



February 23, 2026

TO: Creditors of Counterpoint Interiors Inc. (“CII” or the “Company”)

RE: First Meeting of Creditors

On February 10, 2026, CII was petitioned into bankruptcy and KPMG Inc. was appointed as trustee (the “Trustee”) of the estate of the bankrupt subject to creditor affirmation at the first meeting of creditors (“FMOC”)

The FMOC will be held virtually only via Microsoft Teams on the following date and time:

Date and Time: March 13, 2026, at 2:00pm (Pacific Time)

Microsoft Teams link: [Meeting Link](#)

Meeting ID: 379 776 560 449 12

Passcode: GJ38s9so

Or

Meeting call in: +1 587 774 7319

Meeting ID: 800 248 129#

Creditors who wish to participate in the FMOC should join the meeting link to register their attendance, at least 10 minutes prior to the FMOC start time.

Enclosed with this notice is (i) a condensed statement of the Company’s assets and liabilities, including a list of creditors showing the amounts of their claim (as per the Company), (ii) a proof of claim and proxy form.

To be entitled to vote at the meeting, a creditor must file with the Trustee, before the meeting, a proof of claim and, where necessary, a proxy. Proofs of claim should be forwarded to KPMG Inc, 205-5 Avenue SW, Calgary, Alberta, Canada T2P-4B9 to the attention of Rob Ovenden by facsimile (403) 691 8009 or by email to rovenden@kpmg.ca.

Further publicly available information regarding the Company’s bankruptcy proceeding may be obtained from the Trustee’s website at the following address: <https://kpmg.com/ca/counterpoint>

Dated at Calgary, in the Province of Alberta, this 23rd day of February 2026.

**KPMG Inc. in its capacity as
Trustee of the Estate of Counterpoint Interiors Inc.
And not in its personal or corporate capacity.**

**Julie Kennedy, Licensed Insolvency Trustee
Vice President**

District of: British Columbia
Division No. 03 - Vancouver
Court No. VLC-S-B-230549
Estate No. 11-3335996

FORM 68
Notice of Bankruptcy, First Meeting of Creditors
(Subsection 102(1) of the Act)

Original Amended

In the Matter of the Bankruptcy of
Counterpoint Interiors Inc.
of the City of Vancouver, in the Province of British Columbia

Take notice that:

1. Counterpoint Interiors Inc. filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against Counterpoint Interiors Inc.) on the 10th day of February 2026 and the undersigned, KPMG Inc., was appointed as trustee of the estate of the bankrupt by the official receiver (or the Court); subject to affirmation by the creditors of the trustee's appointment or substitution of another trustee by the creditors.
2. The first meeting of creditors of the bankrupt will be held on the 13th day of March 2026 at 2:00 PM at Virtually (Pacific Time) or Phone conference ID: 800 248 129#, Dial +1 587 774 7319.
3. To be entitled to vote at the meeting, a creditor must file with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.
4. Enclosed with this notice are a proof of claim form, proxy form and list of creditors with claims amounting to \$25 or more showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt to share in any distribution of the proceeds realized from the estate.

Dated at the City of Vancouver in the Province of British Columbia, this 20th day of February 2026.

KPMG Inc. - Licensed Insolvency Trustee

Per:



for Huey Lee - Licensed Insolvency Trustee

777 Dunsmuir St.

Vancouver BC V7Y 1K3

Phone: (604) 646-6398 Fax: (604) 691-3036

District of: British Columbia
 Division No. 03 - Vancouver
 Court No. VLC-S-B-230549
 Estate No.

Original Amended

-- Form 78 --
 Statement of Affairs (Corporate Bankruptcy)
 (Subsection 49(2) and Paragraph 158(d) of the Act / subsections 50(2) and 62(1) of the Act)
 In the Matter of the Bankruptcy of
 Counterpoint Interiors Inc.
 of the City of Vancouver, in the Province of British Columbia

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 10th day of February 2026. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration by a duly authorized director, if the bankrupt is a corporation, or by yourself, in other cases.

