

SUPERIOR COURT
(Commercial Division)

CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

N°: 500-11-058116-209

DATE: SEPTEMBER 25, 2020

PRESIDING : THE HONOURABLE LOUIS J. GOUIN, J.S.C.

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

SPECTRA PREMIUM INDUSTRIES INC.

-and-

SPECTRA PREMIUM HOLDINGS (USA) CORP.

-and-

SPECTRA PREMIUM (USA) CORP.

-and-

SPECTRA PREMIUM PROPERTIES (USA) CORP.

-and-

SPECTRA PREMIUM TAIWAN CO. LTD.

-and-

SPECTRA PREMIUM (SHANGHAI) AUTOMOTIVE TECHNICAL SERVICES CO. LTD.

-and-

SPECTRA PREMIUM (CHONGQING) AUTOMOTIVE SERVICES CO. LTD.

Petitioners

And

ERNST & YOUNG INC.

Monitor

CLAIMS PROCESS ORDER

ON READING the Petitioners' *Motion for (i) the issuance of a second amended and restated initial order, ii) the approval regarding the wind-up of certain debtors and (ii) the approval of a claims process*, the exhibits, the 4th Report of the Monitor, and the affidavit of Denis Chabot (the "**Chabot Affidavit**") filed in support thereof (the "**Petition**"), as well as the representations of the Petitioners' lawyers,

GIVEN the provisions of the CCAA;

WHEREFORE, THE COURT:

Service

1. **DECLARES** that sufficient prior notice of the presentation of this Motion has been given by Petitioners to interested parties.

Definitions

2. **DECLARES** that the following terms in this Order shall, unless otherwise indicated, have the following meanings ascribed thereto:
 - 2.1 "**Amended and Restated Initial Order**" means the order of this Court rendered on March 24, 2020 under the CCAA;
 - 2.2 "**BIA**" means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
 - 2.3 "**Business Day**" means a day, other than a Saturday, or a holiday as such latter term is defined in section 61 of the *Interpretation Act*, CQLR, c. I-16;
 - 2.4 "**CCAA**" means the Companies' Creditors Arrangement Act, R.S.C. 1985 c. C-36, as amended;
 - 2.5 "**CCAA Proceedings**" means the proceedings in respect of the Petitioners before the Court commenced pursuant to the CCAA;
 - 2.6 "**Claim**" means any right of any Person against the Petitioners in connection with any indebtedness or obligation of any kind of the Petitioners, present, future, due or accruing due to such Person and any interest accrued thereon or costs payable in respect thereof, whether liquidated, unliquidated, contingent, matured, unmatured,

disputed, undisputed, secured, unsecured, known or unknown, including, *inter alia* any executory or non-executory guarantee or surety and i) the right or ability of any Person to advance a claim for contribution, indemnity or otherwise with respect to any matter, action or cause, which indebtedness, liability or obligation is based in whole or in part on facts existing as at the Determination Date, ii) any Equity claim and iii) any claim which would constitute a claim under the CCAA as at the Determination Date. A Claim shall include, without limitation, a) any Claim against the Directors and Officers, or b) any Restructuring Claim, provided however that in no case shall a Claim include an Excluded Claim;

- 2.7 **“Claim against the Directors and Officers”** means a claim as defined in paragraph 11.03(1) of the CCAA as well as any claim by any Person against the directors and officers of any nature whatsoever, present, future, due or accruing due to such Person and any interest accrued thereon or costs payable in respect thereof, whether liquidated, unliquidated, contingent, matured, unmatured, disputed, undisputed, secured, unsecured, known or unknown, and the right or ability of any Person to advance a claim for contribution, indemnity or otherwise with respect to any matter, action or cause, which indebtedness, liability or obligation is based in whole or in part on facts existing as at the Determination Date;
- 2.8 **“Claims Bar Date”** means 5:00 pm (Montreal time) on November 20, 2020 or, for a Creditor with a Restructuring Claim, the latest of 5:00 pm (Montreal time) on November 20, 2020, or thirty (30) days after the date of receipt by the Creditor of a notice from the Petitioners giving rise to a Restructuring Claim;
- 2.9 **“Claims Package”** means a notice to the Known Creditors of the Claims Process and of the Claims Bar Date, including a reference to the Monitor’s website to access a copy of this Order, including:
- i. For all Creditors other than the Scheduled Employees, a Proof of Claim and an instruction letter explaining how to complete the Proof of Claim; and
 - ii. For the Scheduled Employees, a Notice of Scheduled Employee’s Claim and a Notice of Dispute if the employee is dissatisfied with its scheduled claim;

- 2.10 **"Claims Process"** means the claims process set forth herein including the schedules to this Order;
- 2.11 **"Court"** means the Quebec Superior Court;
- 2.12 **"Creditor"** means any Person having a Claim and may, where the context requires, include the assignee of a Claim or a trustee, interim receiver, receiver, receiver and manager, or other Person acting on behalf of such Person and includes a Known Creditor. A Creditor shall not, however, include an Excluded Creditor in respect of that Person's claim resulting from an Excluded Claim;
- 2.13 **"Creditors' List"** means a list of all Known Creditors;
- 2.14 **"Creditors' Meeting"** means any meeting of the Petitioners' Creditors to be convened, with leave of the Court, for the purposes of voting on the Plan, and any adjournment or suspension thereof;
- 2.15 **"Designated Newspapers"** means LaPresse+ and the Globe and Mail National Edition;
- 2.16 **"Determination Date"** means March 10, 2020, being the date on which the First Day Order was rendered;
- 2.17 **"Disclaimer Notice"** means any notice from a Petitioner under section 32 CCAA or otherwise pursuant to which any contract, lease, employment agreement, or other agreement is repudiated, disclaimed or terminated;
- 2.18 **"Equity Claim"** has the meaning ascribed thereto in the definition contained in the BIA and the CCAA;
- 2.19 **"Excluded Claim"** means (i) any claim and any right of Wells Fargo Capital Finance Corporation Canada, in its capacity as administrative agent for itself and for Canadian Imperial Bank of Commerce, against the Petitioners in connection with any indebtedness or obligation of any kind, (ii) any claim and any right of Laurentian Bank of Canada, in its capacity as administrative agent for itself and for Export and Development Canada, against the Petitioners in connection with any indebtedness or obligation of any kind (iii) any claim that may be asserted by any beneficiary of the

