File No. CI 25-01-55032

THE KING'S BENCH Winnipeg Centre

IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER PURSUANT TO

SECTION 243 OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, C. B-3, AS AMENDED AND SECTION 55 OF THE COURT OF KING'S BENCH ACT, C.C.S.M. c.

C280

BETWEEN:

DAIMLER TRUCK FINANCIAL SERVICES CANADA CORPORATION,

Applicant,

- and -

GURU PEER TRANSPORT INC. and PLUTO TRANSPORT INC.,

Respondents.

ORDER (Appointing Receiver)

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THE KING'S BENCH Winnipeg Centre

IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER PURSUANT TO

SECTION 243 OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, C. B-3, AS AMENDED AND SECTION 55 OF THE

COURT OF KING'S BENCH ACT, C.C.S.M. c. C280

THE HONOURABLE MR.) FRIDAY, THE 19th

JUSTICE CHARTIER) DAY OF DECEMBER, 2025

BETWEEN:

DAIMLER TRUCK FINANCIAL SERVICES CANADA CORPORATION,

Applicant,

- and -

GURU PEER TRANSPORT INC. and PLUTO TRANSPORT INC.,

Respondents.

ORDER (Appointing Receiver)

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 55(1) of The Court of King's Bench Act, C.C.S.M. c. C280 (the "KB Act") appointing Deloitte Restructuring Inc. as receiver (in such capacity, the "Receiver") without security, of certain property of the respective property of Guru Peer Transport Inc. ("Guru Peer") and Pluto Transport Inc. ("Pluto" and together with Guru Peer, the "Debtors"), was heard this day at the Law Courts Building, 408 York Avenue, Winnipeg, Manitoba.

ON READING the affidavit of Mohammad Abu-Qube sworn December 14, 2025 (the "Abu-Qube Affidavit"), the affidavit of Jenn Kehler sworn December 16, 2025 and on hearing the submissions of counsel for the Applicant, counsel for the Debtors, counsel for Business Development Bank of Canada, counsel for Canada Revenue Agency, and counsel for Royal Bank of Canada, and appearing on a watching brief, Deloitte Restructuring Inc. ("Deloitte"), no one appearing for any other person, although duly served as appears from the affidavits of service of Jesse Vandal sworn December 16, 2025 and the affidavit of service of Brittany Chapdelaine sworn December 18, 2025 and on reading the consent of Deloitte to act as the Receiver,

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. **THIS COURT ORDERS** that pursuant to section 243(1) of the BIA and section 55(1) of the KB Act, Deloitte is hereby appointed Receiver, without security, over the respective property of the Debtors subject to the security interest of the Applicant under the Conditional Sale Contracts (as defined in the Abu-Qube Affidavit) and all proceeds thereof, including but not limited to the equipment (the "**Equipment**") listed in Schedule "A" hereto (collectively, the "**Property**").

RECEIVER'S POWERS

- 3. **THIS COURT ORDERS** that the Receiver is hereby 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 hereby 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 proceeds, receipts and disbursements arising out of or from the Property;
 - (b) to enter upon lands owned and/or controlled by Debtors, or either one of them, or any lessor of the Debtors, or either one of them, where the Property is located (the "Lands");
 - (c) to occupy the Lands and permit others to also enter upon the Lands for the purposes of: (i) taking possession of the Property; (ii) securing the Property; (iii) inspecting and/or appraising the Property; and/or (iv) removing the Property;
 - (d) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of the Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

- (e) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and 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;
- (f) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (g) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors, or either one of them, in respect of the Property and to exercise all remedies of the Debtors, or either one of them, in collecting such monies, including, without limitation, to enforce any security held by the Debtors, or either one of them;
- to settle, extend or compromise any indebtedness owing to the Debtors, or either one of them, in respect of the Property;
- (i) 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 the Debtors, or either one of them, for any purpose pursuant to this Order;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (k) to market any or all of the Property, including 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 in its discretion may deem appropriate;

- (I) subject to paragraph 3(m) below, 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 any transaction not exceeding \$500,000, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 59(10) of *The Personal Property* Security Act (Manitoba) or similar provincial legislation shall not be required;

