



Court File No. CV-21-00655373-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.

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MONDAY, THE 22nd

JUSTICE HAINEY

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DAY OF FEBRUARY, 2021

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 FIGR
BRANDS, INC., FIGR NORFOLK INC. AND CANADA'S ISLAND GARDEN INC.
(collectively, the "**Applicants**")

CLAIMS PROCEDURE ORDER

THIS MOTION, made by the Applicants, pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), for an order, *inter alia*, approving the Claims Procedure (as defined below) and certain related relief, was heard this day by Zoom videoconference as a result of the COVID-19 pandemic.

ON READING the Notice of Motion of the Applicants, the affidavit of Michael Devon sworn February 16, 2021, the Second Report of FTI Consulting Canada Inc. (the "**Second Report**"), in its capacity as monitor of the Applicants (the "**Monitor**"), filed, and on hearing the submissions of counsel for the Applicants, counsel for the Monitor, counsel for Alliance One Tobacco Canada Inc., and such other counsel as were present, no one else appearing although duly served as appears from the affidavit of service of Aiden Nelms sworn February 18, 2021;

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

DEFINITIONS

2. **THIS COURT ORDERS** that, for the purposes of this Order (the "**Claims Procedure Order**"), in addition to terms defined elsewhere herein, the following terms shall have the following meanings:

- (a) "**Assessments**" means Claims of Her Majesty the Queen in Right of Canada or of any Province or Territory or Municipality or any other taxation authority in any Canadian or foreign jurisdiction, including, without limitation, amounts which may arise or have arisen under any notice of assessment, notice of objection, notice of reassessment, notice of appeal, audit, investigation, demand or similar request from any taxation authority;
- (b) "**Business Day**" means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
- (c) "**Calendar Day**" means a day, including Saturday, Sunday or any statutory holiday in the Province of Ontario, Canada;
- (d) "**CCAA Proceedings**" means the within proceedings in respect of the Applicants under the CCAA;
- (e) "**Charges**" has the meaning given to that term in the Initial Order;
- (f) "**Claim**" means:
 - (i) any right or claim of any Person against any of the Applicants, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever in existence at the time of the Initial Order, and any interest accrued thereon or costs payable in respect thereof, including by reason of the commission of a tort (intentional or

unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including any legal, statutory, equitable or fiduciary duty) or by reason of any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive, or otherwise), and whether or not such indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution or indemnity or otherwise against the Applicants with respect to any matter, action, cause or chose in action, but subject to any counterclaim, set-off or right of compensation in favour of the Applicants which may exist, whether existing at present or commenced in the future, which indebtedness, liability or obligation (A) is based in whole or in part on facts that existed prior to the Filing Date, (B) relates to a time period prior to the Filing Date, or (C) is a right or claim of any kind that would be a claim provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 (the "**BIA**") had the Applicants become bankrupt on the Filing Date, including for greater certainty any claim against the Applicants for indemnification by any Directors or Officers in respect of a D&O Pre-Filing Claim (but excluding any such claim for indemnification that is covered by the Directors' Charge (as defined in the Initial Order)) (each, a "**Pre-Filing Claim**");

- (ii) any right or claim of any Person against the Applicants in connection with any indebtedness, liability or obligation of any kind whatsoever owed by the Applicants to such Person arising out of the restructuring, disclaimer, repudiation, resiliation, termination or breach by the Applicants on or after the Filing Date of any contract, lease, other agreement or obligation whether written or oral, including for greater certainty any claim against the Applicants for indemnification by any Directors or Officers in respect of a D&O Restructuring Claim (but excluding any such claim for indemnification that is covered by the Directors' Charge) (each, a "**Restructuring Claim**"); and
- (iii) any right or claim of any Person against one or more of the Directors or Officers of the Applicants, howsoever arising whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any Assessments and any right or ability of any Person to advance a claim for contribution, indemnity or otherwise against any of the Directors and/or Officers with respect to any matter, action, cause or chose in action, however arising and whether:

- (1) (A) based in whole or in part on facts that existed prior to the Filing Date, (B) relating to a time period prior to the Filing Date, or (C) it is a right or claim of any kind that would be a claim provable in bankruptcy within the meaning of the BIA had the Applicants become bankrupt on the Filing Date (a "**D&O Pre-Filing Claim**"); or
- (2) based on facts that arose in connection with the restructuring disclaimer, resiliation, termination or breach by the Applicants on or after the Filing Date of any contract, lease, other agreement or obligation, whether written or oral (a "**D&O Restructuring Claim**"),

in each case for which the Directors or Officers are alleged to be, by statute or otherwise by law or equity, liable to pay in their capacity as Directors or Officers (each, a "**D&O Claim**");

provided, however, that in any case "Claim" shall not include an Excluded Claim and "Pre-Filing Claim" shall include a Pre-Filing Intercompany Claim,

- (g) "**Claimant**" means any Person asserting a Claim and includes the transferee or assignee of a Claim recognized in accordance with paragraphs 28 and 29 herein or a trustee, executor, liquidator, receiver, receiver and manager, or other Person acting on behalf of or through such Person;
- (h) "**Claims Officer**" means one or more individuals selected or appointed in accordance with this Claims Procedure Order to act as a claims officer for the purposes of this Claims Procedure Order;
- (i) "**Claims Package**" means a document package that contains a copy of the Instruction Letter, the Notice to Claimants, a Proof of Claim and such other materials as the Applicants and the Monitor may consider appropriate or desirable;
- (j) "**Claims Procedure**" means the procedures outlined in this Claims Procedure Order in connection with the identification, quantification, adjudication and resolution of Claims, as amended or supplemented by further order of the Court;
- (k) "**Court**" means the Ontario Superior Court of Justice (Commercial List);

- (l) **"D&O Indemnity Claim"** means any existing or future right of any Director or Officer against the Applicants which arose or arises as a result of any Person filing a Proof of Claim in respect of such Director or Officer for which such Director or Officer is entitled to be indemnified by the Applicants;
- (m) **"Directors"** means the directors and former directors of any Applicant or any Person who is or was or may be deemed to be or have been, whether by statute, operation of law or otherwise, a director or de facto director of any Applicant, in such capacity, and "Director" means any one of them;
- (n) **"Disputed Claim"** means a Claim that is validly disputed in accordance with this Claims Procedure Order and which remains subject to adjudication in accordance with this Claims Procedure Order;
- (o) **"Employee"** means anyone who is or was a current or former employee of any of the Applicants, whether on a full-time, part-time or temporary basis, including any individuals on disability leave, parental leave or other absence;
- (p) **"Employee Claim"** means the Claim of any Employee for vacation pay, termination pay, severance pay, wages, expenses, commissions, or other remuneration, arising as result of the termination of employment or a layoff of such Employee by any Applicant prior to the Filing Date or during the CCAA Proceedings;
- (q) **"Excluded Claim"** means any claim secured by any of the Charges and any Employee Claim;
- (r) **"Filing Date"** means January 21, 2021;
- (s) **"Initial Order"** means the Initial Order of the Honourable Justice Hainey as amended and restated on January 29, 2021 in these CCAA Proceedings, as may be further amended, restated or varied from time to time;
- (t) **"Instruction Letter"** means the instruction letter to Claimants, substantially in the form attached as Schedule "A" hereto;

