

(Commercial Division)
SUPERIOR COURT

CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTREAL

N° : 500-11-056442-193

DATE : September 29, 2022

IN THE PRESENCE OF: THE HONOURABLE CHRISTIAN IMMER, J.S.C.

IN THE MATTER OF THE LIQUIDATION OF

**GROUPE DESSAU INC.
DESSAU HOLDING INC.
DESSAU CAPITAL INC.
9387-1325 QUÉBEC INC (FORMERLY LVM INC.)
SOPRIN ADS INC.
LANDRY GAUTHIER & ASSOCIÉS INC.
FONDATEC INC.
DESSAU INC.
DESSAU ADL INC.
CONSULTANTS VFP INC.
LES CONSULTANTS RENÉ GERVAIS INC.
PLANIA INC.
GROUPE CONSTRUCTION VERREAULT INC.
9387-5631 QUÉBEC INC.**

Debtors

-and-

KPMG INC.

Liquidator/Petitioner

-and-

XL SPECIALTY INSURANCE COMPANY

-and-

XL INSURANCE COMPANY S.E., formerly known as XL INSURANCE COMPANY LIMITED
-and-
DESSAU ASSURANCE INC.
-and-
VINSTON HAMPDEN
-and-
JEFFREY GELLINEAU
-and-
JOSEPH CAVALANCIA
-and-
FRANÇOIS DIONNE
-and-
THE MEMBERS OF LLOYD'S SYNDICATE NUMBERS 2987, 386, 1200, 1886, and 1919
-and-
ALLIANZ GLOBAL RISKS US INSURANCE COMPANY
-and-
EACH OF THE PARTIES IMPLICATED IN THE INSURED CLAIMS IDENTIFIED IN SCHEDULE B HEREOF

Mises en cause

APPROVAL ORDER (as defined at section 2 of the Settlement Agreement)

- [1] **HAVING READ** the *Application for an Order approving a Comprehensive, Full and Final Settlement Agreement* (the "**Application**"), the exhibits and the sworn statement of Maxime Codère dated May 27, 2022 filed in support of the Application and the second report of the liquidator KPMG inc. (the "**Liquidator**") dated May 27, 2022 (the "**Liquidator's Second Report**");
- [2] **GIVEN** the order rendered by this Court on May 3, 2019 commencing the court-supervised liquidation of the Debtors (the "**Liquidation Proceedings**") and appointing the Liquidator (the "**Liquidation Order**");
- [3] **GIVEN** the Claims Procedure Order rendered by this Court on May 3, 2019 (the "**Claims Procedure Order**") pursuant to which the Liquidator carried out a claims process (the "**Claims Process**") with a claims bar date of August 26, 2019 (the "**Claims Bar Date**");
- [4] **GIVEN** the Comprehensive, Full and Final Settlement Agreement entered into between the Liquidator, on behalf of the Debtors, XL, DAI, Hampden, Gellineau, Cavalancia and Dionne and others, on May 27, 2022, a copy of which is filed in

support of the Application as **Exhibit P-1** (the "**Settlement Agreement**") and attached hereto as **Schedule "A"**,

- [5] **GIVEN** the service and notification of the Application, including on all the interested parties to an Insured Claim (as defined below) where one of the Debtors is party, as evidenced in **Exhibit P-11**;
- [6] **GIVEN** the Liquidator's testimony and, in particular, the analysis carried out at paragraphs 51 to 55 of the Liquidator's Second Report;
- [7] **GIVEN** the submissions of counsel for the parties;
- [8] **GIVEN** the provisions of the *Business Corporations Act* (Québec) R.S.Q., chapter S-31.1;
- [9] **GIVEN** that the Application is not contested;
- [10] **CONSIDERING** that the Application is well founded.

FOR THESE REASONS, THE COURT:

- [11] **GRANTS** the Application.

SERVICE

- [12] **ORDERS** that, if necessary, the time for service of the Application is hereby abridged so that the Application is properly returnable today and the Court hereby dispenses with further service thereof.
- [13] **DECLARES** that there has been proper and sufficient service and notice of the Application to all parties on the service list for the Application.
- [14] **PERMITS** notification of this Order at any time and place and by any means whatsoever.