- (m) notwithstanding paragraph 3(I) above, to sell any of the Property (such Property hereinafter referred to as the "Purchased Assets"), without further approval of this Court, pursuant to one or more transactions (each a "Sale Transaction") by way of public auction or auctions (the "Auction") to a purchaser or purchasers (the "Purchaser") on the terms and conditions set out below in paragraph 4;
- (n) 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 thereof, free and clear of any liens or encumbrances affecting such Property;
- (o) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable:
- (p) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (q) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, whether in the name of the Receiver, or in the name and on behalf of the Debtors, or either one of them;

- (r) to exercise any shareholder, partnership, joint venture or other rights in respect of the Property which the Debtors, or either one of them, may have; and
- (s) 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, or either one of them, and without interference from any other Person.

SALE OF PROPERTY AT AUCTION

- 4. **THIS COURT ORDERS** that the Receiver is authorized to enter into agreements with Ritchie Bros. Auctioneers (Canada) Ltd., or such other auctioneer as may be approved by the Applicant, for the sale of one or more of the Purchased Assets at Auction, and take such steps and execute such additional documents as may be necessary or desirable for the sale of the Purchased Assets at Auction and the conveyance of the Purchased Assets to respective purchasers.
- 5. THIS COURT ORDERS AND DECLARES that upon the completion of the sale of one or more of the Purchased Assets at Auction, upon receipt by the auctioneer of the purchase price and delivery of a bill of sale or similar evidence of purchase and sale (the "Bill of Sale"), and upon the filing of a certificate with this Court substantially in the form annexed as Schedule "C" (the "Receiver's Auction Certificate") hereto, all of the Debtors' and Receiver's right, title and interest in and to the Purchased Assets described therein shall vest absolutely in the respective Purchaser, free and clear of any and all security interests (whether contractual, statutory or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory or otherwise), liens, executions, levies, charges or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise, (the "Claims") including, without limiting the generality of the foregoing: (i) all Charges created by this Order; and (ii) all charges, security interests or claims evidenced by registrations pursuant to The Personal Property Security Act (Manitoba) ("PPSA") or any other personal property registry system; and (iii) The Garage Keepers Act (Manitoba) ("GKA"), or any other personal property registry system or similar provincial legislation (all of which are collectively referred to as the "Encumbrances") and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to such Purchased Assets sold at auction are hereby

expunged and discharged as against such Purchased Assets upon the filing of the Receiver's Certificate.

- 6. **THIS COURT ORDERS** that, upon the completion of the sale of one or more Purchased Assets at Auction, the Receiver is authorized to execute discharges or other documentation necessary or desirable to discharge all PPSA, GKA or other registrations against the Purchased Assets and to execute all documentation necessary to transfer ownership of the Purchased Assets and this Court hereby authorizes the Ministry of Transportation and Infrastructure, Manitoba and The Manitoba Public Insurance Corporation and any analogous governmental authority to endorse, certify and/or issue such documents and take such further actions as are necessary to give effect to this paragraph.
- 7. **THIS COURT ORDERS** that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets sold at Auction shall stand in the place and stead of the Purchased Assets sold at Auction, and that from and after the filing of the Receiver's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets sold at auction and described in such Bill of Sale with the same priority as they had with respect to such Purchased Assets immediately prior to their sale at Auction, as if such Purchased Assets had not been sold at Auction and remained in the possession or control of the person having that possession or control immediately prior to their sale at Auction.

8. **THIS COURT ORDERS** that notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the BIA in respect of the Debtors, or either one of them, and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtors, or either one of them,;

the vesting of each of the Purchased Assets in its respective purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtors, or either one of them, and shall not be void or voidable by the respective creditors of the Debtors, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the BIA or any other

applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

- 9. **THIS COURT ORDERS** that (i) the Debtors, (ii) all of their respective current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being 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 to the Receiver upon the Receiver's request, notwithstanding any possessory lien; and without limiting the foregoing Manpreet Singh Sran shall forthwith after the pronouncement of this Order provide the Receiver with:
 - (a) the location of the Property including the Equipment; and
 - (b) information as to the insurance on the Property, including policy details, the names of the insurer(s) and copies of all certificates of insurance.
- 10. **THIS COURT ORDERS** that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the Property, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 10 or in paragraph 11 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 the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.
- 11. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by 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 onto paper 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 in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