Administration Charge, the First Tranche KERP Charge, the Directors' Charge and the Second Tranche KERP Charge as such terms are defined in the Amended and Restated Initial Order and (iv) any right of any Person against the Petitioners in connection with any indebtedness or obligation of any kind which came into existence after the Determination Date and any interest thereon, including any obligation of the Petitioners toward creditors who have supplied or shall supply services, utilities, goods or materials or who have or shall have advanced funds to the Petitioners after the Determination Date, but only to the extent of their claims in respect of the supply of such services, utilities, goods, materials or funds after the Determination Date and to the extent that such claims are not otherwise affected by the Plan;

- 2.20 **"Excluded Creditor"** means a Person having a claim in respect of an Excluded claim but only in respect of such Excluded Claim and to the extent that the Plan does not otherwise affect such Claim;
- 2.21 **"First Day Order"** means the initial order of this Court rendered on March 10, 2020;
- 2.22 **"Known Creditor"** means a creditor whose Claim is included in the Petitioners' books and records;
- 2.23 **"Monitor"** means Ernst & Young inc., licensed insolvency trustee, acting in its capacity as monitor pursuant to the Initial Order;
- 2.24 **"Newspaper Notice"** means the notice of this Order to be published in the Designated Newspapers on the Publication Date in accordance with paragraph 3, which shall set out the Claims Bar Date, being substantially in the form of Schedule "A" hereto;
- 2.25 **"Notice of Revision or Disallowance"** means the notice referred to in paragraph 11 hereof, advising a Creditor that the Monitor has revised or rejected all or part of such Creditor's Claim set out in its Proof of Claim and setting out the reasons for such revision or disallowance, and being substantially in the form of Schedule "E" hereto;
- 2.26 **"Notice of Dispute"** means a written notice, substantially in the form of Schedule "D" hereto, delivered to the Monitor by a Scheduled Employee who has received a

Notice of Scheduled Employee's Claim and who intends to dispute such Notice of Scheduled Employee's Claim, which shall include all reasons for such dispute;

- 2.27 **"Notice of Dispute Bar Date"** means, in respect of a Scheduled Employee's Claim, the later of (i) thirty (30) days after the date on which the Monitor sends a Notice of Scheduled Employee's Claim or (ii) the Claims Bar Date;
- 2.28 **"Notice of Scheduled Employee's Claim"** means a notice, substantially in the form of Schedule "C" hereto, to be sent to each of the Scheduled Employees, being the Petitioners' determination of the Scheduled Employee's claim;
- 2.29 **"Person"** means any individual, corporation, limited or unlimited liability company, general or limited partnership, association, trust, unincorporated organisation without legal personality, joint venture, governmental body or agency, or any other entity;
- 2.30 **"Plan"** means a plan of compromise or arrangement to be filed by the Petitioners pursuant to the CCAA, as such plan may be amended or supplemented from time to time;
- 2.31 **"Proof of Claim"** means the form of proof of claim for Creditors referred to in paragraphs 10 and 11 hereof, in the form of Schedule B hereto;
- 2.32 **"Proven Claim"** means the amount of any Claim of any Creditor as of the Determination Date, determined in accordance with the provisions of the CCAA and this Order, and proven by delivering a Proof of Claim to the Monitor;
- 2.33 **"Publication Date"** means the date on which the publication of the Newspaper Notice in all of the Designated Newspapers has been completed, being no later than October 14, 2020;
- 2.34 **"Restructuring Claim"** means any right of any Person against the Petitioners in connection with any indebtedness or obligation of any kind owed to such Person arising out of the restructuring, repudiation, disclaimer, resiliation or termination of any contract, lease, employment agreement, collective agreement or other agreement, whether written or oral, after the Determination Date, including any right of any Person who receives a notice of repudiation or termination from the

Petitioners, provided, however, that a Restructuring Claim may not include an Excluded Claim;

2.35 “**Scheduled Employees**” means those employees who are or were employed by the Petitioners and whose Claims are assessed by the Petitioners;

2.36 “**Voting Claim**” of a Creditor means the Proven Claim of the Creditor unless the Proven Claim of the Creditor (i) is not finally determined at the time of the Creditors’ Meeting or (ii) forms part of a category of Creditors not entitled to vote under the Plan, in which case it means the Claim of the Creditor which is accepted for voting purposes in accordance with the provisions of this Order, the Plan and the CCAA;

Notification Procedure

3. **ORDERS** that the form of Newspaper Notice shall be published by the Monitor in the Designated Newspapers as soon as possible following the issuance of this Order, but in any event no later than October 14, 2020;
4. **ORDERS** that the Monitor publish on its website at www.ey.com/ca/spectra, on or before 5:00 pm (Montreal time) on October 9, 2020, a copy of the Creditors’ List, of the Claims Package and of the present Order;
5. **ORDERS** that, in addition to the publication referred to in paragraph 4, the Monitor shall send, by regular mail, fax or email, a copy of the Claims Package to each Known Creditor other than the Scheduled Employees, and each of the parties appearing on the Service List no later than 5:00 pm (Montreal time) on October 14, 2020;
6. **ORDERS** that the Monitor shall send to each Scheduled Employee his/her Notice of Scheduled Employee’s Claim, together with a copy of the Notice of Dispute, by no later than 5:00 p.m. (Montréal time) on October 14, 2020;

7. **ORDERS** that any Scheduled Employee who wishes to dispute the amount of his/her Claim as set out in the Notice of Scheduled Employee's Claim sent to him/her must return his/her duly completed Notice of Dispute to the Monitor by no later than the Notice of Dispute Bar Date. Upon receipt of any Notice of Dispute, the Monitor shall forthwith provide a copy thereof to the Petitioners.
8. **ORDERS** that any Scheduled Employee who does not file a Notice of Dispute with the Monitor by the Notice of Dispute Bar Date shall be deemed to have accepted the amount set out in the Notice of Scheduled Employee's Claim and be entitled to vote at the Creditors' Meeting and shall be entitled to receive any distributions pursuant to the Plan (to the extent that the holders of such Claims are entitled to vote upon and receive distributions under the Plan) only with respect to his/her Claim, if any, as set out in the Notice of Scheduled Employee's Claim and the remainder of his/her Claim, if any, shall be extinguished and forever barred.
9. **ORDERS** that any Disclaimer Notice or resiliation or termination delivered after the date of this Order to potential Creditors other than Scheduled Employees in connection with any action taken by the Petitioners to restructure, disclaim, resiliate, terminate or breach any contract, lease or other agreement, whether written or oral, pursuant to the terms of the Amended and Restated Initial Order, shall be accompanied by a copy of the Claims Package;