- (u) **"Meeting"** means a meeting of the creditors of any Applicant called for the purpose of considering and voting in respect of a Plan, if any;
- (v) **"Monitor"** has the meaning set out in the recital hereto;
- (w) **"Monitor's Website"** means: cfcanada.fticonsulting.com/figr;
- (x) **"Notice of Dispute of Revision or Disallowance"** means a notice in substantially the form attached hereto as Schedule "E", which may be delivered by a Claimant who received a Notice of Revision or Disallowance for disputing such Notice of Revision or Disallowance;
- (y) **"Notice of Revision or Disallowance"** means the notice, substantially in the form attached hereto as Schedule "D", which may be delivered by the Applicants or the Monitor, as applicable, to a Claimant revising or disallowing, in part or in whole, a Claim submitted by such Claimant for voting and/or distribution purposes;
- (z) **"Notice to Claimants"** means the notice for publication by the Monitor as described in paragraph 17 hereof, in the form attached as Schedule "B";
- (aa) **"Officers"** means the officers and former officers of any Applicant or any Person who is or was or may be deemed to be or have been, whether by statute, operation of law or otherwise, an officer or de facto officer of any Applicant, in such capacity, and "Officer" means any one of them;
- (bb) **"Orders"** means any and all orders issued by the Court within the CCAA Proceedings, including the Initial Order;
- (cc) **"Person"** means any individual, corporation, firm, limited or unlimited liability company, general or limited partnership, association (incorporated or unincorporated), trust, unincorporated organization, joint venture, trade union, government authority or any agency, regulatory body or officer thereof or any other entity, wherever situate or domiciled, and whether or not having legal status, and whether acting on its own or in a representative capacity;

- (dd) **"Plan"** means a plan of compromise or arrangement contemplated by the Initial Order;
- (ee) **"Pre-Filing Claims Bar Date"** means 5:00 p.m. (Eastern Time) on April 6, 2021;
- (ff) **"Pre-Filing Intercompany Claim"** means any Claim by any of the Applicants, or any of their affiliated companies, partnerships, or other corporate entities, including any direct or indirect parent or subsidiary companies or other corporate entities that:
 - (i) is based in whole or in part on facts that existed prior to the Filing Date, (ii) relates to a time period prior to the Filing Date, or (iii) is a right or claim of any kind that would be a claim provable in bankruptcy within the meaning of the BIA had the Applicants become bankrupt on the Filing Date;
- (gg) **"Pre-Filing Intercompany Claims Report"** means a report or supplemental report of the Monitor referred to in paragraph 41 of this Order providing, *inter alia*, the Monitor's recommendation and the Proposed Pre-Filing Intercompany Claims Resolution Process;
- (hh) **"Proof of Claim"** means the Proof of Claim referred to in paragraphs 21 to 25 hereof to be filed by Claimants, substantially in the form attached hereto as Schedule "C";
- (ii) **"Proposed Pre-Filing Intercompany Claims Resolution Process"** means the process to resolve Pre-Filing Intercompany Claims set out in the Pre-Filing Intercompany Claims Report;
- (jj) **"Restructuring Claims Bar Date"** means the later of:
 - (i) the Pre-Filing Claims Bar Date; and
 - (ii) 5:00 p.m. (Eastern Time) on the day which is thirty (30) Calendar Days after the Monitor sends a Claims Package with respect to a Restructuring Claim in accordance with paragraph 20 of this Claims Procedure Order; and
- (kk) **"Service List"** means the service list maintained by the Monitor in respect of these CCAA Proceedings at the applicable time.

INTERPRETATION

3. **THIS COURT ORDERS** that all references as to time herein shall mean local time in Toronto, Ontario, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. (Eastern Time) on such Business Day unless otherwise indicated herein.
4. **THIS COURT ORDERS** that all references to the word "including" shall mean "including without limitation".
5. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes the other gender.

GENERAL PROVISIONS

6. **THIS COURT ORDERS** that the Claims Procedure and the forms attached as schedules to this Claims Procedure Order are hereby approved. Notwithstanding the foregoing, the Monitor, in consultation with the Applicants, may, from time to time, make non-substantive changes to the forms as the Monitor may consider necessary or desirable, including the Instruction Letter, Notice to Claimants, Notice of Revision or Disallowance, Proof of Claim and Notice of Dispute of Revision or Disallowance.
7. **THIS COURT ORDERS** that the Applicants and the Monitor are hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed, and may waive strict compliance with the requirements of this Claims Procedure Order as to completion, execution and submission of such forms and to request any further documentation from a Claimant that the Applicants or the Monitor may require.
8. **THIS COURT ORDERS** that all Claims shall be denominated in Canadian dollars. Any Claims denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada daily average exchange rate on the Filing Date, which for United States dollars is USD 1: CAD 1.2627.

9. **THIS COURT ORDERS** that there shall be no presumption of validity or deeming of the amount due in respect of amounts claimed in any Assessments.

10. **THIS COURT ORDERS** that, notwithstanding any other provisions of this Order, the solicitation of Proofs of Claim and the filing by any Claimant of a Proof of Claim shall not, for that reason only, grant any Person any rights, including without limitation, in respect of its Claims or its standing in the CCAA Proceedings, except as specifically set out in this Claims Procedure Order.

11. **THIS COURT ORDERS** that copies of all forms delivered hereunder, as applicable, shall be maintained by the Monitor. The Monitor shall promptly provide copies of all Proofs of Claim and Notices of Dispute of Revision or Disallowance received by them to the Applicants and their counsel in connection with the Claims Procedure.

ROLE OF THE MONITOR

12. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights, duties, responsibilities and obligations under the CCAA and the Orders, is hereby authorized, directed and empowered to implement the Claims Procedure provided for herein and to take such other actions and fulfill such other roles as are contemplated by the Claims Procedure Order or incidental thereto.

13. **THIS COURT ORDERS** that the Monitor shall: (i) have all protections afforded to it by the CCAA, this Claims Procedure Order, the Initial Order, any other Orders of the Court in the CCAA Proceedings and other applicable law in connection with its activities in respect of this Claims Procedure Order, including the stay of proceedings in its favour provided pursuant to the Initial Order; (ii) incur no liability or obligation as a result of carrying out the provisions of this Claims Procedure Order, including in respect of its exercise of discretion as to the completion, execution or time of delivery of any documents to be delivered hereunder, other than in respect of gross negligence or wilful misconduct; (iii) shall be entitled to rely on the books and records of the Applicants and any information provided by the Applicants, all without independent investigation; and (iv) shall not be liable for any claims or damages resulting from any errors or

omissions in such books, records or information or in any information provided by any Claimant, except to the extent that the Monitor has acted with gross negligence or wilful misconduct.

14. **THIS COURT ORDERS** that the Applicants, the Officers, the Directors and their respective employees, agents and representatives and any other Person given notice of this Claims Procedure Order shall fully cooperate with the Monitor in the exercise of its powers and the discharge of its duties and obligations under this Claims Procedure Order.

