C A N A D A

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No.: 500-11-067494-266

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 following a simplified merger with **PÉTROLES CREVIER INC.**

Applicant

and

KPMG INC.

Proposed Receiver

ORDER APPOINTING A RECEIVER
(Section 243 of the *Bankruptcy and Insolvency Act***)**

[1] **THE REGISTRAR**, having been seized of the Applicant's Motion for the Appointment of a Receiver (the "**Motion**") pursuant to section 243 of the *Bankruptcy and Insolvency Act* (the "**BIA**"), supported by a sworn statement and Exhibits R-1 to R-19;

[2] **WHEREAS** the Motion was served on July 24, 2026, upon the president of the Debtor personally at his place of detention;

[3] **WHEREAS** more than ten days have elapsed since such service;

[4] **WHEREAS** the Motion was first presented on August 12, 2026;

[5] **WHEREAS**, when the matter was called, no person appeared to contest the Motion;

[6] **WHEREAS**, when the undersigned was about to take the Motion under advisement, following submissions by counsel for the Applicant, an individual appeared in courtroom 16.10 and advised that the Motion was contested and that counsel would be retained to represent the Debtor;

[7] **WHEREAS** that individual is neither a lawyer nor a director, officer or mandatary of the Debtor, a legal person;

[8] **WHEREAS** the undersigned agreed to adjourn the hearing of the Motion until today, on which date the Debtor was expected to have retained counsel;

[9] **WHEREAS**, when the matter was called today, no lawyer appeared on behalf of the Debtor, but only the individual who had appeared the previous day, who once again requested an adjournment;

[10] **WHEREAS**, having regard to the absence of any demonstration of diligence or seriousness on the part of the Debtor and **CONSIDERING** the history of the matter, the Registrar denied the request for an adjournment and took the Motion under advisement;

[11] **CONSIDERING** the highly exceptional circumstances of this matter, including the fact that the Debtor is no longer in possession of the assets covered by the Motion (art. 2776 C.C.Q.), that the Applicant has previously enforced its security, and that the Debtor has had more than ten days since service of the notice (Exhibit R-17) within which to arrange a restructuring or rescue plan;

[12] **SEEING** that it is appropriate to appoint a receiver to the Property (such as defined herein) of the Debtor;

WHEREFORE THE COURT:

[13] **GRANTS** the Motion;

SERVICE

[14] **ORDERS** that any prior delay for the presentation of this Motion is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof;

APPOINTMENT

[15] **APPOINTS** KPMG Inc. (Maxime Codère, CPA, CIRP, LIT, designated representative), trustee, to act as receiver (the "**Receiver**") to the Property of 9141-9036 Quebec inc. (the "**Debtor**") until one of the following events comes to pass:

(a) the sale of all the Property; or

(b) the issuance of any order by the Court terminating the mandate of the Receiver;

[16] **DECLARES** that the order (the "**Order**") and its effects shall survive the filing by the Debtor of a notice of intention to make a proposal or of a proposal pursuant to the terms of the BIA, the issuance of an initial order in regard of the Debtor pursuant to

the terms of the *Companies' Creditors Arrangements Act* (the "**CCAA**") or the bankruptcy of the Debtor, unless the Court orders otherwise.

RECEIVER'S POWERS

[17] AUTHORIZES the Receiver to exercise the following powers:

17.1 Powers related to the possession of the Property

AUTHORIZES the Receiver to take possession of the Debtor's Property described herein (the "**Property**") and to exercise the following powers listed hereinafter in the place and stead of the Debtor in respect of the Property :

(a) Immovable property 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, situated at 2430 Dollard Avenue, Montréal, Province of Québec;

(b) together with all present and future movable property, tangible and intangible, of the Debtor related to or connected with the Property above described;

17.2 Powers related to the preservation of the Property

(a) all the powers necessary for the preservation and for the protection of the Property;

(b) all the powers necessary to control the Property, the place of business and the premises occupied by the Debtor;

(c) all the powers necessary to grant the Receiver access, at all times, to the place of business and to the premises of the Debtor, to the Property, and to change the locks granting access to such premises and places of business of the Debtor, if required;