Claims Bar Date

10. **ORDERS** that, unless otherwise authorized by this Court, a Creditor, other than a Scheduled Employee, who does not file a Proof of Claim by the Claims Bar Date i) shall not be entitled to any further notice, ii) shall be forever barred from pursuing a Claim against the Petitioners, iii) shall not be entitled to participate as a Creditor in these proceedings, iv) shall not be entitled to vote on any matter in these proceedings, including the Plan, v) shall not be entitled to file a Claim against the Petitioners or a Claim against the directors and officers, or vi) shall not be entitled to receive a distribution under the Plan;

Claims Procedure

11. **ORDERS** that the following procedure shall apply where a Creditor, other than a Scheduled Employee, files a Proof of Claim by the Claims Bar Date:

- 11.1 the Monitor, together with the Petitioners, shall review the Proof of Claim to value the amounts and terms set out therein for voting and distribution purposes. Where applicable, the Monitor shall send the Creditor a Notice of Revision or Disallowance by mail, fax, courier or other means of electronic communication.
- 11.2 the Creditor who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within ten (10) days of the Notice of Revision or Disallowance, file an appeal motion with the Court and serve a copy of such appeal motion to the Petitioners and the Monitor;
- 11.3 unless otherwise authorized by this Court, if the Creditor does not file an appeal motion within the delay provided for above, such Creditor shall be deemed to have accepted the value of its Claim as set out in the Notice of Revision or Disallowance;
- 11.4 where the Creditor appeals from the Notice of Revision or Disallowance or its Claim has not been finally determined prior to the date of any Creditors' Meeting, the Monitor, in consultation with the Petitioners, will determine the amount of the Voting Claim, without admission that such quantification is acceptable for distribution purposes;

Claims Procedure for Scheduled Employees

12. **ORDERS** that the following procedure shall apply where a Scheduled Employee files a Notice of Dispute on or before the Notice of Dispute Bar Date:

- 12.1 the Monitor, together with the Petitioners, shall review the Notice of Dispute to value the amounts and terms set out therein for voting and distribution purposes. Where applicable, the Monitor shall send the Scheduled Employee a Notice of Revision or Disallowance by mail, telecopier, courier or other means of electronic communication;
- 12.2 the Scheduled Employee who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within ten (10) days of the receipt of the Notice of Revision or Disallowance, file an appeal motion with the Court and serve a copy of such appeal motion to the Petitioners and the Monitor;

- 12.3 unless otherwise authorized by this Court, if the Scheduled Employee does not file an appeal motion within the delay provided in 12.2 for above, such Scheduled Employee shall be deemed to have accepted the value of his Claim as set out in the Notice of Revision or Disallowance;
- 12.4 where the Scheduled Employee appeals from the Notice of Revision or Disallowance or his/her Claim has not been finally determined prior to the date of any Creditors' Meeting, the Monitor, in consultation with the Petitioners, will determine the amount of the Voting Claim without admission that such quantification is acceptable for distribution purposes;

Notices and Communications

13. **ORDERS** that any notice or other communication to be given under this Order by a Creditor to the Monitor or the Petitioners shall be in writing in substantially the form provided for in this Order and will be sufficiently given only if given by mail, fax, courier or other means of electronic communication addressed to:

Monitor	Ernst & Young inc. c/o Éric St-Amour / Mario Denis e-mail : Eric.St-Amour@ca.ey.com / mario.denis@ca.ey.com
With a copy to:	Norton Rose Fulbright Canada LLP c/o Luc Morin / Guillaume Michaud e-mail: luc.morin@nortonrosefulbright.com / guillaume.michaud@nortonrosefulbright.com

Petitioners	Lavery, de Billy LLP c/o Jean Legault / Jonathan Warin e-mail : jlegault@lavery.ca / jwarin@lavery.ca
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14. **ORDERS** that any document sent by the Monitor pursuant to this Order may be sent by e-mail, ordinary mail, registered mail, courier or fax. A Creditor shall be deemed to have received any document sent pursuant to this Order two (2) Business Days after the document is sent by mail and one (1) Business Day after the document is sent by courier, e-mail or fax. Documents shall not be sent by ordinary or registered mail during a postal strike or work stoppage of general application.

Aid and Assistance of Other Courts

15. **REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada and any judicial, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province or any court or any judicial, regulatory or administrative body of the United States and of any other nation or state to act in aid of and to be complementary to this Court in carrying out the terms of this Order;

General Provisions

16. **ORDERS** that for the purposes of this Order, all Claims that are denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars on the Determination Date;
17. **ORDERS** that the Monitor shall use reasonable discretion as to the adequacy of completion and execution of any document completed and executed pursuant to this Order and, where the Monitor is satisfied that any matter to be proven under this Order has been adequately proven, the Monitor may waive strict compliance with the requirements of this Order as to the completion and execution of documents;
18. **DECLARES** that the Monitor may, to the extent considered appropriate or necessary, translate in French the documents attached to this Order for the purpose of communicating with certain creditors and that said French translation shall have the same effect as the attached English version;
19. **DECLARES** that the Monitor may apply to this Court for advice and direction in connection with the discharge or variation of its powers and duties under this Order;

20. **ORDERS** the provisional execution of this Order notwithstanding appeal, and without the requirement to provide any security or provision for costs whatsoever;

21. **THE WHOLE**, without costs.

LOUIS J. GOUIN, J.S.C.