12. **THIS COURT ORDERS** that, upon receiving a request by the Receiver, Ministry of Transportation and Infrastructure, Manitoba, and The Manitoba Public Insurance Corporation and/or any other government department, ministry or agency responsible for vehicle registration in any other Province or Territory of Canada, are hereby authorized to provide the Receiver with details relating to any transfer of ownership of any of the Property, including, without limitation, the identities of the parties to the transfer, the consideration paid and any other details reasonably incidental thereto.

NOTICE TO LANDLORDS

13. **THIS COURT ORDERS** that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days notice to such landlord and any such secured creditors.

NO PROCEEDINGS AGAINST THE RECEIVER

14. **THIS COURT ORDERS** that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

15. **THIS COURT ORDERS** that no Proceeding against or in respect of 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 the Property are hereby stayed and suspended pending further Order of this Court provided; however, that nothing in this Order shall (a) stay the within Application or any action or proceeding commenced or to be commenced against the Debtors or either of them that does not specifically pertain to the enforcement of any claim, right or other interest against the Property, or (b) affect a Regulatory Body's investigation in respect of the Debtors, or either one of them, or an action, suit or proceeding that is taken in respect of the Debtors, or either one of them, by or before the Regulatory Body, other than the enforcement of a payment order by the Regulatory Body of the Court. "Regulatory Body" means a person or body that has powers, duties or functions relating to the enforcement or administration of an Act of Parliament or of the legislature of a province.

NO EXERCISE OF RIGHTS OR REMEDIES

16. **THIS COURT ORDERS** that all rights and remedies against the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors, or either one of them, to carry on any business which the Debtors, or either one of them, is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors, or either one of them, from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

17. **THIS COURT ORDERS** that 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 the Debtors, or either one of them, in respect of the Property, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

18. **THIS COURT ORDERS** that all Persons having oral or written agreements with the Debtors, or either one of them, in respect of the Property or statutory or regulatory mandates for

the supply of goods and/or services in respect of the Property, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtors, or either one of them, are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, 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 the respective normal payment practices of the Debtors 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

19. **THIS COURT ORDERS** that 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

20. **THIS COURT ORDERS** the Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

LIMITATION ON ENVIRONMENTAL LIABILITIES

21. **THIS COURT ORDERS** that nothing herein contained 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 respecting the protection,

conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, *The Environment Act* (Manitoba), *The Water Resources Conservation Act* (Manitoba), *The Contaminated Sites Remediation Act* (Manitoba), *The Dangerous Goods Handling and Transportation Act* (Manitoba), *The Public Health Act* (Manitoba) or *The Workplace Safety and Health Act* (Manitoba), and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. 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 it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

22. **THIS COURT ORDERS** that 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 for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. 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

- 23. **THIS COURT ORDERS** that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.
- 24. **THIS COURT ORDERS** that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are

hereby referred to a judge of this Court, but nothing herein shall fetter this Court's discretion to refer such matters to a Master of this Honourable Court.

25. **THIS COURT ORDERS** that 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

- 26. **THIS COURT ORDERS** that the Receiver be at liberty and it is hereby 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 it 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 hereby 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, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.
- 27. **THIS COURT ORDERS** that 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.
- 28. **THIS COURT ORDERS** that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as **Schedule** "B" hereto (the "Receiver's Borrowing Certificates") for any amount borrowed by it pursuant to this Order.
- 29. **THIS COURT ORDERS** that 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 Borrowing 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 Borrowing Certificates.