(d) all the powers necessary to grant the Receiver access and possession to all the accounting records of the Debtor, as well as to any document, contract, register of any nature or kind whatsoever, wherever they may be situated and regardless of the medium on which they may be recorded (the "**Records**"), as well as the powers necessary to make copies of all the Records necessary or useful to the execution of the Receiver's functions;

(e) all the powers necessary to undertake an analysis of the Debtor's Records;

17.3 Powers related to the Debtor's operations

(a) carry on, all or any part of the Debtor's operations;

(b) all the powers necessary to control the Debtor's receipts and disbursements;

(c) all the powers necessary to collect all the accounts receivable and all the other claims of the Debtor and to transact in respect of the same, as well as to sign any document for this purpose;

(d) all the powers necessary to open any required bank account, pursuant to the terms and conditions the Receiver may determine, with any chartered Canadian bank, or any other financial institution, the whole, in order to cash any item payable to the Debtor, and to issue any payment which, in the opinion of the Receiver, is necessary or useful to the Debtor's operations;

(e) all powers necessary to obtain, renew, modify, or terminate, as applicable, any permit or certificate, including operating permits and certificates of authorization, any lease, contract, agreement, or other document relating to the Property, deemed useful or necessary by the Receiver in order to preserve the value of the Property, with any government authority, person, corporation, organization or other entity, as well as to sign any document or deed and to enter into any appropriate agreement required or useful for these purposes;

17.4 Powers related to the disposition or sale of the Property

(a) all the powers necessary to carry out the sale or the disposition of the Property in the ordinary course of business of the Debtor, to transact in that regard, and to sign any document or any contract required or useful for these purposes or meant to give effect to any such sale or disposition;

(b) all the powers necessary to interest or solicit one or several potential buyers of all or any part of the Property, including, without limitation, the right to carry out a public call for tenders or private solicitations in order to dispose of the Property;

[18] **ORDERS** the Receiver to petition the Court for authorization to sell all or any part of the Debtor's Property outside the ordinary course of business, upon finding a purchaser and pursuant to conditions it deems reasonable in the circumstances;

[19] **GRANTS** the Receiver all the powers necessary to initiate, prosecute and continue the prosecution of any and all proceedings it considers appropriate, including for the purpose of Sections 34 and 249 of the BIA, within the performance of its duties regarding the Property;

[20] **AUTHORIZES** the Receiver to retain the services of any lawyer, or of any person or business in order to appropriately fulfil its functions;

[21] **DECLARES** that the Receiver may provide creditors and other relevant stakeholders with information in response to requests made by them in writing. A copy of such requests must be sent to the Applicant's attorney. Where the Receiver has been advised by the Applicant that information is confidential, proprietary or competitive, the Receiver shall not provide such information to any person without the consent of the Applicant unless otherwise directed by this Court.

DEBTOR'S DUTIES

[22] **ORDERS** the Debtor, its directors, officers, employees, agents and representatives to forthwith provide the Receiver with access to the Property, to the places of business and to the premises of the Debtor, as well as to the Records;

[23] **ORDERS** the Debtor, its directors, officers, employees, agents and representatives to cooperate with the Receiver in the exercise of the powers that are granted pursuant to the terms of the Order;

[24] **ORDERS** the Debtor not to dispose, alienate, encumber or otherwise transact in any manner whatsoever, with regard to the Property, other than in the ordinary course of business or with the authorization of the Receiver;

NON-INTERFERENCE WITH THE RECEIVER, THE DEBTOR AND THE PROPERTY

[25] **ORDERS** that subject to any other order rendered by the Court, which may only be rendered after a prior notice has been duly sent to the Receiver and to the Applicant, no proceeding, seizure, revendication, or any other enforcement process shall be commenced or enforced against the Property;

[26] **ORDERS** that no person shall interrupt, modify, terminate or fail to execute its obligations pursuant to any contract, agreement, license or permit entered into with the Debtor without the prior consent of the Receiver or without the authorization of the Court;

CONTINUATION OF SERVICES

[27] **ORDERS** that any person having an oral or written agreement with the Debtor, as well as any supplier of goods or services to the Debtor is 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 and that the Receiver shall be authorized to continue use of the Debtor's current premises, telephone numbers, facsimile numbers, internet addresses, domain names and other services, 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 normal payment practices of the Debtor 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;