Mr. Jean Legault and
Mr. Jonathan Warin
Lavery, de Billy LLP
Attorneys for Petitioners

Mr. Luc Morin and
Mr. Guillaume Michaud
Norton Rose Fulbright Canada LLP
Attorneys for the Monitor

Schedule A

IN THE MATTER OF THE PLAN OF COMPROMISE OR ARRANGEMENT OF SPECTRA PREMIUM INDUSTRIES INC., SPECTRA PREMIUM HOLDINGS (USA) CORP., SPECTRA PREMIUM (USA) CORP., SPECTRA PREMIUM PROPERTIES (USA) CORP., SPECTRA PREMIUM TAIWAN CO. LTD., SPECTRA PREMIUM (SHANGHAI) AUTOMOTIVE TECHNICAL SERVICES CO. LTD., AND SPECTRA PREMIUM (CHONGQING) AUTOMOTIVE SERVICES CO. LTD. (hereinafter collectively referred to as "Spectra" or the "Petitioners")

NOTICE OF DEADLINE (CLAIMS BAR DATE) FOR THE FILING OF CLAIMS

Pursuant to the Order rendered by the Superior Court of Quebec (Commercial Division) (the "Court") on September 25, 2020, establishing a procedure to identify, adjudicate and bar claims against the Petitioners and their officers and directors (the "Claims Process Order"), notice is hereby given that any Proof of Claim, or Notice of Dispute must be filed with, and received by the Monitor, at the address set forth below, **by no later than 5:00 p.m., Montréal time on November 20, 2020** (the "Claims Bar Date").

Any capitalized terms not otherwise defined herein shall have the meanings ascribed thereto in the Claims Process Order, a copy of which can be found on the following website: www.ey.com/ca/spectra.

Pursuant to the Claims Process Order:

1. Any Creditor with a Claim against the Petitioners (other than a Scheduled Employee as contemplated below) must file a Proof of Claim form, together with supporting documentation, with the Monitor by no later than the Claims Bar Date, failing which such Claim, whether against the Petitioners, directors and officers of the Petitioners, will be extinguished and forever barred.
2. Any Scheduled Employee who disputes his/her/its Claim as set forth in the Notice of Scheduled Employee's Claim must file with the Monitor a Notice of Dispute, together with supporting documentation, on or before the later of (i) thirty (30) days after the date on which the Monitor sends a Notice of Scheduled Employee's Claim or (ii) the Claims Bar Date (the "Notice of Dispute Bar Date"), failing which such creditor's Proven Claim will be deemed to be the amount set forth in either the Notice of Scheduled Employee's Claim and any and all other Claims against the Petitioners, directors and officers of the Petitioners which such creditor may have, if any, shall be extinguished and forever barred.

Further information and Proof of Claim forms can be obtained by contacting the Monitor in writing by mail, facsimile transmission or e-mail at the coordinates provided below, or by consulting the Monitor's website at www.ey.com/ca/spectra.

Creditors must file either their Proofs of Claim or Notices of Dispute, as applicable, with the Monitor by mail, courier service, facsimile transmission, or e-mail, so that such Proofs of Claim or Notices of Dispute, as applicable, are actually received by the Monitor **by no later than the Claims Bar Date (or, in the case of Scheduled Employees, on the Notice of Dispute Bar Date) at the following coordinates :**

Ernst & Young Inc.
900 de Maisonneuve blvd. West, Suite 2300
Montréal, Québec, H3A 0A8
Attention: Mario Denis and Matt Budd
Fax: (514) 395-4933
E-mail: monitor.spectra@ca.ey.com

MONTREAL, this ___th day of October 2020.

Ernst & Young Inc.
Licensed Insolvency Trustee

in its capacity as the Court appointed monitor
in the matter of the proposed arrangement of Spectra Premium Industries Inc. et al



Ernst & Young Inc.
900, boul. De Maisonneuve Ouest
Bureau 2300
Montréal (Québec) H3A 0A8

Tél./Tel: +1 514 875 6060
Téléc./Fax: +1 514 879 2600
ey.com

Schedule B

PREUVE DE RÉCLAMATION (voir la feuille de directives ci-jointe)

DANS L'AFFAIRE DU PLAN DE TRANSACTION ET D'ARRANGEMENT PROPOSÉ DE LES INDUSTRIES SPECTRA PREMIUM INC. ET DE CERTAINES FILIALES

Information concernant le créancier/réclamant

Nom du réclamant : _____

Adresse postale : _____

Personne-ressource : _____ Courriel : _____

N° de téléphone : _____ N° de télécopieur : _____

Cette réclamation a été acquise d'un tiers : Oui _____ Non _____

Si oui, nom du cédant : _____

Adresse du cédant : _____

Date de cession : _____

Je, _____, (nom du créancier ou de son représentant)
de _____ (ville et province).

ATTESTE CE QUI SUIT :

1. Je suis un créancier du groupe de débitrices susmentionné, (ou je suis _____ (précisez le poste ou titre) de _____ (nom du créancier).
2. J'ai une connaissance personnelle de toutes les circonstances entourant la réclamation mentionnée ci-après.

3. Le montant dû au créancier par le groupe de débitrices ou par l'une ou l'autre des entités visées par la procédure en vertu de la *Loi sur les arrangements avec les créanciers des compagnies* (« **LACC** ») en date de l'Ordonnance initiale, soit le 10 mars 2020, ou résultant d'une transaction de restructuration découlant de la répudiation ou de la résiliation d'une entente après ladite date (et qui est toujours dû et impayé en date des présentes) s'établit comme suit :

Montant dû par	Devise	Réclamation	Réclamation contre les Administrateurs & Dirigeants (A&D)
Les Industries Spectra Premium Inc.			
Spectra Premium Holdings (USA) Corp.			
Spectra Premium (USA) Corp.			
Spectra Premium Properties (USA) Corp.			
Spectra Premium Taiwan Co. Ltd.			
Spectra Premium (Shanghai) Automotive Technical Services Co. Ltd.			
Spectra Premium (Chongqing) Automotive Services Co. Ltd.			
Montant total de la réclamation			

Les montants dus sont présentés dans les relevés de compte (ou l'affidavit ou la déclaration solennelle) joints à titre d'annexe A (*note 1*), déduction faite du montant de toute créance compensatoire à laquelle les débitrices ont droit. **(Les relevés de compte ou l'affidavit joints en annexe doivent faire mention des pièces justificatives ou de toute autre preuve à l'appui de la réclamation.)**