NOTICE TO CLAIMANTS

15. **THIS COURT ORDERS** that the Applicants shall within two (2) Business Days following the issuance of the Claims Procedure Order provide to the Monitor a complete list of known potential Claimants listed in the books and records of the Applicants (the "**Known Claimants**" and each a "**Known Claimant**") as at the date of this Claims Procedure Order, showing for each Known Claimant, its name, electronic address, or mailing address in the absence of an electronic address, and amount owed in accordance with the Applicants' books and records.

16. **THIS COURT ORDERS** that the Monitor shall send a Claims Package to each Known Claimant, each party that appears on the Service List, and any other Person that has requested a Claims Package, by ordinary mail or electronic mail to the last known address of the Known Claimant or the address as listed on the Service List, as applicable, within five (5) Business Days following receipt of the complete list of Known Claimants in accordance with paragraph 15 of this Claims Procedure Order.

17. **THIS COURT ORDERS** that as soon as practicable and without delay following the issuance of this Claims Procedure Order, the Monitor shall cause the Notice to Claimants to be published, for at least one (1) Business Day, in the Globe and Mail, National Edition.

18. **THIS COURT ORDERS** that the Monitor shall cause the Notice to Claimants, the Claims Package and the Claims Procedure Order to be posted to the Monitor's Website as soon as reasonably possible and cause it to remain posted thereon until its discharge as Monitor of the Applicants.

19. **THIS COURT ORDERS** that upon request by a Claimant to the Monitor or the Applicants for a Claims Package or documents or information relating to the Claims Procedure, the Monitor shall forthwith send a Claims Package, direct such Person to the documents posted on the Monitor's Website, or otherwise respond to the request for information or documents as the Monitor considers appropriate in the circumstances.

20. **THIS COURT ORDERS** that with respect to Restructuring Claims arising from the restructuring, disclaimer, resiliation, termination or breach of any lease, contract, or other agreement or obligation, on or after the date of the Initial Order, the Monitor shall send to the counterparty(ies) to such lease, contract or other agreement or obligation a Claims Package:

- (a) within five (5) Business Days following the issuance of this Claims Procedure Order if such Restructuring Claim arose prior to the date of the Claims Procedure Order; or
- (b) no later than five (5) Business Days following the time the Monitor actually becomes aware of the effective date of such Restructuring Claim if such Restructuring Claim arises following the date of the Claims Procedure Order.

CLAIMS PROCEDURE FOR CLAIMANTS

A. Proofs of Claim

21. **THIS COURT ORDERS** that any Person that wishes to assert a Pre-Filing Claim (including a Pre-Filing Intercompany Claim) must deliver to the Monitor on or before the Pre-Filing Claims Bar Date a completed Proof of Claim, including all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Procedure Order.

22. **THIS COURT ORDERS** that any Person that wishes to assert a Restructuring Claim must deliver to the Monitor on or before the Restructuring Claims Bar Date a completed Proof of Claim, including all relevant supporting documentation in respect of such Claim, in the manner set out in this Claims Procedure Order.

23. **THIS COURT ORDERS** that any Person that wishes to assert a D&O Claim (including, for greater certainty a D&O Pre-Filing Claim or a D&O Restructuring Claim) must deliver to the Monitor on or before the Pre-Filing Claims Bar Date or the Restructuring Claims Bar Date, as

applicable, a completed Proof of Claim form, together with all relevant supporting documentation in respect of such D&O Claim, in the manner set out in this Claims Procedure Order.

24. **THIS COURT ORDERS** that any Person wishing to assert a Claim shall include any and all Claims it asserts against any Applicant or a Director or Officer in a single Proof of Claim.

25. **THIS COURT ORDERS** that except in respect of Excluded Claims, any Person who does not file a Proof of Claim such that it is received by the Monitor in accordance with this Claims Procedure Order by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, shall:

- (a) not be entitled to receive further notice with respect to, and shall not be entitled to participate as a Claimant or creditor in, the Claims Procedure or the CCAA Proceedings in respect of such Claim;
- (b) with respect to a Pre-Filing Claim or a Restructuring Claim, be forever barred, estopped and enjoined from asserting or enforcing such Claim against the Applicants and the Applicants shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by the Applicants or the Monitor;
- (c) with respect to a D&O Claim, be forever barred, estopped and enjoined from asserting or enforcing such Claim against any of the Directors and Officers and the Directors and Officers shall not have any liability whatsoever in respect of such Claim and such Claim shall be extinguished without any further act or notification by the Applicants, the Monitor or the Directors or Officers;
- (d) not be permitted to vote at any Meeting on account of such Claim; and
- (e) not be permitted to participate in any distribution under any Plan related to such Claim or under these CCAA Proceedings.

B. D&O Indemnity Claims

26. **THIS COURT ORDERS** that to the extent that any D&O Claim is filed in accordance with this Claims Procedure, a corresponding D&O Indemnity Claim shall be deemed to have been timely filed in respect of each D&O Claim. For the avoidance of doubt, Directors and Officers shall not be required to take any action or to file a Proof of Claim in respect of such D&O Indemnity Claim.

C. Set-Off

27. **THIS COURT ORDERS** that nothing in this Claims Procedure Order shall affect any right of set-off that any Applicant, a Director or an Officer may have against any Person.

D. Transfer of Claims

28. **THIS COURT ORDERS** that if the holder of a Claim transfers or assigns the whole of such Claim to another Person, neither the Applicants nor the Monitor shall be obligated to give notice or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until written notice of such transfer or assignment, together with evidence satisfactory to the Applicants and the Monitor, in their sole discretion, of such transfer or assignment, has been received by the Monitor and the Monitor has provided written confirmation acknowledging the transfer or assignment of such Claim, and thereafter such transferee or assignee shall for the purposes hereof constitute the "Claimant" in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Claims Procedure Order prior to receiving written confirmation by the Monitor acknowledging such assignment or transfer. After the Monitor has delivered a written confirmation acknowledging the notice of the transfer or assignment of a Claim, the Applicants and the Monitor shall thereafter be required only to deal with the transferee or assignee and not the original holder of the Claim. A transferee or assignee of a Claim takes the Claim subject to any defences and rights of set-off to which the Applicants, Directors or Officers may be entitled with respect to such Claim. For greater certainty, a transferee or assignee of a Claim is not entitled to set-off, apply, merge, consolidate or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such Person to the Applicants.

Reference to transfer in this Claims Procedure Order includes a transfer or assignment whether absolute or intended as security.

29. **THIS COURT ORDERS** that if a Claimant or any subsequent holder of a Claim, who in any such case has previously been acknowledged by the Applicants and the Monitor as the holder of the Claim, transfers or assigns the whole of such Claim to more than one Person or part of such Claim to another Person, such transfers or assignments shall not create separate Claims and such Claims shall continue to constitute and be dealt with as a single Claim notwithstanding such transfers or assignments. The Applicants and the Monitor shall not, in each case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the Person last holding such Claim, provided such Claimant may, by notice in writing delivered to the Applicants and the Monitor, direct that subsequent dealings in respect of such Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim with such Claimant or in accordance with the provisions of this Claims Procedure Order.