SERVICE AND NOTICE

- 30. **THIS COURT ORDERS** that the Applicant and the Receiver be at liberty to serve this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, facsimile or electronic transmission to the Debtors' respective creditors or other interested parties at their respective addresses as last shown on the respective records of the Debtors and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.
- 31. THIS COURT ORDERS that counsel for the Receiver shall prepare and keep current a service list ("Service List") containing the name and contact information (which may include the address, telephone number and facsimile number or email address) for service to: the Applicant; the Receiver; and each creditor or other interested Person who has sent a request, in writing, to counsel for the Receiver to be added to the Service List. The Service List shall indicate whether each Person on the Service List has elected to be served by email or facsimile, and failing such election the Service List shall indicate service by email. The Service List shall be posted on the website of the Receiver at the address indicated in paragraph 32 herein. For greater certainty, creditors and other interested Persons who have received notice of this Order and who do not send a request, in writing, to counsel for the Receiver to be added to the Service List, shall not be required to be further served in these proceedings.
- 32. **THIS COURT ORDERS** that the Applicant, the Receiver, and any party on the Service List may serve any court materials in these proceedings by facsimile or by e-mailing a PDF or other electronic copy of such materials to counsels' email addresses as recorded on the Service List from time to time, and the Receiver may post a copy of any or all such materials on its website at www.insolvencies.deloitte.ca/GuruPeer Service shall be deemed valid and sufficient if sent in this manner.

GENERAL

33. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

- 34. **THIS COURT ORDERS** that nothing in this Order shall prevent the Receiver from acting as a receiver in respect of other assets of the Debtors, or either one of them, and/or as a trustee in bankruptcy of the Debtors, or either one of them,.
- 35. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States 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.
- 36. **THIS COURT ORDERS** that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that 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.
- 37. **THIS COURT ORDERS** that the Applicant shall have its costs of this motion, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a solicitor-client basis to be paid by the Receiver from the Property with such priority and at such time as this Court may determine.
- 38. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

December 19, 2025

G.L. Chartier
Digitally signed by G.L.
Chartier
Date: 2025.12.19 12:10:08
-06'00'

, J.

I, ANJALI SANDHU OF THE FIRM OF MLT AIKINS LLP HEREBY CERTIFY THAT I HAVE RECEIVED THE CONSENTS AS TO FORM OF THE FOLLOWING PARTIES:

Sukh Brar, D'Arcy and Deacon LLP, counsel for the Respondents

Kalev Anniko, Fillmore Riley LLP, counsel for Business Development Bank of Canada

Timothy Doyle, Department of Justice, counsel for Canada Revenue Agency

Charles Roy, Taylor McCaffrey LLP, counsel for Royal Bank of Canada

AS DIRECTED BY THE HONOURABLE MR. JUSTICE CHARTIER.

SCHEDULE "A"

THE EQUIPMENT				
Debtor	VIN	Make	Model	Model Year
GURU PEER	3AKJHHDR4NSNE2267	Freightliner	PT126SLP	2022
GURU PEER	3AKJHHDR8NSNE2272	Freightliner	PT126SLP	2022
GURU PEER	3AKJHHDR6NSNE2268	Freightliner	PT126SLP	2022
GURU PEER	3AKJHHDR6NSNE2271	Freightliner	PT126SLP	2022
GURU PEER	3AKJHHDR5NSNE2262	Freightliner	PT126SLP	2022
GURU PEER	3AKJHHDR9NSNE2264	Freightliner	PT126SLP	2022
GURU PEER	3AKJHHDRXNSNE2273	Freightliner	PT126SLP	2022
GURU PEER	3AKJHHDR7NSNE2263	Freightliner	PT126SLP	2022
GURU PEER	3AKJHHDR2NSNE2266	Freightliner	PT126SLP	2022
GURU PEER	3AKJHHDR0NSNE2265	Freightliner	PT126SLP	2022
GURU PEER	1FUJHHDR9PLUF5477	Freightliner	PT126SLP	2023
GURU PEER	1FUJHHDR7PLUF5476	Freightliner	PT126SLP	2023
GURU PEER	1FUJHHDR5PLUF5475	Freightliner	PT126SLP	2023
GURU PEER	3AKJHHDR3PSUL8716	Freightliner	PT126SLP	2023
GURU PEER	3AKJHHDR1PSUL8715	Freightliner	PT126SLP	2023
PLUTO TRANSPORT	3AKJHHDR1KSKA2425	Freightliner	PT126SLP	2019
PLUTO TRANSPORT	3AKJHHDRXLSLJ7689	Freightliner	PT126SLP	2020
PLUTO TRANSPORT	2SHSR5329RS003530	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5324RS003533	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5325RS003539	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5328RS003535	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5325RS003556	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5322RS003532	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5324RS003547	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5326RS003534	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5328RS003552	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5322RS003546	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR532XRS003553	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5322RS003529	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5320RS003531	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5326RS003551	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5323RS003541	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5322RS003563	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5324RS003550	Vanguard	Trailer	2024