EMPLOYEES

[28] **AUTHORIZES** the Receiver to continue to engage the services of the Debtor's employees until the Receiver, acting for and on behalf of the Debtor, terminates the employment of such employees. 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) and 81.6(3) of the *BIA* or under the *Wage Earner Protection Program Act*;

PROTECTION OF PERSONAL INFORMATION

[29] **DECLARES** that pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information on identifiable individuals, which information it has in its possession or under its responsibility, to interested parties or to investors, financiers, prospective purchasers or potential strategic partners, as well as to their advisors, but only to the extent desirable or required, and only upon condition that the persons to whom such personal information is disclosed shall undertake to maintain and protect the privacy of such information and limit the use of such information pursuant to confidentiality agreements entered into with the Receiver;

LIMITATION OF LIABILITY

[30] **DECLARES** that subject to the powers granted to the Receiver pursuant to the terms of paragraph 17 of the Order, nothing herein contained shall require the Receiver to occupy or to take control, or to otherwise manage all or any part of the Property. The Receiver shall not, as a result of this Order, be deemed to be in possession of any of the Property within the meaning of environmental legislation, the whole pursuant to the terms of the *BIA*;

[31] **DECLARES** that the powers of the Receiver shall be exercised pursuant to its sole discretion and judgment;

[32] **DECLARES** that section 215 of the *BIA* applies *mutatis mutandis*, and hence that no action lies against the Receiver by reason of its appointment or the execution of the powers granted by the Court, except by leave of the Court. The entities related to the Receiver or belonging to the same group as the Receiver shall benefit from the protection arising under the present paragraph;

LIMITATION OF ENVIRONMENTAL LIABILITIES

[33] **DECLARES** 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, municipal, or other law relating to the protection of the environment, public or occupational health and safety, or the handling, storage, transportation, treatment, release or disposal of any hazardous, toxic, dangerous or contaminated substance, including without limitation the *Environment Quality Act* (CQLR, c. Q-2), the *Petroleum Products Act* (CQLR, c. P-30.01), the *Land Protection and Rehabilitation Regulation* (CQLR, c. Q-2, r. 37), the *Canadian Environmental Protection Act, 1999* (S.C. 1999, c. 33) and the *Fisheries Act* (R.S.C. 1985, c. F-14), and any successor legislation thereto (the "**Environmental Legislation**");

[34] **DECLARES** that, notwithstanding anything in any Environmental Law or any other law, the Receiver shall not, as a result of this Order or of anything done in pursuance of the Receiver's duties or powers hereunder, be deemed to be in possession, ownership, occupation, charge, control, management or operation of the Property within the meaning of any Canadian environmental law, and shall not be liable for, or be deemed to have caused or contributed to, any environmental condition, fact, occurrence or circumstance affecting the Property or its environment, except to the extent caused by the gross or intentional fault of the Receiver, the whole pursuant to section 14.06(2) and (4) of the *BIA*;

[35] **AUTHORIZES** the Receiver, in its sole discretion and as it considers necessary or desirable, to (i) retain environmental consultants, engineers, contractors and other experts; (ii) carry out, or cause to be carried out environmental site assessment, investigation, monitoring, sampling, testing or remediation in respect of the Property, including in respect of any underground or aboveground storage tank, piping, dispenser, separator, monitoring well or related equipment; and (iii) respond to, comply with, contest or otherwise address any order, notice, directive, demand or requirement issued by the *Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs* or by any other governmental authority in respect of the Property or the Debtor;

[36] **DECLARES** that all costs and expenses incurred by the Receiver pursuant to paragraph 35, including the fees and disbursements of any consultant, engineer, contractor or expert engaged by the Receiver, shall constitute costs of the receivership, shall be secured by the Administration Charge and shall rank *pari passu* with the professional fees and disbursements of the Receiver and its counsel secured by such Charge;

FEES

[37] **DECLARES** that as security for the professional fees and disbursements incurred in relation to these proceedings, both before and after the date of the Order, a charge and security over the Property is hereby constituted in favour of the Receiver, of the Receiver's attorneys and other advisors, and to the Applicant's attorneys to the extent of the aggregate amount of $100,000.00 (the "**Administration Charge**");

[38] **DECLARES** that the Administration Charge shall rank in priority to any and all other hypothecs, mortgages, liens, security interests, priorities, charges, encumbrances or security of whatever nature or kind (collectively, the "**Encumbrances**") affecting the Property charged by such Encumbrances;