Give reasons for the bankrupt's/debtor's financial difficulty (Select all that apply and provide details):

- | | | | | |
|---|---|---|---|--|
| <input type="checkbox"/> Negative market conditions; | <input type="checkbox"/> Foreign Exchange Fluctuations; | <input type="checkbox"/> Economic Downturn; | <input checked="" type="checkbox"/> Poor Financial Performance; | <input type="checkbox"/> Legal Matters (Provide details); |
| <input type="checkbox"/> Lack of Working Capital/Funding; | <input type="checkbox"/> Competition; | <input type="checkbox"/> Legislated or Regulatory Restrictions; | <input type="checkbox"/> Natural Disaster; | <input type="checkbox"/> Increased Cost of Doing Business; |
| <input type="checkbox"/> Overhead Increasing; | <input type="checkbox"/> Faulty Infrastructure or Business Model; | <input type="checkbox"/> Unsuccessful Marketing Initiatives; | <input type="checkbox"/> Personal Issues; | <input type="checkbox"/> Poor Management; |
| <input type="checkbox"/> Faulty Accounting; | <input type="checkbox"/> Tax Liabilities; | <input type="checkbox"/> Labour; | <input type="checkbox"/> Other (Please specify). | |

Provide relevant details:

ASSETS	LIABILITIES
(totals from the list of assets as stated and estimated by bankrupt/debtor)	(totals from the list of liabilities as stated and estimated by bankrupt/debtor)
1. Cash on hand 0.00	1. Secured creditors 0.00
2. Deposits in financial institutions 0.00	2. Preferred creditors, securities, and priorities 0.00
3. Accounts receivable and other receivables	3. Unsecured creditors 721,479.47
Total amount 0.00	4. Contingent, trust claims or other liabilities estimated to be provable for 0.00
Estimated realizable value 0.00	<hr/> Total liabilities 721,479.47
4. Inventory 0.00	<hr/> <hr/> Surplus 721,479.47
5. Trade fixtures, etc. 0.00	
6. Livestock 0.00	
7. Machinery and equipment 0.00	
8. Real property or immovables 0.00	
9. Furniture 0.00	
10. Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.) 0.00	
11. Vehicles 0.00	
12. Securities (shares, bonds, debentures, etc.) 0.00	
13. Other property 0.00	
<hr/> Total of lines 1 to 13 0.00	
If bankrupt is a corporation, add:	
Amount of subscribed capital 0.00	
Amount paid on capital 0.00	
Balance subscribed and unpaid 0.00	
Estimated to produce 0.00	
<hr/> Total assets 0.00	
<hr/> <hr/> Deficiency -721,479.47	
<hr/> Total value of assets located outside Canada included in lines 1 to 13 0.00	

List of Assets

Arrange by Nature of asset and number consecutively

No.	Nature of asset ¹	Address/Location	Asset located outside Canada	Details	Percentage of bankrupt's/debtor's interest	Total value of the bankrupt's/debtor's interest	Estimated realizable value	Equity or Surplus	Placeholder (values on this line are for notification)
101	Cash on hand	n/a	<input type="checkbox"/>	Cash on Hand - Cash in bank	0.00	0.00	0.00	0.00	<input checked="" type="checkbox"/>
Total						0.00	0.00		

¹ Choose one option for each item: Cash on hand; Deposits in financial institutions; Accounts receivable and other receivables; Inventory; Trade fixtures, etc.; Livestock; Machinery and equipment; Residential rental property; Commercial building; Industrial building; Land; Immovable industrial equipment; Other real property; Furniture; Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.); Vehicles; Securities (shares, bonds, debentures, etc.); Bills of exchange, promissory note, etc.; Tax refunds; Other personal property.

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability ²	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority ³	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
1	CANADA REVENUE AGENCY	Pacific and Prairies Regional Insolvency Intake Centre Surrey National Verification and Collection Centre, 9755 King George Blvd. Surrey BC V3T 5E1	Corporate taxes	Government		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
2	Royal Bank of Canada	PO BOX 57100 Toronto ON M8Y 3Y2	Bank Loans except real property mortgage	Financial Institution	11-Oct-2019	721,477.47	0.00	0.00	0.00	721,477.47			-721,477.47	<input type="checkbox"/>
3	SCOTIA BANK Attn: C/O BANKRUPTCY HIGHWAY.COM	P.O. BOX 57100 Toronto ON M8Y 3Y2	Bank Loans except real property mortgage	Financial Institution		1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
Total						721,479.47	0.00	0.00	0.00	721,479.47				

² Choose one option for each item: Accounts payable; Owed rent; Owed wages; Severance pay; Corporate taxes; Sales taxes; Employee source deductions; Litigation/legal costs and awards; Subordinated debenture; Bills of exchange; Promissory notes; Lien notes; Mortgages or hypothec on real or immovable property; Chattel mortgages or movable hypothec; General Security Agreement; Intercompany loans; Bank loans (except real property mortgage); Finance company loans; Shareholder loans; Shares and subscribed capital; Other claim or liability.