PLUTO TRANSPORT	2SHSR5321RS003554	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5327RS003557	Vanguard	Trailer	2024
PLUTO TRANSPORT	2SHSR5329RS003558	Vanguard	Trailer	2024

SCHEDULE "B" RECEIVER'S BORROWING CERTIFICATE

CERTIFICATE NO
AMOUNT \$
1. THIS IS TO CERTIFY that Deloitte Restructuring Inc., the receiver (the "Receiver") appointed by Order of The King's Bench, Winnipeg Centre (the "Court") dated the day of, 20 (the "Order") made in an application having Court file number, of all of the Property (as defined in the Order) has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$, being part of the total principal sum of \$ which the Receiver is authorized to borrow under and pursuant to the Order.
2. 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 day of each month] after the date hereof at a notional rate per annum equal to the rate of per cent above the prime commercial lending rate of Bank of from time to time.
3. 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 <i>Bankruptcy and Insolvency Act</i> , and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at
5. 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.
6. The charge securing this certificate shall operate so as 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.

/. The Receiver does not undertake, and it	is not under any personal liability, to pay any sum
in respect of which it may issue certificates und	er the terms of the Order.
DATED the day of, 20	<u></u> .
	DELOITTE RESTRUCTURING INC., solely in its capacity as Receiver of certain property of Pluto Transport Inc. and Guru Peer Transport Inc., and not in its personal or corporate capacity
	Per: Name:
	Title:

SCHEDULE "C" FORM OF RECEIVER'S AUCTION CERTIFICATE

File No. CI 25-01-

THE KING'S BENCH Winnipeg Centre

IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER PURSUANT TO

SECTION 243 OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, C. B-3, AS AMENDED AND SECTION 55 OF THE COURT OF KING'S BENCH ACT, C.C.S.M. c.

C280

BETWEEN:

DAIMLER TRUCK FINANCIAL SERVICES CANADA CORPORATION,

Applicant,

- and -

GURU PEER TRANSPORT INC. and PLUTO TRANSPORT INC.,

Respondents.

RECEIVER'S AUCTION CERTIFICATE

RECITALS

- 1. Pursuant to an Order (the "Receivership Order") of the Honourable Mr. Justice Chartier of the Manitoba Court of King's Bench (the "Court") pronounced December 19, 2025, Deloitte Restructuring Inc. was appointed the receiver (the "Receiver") of certain property of Guru Peer Transport Inc. ("Guru Peer") and Pluto Transport Inc. ("Pluto" and together with Guru Peer, the "Debtors").
- 2. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Receivership Order.

3. Pursuant to the Receivership Order, the Court authorized the Receiver to sell any of the Purchased Assets by way of Auction to a Purchaser and ordered that upon the filing a certificate with this Honourable Court, all of the Debtors' right, title and interest in and to the Purchased Assets described therein shall vest absolutely in the respective Purchaser, free and clear of and from any and all security interests (whether contractual, statutory or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory or otherwise), liens, executions, levies, charges or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise, (the "Claims") including, without limiting the generality of the foregoing: (i) all Charges created by the Receivership Order; and (ii) all charges, security interests or claims evidenced by registrations pursuant to *The Personal Property Security Act* (Manitoba) or any other personal property registry system.

THE RECEIVER CERTIFIES the following:

1.	The Sale Transaction with respect to the Purchased Assets listed below was completed
	by Auction on [DATE]:

[LIST PURCHASED ASSETS]

2. The Purchaser has paid and the Receiver has received the purchase price for the Purchased Assets.

DATED theday of	, 2025.
	DELOITTE RESTRUCTURING INC., solely in its capacity as Receiver of certain property of Pluto Transport Inc. and Guru Peer Transport Inc., and not in its personal or corporate capacity
	Per: Name:
	Title·