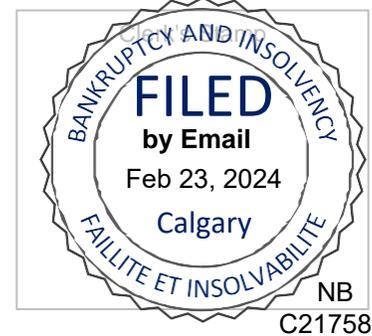


COM Feb 28, 2024

COURT FILE NO.: 2301-01408
COURT COURT OF KING'S BENCH OF ALBERTA
IN BANKRUPTCY AND INSOLVENCY
JUDICIAL CENTRE CALGARY



*IN THE MATTER OF THE BANKRUPTCY
AND INSOLVENCY ACT, RSC 1985, C B-3*

*IN THE MATTER OF THE RECEIVERSHIP
OF BRM CANADA GROUP INC.*

APPLICANT KPMG INC., in its capacity as Court Appointed Receiver of certain
property of BRM CANADA GROUP INC.

DOCUMENT **APPLICATION BY RECEIVER TO
APPROVE SALE PROCESS, ETC.**

ADDRESS FOR
SERVICE AND
CONTACT
INFORMATION
OF PARTY
FILING THIS
DOCUMENT

Cassels Brock & Blackwell LLP
3810, Bankers Hall West
888 3 Street SW
Calgary, AB T2P 5C5

Attention: Danielle Marechal / Kara Davis

P: 403.351.2921
E: dmarechal@cassels.com / kdavis@cassels.com

File No.: 043436-18

NOTICE TO THE RESPONDENTS: See Service List attached hereto as **Schedule "A"**.

This application is made against you. You are a respondent.

You have the right to state your side of this matter before the master/judge.

To do so, you must be in Court when the application is heard as show below:

Date: Wednesday, February 28, 2024
Time: 2:00 PM
Where: Calgary Courts Centre (via Webex)
Before Whom: The Honourable Justice M.H. Hollins

Go to the end of this document to see what else you can do and when you must do it.

Remedy claimed or sought:

1. KPMG Inc. ("**KPMG**") in its capacity as the court appointed receiver and manager (in such capacity, the "**Receiver**") of certain assets, properties and undertakings of BRM Canada Group Inc. ("**BRM**"), seeks the following:
 - (a) an order substantially in the form attached hereto as **Schedule "B"**:
 - (i) if necessary, abridging the time for service of this application (the "**Application**") and supporting First Report of the Receiver dated February 22, 2024 (the "**Report**") and Confidential Supplement to the Report dated February 22, 2024 (the "**Confidential Supplement**") and declaring service to be good and sufficient;
 - (ii) approving and ratifying the conduct and activities of the Receiver including the Report, Confidential Supplement and interim statement of receipts and disbursements;
 - (iii) approving the accounts of the Receiver and its legal counsel, for professional fees and disbursements as set out in further detail in the Report and below;
 - (iv) approving a sale and marketing process as set out in the Report (the "**Sale Process**") including authorizing the Receiver to enter into a listing agreement substantially in the form set out in the Report (the "**Listing Agreement**") and implement the Sale Process;
 - (v) directing the directors of BRM, Choudhry Qadeer Akram, Bulland Cheema and Saima Qadeer (collectively, the "**Directors**") to deliver certain records and information to the Receiver as set out in the Report and below; and
 - (b) an order substantially in the form attached hereto as **Schedule "C"**:
 - (i) if necessary, abridging the time for service of this Application and Report and declaring service to be good and sufficient; and
 - (ii) sealing the Confidential Supplement; and
 - (c) such further and other relief as this Honourable Court deems just.

Grounds for making this application:

Background

2. Pursuant to an order of this Honourable Court (the “**Receivership Order**”) pronounced on December 19, 2023 (the “**Date of Receivership**”), KPMG was appointed as receiver and manager of certain property of BRM, which consists primarily of 11 commercial bays located in Calgary, AB (the “**Lands**”).
3. Further details regarding the background of this matter are set out at paragraphs 1 to 4 and 10 to 19 of the Report.