4. Les montants dus au créancier et les catégories de la réclamation sont comme suit :

Catégorie(s)	Devise	Montant
Réclamation prioritaire (<i>note 2</i>)		
Réclamation garantie (<i>note 3</i>) – valeur des actifs grevés par la garantie _____ \$		
Réclamation ordinaire non garantie (<i>note 4</i>)		
Réclamation liée à la restructuration ou réclamation découlant de la répudiation ou résiliation d'une entente conformément à l'art. 32 LACC		
Réclamation relative à des capitaux propres comme définie aux art. 2 et 22 LACC		
Montant total de la réclamation		

(Donnez tous les détails de la réclamation, y compris les calculs s'y rapportant, et les renseignements à l'appui d'une réclamation prioritaire, le cas échéant.)

S'agit-il d'une réclamation d'une personne liée au sens de l'art. 2 LACC?	OUI ☐	NON ☐
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Fait à _____, le _____^e jour de _____ 2020.

Signature du témoin

Signature du créancier (du représentant du créancier)

Numéro de téléphone : _____

Numéro de télécopieur : _____

Adresse électronique : _____

Notes et avertissements :

1. Si un affidavit ou une déclaration solennelle est joint au présent formulaire, il doit avoir été fait devant une personne autorisée à cette fin.
2. Si vous réclamez un droit prioritaire, indiquez le montant qui, selon vous jouit d'un rang prioritaire et indiquez en annexe l'origine du droit prioritaire.
3. Dans le cas d'une réclamation garantie, donnez tous les renseignements au sujet de la garantie, y compris la date à laquelle elle a été donnée et la valeur que vous lui attribuez, et joignez une copie des documents relatifs à la garantie. Votre évaluation de la garantie doit tenir compte de toutes les charges qui sont prioritaires à la sûreté sur laquelle est fondée la réclamation.
4. Indiquez le montant de la réclamation ordinaire non garantie qui n'est pas autrement comptabilisée dans une autre catégorie.

À l'usage exclusif d'Ernst & Young

Numéro de référence
de la réclamation _____



Ernst & Young Inc.
900, boul. De Maisonneuve Ouest
Bureau 2300
Montréal (Québec) H3A 0A8

Tél./Tel: +1 514 875 6060
Télec./Fax: +1 514 879 2600
ey.com

PROOF OF CLAIM
(see accompanying instruction sheet)

IN THE MATTER OF THE PROPOSED PLAN OF COMPROMISE AND ARRANGEMENT OF SPECTRA PREMIUM INDUSTRIES INC. AND VARIOUS SUBSIDIARIES

Information concerning the creditor/claimant

Name of claimant: _____

Full mailing address: _____

Contact person: _____ E-mail: _____

Telephone No.: _____ Fax No.: _____

This claim has been acquired from another: Yes _____ No _____

If yes, Name of assignor: _____

Address of assignor: _____

Date of assignment: _____

I, _____ (name of creditor or representative
of the creditor), of _____ (city and province).

DO HEREBY CERTIFY:

1. That I am a creditor of the above-named group of debtors, (or that I am _____ (state position or title) of _____ (name of creditor)).
2. That I have personal knowledge of all the circumstances connected with the claim referred to below.
3. That the amount due to the creditor by the group of debtors or by any of the entities subject to the proceedings under the *Companies' Creditors Arrangement Act* ("CCAA"), as of the date of the Initial Order, namely March 10, 2020, or as a result of a restructuring transaction arising from the repudiation or resiliation of an agreement that occurred subsequently to the said date, (which amount is still due and owing) is as follows:

Amount due from	Currency	Claim	Directors & Officers (D&O) Claim
Spectra Premium Industries Inc.			
Spectra Premium Holdings (USA) Corp.			
Spectra Premium (USA) Corp.			
Spectra Premium Properties (USA) Corp.			
Spectra Premium Taiwan Co. Ltd.			
Spectra Premium (Shanghai) Automotive Technical Services Co. Ltd.			
Spectra Premium (Chongqing) Automotive Services Co. Ltd.			
Les Industries Spectra Premium Inc.			
Spectra Premium Holdings (USA) Corp.			
Total amount of the claim			

The amounts due are outlined in the statements of account (or affidavit or solemn declaration) attached and marked Schedule "A" (Note 1), after deducting any counterclaims to which the debtors are entitled. **(The attached statements of account or affidavit must specify the vouchers or other evidence in support of the claim.)**

4. That the amount(s) and category/categories of the claim of the creditor for purposes of this claim are as follows:

Category/Categories	Currency	Amount
Priority claim (note 2)		
Secured claim (note 3) – Value of the assets held as security \$		
Ordinary unsecured claim (note 4)		
Restructuring claim, or claim arising from the repudiation or resiliation of an agreement, pursuant to section 32 CCAA		
Claim of a related creditor, as described in section 2 CCAA		
Equity claims, as described in section 2 and 22 CCAA		
Total amount of the claim		

(Give full particulars of the claim, including the calculations upon which the claim is based, and the details to support a right to a priority claim, as the case may be).

Claim submitted by a related person as per s. 2 CCAA?	YES ☐	NO ☐
---	---------------------------------	--------------------------------

DATED in the city of _____ this _____ day of _____ 2020.

Signature of witness

Signature of creditor (of representative of the creditor)

Telephone no: () _____

Telecopier no: () _____

E-mail address: _____

Notes and warnings:

1. If an affidavit or solemn declaration is attached, it must have been made before a person qualified to take affidavits or solemn declarations.
2. If you are claiming a priority right, state the amount that, according to you, can benefit from the priority and indicate on an appendix the source of the priority right.
3. With regards to a secured claim, provide full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents. Your assessment of the value of the security must take into consideration all charges that are senior to the security interest referred to in the creditor's claim.
4. Indicate the amount of the unsecured claim that is not otherwise included in one of the other categories.