³ Choose one option for each item with a preferred or priority amount: Unpaid supplier; Farmer, fisherman or aquaculturist; Owed wages; Unpaid amount regarding pension plan; Municipal taxes; Rent; Customer of a bankrupt securities firm; Deemed trust in favour of the Crown; Priming charges and interim financing; Environmental liabilities; Other.

I, Surajpreet Gehla, of the City of Surrey in the Province of British Columbia, do swear (or solemnly declare) that this statement and the attached lists are, to the best of my knowledge, a full, true and complete statement of the affairs of the Corporation on the 19th day of February 2026 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED) before me at the City of Vancouver in the Province of British Columbia, on this 19th day of February 2026.

Surajpreet Gehla

District of: British Columbia
Division No. 03 - Vancouver
Court No. VLC-S-B-230549
Estate No. 11-3335996

FORM 31

Proof of Claim

(Sections 50.1, 81.5, 81.6, subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8),
102(2), 124(2), 128(1), and paragraphs 51(1)(e) and 66.14(b) of the Act)

In the Matter of the Bankruptcy of
Counterpoint Interiors Inc.
of the City of Vancouver, in the Province of British Columbia

The creditor's preference is to receive all notices and correspondence regarding this claim at the following address and/or facsimile number and/or email address (a mailing address must be provided in all cases):

Address: _____
Facsimile: _____
Email: _____
Contact person name or position: _____
Telephone number for contact person: _____

In the matter of the bankruptcy of Counterpoint Interiors Inc. of the City of Vancouver in the Province of British Columbia and the claim of _____, creditor.

I, _____ (name of creditor or representative of the creditor), of _____ (city and province), do hereby certify:

1. That I am a creditor of the above named debtor (or that I am _____ (state position or title) of _____, (name of creditor or representative of the creditor) and that I am authorized to represent and (if the creditor is a corporation) that I have authority to bind the creditor of the above-named debtor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of bankruptcy, namely the 10th day of February 2026, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. Any debt payable in a currency other than Canadian currency was converted to Canadian currency as of the date of bankruptcy.

(The attached statement of account or affidavit must specify the supporting documents or other evidence in support of the claim)

4. That, to the best of my knowledge, this debt has never been (or this debt has been or part of this debt has been) statute-barred as determined under the relevant legislation.

5. That payment for this debt by the debtor to the creditor has been due (or has been in default) since the ____ day of _____, and that the last payment, if any, on this debt by the debtor to the creditor was made on the ____ day of _____, and/or that the last acknowledgement, if any, of liability for this debt by the debtor to the creditor was made on the ____ day of _____, as follows:

(Give full particulars of the claim, including its history, any acknowledgement or legal action)

6. (Check and complete appropriate category)

A. Unsecured claim of \$ _____

(Other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and:

(Check appropriate description)

Regarding the amount of \$ _____, I do not claim a right to a priority.

Regarding the amount of \$ _____, I claim a right to a priority under paragraph 136(1)(d) of the Act (Complete paragraph 6E below.)

Regarding the amount of \$ _____, I claim a right to a priority under paragraph 136(1)(d.01) of the Act.

District of British Columbia
Division No. 03 - Vancouver
Court No. VLC-S-B-230549
Estate No. 11-3335996

FORM 31 --- Continued
In the Matter of the Bankruptcy of
Counterpoint Interiors Inc.
of the City of Vancouver, in the Province of British Columbia

- Regarding the amount of \$ _____, I claim a right to a priority under paragraph 136(1)(d.02) of the Act.
- Regarding the amount of \$ _____, I claim a right to a priority under paragraph 136(1)(d.1) of the Act.
- Regarding the amount of \$ _____, I claim a right to a priority under paragraph 136(1)(e) of the Act.
- Regarding the amount of \$ _____, I claim a right to a priority under paragraph 136(1)(f) of the Act.
- Regarding the amount of \$ _____, I claim a right to a priority under paragraph 136(1)(g) of the Act.
- Regarding the amount of \$ _____, I claim a right to a priority under paragraph 136(1)(i) of the Act.

(Set out on an attached sheet details to support priority claim)

B. Claim of Lessor for disclaimer of a lease of \$ _____

That I make a claim under subsection 65.2(4) of the Act, the particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based)

C. Secured claim of \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, the particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in the proof of security, by the secured creditor.

