

No. S-245481 Vancouver Registry

IN THE \$UPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF THE COOPERATIVE ASSOCIATION ACT, S.B.C. 1999, c. 28

AND

IN THE MATTER OF BC TREE FRUITS COOPERATIVE, BC TREE FRUITS INDUSTRIES LIMITED and GROWERS SUPPLY COMPANY LIMITED

PETITIONERS

ORDER MADE AFTER APPLICATION (SECOND CLAIMS PAYMENT ORDER)

BEFORE THE HONOURABLE)	
JUSTICE GROPPER)	October 3, 2025
)	

ON THE APPLICATION OF Alvarez & Marsal Canada Inc. ("A&M") in its capacity as courtappointed receiver of all of the assets, undertakings and property of the Petitioners (in such capacity, the "Receiver"), coming on for hearing by MS Teams and in person at Vancouver, British Columbia on October 3, 2025; AND ON HEARING Heidi Esslinger, counsel for the Receiver, and those other counsel listed in Schedule "A" hereto; AND UPON READING the material filed, including the First Report of the Receiver dated September 29, 2025 (the "First Receiver's Report"); AND PURSUANT TO the British Columbia Supreme Court Civil Rules, and the inherent jurisdiction of this Court;

THIS COURT ORDERS AND DECLARES THAT:

1. The time for service of the notice of application and supporting materials in respect of this application is hereby abridged such that this application is properly returnable today.

Payment of Accepted Claims

- 2. Capitalized terms used and not otherwise defined in this Order shall have the meanings given to them in the Claims Process Order pronounced in these proceedings on April 28, 2025 (the "Claims Process Order").
- 3. The Claims against the Petitioners, including Pre-Filing Claims and Restructuring Period Claims, which have been allowed by the Monitor or Receiver, as applicable, or deemed to have been accepted in accordance with the Claims Process Order or in accordance with the Claims Assignment Order pronounced in these proceedings on October 24, 2024, which Claims are enumerated in Appendix "A" to the First Receiver's Report, are hereby accepted as valid Claims (collectively, the "Accepted Claims") for the purposes of payments to be made by the Receiver in accordance with and pursuant to the provisions of this Order.
- 4. The Receiver is hereby authorized, directed and empowered to pay to each Claimant having an Accepted Claim the full amount of their Accepted Claim from the funds in the possession of the Petitioners.
- 3. Any payments made by the Receiver in accordance with this order shall not constitute a "distribution", and the Receiver shall not constitute a "legal representative" or "representative" of the Petitioners or "other person" for the purposes of Section 159 of the Income Tax Act (Canada), Section 270 of the Excise Tax Act (Canada), Section 46 of the Employment Insurance Act (Canada), or any other similar federal, provincial or territorial tax legislation in the Provinces or Territories in which the Petitioners conducted business (collectively, the "Statutes"), and the Receiver, in making any such payment or deliveries of funds in accordance with this order: (i) is not "distributing", nor shall it be considered to have "distributed", such funds or assets for the purposes of the Statutes; (ii) shall not incur any liability under the Statutes for making any payments or deliveries in accordance with this order or failing to withhold amounts, ordered or permitted hereunder; (iii) shall not have any liability for any of the Petitioners' tax liabilities regardless of how or when such liabilities may have arisen; and (iv) is hereby forever released, remised and discharged from any claims against it under or pursuant to the Statutes or otherwise at law, arising as

a result of the payments and deliveries in accordance with this order, and any claims of such nature are hereby forever barred.

- 6. The Receiver or any other person facilitating payments pursuant to this Order shall be entitled to deduct and withhold from any such payments such amounts as may be required to be deducted or withheld under any applicable law, including, without limitation, any tax withholdings, statutory deductions and any employment insurance overpayments, and to remit such amounts to the appropriate governmental authority or other person entitled thereto as may be required by such law.
- 7. All payments shall be made in Canadian dollars, regardless of the currency indicated in the applicable Proof of Claim or otherwise, calculated by the Monitor (or Receiver, as applicable) as at the Filing Date, in accordance with paragraph 5 of the Claims Process Order.
- 8. All payments made by the Receiver pursuant to and in accordance with this Order shall be free and clear of: (i) the Charges provided for in the ARIO (and as defined therein); and (ii) the Receiver's Charge (as defined in the Order granted in the within proceedings on August 27, 2025, by which the Receiver was appointed; the "Receivership Order").

9. Notwithstanding:

- (a) the pendency of these proceedings or the termination of these proceedings;
- (b) any application for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada), R.S.C. 1985 c. B-3, as amended (the "**BIA**") in respect of any of the Petitioners and any bankruptcy order issued pursuant to any such application; or
- (c) any assignment in bankruptcy made in respect of any of the Petitioners,

any payments made pursuant to this Order are final and irreversible and shall be binding upon any trustee in bankruptcy that may be appointed in respect of the Petitioners, and shall not be void or voidable by creditors of the Petitioners, nor shall any such payments constitute or be deemed to be fraudulent preferences, assignments, fraudulent conveyances,

transfers-at-undervalue or other reviewable transactions under the BIA or any other federal or provincial law, nor shall they constitute conduct which is oppressive, unfairly prejudicial to or which unfairly disregards the interests of any person, and shall, upon the receipt thereof, be free of all claims, liens, security interests, charges, or other encumbrances granted by or relating to the Petitioners.

10. A&M, whether in its personal capacity or in its capacity as the Receiver:

shall have all of the protections provided to it as an officer of the Court, including the protections granted to it in its capacity as: (i) Monitor pursuant to the CCAA, and other orders granted in these proceedings; and (ii) Receiver pursuant to the Receivership Order, and all other orders granted in these proceedings; and

(b) shall incur no liability or obligation as a result of carrying out any duties or work in connection with this Order, save and except for any gross negligence or willful misconduct.

11. The Receiver shall be at liberty, and is hereby authorized and empowered to take any further steps that it deems necessary or desirable in order to complete the payments described in and authorized by this Order.

Endorsement

12. Endorsement of this order by counsel appearing on this application, other than counsel for the Receiver, is hereby dispensed with.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

Signature of Heidi Esslinger

Lawyer for the Receiver, Alvarez & Marsal

Canada Inc.

BY THE COURT

REGISTRAR

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SCHEDULE "A"

Counsel Appearing

Name of Party	Counsel Name
Former members of BCTree Fruits Coop	Peter Reavolon
UFCW IOCAI 247.	Raashi Ahluwa iia

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FASKEN MARTINEAU DuMOULIN LLP

Barristers and Solicitors 550 Burrard Street, Suite 2900 Vancouver, BC, V6C 0A3 +1 604 631 3131 Counsel: Kibben Jackson E-mail: kjackson@fasken.com



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