C A N A D A

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No.: 500-11

S U P E R I O R C O U R T
(In the Commercial Chamber)

IN THE MATTER OF THE RECEIVERSHIP OF:

9141-9036 QUEBEC INC. legally constituted corporation duly incorporated under Part IA of the *Companies Act* (CQLR, c. C-38) and now governed by the *Business Corporations Act* (CQLR, c. S-31.1), having its head office at 162 de Gaspé Street East, Chateauguay, Province of Québec, J6J 2N8

Debtor

and

PARKLAND CORPORATION following a simplified merger with **PÉTROLES CREVIER INC.**, a legally constituted corporation duly incorporated under the *Business Corporations Act* of Alberta (RSA 2000, c. B-9), having a place of business at 300-100 Peel Street, Montréal, Province of Québec, H3C 0L8

Applicant

and

KPMG INC. legally constituted corporation duly incorporated under the Canada Business Corporations Act (R.S.C. 1985, c. C-44), having a place of business at 1500-600 Boulevard de Maisonneuve Ouest, Montréal, Province of Québec, H3A 0A3

Proposed Receiver

APPLICATION FOR THE APPOINTMENT OF A RECEIVER
(Art. 243 et seq. of the *Bankruptcy and Insolvency Act*)

TO ONE OF THE HONOURABLE JUDGES OF THE SUPERIOR COURT OR ONE OF THE BANKRUPTCY REGISTRARS, SITTING IN AND FOR THE DISTRICT OF MONTREAL, THE APPLICANT RESPECTFULLY STATES AS FOLLOWS:

I. INTRODUCTION

1. The Applicant, Parkland Corporation (the "**Applicant**"), as secured creditor, requests that this honourable Court issue an order appointing KPMG Inc. (Maxime Codère, CPA, CIRP,

LIT, designated representative) (the "**Proposed Receiver**"), as Receiver for the Property (as defined below) of 9141-9036 Québec inc. (the "**Debtor**"), with the powers more fully detailed in the draft order communicated in support of this application as **Exhibit R-1** ;

2. It is respectfully submitted that the appointment of a receiver is necessary given the importance of the asset in order to proceed with protective measures and conducts a solicitation process for the Property, for the following reasons;

II. THE PARTIES, PROCEDURAL AND HISTORICAL CONTEXT

3. The Applicant is a company operating in the oil and coal industry, the whole as it appears from a copy of the Applicant's information statement in the business register, communicated in support of this application as **Exhibit R-2**;

4. On April 1, 2022, the Applicant completed its merger with Pétroles Crevier Inc. ("**Crevier**") as appears in Exhibit R-2, consequently, the rights and obligations of Crevier became those of the Applicant and the Applicant became a party to any and all proceedings and contracts involving Crevier;

5. The Debtor is a company operating a service station located on lot 1 449 921 bearing the civic address of 2430, Dollard Avenue, in Lasalle, the whole as it appears from a copy of the Debtor's information statement in the enterprise registry, communicated in support of this application as **Exhibit R-3**;

6. The Debtor owns the immovable property situated at 2430 Dollard Avenue, Montréal, Province of Québec, a service station, and designated as lot number ONE MILLION FOUR HUNDRED FORTY-NINE THOUSAND NINE HUNDRED TWENTY-ONE (1 449 921) of the Cadastre of Québec, Registration Division of Montréal, together with all present and future movable property, tangible and intangible, of the Debtor related to or connected with the immovable above (the "**Property**");

7. On May 25, 2018, a default judgment for forced surrender and taking possession of the Property for purposes of administration (the "**Judgment**") was rendered against the Debtor in favour of Crevier, communicated in support of this application as **Exhibit R-4**;

8. Pursuant to the Judgment and s. 2773 of the Civil Code of Québec (the "**CCQ**"), Crevier took possession and administered the Property in order to recover and fully reimburse the debt owed to Crevier at the time, being $64,005.38;

9. Following the merger with Crevier, the Applicant continued the administration and the operation of the service station located at the Property;

10. The Judgment (R-4) also permitted Crevier, and by virtue of the merger, the Applicant, to carry out the necessary improvements to the Property in order to bring the service station into compliance with its standards provided for in the agreement of supply and sale of petroleum products dated July 24, 2014 (the "**Agreement**"), communicated in support of this application as **Exhibit R-5**, and to reimburse an amount of $22,650.00 to Revenu Québec in order to discharge the legal hypothec;