[39] **DECLARES** that the Administration Charge is effective and shall charge, as of 12:01 a.m. (Montreal time) the day of the Order (the "**Effective Time**"), all the Debtor's Property present and future;

[40] **DECLARES** that notwithstanding: (i) these proceedings and any declaration of insolvency made herein, (ii) any petition for a receiver order filed pursuant to the *BIA* in respect of the Debtor and any receiving order granting such petition or any

assignment in bankruptcy made or deemed to be made in respect of the Debtor and (iii) the provisions of any federal or provincial statute, the payments or disposition of Property made by the Receiver pursuant to the Order and the granting of the Administration Charge do not and will not constitute settlements, fraudulent preferences, fraudulent conveyances or other challengeable or reviewable transactions or conduct meriting a recourse for abuse under an applicable law, and shall be valid and enforceable as against any person, including any trustee in bankruptcy, and any receiver to the Property of the Debtor;

[41] **AUTHORIZES** the Receiver to collect the payment of its fees and disbursements and those of its attorneys, with the consent of the Applicant, the whole subject to taxation in conformity with the *BIA*, if applicable;

GENERAL

[42] **DECLARES** that the Order, the Motion and the sworn statement do not, in and of themselves, constitute a default or failure to comply by the Debtor under any statute, regulation, license, permit, contract, permission, covenant, agreement, undertaking or any other written document or requirement;

[43] **DECLARES** that the Receiver is at liberty to serve any notice, circular or any other document in connection with these proceedings by forwarding copies by prepaid ordinary mail, courier, personal delivery or electronic transmission to persons or other appropriate parties at their respective given address as last shown in the Records; the documents served in this manner shall be deemed to be received on the date of delivery if by personal delivery or electronic transmission, on the following business day if delivered by courier, or three (3) business days after mailing if delivered by ordinary mail;

[44] **DECLARES** that the Receiver may serve any court materials in these proceedings on all represented parties, by emailing a PDF or other electronic copy of such materials to counsels' email addresses, provided that the Receiver shall deliver "hard copies" of such materials upon request to any party as soon as practicable thereafter;

[45] **DECLARES** that any party interested in these proceedings may serve any court material in these proceedings by emailing a PDF or other electronic copy of such materials to counsels' email addresses, provided that such party shall deliver a "hard copy" on paper of such PDF or electronic materials to the Debtor's and the Receiver's counsel and to any other party who may request such delivery;

[46] **DECLARES** that, unless otherwise provided herein, ordered by this Court, or provided by the BIA, no document, order or other material need be served on any person in respect of these proceedings, unless such person has served a notice of appearance on the solicitors for the Debtor and the Receiver and has filed such notice with the Court;

[47] **DECLARES** that any interested Person may apply to this Court to vary or rescind the Order or seek other relief upon five (5) days notice to the Receiver, the Applicant and

any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order;

[48] **DECLARES** that the present Order and all other orders in these proceedings shall have full force and effect in all provinces and territories in Canada;

[49] **DECLARES** that the Receiver shall be authorized to apply as it may consider necessary or desirable, with or without notice, to any other court or administrative body, whether in Canada, the United States of America or elsewhere, for orders which aid and complement the Order and any subsequent orders of this Court and, without limitation to the foregoing, an order under Chapter 15 of the *U.S. Bankruptcy Code*, for which the Receiver shall be the foreign representative of the Debtor. All courts and administrative bodies of all such jurisdictions are hereby respectively requested to make such orders and to provide such assistance to the Receiver as may be deemed necessary or appropriate for that purpose;

[50] **REQUESTS** the aid and recognition of any Court or administrative body in any Province of Canada and any Canadian federal court or administrative body and any federal or state court or administrative body in the United States of America and any court or administrative body elsewhere, to act in aid of and to be complementary to this Court in carrying out the terms of the Order;

[51] **ORDERS** the provisional execution of the present Order notwithstanding any appeal and without the requirement to provide any security or provision for costs whatsoever;

[52] **THE WHOLE** without costs.

Montreal, August 13, 2026

Signature numérique
de Patrick Gosselin
Date : 2026.08.13
14:12:11 -04'00'

Me PATRICK GOSSELIN, REGISTRAR