SUPREME COURT
OF BRITISH COLUMBIA
VANCOUVER REGISTRY
NOV 20 2026
ENTERED
BE[illegible]EN:

No. S-265325
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

NATIONAL BANK OF CANADA

PETITIONER

AND:

LABTEST CERTIFICATION INC., LABTEST CERTIFICATION ONTARIO INC., 2842878 ONTARIO INC., GOSHU PRODUCTS/SERVICES INC., KAVINDER SINGH DHILLON, AND MUANALYSIS INC.

RESPONDENTS

ORDER MADE AFTER APPLICATION

(APPROVAL OF SALE AND INVESTMENT SOLICITATION PROCESS AND INCREASE IN RECEIVER'S BORROWINGS CHARGE)

BEFORE) THE HONOURABLE JUSTICE Wolfe) November 20, 2026

ON THE APPLICATION of Deloitte Restructuring Inc., in its capacity as court-appointed Receiver of all of the assets, undertakings and property of Labtest Certification Inc., Labtest Certification Ontario Inc., 2842878 Ontario Inc. and Goshu Products/Services Inc., and not in its personal capacity (the "**Receiver**"), coming on for hearing at Vancouver, British Columbia, on November 20, 2026; AND ON HEARING Arad Mojtahedi, 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 November 11, 2026 (the "**First Report**"); AND PURSUANT

TO the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, the *Law and Equity Act*, R.S.B.C. 1996, c. 253, the *Supreme Court Civil Rules*, and the inherent jurisdiction of this Court;

THIS COURT ORDERS AND DECLARES THAT:

SERVICE AND DEFINITIONS

1. The time for service of the Notice of Application filed November 13, 2026 (the "**Notice of Application**") and supporting materials is hereby abridged and declared to be good and sufficient, and this Notice of Application is properly returnable today, and the need for any further service thereof is hereby dispensed with.

2. All capitalized terms contained in this Order not otherwise defined herein shall have the meanings ascribed to them in the Receivership Order dated September 15, 2026 (the "**Receivership Order**"). In this Order, the sale and investment solicitation process described in the First Report, including the sale process summary attached as Appendix "B" to the First Report (the "**Sale Process Summary**"), is referred to as the "**SISP**", and September 15, 2026 is the "**Receivership Date**".

SALES PROCESS

3. The SISP is hereby approved, and the Receiver and its employees, agents, advisors, legal counsel, and contractors, as applicable, are authorized and directed to take any and all actions as may be necessary or desirable to implement and carry out the SISP in accordance with its terms and this Order, and to take such steps and execute such documentation as they consider to be necessary or desirable in carrying out the SISP and this Order.

4. The Receiver may, in accordance with the Sale Process Summary, extend, abridge or otherwise amend any milestone or procedure in the SISP, reject any or all proposals, and suspend or terminate the SISP in whole or in part, subject to further order of this Court.

5. The Receiver and its employees, agents, advisors, legal counsel, and contractors, or any of them, shall have no liability with respect to any losses, claims, damages, or liability of any nature or kind to any person in connection with or as a result of the SISP or conduct thereof, except to the extent any such losses, claims, damages, or liabilities result from the gross negligence or wilful misconduct of the Receiver.

APPROVAL OF RECEIVER ACTIVITIES

6. The actions, conduct, and activities of the Receiver, from the Receivership Date up to the date of this Order, as described in the First Report, are hereby approved and ratified.

RECEIVER'S BORROWINGS CHARGE

7. The Receiver's Borrowings Charge, as defined in the Receivership Order, is increased from $500,000 to $1,250,000, and paragraph 24 of the Receivership Order is amended accordingly. Except as so amended, the Receivership Order continues in full force and effect.

GENERAL

8. Service of this Order shall be deemed good and sufficient by serving the same on (i) the persons listed on the Service List (as defined in the Receivership Order) attached to the Notice of Application, and (ii) by posting a copy of this Order on the Website (as defined in the Receivership Order). No other persons are required to be served with a copy of this Order.

9. 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 in carrying out the terms of this Order. All courts, tribunals, or 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.

10. The Receiver shall have liberty to apply for advice and directions in respect of the SISP, and for such further or other direction as may be necessary to give effect to this Order.

11. Endorsement of this Order by counsel appearing on this application, except for counsel to 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:

Arad Mojtahedi

Signature of ☑ lawyer for the Receiver
DLA Piper (Canada) LLP (Arad Mojtahedi)

BY THE COURT

Kami Wilkes

REGISTRAR

CHECKED

Schedule A – List of Counsel

Counsel	Party Represented

No. S-265325
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DLA Piper (Canada) LLP
Barristers & Solicitors
Suite 2700
1133 Melville Street
Vancouver, BC V6E 4E5

Tel. No. 604.687.9444
Fax No. 604.687.1612

File No.: 036474.00009