Proposed Sale & Marketing Process

4. The Receiver solicited and received proposals from seven marketing agents, as set out in the Report and Confidential Supplement. Based on the Receiver’s review of the proposals and for those reasons set out in the Report and Confidential Report, the Receiver has selected Avison Young to market the Lands and assist the Receiver in running the Sale Process.
5. The key terms of the Listing Agreement are as follows:
 - (a) initial term of 3 months with option to renew thereafter;
 - (b) the property will be marketed without a list price; and
 - (c) commissions ranging from 3.00 to 4.00% of the gross purchase price depending on whether another broker is involved or, in the event a secured lender acquires the Lands during the term, a flat commission fee of \$50,000.
6. The Receiver is of the view that the proposed Sale Process is commercially reasonable and fair in the circumstances and will adequately expose the Lands to the market for the following reasons, among others:
 - (a) the Sale Process is fair and transparent process which will be conducted in such a manner to give potential bidders equal access to the process and information respecting the Lands;
 - (b) the timeline provided in the Sale Process will permit a sufficient level of market exposure for the Lands in an expedient and efficient manner and provide interest parties with approximately 4 weeks to submit a bid under the first phase of the proposed two-phase bid process and an additional 2 weeks to submit a second bid;

- (c) the Receiver will oversee the Sale Process with the assistance of a reputable marketing agent who has experience in marketing distressed assets in similar circumstances; and
- (d) the Receiver is not aware of any stakeholder that will be prejudiced by the Sale Process and the senior secured credit supports the Sale Process.

Production of Records & Information

- 7. Since its appointment, the Receiver has made repeated requests and demands to BRM and its Directors, requesting the books and records of BRM and certain related information.
- 8. To date, the Receiver has received very few records and BRM's principals have been uncooperative and provided the Receiver with inaccurate information regarding the whereabouts of the books and records of BRM.
- 9. Notwithstanding the multiple attempts to obtain all remaining records and solicit certain information necessary for the Receiver to carry out its mandate, BRM and the Directors have not complied with the terms of the Receivership Order requiring all persons to cooperate with the Receiver, among other things.
- 10. In particular, on January 11, 2024, after many attempts to request records and information via email and telephone, the Receiver via its counsel, sent lengthy correspondence to the BRM and its counsel specifically setting out at requests for records and related information the Receiver required to carry out its mandate, including:
 - (a) all notes referenced in and accompanying the financial statements previously provided for the years 2015 through 2022;
 - (b) copies of the registration, loan/lease documents and current amounts owing in relation to the 2022 Dodge Ram 1500 (serial no. 1C6SRFVT8NN475790), 2014 BMW 528XI, 2023 Lexus LX600 and any other vehicles used in connection with the business.
 - (c) Certas H&A insurance policy;
 - (d) all loan documentation and statement of current amounts owing in relation to the Business Development Bank of Canada loan;
 - (e) all municipal, provincial and federal tax documents received for the period of January 2023 to present that has not already been provided;

- (f) list of any other loan or credit obligations of BRM and copies of all loan documentation and statements of current amounts owing in relation to same;
- (g) documentation of any other amounts owing by BRM to other creditors not already identified;
- (h) lease Renewal Agreement dated January 1, 2021 between BRM and Zealous Granite;
- (i) any correspondence sent or received in relation to the terms of the lease arrangement entered into with Icon Kitchen Cabinets Ltd.;
- (j) details of any other bank accounts held by BRM5 or where revenue of BRM has been deposited, including bank statements for the preceding 24-month period; and
- (k) list of any other property or assets of any nature or kind of BRM that have not already advised the Receiver of the existence of

(collectively, the “**Missing Information**”).

11. Neither the Receiver nor its counsel have been provided with the Missing Information to date and the Receiver seeks an Order to compel the Directors to provide the Missing Information to the Receiver immediately.

Actions of the Receiver

12. The Receiver’s actions and activities as described in the Report and Confidential Report, including the interim statement of receipts and disbursements, are lawful and proper and consistent with the Receiver’s powers and duties under the Receivership Order.

Approval of Professional Fees

13. The accounts of the Receiver and its legal counsel for the period ending February 9, 2024 and January 31, 2024, total approximately \$83,121 and \$53,009 respectively, including GST.
14. The invoices rendered by the Receiver and its counsel to date and estimate of professional fees to completion of the administration of the receivership, are reasonable, validly incurred and in accordance with the provisions of the Receivership Order.