E. Adjudication of Claims Against the Applicants

30. **THIS COURT ORDERS** that subject to paragraphs to 34 to 38 and 40 to 43 of this Claims Procedure Order, the Monitor, with the assistance of the Applicants, shall review all Proofs of Claims received by the Pre-Filing Claims Bar Date or the Restructuring Claims Bar Date, as applicable, and shall accept, revise or disallow the classification, nature and/or amount of each Claim against the Applicants therein. The Monitor shall notify each Claimant who has delivered a Proof of Claim by the Pre-Filing Claims Bar Date or the Restructuring Claims Bar Date, as applicable, as to whether such Claimant's Claim against the Applicant(s) as set out therein has been revised or disallowed, in whole or in part, by sending a Notice of Revision or Disallowance. The reasons for any revision or disallowance of a Claim, whether in whole or in part, shall be included in such Notice of Revision or Disallowance.

31. **THIS COURT ORDERS** that any Claimant who wishes to dispute a Notice of Revision or Disallowance sent pursuant to paragraph 30 of this Claims Procedure Order shall deliver a Notice of Dispute of Revision or Disallowance by no later than 5:00 p.m. (Eastern Time) on the

date that is fourteen (14) Calendar Days after the date the Monitor sends a Notice of Revision or Disallowance to the applicable Claimant.

32. **THIS COURT ORDERS** that where a Claimant that receives a Notice of Revision or Disallowance pursuant to paragraph 30 of this Claims Procedure Order does not file a Notice of Dispute of Revision or Disallowance by the time set out in paragraph 31 herein, the classification, nature and amount of such Claimant's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance and any and all of the Claimant's rights to dispute the classification, amount and/or nature of the Claim(s) set out in the Notice of Revision or Disallowance or to otherwise assert or pursue the Claim(s) in an amount that exceeds the amount set forth in the Notice of Revision or Disallowance shall be forever extinguished and barred without further act or notification.

F. Resolution of Claims Against the Applicants

33. **THIS COURT ORDERS** that the Monitor, with the assistance of the Applicants, shall review all Notices of Dispute of Revision or Disallowance received in accordance with paragraph 31 herein. In the event that the Monitor, with the assistance of the Applicants, are unable to resolve a dispute regarding any Disputed Claim (other than in respect of a D&O Claim) with a Claimant within a period or in a manner satisfactory to the Monitor, in consultation with the Applicants, the Monitor shall so notify the Claimant. Thereafter, the Monitor shall refer the Disputed Claim to: (i) the Court; or (ii) a Claims Officer or such alternative dispute resolution as may be ordered by the Court or agreed to by the Applicants, the Monitor and the applicable Claimant. The Court, the Claims Officer or the Person or Persons conducting the alternative dispute resolution proceeding, as the case may be, shall resolve the dispute.

G. Adjudication of D&O Claims

34. **THIS COURT ORDERS** that, for greater certainty, the procedures in paragraphs 30 to 33 of this Claims Procedure Order shall not apply to the adjudication or the resolution of D&O Claims.

35. **THIS COURT ORDERS** that the Monitor shall forthwith provide the relevant Director or Officer (and his or her counsel, if known to the Monitor) with a copy of any Proofs of Claim received in respect of D&O Claims.
36. **THIS COURT ORDERS** that the Monitor, with the assistance of the Applicants, and the relevant Director or Officer, shall review all Proofs of Claim received by the Pre-Filing Claims Bar Date or the Restructuring Claims Bar Date, as applicable, in respect of D&O Claims and shall accept, revise or disallow the classification, nature and/or amount of each D&O Claim set out therein in whole or in part (which acceptance, revision or disallowance shall require the consent of the applicable Director or Officer). The Monitor, with the consent of the Applicants, shall notify each Claimant who has delivered a Proof of Claim by the Pre-Filing Claims Bar Date or the Restructuring Claims Bar Date, as applicable, in respect of D&O Claims as to whether such Person's Claim as set out therein has been revised or disallowed and the reasons therefor by sending a Notice of Revision or Disallowance to such Claimant. The Monitor shall provide a copy of such Notice of Revision or Disallowance to the Director or Officer (and his or her counsel, if known to the Monitor) subject to D&O Claims.
37. **THIS COURT ORDERS** that any Claimant who wishes to dispute a Notice of Revision or Disallowance sent pursuant to paragraph 36 of this Claims Procedure Order shall deliver a Notice of Dispute of Revision or Disallowance to the Monitor such that it is received by the Monitor by no later than 5:00 p.m. (Eastern Time) on the date that is fourteen (14) Calendar Days after the date the Monitor sent the applicable Claimant the Notice of Revision or Disallowance. The Monitor shall provide a copy of such Notice of Dispute of Revision or Disallowance to the Director or Officer (and his or her counsel, if known to the Monitor) subject to the applicable D&O Claim upon the receipt of such Notice of Dispute of Revision or Disallowance.
38. **THIS COURT ORDERS** that if a Claimant who receives a Notice of Revision or Disallowance pursuant to paragraph 36 of this Claims Procedure Order does not file a Notice of Dispute of Revision or Disallowance by the deadline set out in paragraph 37 herein, the classification, nature and amount of such Claimant's D&O Claim shall be deemed to be as set out in the Notice of Revision or Disallowance and any and all of such Claimant's rights to dispute the

D&O Claim(s) as classified and valued in the Notice of Revision or Disallowance or to otherwise assert or pursue such D&O Claim(s) in an amount that exceeds the amount set forth in the Notice of Revision or Disallowance shall be forever extinguished and barred without further act or notification.

H. Resolution of D&O Claims

39. **THIS COURT ORDERS** that in the event that the Monitor, in consultation with the Applicants, determines that it is necessary to finally determine the amount of a D&O Claim and the Monitor, in consultation with the Applicants and with the consent of the applicable Directors and Officers, is unable to resolve a dispute regarding such D&O Claim with the Claimant asserting such D&O Claim within a period or in a manner satisfactory to the Monitor, in consultation with the Applicants and with the consent of the applicable Directors and Officers, the Monitor shall notify the Applicants, the applicable Directors and Officers and such Claimant. Thereafter, the Monitor shall refer the Disputed Claim to: (i) the Court; or (ii) a Claims Officer or to such alternative dispute resolution as may be ordered by the Court or agreed to by the Applicants, the Monitor, the relevant Director(s) and/or Officer(s) and the applicable Claimant. The Court, the Claims Officer or the Person or Persons conducting the alternative dispute resolution proceeding, as the case may be, shall resolve the dispute.

I. Resolution of Pre-Filing Intercompany Claims

40. **THIS COURT ORDERS** that, for greater certainty, the procedures in paragraphs 30 to 39 of this Claims Procedure Order shall not apply to the adjudication or the resolution of Pre-Filing Intercompany Claims.

41. **THIS COURT ORDERS** that the Monitor, with the assistance of the Applicants, shall review all Proofs of Claim received by the Pre-Filing Claims Bar Date in respect of Pre-Filing Intercompany Claims and shall thereafter serve on the Service List and file with the Court the Pre-Filing Intercompany Claims Report setting out the Proposed Pre-Filing Intercompany Claims Resolution Process. If any interested party wishes to object to the Proposed Pre-Filing Intercompany Claims Resolution Process, such interested party must serve on the Service List a notice of objection within seven (7) days of the date upon which the Monitor serves the Pre-

Filing Intercompany Claims Report. If a notice of objection is received in accordance with the terms hereof, such objection may be resolved consensually between the Monitor and the objecting party, in consultation with the Applicants, or by further Order of this Court upon a motion to be brought by the Monitor, in consultation with the Applicants. If no notice of objection is received in accordance with the terms hereof, the Proposed Pre-Filing Intercompany Claims Resolution Process shall be implemented without any need for a further Order of the Court.

