

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

IN THE MATTER OF SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, C. B-3, AS AMENDED, AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990 C. C.43, AS AMENDED

THE HONOURABLE	)	TUESDAY, THE 29TH
	)	
JUSTICE J. DIETRICH	)	DAY OF SEPTEMBER, 2026

B E T W E E N:

SIGMA ONE CAPITAL INC.

Applicant

-and-

KBIJ CORPORATION

Respondent

ADMINISTRATIVE ORDER

THIS MOTION, made by Rosen Goldberg Inc. in its capacity as receiver and manager (in such capacities, the “**Receiver**”) of all of the undertakings, assets, and property of KBIJ Corporation (the “**Debtor**”) acquired for, or used in relation to a business carried on by it, including the lands and premises legally described in Schedule “A” hereto and all proceeds thereof, was heard this day by Zoom videoconference.

ON READING the First Report of the Receiver dated August 25, 2026 (the “**First Report**”) and on hearing the submissions of counsel for the Receiver, counsel for Shirley Yee Professional Corporation, counsel for George Tsang, and no one else appearing for any other person on the

service list, although served, as appears from the affidavit of service of Janet Nairne, sworn August 25, 2026, filed,

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Receiver's Motion Record, including the First Report, is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS AND DECLARES** that all terms not otherwise defined herein shall have the meaning ascribed to them in the First Report.

FIRST REPORT

3. **THIS COURT ORDERS AND DECLARES** the First Report and the activities and proposed activities of the Receiver described in the First Report are hereby approved; provided, however, that only the Receiver, in its personal capacity and only with respect to its own person liability, shall be entitled to rely upon or utilize in any way such approval.

SEALING

4. **THIS COURT ORDERS AND DECLARES** that the Receiver's redaction from the First Report served on the parties on the service list, including: (i) the Colliers International ("**Colliers**") marketing proposal attached as Confidential Appendix 1 to the First Report; (ii) the Lennard Commercial Realty marketing proposal attached as Confidential Appendix 2 to the First Report; the (iii) Colliers' Memorandum regarding the marketing and sale process and current valuation of the Property attached as Confidential Appendix 3 to the First Report; and (iv) the unredacted Agreement of Purchase and Sale between the Receiver and 1001680642 Ontario Inc. dated July 29, 2026 attached as Confidential Appendix 4 to the First Report, are hereby authorized and approved, *nunc pro tunc*.

5. **THIS COURT ORDERS** that, until the Transaction is completed, or further Order of the Court, the Receiver's Motion Record containing unredacted Confidential Appendixes 1, 2, 3 and 4 to the First Report shall be sealed, kept confidential and not form part of the public record,

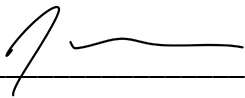
but rather shall be placed, separate and apart from all other contents of the Court file, in a sealed envelope attached to a notice that sets out the title of these proceedings and a statement that the contents are subject to a sealing order.

RECEIVER'S STATEMENT OF RECEIPTS AND DISBURSEMENTS

6. **THIS COURT ORDERS** that the Receiver's statement of receipts and disbursements from October 24, 2023 to August 20, 2026 appended to the First Report is hereby approved.

GENERAL

7. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.



SCHEDULE "A"

PROPERTY

PIN: 06097-0413 (LT)

Legal Description: PT BLK A PL 2062 SCARBOROUGH; PART 1, PLAN 66R33106; TOGETHER WITH AN EASEMENT AS IN SC363310; CITY OF TORONTO

Municipally known as 25 Glen Watford Drive, in Toronto

SIGMA ONE CAPITAL INC.
Applicant

-and- **KBIJ CORPORATION**
Respondent

Court File No. CV-23-00703382-00CL

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PROCEEDING COMMENCED AT
TORONTO

ADMINISTRATIVE ORDER

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in its capacity as Court-appointed Receiver