DEFINITIONS

- [15] **DECLARES** that, unless otherwise indicated or defined herein, capitalized terms used in this Order (the "**Order**") shall have the meanings ascribed to them in the Settlement Agreement attached as **Schedule "A"** hereto or defined as follows:
 - a) "**Claims**" ("**Réclamation**") has the meaning ascribed to it in the Claims Procedure Order;
 - b) "**Excess Insurers**" means, to the extent applicable to each Insured Claim, the members of Lloyd's Syndicate nos. 2987, 386, 1200, 1886, and 1919 and Allianz Global Risks US Insurance Company;

- c) **"Excess Policies"** means, to the extent applicable to each Insured Claim, policy number B0146LDINT1301541 issued by Lloyd's Syndicate nos. 2987, 386, 1200, 1886, and 1919 and policy number FPL7222299-01 issued by Allianz Global Risks US Insurance Company;
- d) **"Insurance Policies"** means the insurance policies issued by XL to the Debtors and **"Insurance Policy"** means any one of them;
- e) **"Insured Claims"** means the claims listed in Schedule "B" to the Settlement Agreement and **"Insured Claim"** means any one of them.
- f) **"Insured Proofs of Claim"** has the meaning ascribed to it in the Settlement Agreement and **"Insured Proof of Claim"** means any one of them.
- g) **"Person"** shall be broadly defined to include any individual, corporation, limited or unlimited liability company, general or limited partnership, association, trust, unincorporated organization without legal personality, joint venture, governmental body or agency, or any other entity.

APPROVAL OF SETTLEMENT AGREEMENT AND RELEASES

- [16] **DECLARES** that the Settlement Agreement is fair and reasonable.
- [17] **ORDERS** that the Settlement Agreement attached hereto as **Schedule "A"**, is hereby approved in its entirety and the Parties thereto are hereby bound by this Order and by the Settlement Agreement and are authorized and directed to comply with their obligations thereunder, including, without limitation, to make any payment provided therein.
- [18] **ORDERS** that, upon the Effective Date, the Settlement Agreement and all associated steps, compromises, transactions, arrangements, and releases effected thereby are binding and effective upon the Parties thereto and all other Persons affected by the Settlement Agreement, including any Person holding an Insured Claim.
- [19] **AUTHORIZES** and **ORDERS** the Parties, as applicable and as the case may be, to perform all acts, sign all documents and take any necessary action to execute any agreement, contract, provision, transaction or undertaking stipulated in the Settlement Agreement with such alterations, changes, amendments, deletions or additions thereto, as may be agreed to with the consent of the Liquidator and XL and any other ancillary document which could be required or useful to give full and complete effect thereto and to implement the Settlement Agreement and give effect to this Order.

- [20] **ORDERS** and **DECLARES** that, as of 12:01 a.m. on the Effective Date, XL shall assume carriage and responsibility for the Insured Claims, subject to the terms of the Settlement Agreement.
- [21] **ORDERS** and **DECLARES** that, as of 12:01 a.m. on the Effective Date (i) the past and present directors and officers of the Debtors and (ii) each and every present and former shareholder, affiliate, subsidiary, director, officer, partner, employee, consultant and agent of the foregoing Persons of the Debtors shall be deemed to be forever irrevocably released and discharged from the Insured Claims (the "**Released Parties**").
- [22] **ORDERS** and **DECLARES** that, notwithstanding paragraph [21] of this Order but subject to the other provisions of this paragraph, the Liquidator shall maintain carriage and responsibility for the Turcot Proof of Claim in accordance with the Claims Process until full resolution thereof. However, subject to the terms of the Settlement Agreement and as of 12:01 am on the Effective Date, in respect of any services that it requests the Liquidator or Defence Counsel to perform, XL shall pay and/or reimburse all defence costs, including legal fees of Defence Counsel, disbursements, expert witness fees, and fees of the Liquidator in respect of the Turcot Proof of Claim (collectively, "**Expenses**"), and all indemnity amounts (including judgments and payments on account of settlements) in respect of the Turcot Proof of Claim.
- [23] **ORDERS** and **DECLARES** that, notwithstanding paragraph [21] and subject to paragraph [22] of this Order, any Person having, or claiming any entitlement or compensation relating to an Insured Claim, including in respect of an Insured Proof of Claim, shall be irrevocably limited to recovery in respect of such Insured Claim solely from the proceeds of the applicable Insurance Policies and/or Excess Policies, and any Persons with any Insured Claim will have no right to, and shall not, directly or indirectly, make any claim or seek any recoveries from the Released Parties in respect of any Insured Claim, other than enforcing such Person's right to be paid by the applicable insurer(s) from the proceeds of the applicable Insurance Policies and/or Excess Policies. Subject to paragraph [16] of the Settlement Agreement, nothing in this Order prejudices, compromises, releases or otherwise affects any right or defence of any insurer in respect of an Insurance Policy or Excess Policy or any insured in respect of an Insured Claim and nothing shall require XL or any other insurer to provide any coverage in excess of the monetary limits of the applicable Policy.
- [24] **ORDERS** and **DECLARES** that, with respect to any Insured Claim, in the province of Québec and where permitted by law in any other relevant jurisdiction, XL shall take up the interest of any Person that is insured under the Insurance Policies and XL shall be substituted as a named defendant in the place and stead of such Person, but solely in XL's capacity as insurer (rather than its general corporate capacity), and to the extent provided in the Insurance Policies that XL