Sealing Order

15. The Receiver seeks an order directing the sealing of the Confidential Supplement (the “**Sealing Order**”).

16. The Sealing Order is necessary, as the Confidential Supplement includes commercially sensitive information, including information regarding the responses received from marketing agents in relation to the Receiver's request for proposals, which include suggested listing prices for the Lands and a draft appraisal for the Lands. Disclosure of the information contained in the Confidential Supplement could cause irreparable prejudice to creditors and other stakeholders of BRM by having a detrimental affect on the ultimate sale price of the Lands. There are no reasonable alternative measures, and the benefits of the Sealing Order outweigh any negative effects on the interests of the public.

Material or evidence to be relied on:

17. Receivership Order, pronounced December 19, 2023 by the Honourable Justice C.C.J. Feasby.
18. First Report of the Receiver, dated February 22, 2024.
19. Confidential Supplement to the First Report of the Receiver, dated February 22, 2024.
20. Such further and other materials as counsel may advise and this Honourable Court may permit.

Applicable rules:

21. The *Alberta Rules of Court*, including Rules 1.2, 1.3, 1.4, 6.1, 6.2, 6.3 and 6.47; and
22. Such further and other rules as counsel may advise and this Honourable Court may permit.

Applicable Acts and regulations:

23. *Bankruptcy and Insolvency Act*, RSC 1985, c B-3.
24. *Personal Property Security Act*, RSA 2000, c P-7.
25. Such further and other acts and regulations as counsel may advise and this Honourable Court may permit.

Any irregularity complained of or objection relied on:

26. None.

How the application is proposed to be heard or considered:

27. Remotely on the Commercial List, via Webex.

WARNING

If you do not come to Court either in person or by your lawyer, the Court may give the applicant(s) what they want in your absence. You will be bound by any order that the Court makes. If you want to take part in this application, you or your lawyer must attend in Court on the date and time shown at the beginning of this form. If you intend to give evidence in response to the application, you must reply by filing an affidavit or other evidence with the Court and serving a copy of that affidavit or other evidence on the applicant(s) a reasonable time before the application is to be heard or considered.

Schedule "A"

COURT FILE NUMBER 2301-01408

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE CALGARY

IN THE MATTER OF THE RECEIVERSHIP OF BRM CANADA
GROUP INC.

DOCUMENT **SERVICE LIST**
(Updated: February 21, 2024)

PARTY	METHOD OF DELIVERY	ROLE/INTEREST
<p>CASSELS BROCK & BLACKWELL LLP Bankers Hall West 3810, 888 3 St SW Calgary, Alberta T2P 5C5</p> <p>Attn: Danielle Marechal / Kara Davis</p> <p>Email: dmarechal@cassels.com kdavis@cassels.com</p>	Email	Counsel to the Receiver
<p>KPMG LLP 3100, 205 5th Ave SW Calgary, AB T2P 4B9</p> <p>Attn : Huey Lee Jacqueline Shellon Andrew Brausen</p> <p>Email: hueylee@kpmg.ca jshellon@kpmg.ca abrausen@kpmg.ca</p>	Email	Receiver
<p>Borden Ladner Gervais LLP 1900, 520 3rd Ave SW Calgary, AB T2P 0R3</p> <p>Attn: Jack R. Maslen</p> <p>Email: jmaslen@blg.com</p>	Email	Counsel to Royal Bank of Canada
<p>Royal Bank of Canada 5th Floor, 335 8th Ave SW Calgary, AB T2P 1C9</p> <p>Attn: Jessica Chohan</p> <p>Email: jessica.chohan@rbc.com</p>	Email	Secured Creditor