For Ernst & Young Inc.
use only:

Claim
Reference Number _____





Ernst & Young Inc.
900, boul. De Maisonneuve Ouest
Bureau 2300
Montréal (Québec) H3A 0A8

Tél./Tel: +1 514 875 6060
Télec./Fax: +1 514 879 2600
ey.com

COMMENT REMPLIR LA PREUVE DE RÉCLAMATION

Veuillez vérifier chacun des points mentionnés afin de remplir correctement les formulaires joints.

PREUVE DE RÉCLAMATION

- Indiquez **l'adresse complète, y compris le code postal**, à laquelle tous les avis ou toutes les lettres devront être envoyés.
- Si le créancier est une personne morale (société), inscrivez la dénomination sociale complète de la société ou de l'entreprise.
- Veuillez inscrire votre nom (ou celui du représentant du créancier), votre ville de résidence et votre province.
- La signature d'un témoin est nécessaire.
- La réclamation doit être **signée par la personne qui la remplit**.

Paragraphe 1

- Précisez **votre poste ou votre titre** si vous remplissez la preuve de réclamation pour une personne morale (société) ou une autre personne.

Paragraphe 3

- Annexez un ou des **relevés de compte détaillés**, indiquant la date, le numéro et le montant de toutes les factures ainsi que de tous les crédits ou paiements.
- Un relevé de compte n'est pas complet s'il commence par un solde reporté.
- Le total des relevés de compte **doit correspondre** au montant réclamé.

Paragraphe 4

- Un créancier doit indiquer la catégorie à laquelle sa créance appartient en inscrivant le montant de la réclamation dans la case appropriée et en fournissant en annexe les renseignements sur le fondement de la réclamation.
- Le total des montants indiqués pour toutes les catégories **doit correspondre** au montant indiqué au paragraphe 3.
- Un créancier garanti doit indiquer la valeur qu'il attribue à chacune de ses garanties et annexer une **copie authentique** de la garantie enregistrée. Le créancier garanti doit par ailleurs tenir compte, dans l'évaluation de sa garantie, de toutes les charges qui sont prioritaires à la sûreté sur laquelle est fondée la réclamation.
- Pour la préparation de sa réclamation, le créancier devrait consulter la *Loi sur les arrangements avec les créanciers des compagnies*, dont copie est accessible au <https://laws.justice.gc.ca/fra/lois/C-36/index.html>.

DÉPÔT DE LA PREUVE DE RÉCLAMATION

- Si vous croyez avoir une réclamation contre les débitrices, vous devrez déposer une preuve de réclamation dûment remplie auprès du Contrôleur. Les réclamations ayant pris naissance avant le 10 mars 2020 devront être reçues au plus tard à 17 h (heure de Montréal) le 20 novembre 2020 (la « **Date limite de dépôt des réclamations** »), à moins que le Tribunal n'ordonne que la preuve de réclamation soit acceptée après cette date, à défaut de quoi vous perdrez à jamais le droit de faire valoir une réclamation contre les débitrices et de recevoir dans le cadre d'un éventuel plan de transaction et d'arrangement proposé une distribution au titre de ladite réclamation.
- Les formulaires de preuve de réclamation doivent être envoyés au Contrôleur par la poste, par messenger, par télécopieur ou par courriel de manière à ce qu'ils lui parviennent avant la Date limite de dépôt des réclamations. Aucun accusé de réception ne sera donné – le réclamant a la responsabilité de s'assurer et doit être en mesure de démontrer que les formulaires ont bien été transmis. Les formulaires doivent être adressés à Ernst & Young Inc., Contrôleur de Les Industries Spectra Premium Inc. (objet : Réclamations Spectra) et doivent être envoyés **par la poste ou par messenger** au 900, boul. de Maisonneuve Ouest, bureau 2300, Montréal (Québec) H3A 0A8, **par courriel** au monitor.spectra@ca.ey.com ou **par télécopieur** au 514 395-4933.
- Une copie du jugement du Tribunal établissant le processus relatif aux réclamations peut être consultée sur le site web du Contrôleur au www.ey.com/ca/spectra.



Ernst & Young Inc.
900, boul. De Maisonneuve Ouest
Bureau 2300
Montréal (Québec) H3A 0A8

Tél./Tel: +1 514 875 6060
Télec./Fax: +1 514 879 2600
ey.com

INSTRUCTIONS FOR COMPLETING THE PROOF OF CLAIM

Please check each of the following requirements in order to prepare the attached forms in a complete and accurate manner.

PROOF OF CLAIM

- Give the **complete address, including postal code**, where all notices or correspondence are to be forwarded.
- If the creditor is a corporation, the full and complete legal name of the corporation or firm must be stated.
- Please state your name (or representative of the creditor), city of residence and province.
- The signature of a witness is required.
- The claim must be **signed personally by the individual** completing this proof of claim.

Paragraph (1)

- If you are completing the proof of claim for a corporation or another person, your **position or title**.

Paragraph (3)

- **Detailed statements of account** must be attached and must show the date, number and amount of all the invoices, charges, credits or payments.
- A statement of account is not complete if it begins with an amount brought forward.
- The amount of the statements of account **must match** the amount claimed in the proof of claim.

Paragraph (4)

- A creditor must indicate the category in which its claim falls by inserting the amount of the claim in the appropriate box and providing in an appendix a full explanation of the basis of the claim.
- The total of the amounts indicated in respect of all categories **must match** the amount referred to in paragraph 3.
- A secured creditor must insert the value at which it assesses its security and provide **a certified true copy** of the security documents as registered. The secured creditor must also take into account, in the assessment of the value of the security, all charges that are senior to the security upon which the secured claim is based.
- In order to prepare its claim, the creditor should refer to the *Companies' Creditors Arrangement Act*, copy of which is accessible at <https://laws.justice.gc.ca/eng/acts/C-36/index.html>.