issued to the Debtors, provided, however, that this provision of the Order shall not apply to Insured Proofs of Claim.

- [25] **ORDERS** and **DECLARES** that, despite paragraph [24], in the province of Québec and where permitted by law in any other relevant jurisdiction, if coverage provided by XL for one or more Insured Claims is exhausted because XL has paid, in aggregate, the limits of such Insurance Policy or Insurance Policies,
- a) XL's liability for such Insured Claims shall terminate and recourse of Persons asserting such Insured Claims shall be limited to pursuing the Excess Insurers pursuant to, and in accordance with the terms of, the Excess Policies; and
 - b) XL shall be deleted as a named defendant in the relevant legal proceeding(s) and the Excess Insurers shall be substituted as named defendants/respondents in the place and stead of XL.
- [26] **ORDERS** and **DECLARES** that XL and the Excess Insurers, on behalf of the Debtors or other Person insured under the Insurance Policies or the Excess Policies, shall be at liberty to advance all available procedural and substantive defences to the allegations made by the plaintiffs/claimants in the Insured Claims.
- [27] **ORDERS** and **DECLARES** that, as of 12:01 a.m. on the Effective Date, and up to the time of the discharge of the Liquidator, the Liquidator shall assist XL with contacting relevant former employees of the Debtors or witnesses ("**Relevant Persons**") so that such individuals can provide information and assistance to XL in the defence of the Insured Claims. The Liquidator shall not be required to make payment for the time spent by Relevant Persons and the issue of any financial compensation sought by a Relevant Person shall be a matter of negotiation between the Relevant Person and XL. For greater certainty, the Liquidator shall not be required to expend undue effort in assisting XL in contacting Relevant Persons.
- [28] **ORDERS** and **DECLARES** that, as of 12:01 a.m. on the Effective Date, the releases contemplated by section 25 of the Settlement Agreement, are hereby approved and shall be enforceable as between the Parties.
- [29] **ORDERS** and **DECLARES** that, as of 12:01 a.m. on the Effective Date, (i) the past and present directors and officers of the Debtors, (ii) the Debtors' legal counsel, financial advisors, consultants, insurers (including XL and the Excess Insurers) and agents, (iii) the Liquidator, the Liquidator's legal counsel and (iv) each and every present and former shareholder, affiliate, subsidiary, director, officer, partner, employee, consultant and agent of the foregoing Persons of the Debtors shall be deemed to be forever irrevocably released and discharged from

any Claim (*Réclamation*) that was not filed prior to the Claims Bar Date in accordance with the Claims Procedure Order (the “**Claims Barred Released Parties**”) and from any liability to defend, or provide indemnification in respect of, any demand, claim, or cause of action asserted against the Debtors, XL, the Excess Insurers or any Person insured under the Insurance Policies or the Excess Policies, and all of such liabilities, demands, claims, and causes of action shall be forever barred and extinguished. Notwithstanding the other provisions of this paragraph, XL and the Excess Insurers shall remain liable for Insured Claims in accordance with the terms of, respectively, the Insurance Policies and the Excess Policies.