CLAIMS OFFICER

42. **THIS COURT ORDERS** that the selection of any Claims Officer to adjudicate a Disputed Claim shall be subject to mutual agreement between the affected Claimant, the Applicants, and the Monitor, and if such agreement is not possible, Court approval. If mutual agreement cannot be reached between the affected Claimant, the Applicants and the Monitor, the Applicants or the Monitor are hereby authorized to bring a motion to seek an order of the Court appointing a Claims Officer in respect of any and all Disputed Claims. The Applicants shall pay the reasonable professional fees and disbursements of each Claims Officer on presentation and acceptance of invoices from time to time. Each Claims Officer shall be entitled to a reasonable retainer against his or her fees and disbursements which shall be paid upon request by the Applicants, with the consent of the Monitor.

43. **THIS COURT ORDERS** that, subject to further order of the Court, the Claims Officer shall determine the status and/or amount of each Claim in respect of which a dispute has been referred to such Claims Officer.

44. **THIS COURT ORDERS** that, in consultation with the Monitor and the Applicants, the Claims Officer shall be empowered to determine the process in which evidence may be brought before him or her as well as any other procedural matters which may arise in respect of the determination of any Disputed Claim. In addition, the Claims Officer shall have the discretion to determine by whom and to what extent the costs of any hearing before the Claims Officer shall be paid.

45. **THIS COURT ORDERS** that the Applicants or the Claimant may appeal the Claims Officer's determination to the Court by serving upon the other (with a copy to the Monitor) and filing with the Court, within ten (10) calendar days of notification of the Claims Officer's determination of such Claimant's Claim, a notice of motion returnable on a date to be fixed by the Court. If a notice of motion is not filed within such period, then the Claims Officer's determination shall be deemed to be final and binding and shall be such Claimant's Claim.

EXCLUDED CLAIMS

46. **THIS COURT ORDERS** that, for greater certainty, no Person holding an Excluded Claim shall be required to file a Proof of Claim in respect of such Excluded Claim, and such Person shall be unaffected by this Claims Procedure Order in respect of such Excluded Claim.

SERVICE AND NOTICE

47. **THIS COURT ORDERS** that the Applicants or the Monitor may, unless otherwise specified by this Claims Procedure Order, serve and deliver or cause to be served and delivered the Claims Package, any letters, notices or other documents to Claimants or any other interested Person by forwarding true copies thereof by email, prepaid ordinary mail, courier, personal delivery, facsimile transmission or email to such Persons or their counsel (including counsel of record in any ongoing litigation) at the physical or electronic address, as applicable, last shown on the books and records of the Applicants or set out in such Claimant's Proof of Claim if one has been filed. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, on the third Business Day after mailing within Canada, and the fifth Business Day after mailing internationally; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by facsimile transmission or email by 5:00 p.m. (Eastern Time) on a Business Day, on such Business Day and if delivered after 5:00 p.m. (Eastern Time) or other than on a Business Day, on the following Business Day.

48. **THIS COURT ORDERS** that any notice or communication required to be provided or delivered by a Claimant to the Applicants or the Monitor under this Claims Procedure Order shall be in writing in substantially the form, if any, provided for in this Claims Procedure Order and will be sufficiently given only if delivered by email, or if a Claimant is unable to do so, and

after notifying the Monitor of the method of delivery via the telephone hotline available on the Monitor's Website, by prepaid registered mail, courier, or personal delivery, addressed to:

If to the Applicants:

Bennett Jones LLP
100 King St, W Suite 3400
Toronto, ON M5X 1A4

Attention: Mike Shakra / Aiden Nelms

Email: shakram@bennettjones.com / nelmsa@bennettjones.com

If to the Monitor:

FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, ON M5K 1G8

Attention: Jeff Rosenberg / Jodi Porepa

Email: figr@fticonsulting.com

with copies to:

Cassels Brock & Blackwell LLP
Suite 2100, Scotia Plaza
40 King Street West
Toronto, ON M5H 3C2

Attention: Kieran May

Email: kmay@cassels.com

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (Eastern Time) on a Business Day or if delivered outside of normal business hours, the next Business Day.

49. **THIS COURT ORDERS** that the posting of materials on the Monitor's Website pursuant to paragraph 18 herein, the publication of the Notice to Claimants and the mailing of the Claims Packages as set out in this Claims Procedure Order shall constitute good and sufficient notice to Claimants of the Pre-Filing Claims Bar Date, the Restructuring Claims Bar Date and the other deadlines and procedures set forth herein, and that no other form of notice or service need be given or made on any Person, and no other document or material need be served on any Person in respect of the claims procedure described herein.

50. **THIS COURT ORDERS** that in the event that this Claims Procedure Order is subsequently amended by further Order of the Court, the Applicants shall serve notice of such amendment on the Service List in these proceedings and the Monitor shall post such further Order on the Monitor's Website and such posting shall constitute adequate notice to all Persons of such amendment.

51. **THIS COURT ORDERS** that if during any period during which notices or other communications are being given pursuant to this Claims Procedure Order, a postal strike or postal work stoppage of general application should occur, such notices, notifications or other communications sent by ordinary or registered mail and then not received shall not, absent further Order of this Court, be effective and notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery, facsimile transmission or email in accordance with this Claims Procedure Order.

DIRECTIONS

52. **THIS COURT ORDERS** that notwithstanding the terms of this Claims Procedure Order, the Applicants or the Monitor may apply to this Court from time to time for directions from this Court with respect to this Claims Procedure Order, or for such further Order or Orders as any of them may consider necessary or desirable to amend, supplement or clarify the terms of this Claims Procedure Order.

GENERAL

53. **THIS COURT ORDERS** that nothing in this Claims Procedure Order shall prejudice the rights and remedies of any Directors or Officers to the Charges or any applicable insurance policy or prevent or bar any Person from seeking recourse against or payment from the Applicants' insurance or any Director's or Officer's liability insurance policy or policies that exist to protect or indemnify the Directors or Officers whether such recourse or payment is sought directly by the Person asserting a Claim from the insurer or derivatively through the Directors or Officers or the Applicants; provided, however, that nothing in this Claims Procedure Order shall create any rights in favour of such Person under any policies of insurance nor shall anything in this Claims Procedure Order limit, remove, modify or alter any defence to such Claim available to the insurer pursuant to the provisions of any insurance policy or at law; and further provided that any Claim or portion thereof for which the Person receives payment directly from, or confirmation that he or she is covered by, the Applicants' insurance or any Directors' or Officers' liability insurance or other liability insurance policy or policies that exist to protect or indemnify the Directors or Officers shall not be recoverable as against the Applicants or the Directors or Officers, as applicable.

54. **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 Claims Procedure Order and to assist the Applicants, the Monitor and their respective agents in carrying out the terms of this Claims Procedure Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Claims Procedure Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Applicants and the Monitor and their respective agents in carrying out the terms of this Claims Procedure Order.

55. **THIS COURT ORDERS** that each of the Applicants and the Monitor be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Claims Procedure Order and for assistance in carrying out the terms of this Claims Procedure Order, and that the Monitor is authorized and

empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

56. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. on the date of this Claims Procedure Order.

A handwritten signature in blue ink, appearing to read "Fainey J.", is written over a horizontal line. The signature is cursive and includes a large, stylized initial "J" at the end.

Toronto Estates Office
330 University Avenue, 9th Fl,
Toronto, ON
M5G 1R7

SCHEDULE “A”

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 FIGR
BRANDS, INC., FIGR NORFOLK INC. AND CANADA'S ISLAND GARDEN INC.
(collectively, the “**Applicants**”)

INSTRUCTION LETTER FOR THE CLAIMS PROCEDURE

I. CLAIMS PROCEDURE

By Order of the Ontario Superior Court of Justice (Commercial List) dated February 22, 2021 (the “**Claims Procedure Order**”), FTI Consulting Canada Inc., in its capacity as the Court-appointed monitor (in such capacity, the “**Monitor**”) of the Applicants has been authorized, with the assistance of the Applicants, to conduct a claims procedure (the “**Claims Procedure**”) with respect to Claims against the Applicants and their present or former Directors and Officers. The Claims Procedure Order governs the filing and determination of all Claims against the Applicants.

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 <http://cfcanada.fticonsulting.com/figr/>.

This letter provides instructions for responding to or completing the Proof of Claim. 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 Applicants, the Directors or Officers or any of them, whether liquidated, unliquidated, contingent or otherwise. Please review the enclosed material for the complete definitions of “**Claim**”, “**Pre-Filing Claim**”, “**Restructuring Claim**”, “**D&O Claim**”, “**D&O Pre-Filing Claim**”, “**D&O Restructuring Claim**”, and “**Pre-Filing Intercompany Claim**” to which the Claims Procedure applies.

All enquiries with respect to the Claims Procedure should be addressed to the Monitor at: Email: figr@fticonsulting.com or via the telephone hotline (416.649.8128 or 1.844.669.6345), provided however, that formal notices to the Monitor must be delivered as set out below.

II. FOR CLAIMANTS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim (other than an Excluded Claim) that you wish to assert against the Applicants, the Directors or Officers or any of them, you **MUST** file a Proof of Claim with the Monitor.

All Proofs of Claim for (i) Pre-Filing Claims, which for greater certainty are Claims against the Applicants arising prior to the Filing Date of January 21, 2021, (ii) D&O Pre-Filing Claims; and (iii) Pre-Filing Intercompany Claims must be received by the Monitor **before 5:00 p.m. (Eastern Time) on April 6, 2021** (the “**Pre-Filing Claims Bar Date**”).

All Proofs of Claim for (i) Restructuring Claims, which for greater certainty are Claims arising out of the restructuring, disclaimer, resiliation, termination or breach by the Applicants on or after the Filing Date of January 21, 2021 of any contract, lease or other agreement or arrangement whether written or oral, and (ii) D&O Restructuring Claims, must be received by the Monitor **by the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Eastern Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Claim to a Claimant** (the “**Restructuring Claims Bar Date**”).

Any notice or communication required to be provided or delivered, including for greater certainty any Proof of Claim, shall be in writing in substantially the form, if any, provided for in the Claims Procedure Order and ***will be sufficiently given only if delivered by email***, or if a Claimant is unable to do so, and after notifying the Monitor of the method of delivery via the telephone hotline (416.649.8128 or 1.844.669.6345), by prepaid registered mail, courier, or personal delivery, addressed to:

If to the Applicants:

Bennett Jones LLP
100 King St, W Suite 3400
Toronto, ON M5X 1A4

Attention: Mike Shakra / Aiden Nelms

Email: shakram@bennettjones.com / nelmsa@bennettjones.com

If to the Monitor:

FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, ON M5K 1G8

Attention: Jeff Rosenberg / Jodi Porepa

Email: figr@fticonsulting.com

with copies to:

Cassels Brock & Blackwell LLP
Suite 2100, Scotia Plaza
40 King Street West
Toronto, ON M5H 3C2

Attention: Kieran May

Email: kmay@cassels.com

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (Eastern Time) on a Business Day or if delivered outside of normal business hours, the next Business Day.

PROOFS OF CLAIM MUST BE RECEIVED BY THE PRE-FILING CLAIMS BAR DATE OR THE RESTRUCTURING 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 Pre-Filing Claims Bar Date or the Restructuring 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 January 21, 2021 (USD 1 : CAD 1.2627).

Additional Proof 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. In addition, Proofs of Claim and related materials may be accessed from the Monitor's Website at <http://cfcanada.fticonsulting.com/figr/>.

DATED at Toronto, Ontario this _____ day of _____, 2021.

FTI Consulting Canada Inc.,
solely in its capacity as Monitor of
the Applicants and not
in its personal capacity.

SCHEDULE “B”

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 FIGR BRANDS, INC., FIGR NORFOLK INC. AND CANADA’S ISLAND GARDEN INC.

(collectively, the “Applicants”)

NOTICE LETTER FOR THE CLAIMS PROCEDURE

RE: NOTICE OF CLAIMS PROCEDURE, PRE-FILING CLAIMS BAR DATE & RESTRUCTURING CLAIMS BAR DATE

This notice is being published pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) dated February 22, 2021 (the “**Claims Procedure Order**”), in the Applicants’ proceedings under the *Companies’ Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended. Pursuant to the Initial Order dated January 21, 2021, FTI Consulting Canada Inc. was appointed as monitor of the Applicants (in such capacity, the “**Monitor**”), and pursuant to the Claims Procedure Order will, with the assistance of the Applicants, conduct a claims procedure (the “**Claims Procedure**”) with respect to Claims against the Applicants and their present and former Directors and Officers. Additionally, the Monitor is required to send Claims Packages to, among others, the Applicants’ Known Claimants. All capitalized terms not defined herein shall have the meanings ascribed to them in the Claims Procedure Order.

The Claims Procedure Order, the Claims Package, a Proof of Claim and related materials may be accessed from the Monitor’s Website at <http://cfcanada.fticonsulting.com/figr/>.

I. SUBMISSION OF A PROOF OF CLAIM

All persons wishing to assert a Claim (other than an Excluded Claim) against the Applicants or their Directors or Officers **MUST** file a Proof of Claim with the Monitor.

The Pre-Filing Claims Bar Date is 5:00 p.m. (Eastern Time) on April 6, 2021 (the “**Pre-Filing Claims Bar Date**”). Proofs of Claim in respect of Pre-Filing Claims, including Pre-Filing Intercompany Claims and D&O Pre-Filing Claims must be completed and filed with the Monitor on or before the Pre-Filing Claims Bar Date.

The Restructuring Claims Bar Date is the later of (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Eastern Time) on the date that is thirty (30) days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Claim (the “**Restructuring Claims Bar Date**”). Proofs of Claim in respect of Restructuring Claims and D&O Restructuring

Claims must be completed and filed with the Monitor on or before the Restructuring Claims Bar Date.

Any notice or communication required to be provided or delivered, including for greater certainty any Proof of Claim, shall be in writing in the substantially the form, if any, provided for in the Claims Procedure Order and *will be sufficiently given only if delivered by email*, or if a Claimant is unable to do so, and after notifying the Monitor of the method of delivery via the telephone hotline (416.649.8128 or 1.844.669.6345), by prepaid registered mail, courier, or personal delivery, addressed to:

If to the Applicants:

Bennett Jones LLP
100 King St, W Suite 3400
Toronto, ON M5X 1A4

Attention: Mike Shakra / Aiden Nelms

Email: shakram@bennettjones.com / nelmsa@bennettjones.com

If to the Monitor:

FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, ON M5K 1G8

Attention: Jeff Rosenberg / Jodi Porepa

Email: figr@fticonsulting.com

with copies to:

Cassels Brock & Blackwell LLP
Suite 2100, Scotia Plaza
40 King Street West
Toronto, ON M5H 3C2

Attention: Kieran May

Email: kmay@cassels.com

Any such notice or communication delivered by a Claimant shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (Eastern Time) on a Business Day or if delivered outside of normal business hours, the next Business Day.

PROOFS OF CLAIM MUST BE RECEIVED BY THE MONITOR BY THE PRE-FILING CLAIMS BAR DATE OR RESTRUCTURING CLAIMS BAR DATE, AS APPLICABLE, OR THE 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 Pre-Filing Claims Bar Date or the Restructuring 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, if any, or otherwise in respect of such Claims.

Reference should be made to the enclosed material for the complete definitions of “**Claim**”, “**Pre-Filing Claim**”, “**Restructuring Claim**”, “**D&O Claim**”, “**D&O Pre-Filing Claim**”, “**D&O Restructuring Claim**”, and “**Pre-Filing Intercompany Claim**” to which the Claims Procedure applies.

III. MONITOR CONTACT INFORMATION

All enquiries with respect to the Claims Procedure should be addressed to the Monitor at: Email: figr@fticonsulting.com or via the telephone hotline (416.649.8128 or 1.844.669.6345), provided however, that formal notices to the Monitor must be delivered as set out above.

DATED at Toronto, Ontario this _____ day of _____, 2021.

FTI Consulting Canada Inc.,
solely in its capacity as Monitor of
the Applicants and not
in its personal capacity.

SCHEDULE “C”

**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 FIGR BRANDS, INC., FIGR
NORFOLK INC. AND CANADA’S ISLAND GARDEN INC.**

(collectively, the “Applicants”)

PROOF OF CLAIM

Please read carefully the enclosed Instruction Letter for completing this Proof of Claim. All capitalized terms not defined herein have the meaning ascribed to them in the Claims Procedure Order dated February 22, 2021.

I. PARTICULARS OF CLAIMANT:

1. Full Legal Name of Claimant:

_____ (the “Claimant”)

2. Full Mailing Address of the Claimant:

3. Telephone Number: _____

4. E-Mail Address: _____

5. Facsimile Number: _____

6. Attention (Contact Person): _____

7. Have you acquired this Claim by assignment?

Yes: No: (if yes, attach documents evidencing assignment)

If Yes, Full Legal Name of Original Claimant(s):

II. PROOF OF CLAIM:

1. I, _____
(name of Claimant or Representative of the Claimant), of _____

_____ do hereby certify:
(city and province)

(a) that I [check (✓) one]

am the Claimant; OR

am _____ (state position or title) of
_____ (name of Claimant)

(b) that I have knowledge of all the circumstances connected with the Claim referred to below;

(c) that complete documentation in support of the Claim referred to below is attached; and

(d) that the Applicants and/or one or more of the Directors or Officers of the Applicants were and still are indebted to the Claimant as follows:¹

III. SUBMISSION OF A PRE-FILING CLAIM PROOF OF CLAIM

Debtor	Pre-Filing² Claim Amount	Whether Claim is Secured, Priority Unsecured, or Unsecured	Value of Security Held, if any:
FIGR Brands, Inc.			
Directors and Officers of FIGR Brands, Inc.			
_____ (insert names above)			

¹ Claims in a foreign currency are to be converted to Canadian Dollars at the Bank of Canada daily average exchange rate in effect on January 21, 2021.

² Pre-Filing Claims including Pre-Filing Intercompany Claims

Debtor	Pre-Filing² Claim Amount	Whether Claim is Secured, Priority Unsecured, or Unsecured	Value of Security Held, if any:
FIGR Norfolk Inc.			
Directors and Officers of FIGR Norfolk Inc. _____ (insert names above)			
Canada's Island Garden Inc.			
Directors and Officers of Canada's Island Garden Inc. _____ (insert names above)			

IV. SUBMISSION OF A RESTRUCTURING CLAIM PROOF OF CLAIM

Debtor	Restructuring Claim Amount	Whether Claim is Secured, Priority Unsecured, or Unsecured	Value of Security Held, if any:
FIGR Brands, Inc.			
Directors and Officers of FIGR Brands, Inc. _____ (insert names above)			
FIGR Norfolk Inc.			

Directors and Officers of FIGR Norfolk Inc. <hr/> (insert names above)			
Canada's Island Garden Inc.			
Directors and Officers of Canada's Island Garden Inc. <hr/> (insert names above)			

V. PARTICULARS OF CLAIM

The particulars of the undersigned’s total Claim (including Pre-Filing Claims, Restructuring Claims and D&O Claims) are attached.

(Provide full particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) or legal breach(es) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, particulars and copies of any security and amount of Claim allocated thereto, date and number of all invoices, particulars of all credits, discounts, etc. claimed. If a Claim is made against any Directors or Officers, specify the applicable Directors or Officers and the legal basis for the Claim against each of them.)

VI. FILING OF CLAIM

For Pre-Filing Claims (including Pre-Filing Intercompany Claims and D&O Pre-Filing Claims), this Proof of Claim **MUST** be received by the Monitor **before 5:00 p.m. (Eastern Time) on April 6, 2021** (the “**Pre-Filing Claims Bar Date**”).

For Restructuring Claims (including D&O Restructuring Claims), this Proof of Claim **MUST** be received by the Monitor **before the later of: (i) the Pre-Filing Claims Bar Date and (ii) 5:00 p.m. (Eastern Time) on the date that is thirty 30 days after the date on which the Monitor sends a Claims Package with respect to a Restructuring Claim** (the “**Restructuring Claims Bar Date**”).

In either case, this Proof of Claim shall be delivered in writing and ***will be sufficiently given only if delivered by email***, or you unable to do so, and after notifying the Monitor of the method of delivery via the telephone hotline (416.649.8128 or 1.844.669.6345), by prepaid registered mail, courier, or personal delivery, addressed to:

FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, ON M5K 1G8

Attention: Jeff Rosenberg / Jodi Porepa

Email: figr@fticonsulting.com

with copies to:

Cassels Brock & Blackwell LLP
Suite 2100, Scotia Plaza
40 King Street West
Toronto, ON M5H 3C2

Attention: Kieran May

Email: kmay@cassels.com

Any Proof of Claim delivered shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (Eastern Time) on a Business Day or if delivered outside of normal business hours, the next Business Day.

