

No. S-245481
Vancouver Registry

IN THE SUPREME 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
(THIRD CLAIMS PAYMENT ORDER AND CLAIMS ADJUDICATION)**

BEFORE THE HONOURABLE)
JUSTICE GROPPER) APRIL 9, 2026
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)

ON THE APPLICATION OF Alvarez & Marsal Canada Inc. in its capacity as the court-appointed receiver of all the assets, undertakings and property of the Petitioners (in such capacity, the "Receiver") coming on for hearing at Vancouver, British Columbia, on April 9, 2026; AND ON HEARING Tiffany Bennett and Heidi Esslinger, counsel for the Receiver and those counsel listed in Schedule "A" hereto; AND UPON READING the materials filed, including the Second Report of the Receiver to the Court dated April 1, 2026 (the "Second Report"); AND PURSUANT TO the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended; *Law and Equity Act*, R.S.B.C. 1996, c. 253, as amended, the British Columbia *Supreme Court Civil Rules*, and the inherent jurisdiction of this Honourable Court,

THIS COURT ORDERS AND DECLARES THAT:

SERVICE OF APPLICATION AND DEFINITIONS

1. The time for service of the Notice of Application for this order and the materials filed in support is hereby abridged such that this Application is properly returnable today, and

further service upon any interested party other than those parties on the service list maintained in these proceedings is hereby dispensed with.

2. All capitalized terms 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**”).

PAYMENT OF ACCEPTED CLAIMS

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 at paragraph 5.2 of the Second 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.
5. 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:
 - (a) 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.

CLAIMS ADJUDICATION

Farming Karma Claim

12. The adjudication by the Monitor and Receiver, as applicable, of the Claim of Farming Karma Fruit Company Ltd. (“**Farming Karma**”) against the Petitioners (the “**Farming Karma Claim**”) as set out in the Notice of Revision and Disallowance dated June 6, 2025, and the disallowance of the Farming Karma Claim by the Monitor and Receiver, as applicable, are hereby approved.
13. For greater certainty, the Farming Karma Claim is forever extinguished, discharged and released, and Farming Karma is hereby forever barred, estopped and enjoined from asserting or enforcing any Claim against the Petitioners or the receivership estate.

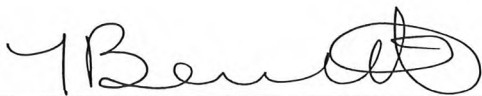
Omitted Claim

14. The Receiver is hereby authorized, but not required, to issue a Notice of Revision or Disallowance for any and all Claims in respect of which the Monitor has received Proofs of Claim pursuant to the Claims Process Order but has not reviewed and adjudicated as contemplated by paragraph 20 of the Claims Process Order, including but not limited to the Omitted Claim as defined and described at paragraph 7.1 of the Second Report, provided however that the Receiver shall issue any such Notice of Revision or Disallowance (if any) not later than April 30, 2026.
15. A Claimant to whom a Notice of Revision or Disallowance is delivered pursuant to paragraph 14 of this Order and that wishes to dispute such Notice of Revision or Disallowance must deliver a Notice of Dispute pursuant to paragraph 22 of the Claims Process Order. Except as expressly modified by the terms of this Order, all provisions of the Claims Process Order shall continue to govern such Claimant's Claim.

ENDORSEMENT

16. Endorsement of this Order by counsel appearing, 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 Kibben Jackson / Tiffany Bennett
Lawyer for the Receiver,
Alvarez & Marsal Canada Inc.

BY THE COURT



REGISTRAR



SCHEDULE "A"

COUNSEL APPEARING

Name of Party	Counsel Name
BC Tree Fruits Members	Christian Garton
BC Tree Fruits Former Members	Peter J. Reardon
UFCW Local 247	Raashi Ahluwalia
Farming Karma Fruit Company	Joseph Moise