11. On April 5, 2024, the Debtor requested a formal rendering of account relating to the administration of the Property, communicated in support of this application as **Exhibit R-6**;

12. On June 13, 2024, the Debtor produced an application for a rendering of account and requests for safeguard order, and reserve of claim damages (the "**Safeguard Application**"), pursuant to which the Debtor seeks an order (i) for the Applicant to produce an annual audited account of the administration of the Property (ii) for the Applicant to pay to the Debtor an amount of 10,000.00 $ plus applicable taxes in relation to the alleged renting of the Property and (iii) reserving the right of the Debtor to further claim amounts relating to the alleged renting of the Property, produced in support of the application as **Exhibit R-7**;

13. On July 24, 2024, the Safeguard Application was rejected by the Honorable Judge Sylvain Lussier, J.C.S.;

14. Following the request for a rendering of account, the Applicant retained PricewaterhouseCoopers LLP ("**PwC**") pursuant to an engagement letter dated April 10, 2024 to prepare a rendering of account, communicated in support of this application as **Exhibit R-8**;

15. In preparing the rendering of account, the Applicant encountered significant difficulties obtaining financial data for the period during which Crevier administered the service station, from June 1, 2018, to January 31, 2022 (the "**Crevier Period**"), due to the limited information available, which led to the Applicant requesting additional financial documents from the Debtor on September 20, 2024, communicated in support of this application as **Exhibit R-9**;

16. This request (R-9) was necessary for PwC to complete its rendering of account from the financial information provided, but the Debtor refused in bad faith on the grounds of alleged irrelevance, as reflected in their letter dated September 26, 2024, communicated in support of this application as **Exhibit R-10;**

17. Accordingly, PwC prepared the rendering of account in the form of an expert report, using the data obtained and reasonable assumptions based on the financial data of comparable service stations for the Crevier Period, as reflected in the rendering of account dated November 25, 2024 (the "**Rendering of Account**"), communicated in support of this application as **Exhibit R-11**;

18. On or about August 31, 2024, a representative of the Debtor forcibly took possession of the service station with several associates, including changing the locks without right, and expelling the on-site employee, as evidenced by the correspondence exchanged between counsel on September 3 and 4, 2024, communicated in support of this application as **Exhibit R-12**;

19. This unlawful takeover led to police intervention, notwithstanding the clear terms of the Judgment (R-4) confirming that the Applicant is entitled to remain in possession of the service station until full payment of its claim for capital, interest, and costs;

20. On or around May 29, 2025, attorneys for the Debtor and M. Kuldip Singh Multani ceased to represent them, as appears from a Notice to Cease Representing, communicated in support of this application as **Exhibit R-13**;

21. The Application is now obsolete, the delay for the readiness of the case for trial having expired on January 16, 2026, as it appears from the Court record in file 500-17-130357-240;

III. THE APPLICANT'S SECURED CLAIM

22. The terms of the Agreement (R-5) notably outline the obligations surrounding the sale and supply of petroleum products as well as the lending of equipment relating to the performance of services at the service station valued at $160,000.00;

23. In order to secure the performance of the Debtor's obligations under the Agreement, the Debtor granted to the Applicant a hypothec in the principal amount of $200,000.00, plus an additional hypothec of 20%, for a total amount of $240,000.00, on the Property on October 28, 2014, which was registered on October 28, 2014, at the Quebec Land Registry Office of Montreal under number 21 145 402 (the "**Immovable Hypothec**"), the whole as it appears from a copy of the Immovable Hypothec dated October 28, 2014, provided in support of this application as **Exhibit R-14**;

24. The Debtor has also granted to the Applicant a movable hypothec in the principal amount of 200,000.00 $, plus an additional hypothec of 20% of the capital amount, for a total amount of $240,000.00, registered at the Registry of Personal and Movable Real Rights ("**RPMRR**") under number 25-0489592-0002 (the "**Movable Hypothec**" and collectively with the Immovable Hypothec, the "**Security**"), the whole as it appears from a copy of the Movable Hypothec registration dated April 28, 2025, provided in support of this application as **Exhibit R-15;**

25. The searches at the RPMRR relating to the Debtor as well as at the Land Registry Office relating to the Property are provided *en liasse* in support of this application as **Exhibit R-16**;