FILING THE PROOF OF CLAIM

- If you believe that you have a claim against the debtors, you will have to file with the Monitor a duly completed Proof of Claim. Claims arising before March 10, 2020 must be received at the latest by 5:00 p.m. (Montréal Time) on November 20, 2020 (the "**Claims Bar Date**"), unless the Court orders that the Proof of Claim be accepted after that date, failing which you will be forever barred from advancing a claim against the debtors and from receiving a distribution under the eventual proposed plan of compromise and arrangement on account of such claim.
- The Proof of Claim forms must be sent to the Monitor by mail, by messenger, by facsimile or by e-mail, so that they are received by the Monitor before the Claims Bar Date. No acknowledgement of receipt will be issued – the claimant remains responsible to ensure and must be able to demonstrate that the forms have been duly transmitted. The forms must be addressed to Ernst & Young Inc., Monitor of Spectra Premium Industries Inc. (attention: Spectra Claims) and must be sent **by mail or by messenger** at 900, boul. De Maisonneuve West, Suite 2300, Montréal (Québec), H3A 0A8 **or by e-mail** at monitor.spectra@ca.ey.com **or by facsimile** at 514 395-4933.
- A copy of the claims process order made by the Court can be accessed on the Monitor's website at www.ey.com/ca/spectra.



Ernst & Young Inc.
900, boul. De Maisonneuve Ouest
Bureau 2300
Montréal (Québec) H3A 0A8

Tél./Tel: +1 514 875 6060
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ey.com

Schedule C

CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL
No.: 500-11-058116-209

S U P E R I O R C O U R T
Commercial Division
*Designated tribunal under the Companies'
Creditors Arrangement Act¹*

IN THE MATTER OF THE PROPOSED PLAN OF
COMPROMISE OR ARRANGEMENT OF SPECTRA PREMIUM
INDUSTRIES INC.²

"Petitioners"

NOTICE OF SCHEDULED EMPLOYEE'S CLAIM

T0:

The Petitioners have determined that you have a Claim in the aggregate amount set out below. Subject to any dispute by you in accordance with the provisions of the Claims Process Order, your Claim will be allowed as follows:

Claim as per Petitioners (in ____ \$)	
Salary, vacation and other paid days:	
Notice/termination/severance ³ :	
Expense reimbursement:	
Other	
Total	
Allocated as follows:	
Priority contemplated in section 6(5) CCAA:	
Residual claim:	
Total	

¹ *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

² The entities addressed by the Initial Order are Spectra Premium Industries Inc., Spectra Premium Holdings (USA) Corp., Spectra Premium (USA) Corp., Spectra Premium Properties (USA) Corp., Spectra Premium Taiwan Co. Ltd., Spectra Premium (Shanghai) Automotive Technical Services Co. Ltd., and Spectra Premium (Chongqing) Automotive Services Co. Ltd. (Collectively, "**Spectra**" or the "**Petitioners**")

³ Notice/termination/severance has been determined according to the employee's employment contract, including the collective agreement, if any, the whole to the extent applicable, or the relevant legislation applicable to the employee in the location of the employee place of work, or for employees laid off prior to the commencement of the CCAA proceedings, March 10, 2020, as per the arrangement with the employer.

- Creditor of:**
- ☐ SPECTRA PREMIUM INDUSTRIES INC.
 - ☐ SPECTRA PREMIUM HOLDINGS (USA) CORP.
 - ☐ SPECTRA PREMIUM (USA) CORP.
 - ☐ SPECTRA PREMIUM PROPERTIES (USA) CORP.
 - ☐ SPECTRA PREMIUM TAIWAN CO. LTD.
 - ☐ SPECTRA PREMIUM (SHANGHAI) AUTOMOTIVE TECHNICAL SERVICES CO. LTD.
 - ☐ SPECTRA PREMIUM (CHONGQING) AUTOMOTIVE SERVICES CO. LTD.

IF YOU INTEND TO DISPUTE THIS NOTICE OF SCHEDULED EMPLOYEE'S CLAIM, YOU MUST, BEFORE THE LATER OF (I) THIRTY (30) DAYS AFTER THE DATE ON WHICH THE MONITOR SENDS A NOTICE OF SCHEDULED EMPLOYEE'S CLAIM OR (II) 5:00 P.M. (MONTREAL TIME) ON NOVEMBER 20, 2020 ((i) and (ii) being referred to as the "NOTICE OF DISPUTE BAR DATE"), DELIVER TO THE MONITOR AND THE ATTORNEYS OF THE PETITIONERS A NOTICE OF DISPUTE IN ACCORDANCE WITH THE CLAIMS PROCESS ORDER, BY MAIL, FAX, OR E-MAIL, AT THE FOLLOWING COORDINATES:

Petitioners' Counsel:

Lavery, de Billy LLP
1 Place Ville Marie, Suite 4000
Montreal, Quebec, H3B 4M4

Attention: Me. Jean Legault and Me. Jonathan Warin
Fax: 514.871.8977
E-mail: jlegault@lavery.ca and jwarin@lavery.ca

The Monitor:

Ernst & Young Inc.
900 de Maisonneuve blvd. West, Suite 2300
Montréal, Québec, H3A 0A8

Attention: Mario Denis and Matt Budd
Fax: 514.395.4933
E-mail: monitor.spectra@ca.ey.com

If you do not deliver a Notice of Dispute before the Notice of Dispute Bar Date, the value of your Claim shall be deemed final to be as set out in this Notice of Scheduled Employee's Claim.

DATED at Montréal, this of October, 2020.

ERNST & YOUNG INC.

Licensed Insolvency Trustee

In its capacity as the Court appointed monitor
in the matter of the proposed arrangement of Spectra Premium Industries Inc. et Al.

Schedule D**Notice of Dispute**

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

S U P E R I O R C O U R T
Commercial Division
*Designated tribunal under the Companies'
Creditors Arrangement Act*⁴,

No.: 500-11-058116-209

IN THE MATTER OF THE PLAN OF COMPROMISE OR
ARRANGEMENT OF SPECTRA PREMIUM INDUSTRIES INC.⁵

“Petitioners”

NOTICE OF DISPUTE

TO: Ernst & Young Inc., in its capacity as the Court appointed monitor in the matter of the proposed compromise and arrangement of Spectra Premium Industries Inc. et Al.

The creditor identified below, having received a Notice of a Scheduled Employee's Claim, hereby gives notice that the assessment of the claim as performed by the Petitioners is hereby disputed, in the manner and for the reasons set out hereinbelow.

