 W COLUMBIA WAY, FLOOR 8, VANCOUVER, WA 98660	11,888
Total creditors		19,255,138

Labtest Certification Ontario Inc.**List of creditors owed amounts greater than \$25.00**

Vendor	Address	Amount owed
2842878 ONTARIO INC.	C/O DELOITTE RESTRUCTURING INC., 410 W GEORGIA ST., VANCOUVER, BC V6B 1Z3	295,074
ABDUL HAIDAR	5325 BUSHEL GROVE CIRCLE, MISSISSAUGA, ON L5M 6C6	289
AEL ENVIRONMENT (AEON EGMOND LTD.)	1705 ARGENTIA RD, UNIT 3, MISSISSAUGA, ON L5N 3A9	6,215
ARIES POSTER & PRINT SHOP INC.	ARIES POSTER & PRINT SHOP 20-2578 BRISTOL CIR UNIT #20 OAKVILLE, ON L6H 7E5	51
BEHZAD NEJAD	BEHZAD NEJAD 250 YONGE STREET, SUITE 2201, TORONTO ON	1,969
CANADA REVENUE AGENCY - PAYROLL (RP0001) ARREARS	9755 KING GEORGE BOULEVARD SURREY BC V3T 5E1	276,349
CEDARGATE LANDSCAPE INC.	1011 UPPER MIDDLE RD E OAKVILLE ON L6H 5Z9	384
CLEANTEGRA CLEANING SERVICES INC.	814-10 MILNER BUSINESS CR TORONTO, ONTARIO M1B 3C6 CANADA	79
COGECO INC.	COGECO CONNEXION INC. CP 4080 STN A TORONTO ON M5W 1H8	187
DICK MUNNS COMPANY	11133 WINNERS CIRCLE LOS ALAMITOS, CA 90720	2,691
DUNCAN INSTRUMENTS CANADA LTD.	#1 216 - RIVERMEDE RD, CONCORD ON L4K 3M6	3,531
FEDERAL EXPRESS CANADA	600-5550 EXPLORER DR., MISSISSAUGA, ON L4W 0C3	868
FREMAR FIRE PROTECTION/ MECHANICAL SERVICES INC.	193 HUGUENOT RD., OAKVILLE, ON L6H 7C3	848
IFM QUALITY SERVICES PTY.	UNIT 4 / 58 STENNETT ROAD (PO BOX 877) INGLEBURN NSW 2565 AUSTRALIA	2,518
ITM INSTRUMENTS INC.	19705 56TH #103, LANGLEY, BC V3A 3X7	555
J.H. GELBLOOM SURVEYING LTD.	J. H. GELBLOOM SURVEYING LTD 476 MORDEN RD, UNIT 102 OAKVILLE ON L6K 3W4	1,500
JAMES NASH (EXPENSES)		57
KOPYR INTERGRATED SYSTEMS & SERVICES INC.	202-8291 92ND ST., DELTA, BC V4G 0A4	1,291
LABTEST CERTIFICATION INC. (BC)	C/O DELOITTE RESTRUCTURING INC., 410 W GEORGIA ST., VANCOUVER, BC V6B 1Z3	14,050
LABTEST CERTIFICATION INC. (USA)	5977 MCLEOD DR., LAS VEGAS, NV 89120	2,797
MASTER SHOP INC.	1428 SPEERS RD. #7, OAKVILLE, ON L6L 5M1	373
MESSER CANADA INC.	P.O. BOX 15687, STATION A TORONTO ON M5W 1C1	103
MIKE VAN EYKEREN (EXPENSES)		2,256
MILLIPORESIGMA CANADA LTD.	2149 WINSTON PARK DR., OAKVILLE, ON L6H 6J8	324
MUANALYSIS INC.	2301 ST. LAURENT BLVD, SUITE 500 OTTAWA, ON K1G 4J7 CANADA	3,593
NATIONAL BANK OF CANADA	300-5222 130 AVE. SE., CALGARY, AB T2Z 0G4	17,621,822
NAYLOR BUILDING PARTNERSHIPS	55 NORTH SERVICE RD. E., OAKVILLE, ON L6H 1A5	2,443
NORTHBRIDGE GENERAL INSURANCE CORPORATION	105 ADELAIDE ST. W. STE 700, TORONTO, ON M5H 1P9	765
PRECISION LABORATORY INC.	83 GALAXY BLVD. #8 TORONTO, ONTARIO, M9W 5X6	2,544
PROMED TECHNOLOGIES INC.	3665 RUE DES PETUNIAS, SAINT HUBERT, QC J3Y 8S4	3,384
PYLON CALIBRATION TECHNOLOGIES	6355 DANVILLE ROAD, UNIT # 10, MISSISSAUGA, ONTARIO. L5T 2L4	788
REMAR MEDILO (EXPENSES)		112
ROHIT BHARDWAJ (EXPENSES)		155
RUBAIYAT CHALANA (EXPENSES)	[UNKNOWN]	4,000
SENA TECHNOLOGIES INC.	152 TECHNOLOGY DR., IRVINE, CA 92618	10,430
STAR TEAM CLEANING INC.	#1-955 MIDDLEFIELD RD., TORONTO, ON M1V 5E2	254
THE HOME DEPOT CANADA INC.	400-1 CONCORDE GATE, TORONTO, ON M3C 4H9	107
TRANSCAT INC.	1435 NORJOHN CT #8-9 BURLINGTON, ON L7L 0E6	6,196
UPS SUPPLY CHAIN SOLUTIONS INC.	4851 MILLER RD., RICHMOND, BC V7B 1K7	171

Labtest Certification Ontario Inc.

List of creditors owed amounts greater than \$25.00

Vendor	Address	Amount owed
WORKFLOW INNOVATION INC.	4361 HARVESTER RD. UNIT 9 BURLINGTON, ONTARIO L7L 5M4	70
Total creditors		18,271,195

2842878 Ontario Inc.

List of creditors owed amounts greater than \$25.00

Vendor	Address	Amount owed (C\$)
CITY OF OAKVILLE (PROPERTY TAXES)	1225 TRAFALGAR RD., OAKVILLE, ON L6H 0H3	106,753
NATIONAL BANK OF CANADA	300-5222 130 AVE. SE., CALGARY, AB T2Z 0G4	17,621,822
Total creditors		17,728,575

Goshu Products/Services Inc.

List of creditors owed amounts greater than \$25.00

Vendor	Address	Amount owed (C\$)
CANADA REVENUE AGENCY - GST/HST (RT0001)	CANADA REVENUE AGENCY 9755 KING GEORGE BOULEVARD SURREY BC V3T 5E1	10,596
CITY OF DELTA (PROPERTY TAXES)	4500 CLARENCE TAYLOR CRESCENT DELTA BC V4K 3E2	51,247
CITY OF RICHMOND (PROPERTY TAXES)	6911 NO.3 ROAD, RICHMOND, B.C. V6V-2C1	16,986
NATIONAL BANK OF CANADA	300-5222 130 AVE. SE., CALGARY, AB T2Z 0G4	17,621,822
Total creditors		17,700,651