PARTY	METHOD OF DELIVERY	ROLE/INTEREST
<p>BRM Canada Group Inc. c/o Registered Office 14 Abbey Road Rocky View County, AB T1Z 0A1</p> <p>Attn: Choudhry Qadeer Akram</p> <p>email: qadeeracheema@gmail.com</p>	Email	Defendant Debtor
<p>Reliance Legal Group LLP Commonwealth Centre Unit 1101, 3961 52 Ave NE Calgary, AB T3J 0J7</p> <p>Attn: Taylor L. Johnson</p> <p>Email: tj@rlglaw.ca</p>	Email	Counsel to BRM Canada Group Inc., Choudhry Qadeer Akram, Saima Qadeer and Bulland Cheema
<p>Choudhry Qadeer Akram & Saima Qadeer 15 Abbey Rd Rocky View County, AB T1Z 0A1</p> <p>Email: qadeercheema@gmail.com</p>	Email	Directors of BRM Canada Group Inc.
<p>Bulland Cheema 204 Deer Ridge Way SE Calgary, AB T2J 5Y6</p> <p>Email: bullandcheema@hotmail.com</p>	Email	Director of BRM Canada Group Inc. and Guarantor of The Taste Factory Ltd. Lease
<p>Zealous Granite & Tile Ltd. Bay 2126, 5150 47 St NE Calgary, AB T3J 4N4</p> <p>Attn: Mohammad Saeed / Muhammad Usman Anjum</p> <p>Email: zealous1987@gmail.com m.u.anjum@outlook.com</p>	Email	Tenant
<p>Icon Kitchen Cabinets Ltd. 2128, 5150 47 St NE Calgary, AB T3J 4N4</p> <p>Attn: Muhammad Usman Anjum</p> <p>Email: m.u.anjum@outlook.com</p>	Email	Tenant
<p>Lakhanpal Law Office 230, 7 Westwinds Cres NE Calgary, AB T3J 5H2</p>	Email	Counsel to Zealous Granite & Tile Ltd., and Icon Kitchen Cabinets Ltd.

PARTY	METHOD OF DELIVERY	ROLE/INTEREST
Attn: Sanchit Dhawan Email: sanchit@lakhanpal.ca		
Mohammad Saeed 20 Cityscape Gdns NE Calgary, AB T3N 0N7 Email: m.u.anjum@outlook.com	Email	Co-tenant of Zealous Granit & Tile Ltd. Lease
Dawood Aslam 9255 Saddlebrook Dr NE Calgary, AB T3J 5M5	Courier	Co-tenant of Zealous Granite & Tile Ltd. Lease
Kash Automotive Group Ltd. 144 Strathmore Lakes Common Strathmore, AB T1P 1Y7 Email: Sufyan.ca@gmail.com	Email	Tenant
Hooey & Company Lawyers 120, 4954 Richard Rd SW Calgary, AB T3E 6L1 Attn: Zackary Kirsch / Taylor Grantham Email: zack@hooeylawyers.ca taylor@hooeylawyers.ca	Email	Counsel to Kash Automotive Group Ltd.
Sufyan Iqbal 144 Strathmore Lakes Common Strathmore, AB T1P 1Y7 Email: Sufyan.ca@gmail.com	Email	Guarantor of Kash Automotive Group Ltd. Lease
Canada Bangladesh Ltd. o/a Bangla Bazar 125, 4851 Weswinds Drive NE Calgary, AB T3J 4L4 Attn: Ara Jahan Email: can10ld@gmail.com	Email	Former Tenant
Calgary Auto Technician Ltd. 284 Taralake Terr NE Calgary, AB T3J 0A1 Attn: Sanjiv Maholtra Email: sanjiv3c@gmail.com	Email	Tenant

PARTY	METHOD OF DELIVERY	ROLE/INTEREST
<p>Sanjiv Kumar Malhotra 284 Taralake Terr NE Calgary, AB T3J 0A1</p> <p>Email: sanjiv3c@gmail.com</p>	Email	Guarantor of Calgary Auto Technician Lease
<p>The Taste Factory Ltd. 15 Abbey Rd Rocky View County, AB T1Z 0A1</p> <p>Attn: Bulland Cheema / Muhammad Rafeel Cheema / Rabnawaz Ahmad Matiana</p> <p>Email: bullandcheema@hotmail.com rmatiana@gmail.com info@tastefactory.ca</p>	Email	Tenant
<p>Muhammad Rafeel Cheema 15 Abbey Rd Rocky View County, AB T1Z 0A1</p> <p>Email: bullandcheema@hotmail.com</p>	Email	Guarantor of The Taste Factory Ltd. Lease
<p>Rabnawaz Ahmad Matiana 15 Abbey Rd Rocky View County, AB T1Z 0A1</p> <p>Email: rmatiana@gmail.com</p>	Email	Guarantor of The Taste Factory Ltd. Lease