- [30] **DECLARES** that no action lies against the Liquidator by reason of this Order or the performance of any act authorized by this Order, except by leave of the Court. The entities related to the Liquidator or belonging to the same group as the Liquidator shall benefit from the protection arising under the present paragraph.

VALIDITY OF THE SETTLEMENT AGREEMENT

- [31] **ORDERS** that, notwithstanding :
- a) the pendency of these proceedings;
 - b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) (the “**BIA**”) in respect of any one or more of the Debtors and any bankruptcy order issued pursuant to any such applications; and
 - c) any assignment in bankruptcy made in respect of any one or more the Debtors

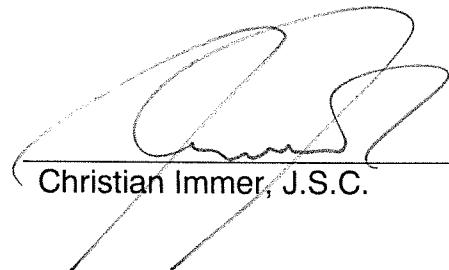
the execution and implementation of the Settlement Agreement and any action required thereunder (i) shall be binding on any trustee in bankruptcy that may be appointed in respect of one or more of the Debtors and shall not be void or voidable by creditors of the Debtors, as applicable, (ii) shall not constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the BIA or any other applicable federal, provincial or territorial legislation, and (iii) shall not constitute nor be deemed to be oppressive or unfairly prejudicial conduct by the Debtors, the Released Parties or the Claims Barred Released Parties pursuant to any applicable federal, provincial or territorial legislation.

AMENDMENTS TO THE LIQUIDATION ORDER AND CLAIMS PROCEDURE ORDER

- [32] **ORDERS** that that Annexe A / Schedule "A" of the Liquidation Order is amended, restated and replaced by the list set forth in Schedule "C" hereto.
- [33] **ORDERS** that that Annexe F / Schedule "F" of the Claims Procedure Order is amended, restated and replaced by the list set forth in Schedule "C" hereto.

GENERAL

- [34] **DECLARES** that the Schedules hereto shall form part of this Order.
- [35] **DECLARES** that this Order shall have full force and effect in all provinces and territories in Canada.
- [36] **DECLARES** that the Liquidator shall be authorized to apply as it may consider necessary or desirable, with or without notice, to any other court or administrative body, whether in Canada or elsewhere, for orders which aid and complement the Order. All courts and administrative bodies of all such jurisdictions are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator as may be deemed necessary or appropriate for that purpose.
- [37] **REQUESTS** the aid and recognition of any court or administrative body in any province or territory of Canada and any Canadian federal court or administrative body and any court or administrative body elsewhere, to act in aid of and to be complementary to this Court in carrying out the terms of this Order.
- [38] **ORDERS** the provisional execution of the present Order notwithstanding any appeal and without the requirement to provide any security or provision for costs whatsoever.
- [39] **THE WHOLE** without costs.



Christian Immer, J.S.C.

Schedule "A" to the Settlement Approval Order

Settlement Agreement

EXECUTION VERSION

COMPREHENSIVE FULL AND FINAL SETTLEMENT AGREEMENT

Dated this 27th day of May, 2022 (the "**Agreement Date**")

AMONG:

XL Specialty Insurance Company ("**XL Specialty**")

and

XL Insurance Company S.E., formerly known as XL Insurance Company Limited ("**XLSE**" and together with XL Specialty, "**XL**")

and

KPMG Inc. solely in its capacity as court-appointed liquidator ("**Liquidator**") and on behalf of Groupe Dessau Inc. ("**GDI**"), Dessau Holding Inc., Dessau Capital Inc., 9387-1325 Québec Inc. (formerly LVM inc.) Soprin ADS Inc., Landry Gauthier & Associés Inc., Fondatec Inc., Dessau Inc., Dessau ADL Inc., Consultants VFP inc., Les Consultants René Gervais inc., Plania Inc., Groupe Construction Verreault inc., 9387-5631 Québec Inc. (formerly Verreault Inc.) and 9198-6919 Québec inc. (collectively the "**GDI Related Parties**")

and

Dessau Assurance Inc. ("**DAI**")

and

Vinston Hampden ("**Hampden**")

and

Jeffrey Gellineau ("**Gellineau**")

and

Joseph Cavalancia ("**Cavalancia**")

and

François Dionne ("**Dionne**")