26. To its knowledge, the Applicant is the only other secured creditor holding security interests in the Property and the universality of the Debtor's property, apart from legal hypothecs registered on the Property;

IV. THE DEMAND FOR PAYMENT AND THE PRIOR NOTICE

27. On May 21, 2025, the Applicant served the Debtor with a prior notice of exercise of the hypothecary recourse of sale under judicial authority (articles 2757 et seq. and 2791 et seq. of *the Civil Code of Québec)* (the "**Prior Notice**"), which was duly published on May 29, 2025, at the Quebec Land Registry Office of Montreal, under number 29 475 461, the whole as appears from a copy of the Prior Notice, the proofs of service and the certified statement of registration communicated *en liasse* in support of this application as **Exhibit R-17**;

28. The defaults alleged in the Prior Notice were as follows:

a) The Debtor has failed to comply with the credit limit applicable to the Loan Agreement;

b) The Debtor has failed to provide a letter of guarantee in the amount of 75,000.00 $;

(the "**Defaults**")

29. Given that the Property was under administration of the Applicant by virtue of the Judgment, the Prior Notice had the effect of ending said administration by application of article 2775 CCQ;

30. The Applicant has been ensuring the provisional administration of the Property since;

31. To ensure the adequacy of the rendering of account, the Applicant mandated PwC to update the rendering of account to the end of the administration, June 30, 2025 (the "**Updated Rendering of Account**"), the whole as appears from the Updated Rendering of Account dated August 22, 2025 communicated in support of this application as **Exhibit R-18**;

32. The deadlines set forth in the Demand for Payment, 244 Notice, and the Prior Notice have long since expired, while the Debtor has still not remedied the aforementioned defaults or repaid the amounts owed to the Applicant, and the Debtor has still not voluntarily vacated the Property encumbered by the Applicant's security;

V. THE DEBT

33. As of June 30, 2025, the Debtor was indebted to the Applicant as follows:

Deficit generated from the Lasalle gas station operations	:	$103,377.00
Initial amount due according to the Judgment and amount due to *Revenu Québec* assumed by Crevier	:	$86,661.00
Line of credit	:	$117,000.00
Total		**$307,038.00**

à parfaire plus costs and interest accrued and payable since June 30, 2025, the whole as appears from the Updated Rendering of Account (R-18);

VI. THE NEED TO APPOINT A RECEIVER

34. The Debtor is insolvent, in that it is unable to meet its obligations in general as they become due;

35. Since May 25, 2018, Crevier and the Applicant have both taken possession and administered the Property. As of the date of the application, the Debtor has not been able to repay the debt owed to the Applicant, and this, following many chances to do so;

36. Furthermore, the Debtor has refused to collaborate in the collecting of financial information (R-9) following its own demand for a rendering of account (R-6) and has even tried to forcibly take possession of the Property (R-12), in direct violation of the Judgment and following the dismissal of the Safeguard Application;

37. If this were not enough, the Debtor has also allowed various legal hypothecs to be registered on the Property, as appears from exhibit R-16;

38. To exercise its recourses, the Applicant therefore needs to place the Property under the diligent and professional management of a receiver to ensure the protection of its rights in its Security and put in place a transparent sale and solicitation process;

39. Given the sensitive nature of the assets in question, the Debtor's financial inability to regain possession of the Property and to properly manage said Property, the appointment of the Proposed Receiver is the only way to ensure the protection of the Applicant's rights;

40. The rapid implementation of a sale process by the Proposed Receiver would also make it possible to market the Property, with the hope of securing a buyer;

41. In short, without the appointment of a receiver, the Property cannot be adequately managed by the Debtor, and the Applicant cannot indefinitely keep managing the Property;

42. The draft order (R-1) also provides for an administration charge, ranking ahead of all security published against the Property, in favour of the Receiver and its counsel and advisers as well as counsel and advisers of the Applicant, in the amount of $100,000.00. This amount is based on an estimate of the fees which will be incurred by the Receiver and counsel for the Applicant in their execution of their mandate;

43. In light of the foregoing, the Applicant respectfully submits to this Court that the appointment of a receiver for the Property, in accordance with the powers more fully described in the draft order (R-1), which is necessary in order to allow the Proposed Receiver to take possession of the Property, take protective measures, and quickly put in place a solicitation process to identify potential buyers interested in acquiring the Property, in the interests of all stakeholders;