A. IDENTIFICATION AND COORDINATES OF THE CREDITOR:

1. Full Legal Name of the Creditor:

2. Full Mailing Address of the Creditor:

3. Telephone Number of the Creditor:

4. Facsimile Number of the Creditor:

5. E-mail Address of the Creditor:

⁴ *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

⁵ The entities addressed by the Initial Order are Spectra Premium Industries Inc. / Les Industries Spectra Premium Inc., Spectra Premium Holdings (USA) Corp., Spectra Premium (USA) Corp., Spectra Premium Properties (USA) Corp., Spectra Premium Taiwan Co. Ltd., Spectra Premium (Shanghai) Automotive Technical Services Co. Ltd., and Spectra Premium (Chongqing) Automotive Services Co. Ltd., (Collectively, “Spectra” or the “Petitioners”).

B. DISPUTE OF NOTICE RECEIVED:

The Scheduled Employee hereby disagrees with the value of his/her/its Claim as set out in the Notice of Scheduled Employee's Claim, dated __ October 2020, and instead declares that its Claim is as set out below:

Claims as per Scheduled Employee as at _____, 2020	
	\$
Salary, vacation and other paid days:	
Notice/termination/severance:	
Expense reimbursements:	
Other:	
Total	
Allocated as follows:	
Priority contemplated in section 6(5) CCAA:	
Residual claim:	
Total	

C. REASONS FOR DISPUTE:

(Provide full particulars of the Claim, supporting documentation and any required calculation. Use an appendix if space is insufficient)

Dated at _____ this _____ day of _____, 2020.

(Signature of Witness)

(Signature of the Creditor or of his representative)

(Please print name)

This Notice of Dispute must be returned to and received by the Petitioners, to the attention of their counsels, and the Monitor, by mail, facsimile, or e-mail, on or before the later of **(i) thirty (30) days after the date on which the Monitor sends a Notice of Scheduled Employee's Claim or (ii) 5:00 p.m. (Montreal time), on November 20, 2020, at the following coordinates:**

Petitioners Counsel:

Lavery, de Billy LLP
1 Place Ville Marie, Suite 4000
Montreal, Quebec, H3B 4M4

Attention: Me. Jean Legault and Me. Jonathan Warin
Fax: 514.871.8977
E-mail: jlegault@lavery.ca and jwarin@lavery.ca

The Monitor:

Ernst & Young Inc.
900 de Maisonneuve blvd. West, Suite 2300
Montreal, Quebec, H3A 0A8

Attention: Mario Denis and Matt Budd
Fax: 514.395.4933
E-mail: monitor.spectra@ca.ey.com

Schedule E

CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL
No.: 500-11-058116-209

S U P E R I O R C O U R T
Commercial Division
*Designated tribunal under the Companies'
Creditors Arrangement Act*⁶

IN THE MATTER OF THE PROPOSED PLAN OF
COMPROMISE OR ARRANGEMENT OF SPECTRA
PREMIUM INDUSTRIES INC.⁷

“Petitioners”

NOTICE OF REVISION OR DISALLOWANCE

TO: [insert name and address of Creditor]

Terms not otherwise defined in this Notice have the meaning ascribed thereto in the Order of the Superior Court of Quebec (Commercial Division) (“Court”) rendered on [September 25, 2020](#) (the “Claims Process Order”). A copy of this order is available on the Monitor’s website at www.ey.com/ca/spectra.

This Notice of Revision or Disallowance is issued pursuant to the Claims Process Order. The Monitor hereby gives you notice that it has reviewed your Proof of Claim or your Notice of Dispute and has revised or disallowed your Claim or Notice of Dispute as set out below:

	Claim as filed / as asserted	Claim as allowed	Currency
Nature of claim			
Amount			CAD\$
Name of Petitioners:			

Note that if the Claim was in a foreign currency, it has been converted to Canadian dollars at the Bank of Canada spot rate exchange on [March 9, 2020](#), such rate being \$1.0000 CAD = USD\$0.7484, \$1.0000 CAD = Euro 0.6427, \$1.0000 CAD = NT (Taiwan) 22.0604, and \$1.0000 CAD = RMB (China) 5.1099.

The Claim has been revised or disallowed for the following reasons:

1.

⁶ Companies’ Creditors Arrangement Act, R.S.C. 1985, c. C-36, as amended.

⁷ The entities addressed by the Initial Order are Spectra Premium Industries Inc., Spectra Premium Holdings (USA) Corp., Spectra Premium (USA) Corp., Spectra Premium Properties (USA) Corp., Spectra Premium Taiwan Co. Ltd., Spectra Premium (Shanghai) Automotive Technical Services Co. Ltd., and Spectra Premium (Chongqing) Automotive Services Co. Ltd., (Collectively, “Spectra” or the “Petitioners”).

- 2.
- 3.
- 4.
5. You have not fulfilled the requirements of the Claims Process Order and of the *Companies' Creditors Arrangement Act* with respect to the form, content or substance of a properly proven claim.

If you disagree with the value of your allowed Claim as valued by the Monitor in this Notice of Revision or Disallowance (“**Allowed Claim**”) and wish to dispute the Allowed Claim, you must, within ten (10) days of the date hereof, file an appeal motion with the Court and serve a copy of such appeal motion on the Petitioners' Counsel and the Monitor, by mail, by fax, or e-mail, at the following coordinates:

Petitioners' Counsel:

Lavery, de Billy LLP
1 Place Ville Marie, Suite 4000
Montreal, Quebec, H3B 4M4

Attention: Me. Jean Legault and Me. Jonathan Warin
Fax: 514.871.8977
E-mail: jlegault@lavery.ca and jwarin@lavery.ca

The Monitor:

Ernst & Young Inc.
900 de Maisonneuve blvd. West, Suite 2300
Montreal, Quebec, H3A 0A8

Attention: Mario Denis and Matt Budd
Fax: 514.395.4933
E-mail: monitor.spectra@ca.ey.com

If you agree with the value of your Allowed Claim and do not dispute the Allowed Claim, there is no need to file anything further.

DATED at Montreal, this ___ day of _____, 2020.

ERNST & YOUNG INC.

Licensed Insolvency Trustee

In its capacity as the Court appointed monitor
in the matter of the proposed arrangement of Spectra Premium Industries Inc. et Al.

Per: