

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE JUSTICE)	TUESDAY, THE 16TH
)	
STEELE)	DAY OF MAY, 2023

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
SCOTCH & SODA RETAIL CANADA INC.
IN THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO**

PROCEDURAL CONSOLIDATION ORDER

THIS MOTION, made by Scotch & Soda Retail Canada Inc. ("**Retail**"), for an order procedurally consolidating the proposal proceeding of Retail (Estate No. 31-2941767) and Scotch & Soda Canada Inc. (Estate No. 31-2941764) ("**Wholesale**") (each individually, a "**Proceeding**") and for certain other relief as described in Retail's Notice of Motion, was heard this day virtually via videoconference.

ON READING the Notice of Motion, the Affidavit of Filip Tufvesson sworn on May 11, 2023 (the "**Tufvesson Affidavit**"), including the exhibits thereto, the First Report of KSV Restructuring Inc., in its capacity as proposal trustee of Retail (the "**Proposal Trustee**"), dated May 11, 2023 (the "**First Report**"), filed, and on hearing the submissions of respective counsel for the Retail and Wholesale, the Proposal Trustee and such other counsel as were present as shown on the Participant Information Form, no one else appearing although duly served as appears from the Affidavits of Service of Stephanie Fernandes sworn May 12, 2023, filed:

SERVICE AND DEFINITIONS

- THIS COURT ORDERS** that the time for service of the Notice of Motion, the Motion Record and First Report is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.
- THIS COURT ORDERS** that any capitalized term used and not defined herein shall have the meaning ascribed thereto in the Tufvesson Affidavit.

PROCEDURAL CONSOLIDATION

3. **THIS COURT ORDERS** that the Retail Proceeding and Wholesale Proceeding for administrative purposes shall, subject to further order of the Court, be procedurally consolidated into one proceeding and shall continue under Estate No. 31-2941767 (the “**Consolidated Proceeding**”).

4. **THIS COURT ORDERS** that the procedural consolidation of the Proceedings pursuant to this Order shall not:

(a) affect the legal status or corporate structure of Retail; or

(b) cause Retail to be liable for any claim for which they are otherwise not liable, or cause Retail to have an interest in an asset to which it otherwise would not have.

5. **THIS COURT ORDERS** that the Proceedings are not substantively consolidated, and nothing in this Order shall be construed to that effect.

6. **THIS COURT ORDERS** that a copy of this Order shall be filed by Retail in the Court file for this Proceeding but any subsequent document required to be filed hereafter will only be required to be filed in the Consolidated Proceeding.

7. **THIS COURT ORDERS** that any motion, application or action, including the herein application, in respect of Retail shall be brought and filed in the Consolidated Proceeding and if so brought and filed it shall be deemed brought and filed in each of the Proceedings as appropriate, without prejudice to any rules of court or otherwise that are applicable.

8. **THIS COURT ORDERS** that the Style of Cause in the within proceedings is hereby amended and shall be assigned to the Consolidated Proceeding:

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
SCOTCH & SODA RETAIL CANADA INC. AND SCOTCH & SODA CANADA INC.
IN THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO**

GENERAL

9. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada.

10. **THIS COURT HEREBY REQUESTS** the aid and recognition of any Court, tribunal, agency or regulatory or administrative bodies, having jurisdiction in Canada, the United States of America or any other jurisdiction, to give effect to this Order and to assist Retail, the Proposal Trustee and their respective agents in carrying out the terms of this Order. All courts, tribunals, agencies and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Retail and to the Proposal Trustee, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Proposal Trustee in any foreign proceeding, or to assist Retail and the Proposal Trustee and their respective agents in carrying out the terms of this Order.

11. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 AM on the date of this Order without the need for entry or filing.

A handwritten signature in blue ink, appearing to be 'J. P. [unclear]', is located in the lower right quadrant of the page.

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
SCOTCH & SODA RETAIL CANADA INC. IN THE CITY OF TORONTO, IN THE
PROVINCE OF ONTARIO

Estate/Court File No.: 31-2941767

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

PROCEEDING COMMENCED AT
TORONTO

PROCEDURAL CONSOLIDATION ORDER

CASSELS BROCK & BLACKWELL LLP

2100 Scotia Plaza
40 King Street West
Toronto, ON M5H 3C2

Jane Dietrich LSO #49302U

Tel: 416.860.5223
jdietrich@cassels.com

Monique Sassi LSO#63638L

Tel: 416.860.6886
msassi@cassels.com

*Lawyers for Scotch & Soda Retail Canada Inc. and Scotch &
Soda Canada Inc.*