44. KPMG Inc. (Maxime Codère, CPA, CIRP, LTI, designated representative) is highly versed in complex real estate receiverships and agrees to act as receiver for the Property, in accordance with the powers set out in more detail in the draft order (R-1), as evidenced by a copy of the letter of acceptance from KPMG Inc., the whole as appears from a copy of said letter dated May 29th 2026, provided in support of this application as **Exhibit R-19**;

45. The Applicant submits that KPMG Inc. (Maxime Codère, CPA, CIRP, LIT, designated representative) should be appointed as receiver for the Property, in accordance with the powers set out in greater detail in the draft order (R-1);

46. This application is well founded in fact and in law.

FOR THESE REASONS, THIS COURT IS REQUESTED TO:

GRANT this *Application for the Appointment of a Receiver* pursuant to section 243 of the *Bankruptcy and Insolvency Act*;

RENDER an order in accordance with the draft order filed in support of the Application as Exhibit R-1;

THE WHOLE without costs, except in the event of a contestation.

MONTREAL, June 17th, 2026

Gowling WLG (Canada)

GOWLING WLG (CANADA) LLP
Attorneys for the Applicant
Parkland Corporation

C A N A D A

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No.:

SUPERIOR COURT
(In the Commercial Chamber)

IN THE MATTER OF THE RECEIVERSHIP OF:

9141-9036 QUEBEC INC.

Debtor

and

PARKLAND CORPORATION

Applicant

and

KPMG INC.

Proposed Receiver

SWORN STATEMENT

I, the undersigned, Jonathan Chiasson, practicing my profession at 300-100, rue Peel, Montréal (Québec), H3C 0L8 solemnly affirm the following:

1. I am the duly authorized representative of the Applicant in this proceeding;

2. All the facts alleged in the *Application for the Appointment of a Receiver* are true to the best of my knowledge.

AND I HAVE SIGNED:

JONATHAN CHIASSON

Solemnly affirmed before me,
In Montreal, June 17, 2026

Fiona Hurtubise
Fiona Hurtubise
Commissioner for Oaths for Quebec

C A N A D A

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No.: 500-11

S U P E R I O R C O U R T
(In the Commercial Chamber)

IN THE MATTER OF THE RECEIVERSHIP OF:

9141-9036 QUEBEC INC.

Debtor

and

PARKLAND CORPORATION

Applicant

and

KPMG INC.

Proposed Receiver

NOTICE OF PRESENTATION

TO**:**

9141-9036 QUEBEC INC.
162 de Gaspé Street, Chateauguay, Province of Québec, J6J 2N8
Debtor

1. PRESENTATION OF THE APPLICATION

TAKE NOTICE that the *Application for the Appointment of a Receiver* will be presented in the Commercial Practice Division of the Superior Court, in in room 16.10 of the Montreal Courthouse situated at 1 Notre-Dame street E., in the City of Montreal on **July 17th 2026** at 9:00 a.m., or as soon as counsel may be heard.

Take note that you may attend the roll call for the practice division by either appearing in person in the courtroom, or virtually as per the instructions below, according to your preference.

2. HOW TO JOIN THE VIRTUALLY ATTEND THE ROLL CALL FOR THE PRACTICE DIVISION

The contact information to join the hearing in room 16.10 is as follows:

a) using Teams: click on the link available on the site http://www.tribunaux.qc.ca[1];

[1] https://coursuperieureduquebec.ca/fileadmin/cour-superieure/Audiences_virtuelles_Montreal/Montreal_Codes_Teams_CS_Chambres_commerciale__civile_et_de_la_famille.pdf

You must then enter your name and click “Join Now”. To facilitate the process and the identification of participants, we ask that you enter your name in the following manner:

Attorneys: Mtre Name, Surname (name of party represented) Receiver: Name, Surname (Receiver)

Superintendent: Name, Surname (superintendent)

Parties not represented by an attorney: Name, Surname (specify: plaintiff, defendant, applicant, respondent, creditor, opposing party, or other)

Persons attending a public hearing may simply indicate “public”.

b) by telephone:

Canada, Quebec (Charges will apply): +1 581-319-2194

Canada (Toll free): (833) 450-1741

Conference ID: 820 742 874#

c) **by videoconference**: teams@teams.justice.gouv.qc.ca

VTC Conference ID: 11973653703

d) **in person**: if and only if you do not have access to one of the above-mentioned technological means. You may then go to room 16.10 of the Montreal Courthouse located at: 1 Notre-Dame St. East, Montreal, Quebec

3. FAILURE TO ATTEND THE calling of the roll in practice division

TAKE NOTICE that if you wish to contest the proceeding, you must inform in writing the party that initiated the proceeding at the contact information indicated in this notice of presentation at least 48 hours before the date of presentation of the proceeding and participate in the virtual calling of the roll. Otherwise, a judgment may be rendered against you during the presentation of the proceeding, without further notice or delay.