<i>GOVERNMENT AGENCIES</i>		
<p>Canada Revenue Agency c/o Surrey National Verification and Collection Centre 9755 King George Blvd Surrey, BC V3T 5E1</p> <p>Fax: 1 866 219 0311</p> <p>Canada Revenue Agency 220 4 Ave SE Calgary, AB T2G 0L1</p> <p>Fax: 403 264 5843</p> <p>Canada Revenue Agency c/o Department of Justice Canada Prairie Regional Office — Edmonton 300 Epcor Tower 10423 101 St NW</p>	Fax, Courier and Email	Potential Creditor

<i>GOVERNMENT AGENCIES</i>		
Edmonton, AB T5H 0E7 Email: agc_pgc_alberta@justice.gc.ca		
Alberta Finance & Treasury Legal Team Legal Services Division 2nd Floor, Peace Hills Trust 10011 – 109 Street Edmonton, AB T5J 3S8 Email: GOA.CSTInsolvency@gov.ab.ca	Email	Potential Creditor

<i>POTENTIALLY INTERESTED PARTIES</i>		
City of Calgary - Legal Division Calgary Municipal Building 12 th Floor, 800 Macleod Trail SE Calgary, AB T2G 2M3 Email: Law.reception@calgary.ca	Email/Courier	Potential Creditor
The Bank of Nova Scotia 10 Wright Boulevard Stratford, ON N5A 7X9 Email: albertaprod@teranet.ca	Email	PPR Registrant against Motor Vehicle (Serial No. 1C6SRFVT8NN475790 / Reg. No. 23011928103)
APNA - Punjab Grocery & Movies & Gifts Corp. c/o registered encumbrance address 120 Saddlecrest Gardens NE Calgary, AB T3J 03C Attn: Gurdeep Singh Kalkat c/o Registered Office 300, 5075 Falconridge Blvd NE Calgary, AB T3J 3K9 Attn: Jarnail Nijjar c/o Jarnail Nijjar 152 Cambridge Park Way Rocky View County, AB T1Z 0A2 Email: cal1ac@sm-cpa.ca	Email & Courier	Registered encumbrance holder against real property of BRM Canada Group Inc. (Land Titles Reg. No. 191 206 654)
Business Development Bank of Canada 1310, 150 9 th Ave SW Calgary, AB T2P3H9	Courier	Potential Creditor

<i>POTENTIALLY INTERESTED PARTIES</i>		
Royal LePage Metro – Real Estate & Property Management 601 4656 Westwinds Dr NE Calgary, AB T3J3Z5 Attn: Abdul Mannan Email: manager4747@royallepage.ca	Email	

Service List Email Addresses:

COURT FILE NO.: 2301-01408

COURT COURT OF KING'S BENCH OF ALBERTA
IN BANKRUPTCY AND INSOLVENCY

JUDICIAL CENTRE CALGARY

*IN THE MATTER OF THE BANKRUPTCY
AND INSOLVENCY ACT, RSC 1985, C B-3*

*IN THE MATTER OF THE RECEIVERSHIP
OF BRM CANADA GROUP INC.*

APPLICANT KPMG INC., in its capacity as Court Appointed Receiver of certain
property of BRM CANADA GROUP INC.

