

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

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 1000156489 ONTARIO INC.**

INSTRUCTION LETTER FOR THE CLAIMS PROCEDURE

I. CLAIMS PROCEDURE

By Order of the Ontario Superior Court of Justice (Commercial List) dated June 20, 2023 (the “**Claims Procedure Order**”), Alvarez & Marsal Canada Inc., in its capacity as the Court-appointed monitor (in such capacity, the “**Monitor**”) of 1000156489 Ontario Inc. (f/k/a DCL Corporation) (the “**Company**”), has been authorized to conduct a claims procedure (the “**Claims Procedure**”) with respect to claims against the Company and its present and former Directors and Officers (“**Directors/Officers**”).

Unless otherwise defined, all capitalized terms used herein shall have the meanings ascribed to them in the Claims Procedure Order.

The Claims Procedure Order, the Claims Package, a Proof of Claim form and related materials may be accessed from the Monitor’s Website at <https://www.alvarezandmarsal.com/DCLCanada>.

This letter provides instructions for responding to or completing the Proof of Claim or a Notice of Dispute of Revision or Disallowance, as applicable. Reference should be made to the Claims Procedure Order for a complete description of the Claims Procedure.

The Claims Procedure is intended for any Person with any Claims, other than Excluded Claims, of any kind or nature whatsoever against the Company, the Directors/Officers or any of them, whether liquidated, unliquidated, contingent or otherwise. Please review the enclosed material for the complete definitions of “**Claim**”, “**Prefiling Claim**”, “**Restructuring Period Claim**” and “**Director/Officer Claim**” to which the Claims Procedure applies.

All notices and enquiries with respect to the Claims Procedure should be addressed to:

Alvarez & Marsal Canada Inc., in its capacity as Monitor of
1000156489 Ontario Inc. (f/k/a DCL Corporation)
200 Bay St., Suite 2900, P.O. Box 22
Royal Bank Plaza, South Tower
Toronto, Ontario M5J 2J1

Phone: 1-844-692-6255

E-mail: DCLCanada@alvarezandmarsal.com

II. FOR CLAIMANTS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim against the Company, the Directors/Officers or any of them, you **MUST** file a Proof of Claim with the Monitor.

All Proofs of Claim for (i) Prefiling Claims, which are Claims against the Company arising prior to the Filing Date of December 20, 2022, and (ii) Director/Officer Claims, must be actually received by the Monitor **before 5:00 p.m. (Eastern Standard Time) on August 18, 2023** (the “**Claims Bar Date**”).

All Proofs of Claim for Restructuring Period Claims, which are Claims arising out of the restructuring, disclaimer, termination or breach by the Company on or after the Filing Date of December 20, 2022 of any contract, lease or other agreement or arrangement whether written or oral, must be actually received by the Monitor **by the later of (i) the Claims Bar Date and (ii) 5:00 p.m. (Eastern Standard Time) on the date that is thirty (30) Calendar Days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Period Claim to a Claimant** (the “**Restructuring Period Claims Bar Date**”).

PROOFS OF CLAIM MUST BE ACTUALLY RECEIVED BY THE CLAIMS BAR DATE OR THE RESTRUCTURING PERIOD CLAIMS BAR DATE, AS APPLICABLE, OR THE APPLICABLE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Procedure but do not file a Proof of Claim in respect of a Claim by the Claims Bar Date or the Restructuring Period Claims Bar Date, as applicable, you shall not be entitled to vote at any Meeting regarding a Plan or participate in any distribution under a Plan or otherwise in respect of such Claims.

All Claims denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate in effect on the Filing Date of December 20, 2022.

Additional Proofs of Claim forms can be obtained by contacting the Monitor at the telephone number and address indicated above and providing particulars as to your name, address and facsimile number or email mail address. Further, Proofs of Claim and related materials may be accessed from the Monitor’s Website at <https://www.alvarezandmarsal.com/DCLCanada>.