Failure to file your Proof of Claim as directed by the Pre-Filing Claims Bar Date or Restructuring Claims Bar Date, as applicable, will result in your Claim being extinguished and forever barred and in you being prevented from making or enforcing a Claim against the Applicants or any of its present or former Directors and Officers.

DATED at _____ this _____ day of _____, 2021.

Signature of Claimant

Claim Against	Type of Claim per Proof of Claim	Amount of Claim per Proof of Claim	Type of Claim per this Notice of Revision or Disallowance	Amount of Claim per this Notice of Revision or Disallowance
[Insert name of appropriate party]	[Pre-Filing Claim/ Restructuring Claim/D&O Claim] [Unsecured Claim/ Unsecured Priority Claim/ Secured Claim]	CA\$	[Pre-Filing Claim/ Restructuring Claim/D&O Claim] [Unsecured Claim/ Unsecured Priority Claim / Secured Claim]	CA\$

If you intend to dispute this Notice of Revision or Disallowance, you must by no later than 5:00 p.m. (Eastern Time) on the day that is fourteen (14) Calendar Days after the date the Monitor sends this Notice of Revision or Disallowance, deliver a Notice of Dispute of Revision or Disallowance, a form of which may be accessed from the Monitor's Website at <http://cfcanada.fticonsulting.com/figr/>, in writing which *will be sufficiently given only if delivered by email*, or if you are unable to do so, and after notifying the Monitor of the method of delivery via the telephone hotline (416.649.8128 or 1.844.669.6345), by prepaid registered mail, courier, or personal delivery, addressed to:

FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, ON M5K 1G8

Attention: Jeff Rosenberg / Jodi Porepa
Email: figr@fticonsulting.com

with copies to:

Cassels Brock & Blackwell LLP
Suite 2100, Scotia Plaza
40 King Street West
Toronto, ON M5H 3C2
Attention: Kieran May

Email: kmay@cassels.com

Any Notice of Dispute of Revision or Disallowance delivered shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (Eastern Time) on a Business Day or if delivered outside of normal business hours, the next Business Day.

Any Claimant who fails to deliver a Notice of Dispute of Revision or Disallowance by the date and time set out above shall be deemed to accept the classification, nature and the amount of its Claim as set out in this Notice of Revision or Disallowance and the Claimant will have those rights set out in the Claims Procedure Order with respect to such Claim.

If you do not deliver a Notice of Dispute of Revision or Disallowance by the deadline stated above, the classification, amount and/or nature of your Claim(s) shall be deemed to be as set out herein and all further rights to dispute the same shall be forever extinguished and barred.

If you agree with this Notice of Revision or Disallowance, there is no need to file anything further with the Monitor.

DATED this _____ day of _____, 2021.

FTI Consulting Canada Inc.,
solely in its capacity as Monitor of
the Applicants and not
in its personal capacity.

SCHEDULE “E”

**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 FIGR BRANDS, INC., FIGR NORFOLK INC.
AND CANADA'S ISLAND GARDEN INC.**

(collectively, the “Applicants”)

NOTICE OF DISPUTE OF REVISION OR DISALLOWANCE

Capitalized terms not defined herein have the meaning ascribed to them in the Order of the Ontario Superior Court of Justice (Commercial List) dated February 22, 2021 (the “Claims Procedure Order”).

I. PARTICULARS OF CLAIMANT

Full Legal Name of Claimant:

Full Mailing Address of Claimant:

Telephone Number:

Email Address:

Attention (Contact Person):

Have you acquired this Claim by assignment?

Yes: No: (if yes, attach documents evidencing assignment)

If Yes, Full Legal Name of Original Claimant(s): _____

II. DISPUTE OF CLAIM SET OUT IN NOTICE OF REVISION OR DISALLOWANCE

The Claimant has received a Notice of Revision or Disallowance and hereby disputes the classification, amount and/or nature of the Claim set out in the Notice of Revision or Disallowance and asserts the Claim(s) as set out in the following table:

Claim Against	Classification of Claim	Nature of Claim in Notice of Revision or Disallowance	Amount of Claim in Notice of Revision or Disallowance	Nature of Claim as per this Notice of Dispute	Amount of Claim as per this Notice of Dispute
FIGR Brands, Inc. or [the Name(s) of the Director(s) or Officer(s)]	[Pre-Filing Claim / Restructuring Claim/D&O Claim]	[Unsecured Claim / Unsecured Priority Claim / Secured Claim]	[Insert amount of Claim]	[Unsecured Claim / Unsecured Priority Claim / Secured Claim]	[Insert amount of Claim]
FIGR Norfolk Inc. or [the Name(s) of the Director(s) or Officer(s)]	[Pre-Filing Claim / Restructuring Claim/D&O Claim]	[Unsecured Claim / Unsecured Priority Claim / Secured Claim]	[Insert amount of Claim]	[Unsecured Claim / Unsecured Priority Claim / Secured Claim]	[Insert amount of Claim]
Canada's Island Garden Inc. or [the Name(s) of the Director(s) or Officer(s)]	[Pre-Filing Claim / Restructuring Claim/D&O Claim]	[Unsecured Claim / Unsecured Priority Claim / Secured Claim]	[Insert amount of Claim]	[Unsecured Claim / Unsecured Priority Claim / Secured Claim]	[Insert amount of Claim]

III. REASONS FOR DISPUTE

Provide full particulars below as to the basis for the Claimant’s dispute of the Notice of Revision or Disallowance and provide supporting documentation. This includes, without limitation, amounts, description of transaction(s) or agreement(s) giving rise to the Claim, the date and number of all invoices and supporting documentation, and particulars of all credits, discounts, rebates and similar items claimed. The particulars provided must support the value of the Claim as stated by the Claimant in the table above.

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Attention: Kieran May

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Any Notice of Dispute of Revision or Disallowance delivered shall be deemed to be received upon actual receipt thereof before 5:00 p.m. (Eastern Time) on a Business Day or if delivered outside of normal business hours, the next Business Day.

If a completed Notice of Dispute of Revision or Disallowance in respect of the Notice of Revision or Disallowance is not received by the Monitor by the dates set out in the Claims Procedure Order and described herein, the Claimant shall be forever barred from disputing the classification, amount or nature of the Claim and any Claim of a different classification or nature or in excess of the amount specified in the Notice of Revision or Disallowance shall be forever barred and extinguished. **IF A NOTICE OF DISPUTE OF REVISION OR DISALLOWANCE IS NOT RECEIVED BY THE MONITOR WITHIN THE PRESCRIBED TIME PERIOD, THE CLAIM AS SET OUT IN THE NOTICE OF REVISION OR DISALLOWANCE SENT TO YOU WILL BE DEEMED TO BE YOUR CLAIM AND WILL BE FINAL AND BINDING.**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36*, AS AMENDED AND IN
THE MATTER OF FIGR BRANDS, INC., FIGR NORFOLK INC. AND CANADA'S ISLAND GARDEN INC.**

Court File No.: CV-21-00655373-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings Commenced in Toronto

CLAIMS PROCEDURE ORDER

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