WHEREAS:

- A. XL Specialty is a corporation subsisting under the laws of the State of Delaware, in the United States of America, and which carries on business as an insurer in Canada and the United States;
- B. GDI is a corporation incorporated and subsisting under the laws of the Province of Quebec;

- C. At various times since approximately 2007, XLSE issued to GDI a number of Professional Liability Policies—Architects & Engineers (individually, a “**Policy**” and collectively, the “**Policies**”) each containing various terms, endorsements, and exclusions;
- D. As of January 1, 2016, all rights and obligations of XLSE were transferred to XL Specialty;
- E. Each of the Policies is a claims-made policy;
- F. The most recent Policy, bearing policy number DPX 9445493 (the “**Final Policy**”), had a policy period from January 31, 2015 to January 31, 2020;
- G. Since approximately 2008, pursuant to a Reinsurance Agreement – Non-Proportional executed on April 21 and 29, 2008 (as subsequently amended and extended) (the “**Reinsurance Agreement**”) and at the request of GDI, XL reinsured a portion of its risk under the Policies with DAI, a Barbados subsidiary of GDI;
- H. As of 12:01 am on January 31, 2020 (the “**Policy Termination Date**”), the period of the Final Policy terminated, and XL ceased to provide any further insurance coverage to Dessau;
- I. Since May 3, 2019, GDI and the GDI Related Parties (collectively the “**GDI Group**”) have been the subject of court-supervised liquidation proceedings pursuant to the *Business Corporations Act* (Quebec), R.S.Q., c. S-31.1 (the “**Liquidation**”) presided over by the Superior Court of Quebec for the District of Montreal (the “**Court**”);
- J. The Liquidator is the court-appointed liquidator of the GDI Group, having been appointed pursuant to the order of Justice Gouin of the Court made on May 3, 2019 (the “**Liquidation Order**”) in Court File No. 500-11-056442-193;
- K. The Liquidation Order stayed the commencement or continuation of most litigation against the GDI Group, including errors and omissions claims that might be covered by the Policies;
- L. On May 3, 2019, the Court also issued an order (the “**Claims Process Order**”) establishing a process for claimants to assert claims against the GDI Group (the “**Claims Process**”), including new claims under the Policies;
- M. The Claims Process provided, *inter alia*, that claimants were required to file their proofs of claim by no later than 5 pm Eastern Time on August 26, 2019 (the “**Bar Date**”), failing which any claims against the GDI Group and its officers and directors, without the authorization of the court, would be forever barred;
- N. Certain actions against the GDI Group based on alleged errors and omissions which were commenced prior to May 3, 2019 were not stayed by the Liquidation Order but were permitted to continue as litigation in the normal course (the “**Non-Stayed E&O Actions**”), and without the need to comply with the Claims Process or file a proof of claim prior to the Bar Date;

- O. The Non-Stayed E&O Actions have continued to move forward since May 3, 2019 and are being administered and defended on behalf of the GDI Group by XL in co-operation with the Liquidator;
- P. XL filed a proof of claim prior to the Bar Date (the "XL Proof of Claim") seeking payment of \$20,998,430.78 against GDI Group (the "GDI Corporate Claim") and \$10,150,000 against the current and former officers of GDI (the "GDI D&O Claim");
- Q. On November 17, 2020, the Liquidator sent a Notice of Review or Rejection of Claim in respect of the XL Proof of Claim (the "Rejection") and, on November 27, 2020, XL disputed the Rejection by serving the Liquidator with a Notice of Objection (the "Objection");
- R. The Objection has not yet been dealt with and therefore the validity of the XL Proof of Claim has not been determined;
- S. The Claims Process has not been completed and, as such, there remain two unresolved proofs of claim filed in the claims process that may fall within the coverage of the Policies ("Insured Proofs of Claim"), namely (i) the claim by Team Truck Centres Inc. as further described in item 22 of Schedule "B" hereto (the "Team Truck Claim") and (ii) the \$100,000 claim by the Ministère des Transports du Québec as further described in item 26 of Schedule "B" hereto (the "Turcot Proof of Claim");
- T. On November 4, 2020, the Liquidator, on behalf of GDI, Dessau Inc., Dessau Capital Inc., and 9387-1325 Quebec Inc. (the "Applicants"), filed an Originating Application in the Court (File No. 500-11-056442-193) against both XL Specialty and XLSE (the "Deductible Application") seeking a declaration that, under the provisions of Articles 2500 and 2503 of the *Civil Code*, all defence costs under certain Policies were to be assumed by XL and therefore despite the terms of the Policies that imposed liability on GDI to pay a deductible applicable to both defence costs and indemnity payments (typically \$200,000), any defence costs that the Applicants had paid for defence costs within the deductible since May 3, 2016 should be refunded;
- U. In particular, in the Deductible Application, the Applicants sought a refund of \$2,962,104 plus interest and costs (the "Claimed Deductible Refund");
- V. XL takes the position that it has no liability in the Deductible Application and that such application should be dismissed;
- W. XL takes the alternative position that even if the Applicants obtain the requested declaration about the effect of the *Civil Code* provisions, the Claimed Deductible Refund is not a correct calculation of the liability of XL and, further, there are potential issues of prescription under Quebec law;
- X. An initial hearing of the Deductible Application, which will only consider the legal issue concerning the effect of Articles 2500 and 2503 of the *Civil Code*, was scheduled to take place in the Court on October 28, 2021 but was adjourned *sine die* on consent of the parties;
- Y. On June 17, 2021, XL Specialty commenced an arbitration in Ontario, Canada (the "Arbitration") against DAI seeking a declaration that DAI had breached the Reinsurance