DOCUMENT **SALE PROCESS APPROVAL ORDER, ETC.**

ADDRESS FOR
SERVICE AND
CONTACT
INFORMATION
OF PARTY
FILING THIS
DOCUMENT

Cassels Brock & Blackwell LLP
3810, Bankers Hall West
888 3 Street SW
Calgary, AB T2P 5C5

Attention: Danielle Marechal / Kara Davis

P: 403.351.2921
E: dmarechal@cassels.com / kdavis@cassels.com

File No.: 043436-18

DATE ON WHICH ORDER WAS PRONOUNCED: February 28, 2024

LOCATION WHERE ORDER WAS PRONOUNCED: Calgary, AB

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Justice M.H. Hollins

UPON THE APPLICATION by KPMG Inc. in its capacity as the Court-appointed receiver and manager (the "**Receiver**") of certain undertakings, property and assets of BRM Canada Group Inc. ("**BRM**") for an order, among other things, approving the conduct and activities of the Receiver, approving a proposed marketing and sale process (including entering into a listing agreement) and compelling the production of certain missing information; **AND UPON HAVING READ** the Receivership Order dated December 19, 2023 (the "**Receivership Order**"), the First Report of the Receiver dated February 22, 2024 (the "**Report**"), the Confidential Supplement to the Report, dated February 22, 2024 (the "**Confidential Supplement**") and the Affidavit of Service; **AND UPON HEARING** the submissions of counsel for the Receiver and counsel to any other interested parties in attendance who wished to make submissions;

IT IS HEREBY ORDERED AND DECLARED THAT:

1. Service of this application (the “**Application**”) and supporting materials is hereby declared to be good and sufficient and time for service of this application is abridged to that actually given.
2. Terms not otherwise defined herein shall have the meaning ascribed to them in the Report.

Approval of Marketing and Sale Process

3. The Proposed Marketing Process and Sale Process set out at paragraphs 55 to 81 of the Report including the sale process procedures appended to the Report as Appendix “N” (hereinafter collectively referred to as, the “**Sale Process**”), are hereby approved and the Receiver is authorized but not obliged to:
 - (a) enter into a listing agreement substantially in the form appended to the Report as Appendix “O” (the “**Listing Agreement**”); and
 - (b) implement the Sale Process and do all things reasonably necessary to conduct and give full effect to the Sale Process and the Listing Agreement including but not limited to, taking any additional steps or executing additional documents as may be necessary or desirable in order to carry out and complete the Sale Process.

Actions of the Receiver

4. The Receiver’s activities as set out in the Report including the Interim Statement of Receipts and Disbursements attached as Appendix “B” therein, and the Confidential Supplement, are hereby ratified and approved.

Professional Fees

5. The professional fees of the Receiver and its legal counsel, Cassels Brock & Blackwell LLP, as set out at paragraph 90 of the Report, are hereby ratified and approved without a formal passing of accounts.

Production of Missing Information

6. Choudhry Qadeer Akram, Bulland Cheema and Saima Qadeer (collectively, the “**Directors**”) are hereby jointly ordered to deliver to the Receiver, by no later than 7 days following the date of this Order (the “**Deadline**”), the following records and information on a best-efforts basis:

- (a) all notes referenced in and accompanying the financial statements previously provided for the years 2015 through 2022;
- (b) copies of the registration, loan/lease documents and current amounts owing in relation to the 2022 Dodge Ram 1500 (serial no. 1C6SRFVT8NN475790), 2014 BMW 528XI, 2023 Lexus LX600 and any other vehicles used in connection with the business;
- (c) a copy of the Certas H&A insurance policy;
- (d) all loan documentation and statement of current amounts owing in relation to the Business Development Bank of Canada loan;
- (e) all municipal, provincial and federal tax documents received for the period of January 2023 to present;
- (f) list of any other loan or credit obligations of BRM and copies of all loan documentation and statements of current amounts owing in relation to same;
- (g) documentation of any other amounts owing by BRM to all other creditors of BRM aside from Royal Bank of Canada;
- (h) Lease Renewal Agreement dated January 1, 2021 between BRM and Zealous Granite & Tile Ltd;
- (i) all correspondence sent or received in relation to the terms of the lease arrangement entered into with Icon Kitchen Cabinets Ltd.;
- (j) details of any other bank accounts held by BRM or where revenue of BRM has been deposited, including bank statements for the preceding 24-month period; and
- (k) list of any other property or assets of any nature or kind of BRM not already identified in written correspondence from the Directors to the Receiver

(collectively, the “**Missing Information**”).

7. In the event the Directors fail to provide the Missing Information to the Receiver on or before the Deadline, the Receiver shall be entitled to appear before this Honourable Court at a date and time selected by the Receiver, during which time the Directors shall be required to show cause as to why they shall not be held in contempt of Court.