D. Claim by Farmer, Fisherman or Aquaculturist of \$ _____

That I make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____
(Attach a copy of sales agreement and delivery receipts)

E. Claim by Wage Earner of \$ _____

That I make a claim under subsection 81.3(8) of the Act in the amount of \$ _____,

That I make a claim under subsection 81.4(8) of the Act in the amount of \$ _____,

F. Claim by Pension Plan for unpaid amount of \$ _____

That I make a claim under subsection 81.5 of the Act in the amount of \$ _____,

That I make a claim under subsection 81.6 of the Act in the amount of \$ _____,

G. Claim against Director of \$ _____

(To be completed when a proposal provides for the compromise of claims against directors)

That I make a claim under subsection 50(13) of the Act, the particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based)

H. Claim of a Customer of a Bankrupt Securities Firm of \$ _____

That I make a claim as a customer for net equity as contemplated by section 262 of the Act, the particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based)

District of British Columbia
Division No. 03 - Vancouver
Court No. VLC-S-B-230549
Estate No. 11-3335996

FORM 31 --- Concluded
In the Matter of the Bankruptcy of
Counterpoint Interiors Inc.
of the City of Vancouver, in the Province of British Columbia

7. That, to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of section 4 of the Act, and have (or has) (or have not or has not) dealt with the debtor in a non-arm's-length manner.

8. That the following are the payments that I have received from the debtor, the credits that I have allowed to the debtor, and the transfers at undervalue within the meaning of section 2 of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act:
(Provide details of payments, credits and transfers at undervalue)

9. (Applicable only in the case of the bankruptcy of an individual.)

- Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.
- I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Warning: Subsection 201(1) of the Act provides for the imposition of severe penalties in the event that a creditor or person claiming to be a creditor makes any false claim, proof, declaration or statement of account.

Dated at _____, this _____ day of _____.

Signature of creditor or representative

District of: British Columbia
Division No. 03 - Vancouver
Court No. VLC-S-B-230549
Estate No. 11-3335996

FORM 36
Proxy
(Subsection 102(2) and paragraphs 51(1)(e) and 66.15(3)(b) of the Act)

In the Matter of the Bankruptcy of
Counterpoint Interiors Inc.
of the City of Vancouver, in the Province of British Columbia

I, _____, of _____, a creditor in the above matter, hereby
appoint _____, of _____, to be
my proxyholder in the above matter, except as to the receipt of dividends, _____ (with or without)
power to appoint another proxyholder in his or her place.

Dated at _____, this _____ day of _____, _____.

Witness

Individual Creditor

Witness

Name of Corporate Creditor

Per _____
Name and Title of Signing Officer

Return To:
KPMG Inc. - Licensed Insolvency Trustee

777 Dunsmuir St.
Vancouver BC V7Y 1K3
Fax: (604) 691-3031



Industry Canada

Office of the Superintendent
of Bankruptcy Canada

District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. VLC-S-B-230549
Estate No. 11-3335996

Industrie Canada

Bureau du surintendant
des faillites Canada

In the Matter of the Bankruptcy of:
Counterpoint Interiors Inc.

Debtor

KPMG INC.

Licensed Insolvency Trustee

ORDINARY ADMINISTRATION

Security: \$*,***

Date of Bankruptcy: February 10, 2026, 15:54

Meeting of Creditors: March 13, 2026, 14:00
Virtually. Dial +1 587 774 7319
ID: 800 248 129#,
Vancouver, BRITISH COLUMBIA

Chair: Trustee

Designated Person: Surajpreet Gehla

CERTIFICATE OF FILING OF A BANKRUPTCY ORDER - Section 43

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify, that:

- the aforementioned trustee, filed for my endorsement, a bankruptcy order appointing the trustee under section 43(9) of the Bankruptcy and Insolvency Act, Trustee of the Estate of the aforementioned Debtor;
- provisions for the avoidance of certain settlements and preferences where applicable, begin before the initial bankruptcy event date and end on the date of bankruptcy, both dates included.

The designated person is required:

- to perform all duties imposed upon a bankrupt by the Bankruptcy and Insolvency Act and in particular, attend the first meeting of creditors and upon request appear before the Official Receiver for examination.

The said trustee is required:

- to serve upon the designated person, a copy of the bankruptcy order bearing the Official Receiver's endorsement and where applicable a notice of examination;
- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable to call in the prescribed manner, a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the Official Receiver.

Date: February 20, 2026

E-File / Dépôt électronique

Official Receiver

300 Georgia Street W, Suite 2000, Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902