4. OBLIGATIONS

4.1 Duty of cooperation

TAKE NOTICE that you are duty-bound to co-operate and, in particular, to keep one another informed at all times of the facts and particulars conductive to a fair debate and to make sure that relevant evidence is preserved. (*Code of Civil Procedure*, art. 20).

4.2 Dispute prevention and resolution processes

TAKE NOTICE that before referring your dispute to the courts, you must consider private dispute prevention and resolution processes which are negotiation between the parties, and mediation and arbitration, in which the parties call on a third person to assist them (*Code of Civil Procedure*, art. 1 and 2).

PLEASE GOVERN YOURSELF ACCORDINGLY.

MONTREAL, June 17th, 2026

Gowling WLG (Canada)

GOWLING WLG (CANADA) LLP
Attorneys for the Applicant

C A N A D A

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No.: 550-17-130357-240

S U P E R I O R C O U R T
(In the Commercial Chamber)

IN THE MATTER OF THE RECEIVERSHIP OF:

9141-9036 QUEBEC INC.

Debtor

and

PARKLAND CORPORATION

Applicant

and

KPMG INC.

Proposed Receiver

LIST OF EXHIBITS IN SUPPORT OF THE APPLICATION FOR THE APPOINTMENT OF A RECEIVER
(Art. 243 et seq. of the *Bankruptcy and Insolvency Act*)

EXHIBIT R-1: Draft order appointing a Receiver;

EXHIBIT R-2: Statement of information of the Parkland Corporation in the enterprise register;

EXHIBIT R-3: Statement of information for 9141-9036 Québec inc. in the enterprise register;

EXHIBIT R-4: Default judgment for forced surrender and taking possession of the Property dated May 25, 2018;

EXHIBIT R-5: Agreement of supply and sale of petroleum products dated July 24, 2014;

EXHIBIT R-6: Request for a formal rendering of account by the Debtor dated April 5, 2024;

EXHIBIT R-7: Safeguard Application dated June 13, 2024

EXHIBIT R-8: PwC engagement letter dated April 10, 2024;

EXHIBIT R-9: Additional financial information request by the Applicant dated September 20, 2024;

EXHIBIT R-10: Refusal to provide additional financial information by the Debtor dated September 26, 2024;

EXHIBIT R-11: PwC Rendering of account dated November 25, 2024;

EXHIBIT R-12: Correspondence exchanged between counsel on September 3 and 4, 2024;

EXHIBIT R-13: Notice to Cease Representing dated May 29, 2025;

EXHIBIT R-14: Copy of the Immovable Hypothec dated October 28, 2014;

EXHIBIT R-15: Copy of the Movable Hypothec dated April 28, 2025;

EXHIBIT R-16: (*En liasse*) Searches at the RPMRR relating to the Debtor and the Land Registry Office relating to the Property

EXHIBIT R-17: (*En liasse*) Prior Notice dated May 21, 2025, proofs of service and the certified statements of registration;

EXHIBIT R-18: Updated Rendering of Account dated August 22, 2025;

EXHIBIT R-19: Copy of the letter of acceptance from KPMG Inc. dated May 29, 2026;

MONTREAL, June 17, 2026

Gowling WLG (Canada)

GOWLING WLG (CANADA) LLP
Attorneys for the Applicant

No. : 500-11-

SUPERIOR COURT
(COMMERCIAL CHAMBER)
DISTRICT OF MONTREAL

IN THE MATTER OF THE RECEIVERSHIP OF:

9141-9036 QUEBEC INC.

Debtor

and

PARKLAND CORPORATION

Applicant

and

KPMG INC.

Proposed Receiver

BL0052

APPLICATION FOR THE APPOINTMENT OF A RECEIVER, SWORN STATEMENT, NOTICE OF PRESENTATION, LIST OF EXHIBITS AND EXHIBITS R-1 TO R-19

ORIGINAL

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Nº dossier : **L133310099**