8. The Directors shall be required to provide any additional records and information reasonably requested by the Receiver following the Deadline within 7 days of the Receiver's request.

Service

9. Service of this order shall be deemed good and sufficient by serving same on the persons and manner listed on the service list in these proceedings and by posting a copy of it on the Receiver's website at: home.kpmg/ca/brmcanada.

Justice of the Court of King's Bench

COURT FILE NO. 2301-01408
COURT COURT OF KING'S BENCH OF ALBERTA
IN BANKRUPTCY AND INSOLVENCY
JUDICIAL CENTRE CALGARY

Clerk's Stamp

*IN THE MATTER OF THE BANKRUPTCY
AND INSOLVENCY ACT, RSC 1985, C B-3*

*IN THE MATTER OF THE RECEIVERSHIP
OF BRM CANADA GROUP INC.*

APPLICANT KPMG INC., in its capacity as Court Appointed Receiver of certain
property of BRM CANADA GROUP INC.

DOCUMENT **SEALING ORDER**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT
Cassels Brock & Blackwell LLP
3810, Bankers Hall West
888 3 Street SW
Calgary, AB T2P 5C5
Attention: Danielle Marechal / Kara Davis
P: 403.351.2921
E: dmarechal@cassels.com / kdavis@cassels.com
File No.: 043436-18

DATE ON WHICH ORDER WAS PRONOUNCED: February 28, 2024

LOCATION WHERE ORDER WAS PRONOUNCED: Calgary, AB

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Justice M.H. Hollins

UPON THE APPLICATION by KPMG Inc. in its capacity as the Court-appointed receiver and manager (the "**Receiver**") of certain undertakings, property and assets of BRM Canada Group Inc. ("**BRM**") for an order, among other things, approving the conduct and activities of the Receiver, approving a proposed marketing and sale process (including the entering into a listing agreement), compelling the production of certain missing information and sealing the Confidential Supplement to the Report, dated February 22, 2024 (the "**Confidential Supplement**"); **AND UPON HAVING READ** the Receivership Order dated December 19, 2023 (the "**Receivership Order**"), the First Report of the Receiver dated February 22, 2024 (the "**Report**"), the Confidential Supplement and the Affidavit of Service; **AND UPON HEARING** the submissions of counsel for the Receiver and counsel to any other interested parties in attendance who wished to make submissions;

IT IS HEREBY ORDERED AND DECLARED THAT:

Service of the Application

1. Service of notice of the Application and supporting materials is hereby declared to be good and sufficient, and time for service of the Application is abridged to that actually given.

Sealing the Confidential Supplement

2. The Confidential Supplement shall be sealed on the Court file notwithstanding Division 4, Part 6 of the *Alberta Rules of Court*, Alta Reg 124/2010 until the earlier of:
 - (a) the filing of a Receiver's Certificate confirming that a transaction(s) for the sale of the Lands has been completed to the satisfaction of the Receiver;
 - (b) the discharge of the Receiver; or
 - (c) further order of this Honourable Court;(collectively, the "**Unsealing Date**").
3. Until the Unsealing Date, the Confidential Supplement shall be sealed and kept confidential, to be shown only to a Justice of the Court of King's Bench of Alberta, and accordingly, shall be filed with the Clerk of the Court who shall keep the Confidential Supplement in a sealed envelope attached to a notice that sets out the style of cause of these proceedings and states:

THIS ENVELOPE CONTAINS CONFIDENTIAL MATERIALS FILED IN COURT FILE NO. 2301-01408. THE CONFIDENTIAL SUPPLEMENT TO THE FIRST REPORT IS SEALED PURSUANT TO THE SEALING ORDER ISSUED BY THE HONOURABLE JUSTICE M.H. HOLLINS ON FEBRUARY 28, 2024.

4. Any person may apply to set aside paragraph 2 of this order upon providing the Receiver and all other interested parties with 5 days notice of such application.

Service of this Order

5. Service of this order shall be deemed good and sufficient by serving same on the persons and manner listed on the service list in these proceedings and by posting a copy of it on the Receiver's website at: home.kpmg/ca/brmcanada.

Justice of the Court of King's Bench of Alberta