Agreement and an order directing that DAI pay XL \$10,150,000 in damages relating to alleged breaches of the Reinsurance Agreement;

- Z. On August 13, 2021, XL Specialty commenced an action in the Supreme Court of Barbados in the High Court of Justice as Claim No. 720/2021 (the "**Barbados Action**") against Hampden, Gellineau, Cavalancia, and Dionne (collectively, the "**DAI Directors**") and also against DAI seeking damages and other relief for oppression, unfair prejudice, unfair disregard, breach of fiduciary duty, and procuring breach of contract;
- AA. In the Barbados Action, the following applications have been brought (collectively, the "**Barbados Action Applications**"): the Notice of Application filed by Hampden, Cavalancia and Dionne on October 8th 2021, the Notice of Application filed by Hampden on October 8th 2021 and the Notice of Application filed by Gellineau on October 8th 2021;
- BB. On October 4, 2021, DAI, through counsel, gave notice to XL Specialty of its position that, as a result of a pending petition in the High Court of Barbados under section 57 of the *Insurance Act* (Barbados) to wind-up DAI (the "**Winding-Up Proceeding**"), it takes the position that the portion of the Barbados Action against DAI is stayed;
- CC. All of the parties to this agreement (collectively, the "**Parties**" and individually, a "**Party**") have agreed to settle all pending and potential disputes among them including (without limitation) those relating to the Proof of Claim, Objection, Barbados Action, Barbados Action Applications, Arbitration, and Deductible Application on the terms set out below.

THEREFORE, for good and valuable consideration (including the Parties' compromise of their claims against each other and the other consideration set out herein), the receipt and sufficiency of which are acknowledged, the Parties hereby agree as follows:

1. The Parties confirm that the above-noted recitals are true.
2. This Comprehensive Full and Final Settlement Agreement (the "**Agreement**"), except for sections 8 to 12 and 24 hereof, shall only become effective if final court approval of the Agreement is granted and an approval order substantially in the form attached as Schedule "A" is issued ("**Approval Order**"). The requirement of obtaining the Approval Order in the form of Schedule "A" may be waived in writing by GDI and XL.
3. In the Agreement, "**Claims**" means, collectively, the claims that GDI Group reported to XLSE and/or XL Specialty under the Policies and which are listed in Schedule "B" hereto and "Claim" means any one of them.
4. In the Agreement, "**Excess Insurers**" means, to the extent applicable to each Claim, the members of Lloyd's Syndicate nos. 2987, 386, 1886, and 1919 and Allianz Global Risks US Insurance Company.
5. In the Agreement, "**Excess Policies**" means, to the extent applicable to each Claim, policy number B0146LDINT1301541 issued by Lloyd's Syndicate nos. 2987, 386, 1200, 1886, and 1919 and/or policy number FPL7222299-01 issued by Allianz Global Risks US Insurance Company.
6. The Agreement shall become effective on the date (the "**Effective Date**") that is the later of the following:

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- a. In the event that there is no appeal of Approval Order, the seventh day following the end of the applicable period in which to appeal the Approval Order;
 - b. In the event that there is an appeal of the Approval Order, the seventh day after such appeal is dismissed, withdrawn, or abandoned or, if applicable, a motion for leave to appeal is dismissed;
7. XL Specialty, GDI Group, and the Liquidator hereby acknowledge and agree that, up to and as of the Agreement Date, they have not incurred, paid, or accrued any defence costs, indemnity or settlement payments, or other amounts in respect of Claims that they intend to claim against the other, including by seeking to increase, reduce, or set off against, the Gross Settlement Amount (defined below).
8. Prior to the Effective Date, GDI and XL Specialty shall, in good faith, continue to administer and defend Claims, make offers, and enter into settlements of Claims where practicable, with a view to resolving as many Claims as possible prior to the Effective Date on the most cost-efficient basis and minimizing the aggregate exposure of XL Specialty and GDI overall on account of both defence costs and indemnity payments. The Liquidator shall respond as quickly as possible to requests from XL Specialty for settlement instructions or approval and, in any event, shall respond to XL Specialty within seven calendar days of XL Specialty's request, failing which the Liquidator shall be deemed to have consented to such request from XL Specialty. To the extent that there is any dispute about whether this section 8 has been complied with, the matter may be brought before the Court for adjudication.
9. If a Claim is resolved, abandoned, settled, or otherwise completed prior to the Effective Date, it shall be deemed to be a "Resolved Claim" and shall no longer be deemed to be a Claim, and XL Specialty and GDI shall have no further responsibility for, or duty to deal with, Resolved Claims.
10. For all settlements entered into on or after the Agreement Date (including settlements where settlement funds are paid at a later date) but prior to the Effective Date, with respect to each Claim, the responsibility of XL Specialty and GDI Group to pay defence costs and indemnity amounts, subject to the monetary limits of the relevant Policy, shall be as follows:
 - a. If the deductible applicable to a Claim has not been exhausted, then, until the deductible is exhausted,
 - i. XL Specialty shall pay all defence costs, including legal fees, disbursements, and expert witness fees, and
 - ii. Dessau shall pay all indemnity amounts (including judgments and payments on account of settlements) up to the maximum remaining limit of the deductible ("Interim Indemnity Payments"); and
 - b. If the deductible applicable to a Claim has been exhausted, XL Specialty shall pay all indemnity amounts together with all defence costs including legal fees, disbursements, and expert witness fees.
11. For the purposes of section 10 of the Agreement, a settlement is deemed to have been entered into if XL Specialty and GDI have agreed with the plaintiff/claimant regarding the

amount to be paid to the plaintiff/claimant in respect of a Claim, whether or not the terms of settlement have been formally settled or reduced to writing.

12. Sections 10 and 11 of the Agreement shall be effective prior to the Approval Order being granted. However, in the event that the Approval Order is not ultimately granted (whether at first instance or on appeal), section 10 shall be effective up to the date that there is a final determination that the Approval Order should not be granted (the "Final Determination Date"), but shall not thereafter. Any payments made pursuant to section 10 prior to the Final Determination Date shall not be subject to any refund or readjustment as between the Parties. Subject to this Section, the Agreement shall become null and void and without effect between the Parties if the motion for the Approval Order is not heard by October 31, 2022 or such later date that may be agreed to in writing between the Parties provided, however, that the Agreement shall not become null or void as a result of the lapse of time if the Approval Order is obtained but the granting of such order is appealed or if leave to appeal is sought.
13. In the Agreement, "Settlement Amount" means \$4,000,000 (the "Gross Settlement Amount") minus the aggregate of all Interim Indemnity Payments.
14. Despite sections 10 through 13, above, XL Specialty shall have the right, but not the obligation, to pay the amount of a settlement or judgment in respect of a Claim prior to the Effective Date (each, an "XL Payment" and, collectively, the "XL Payments"). The XL Payments shall not be considered as Interim Indemnity Payments and shall not be deducted from the Gross Settlement Amount when determining the Settlement Amount.
15. On the Effective Date, GDI shall pay to XL Specialty by wire transfer the Settlement Amount.
16. As of 12:01 am on the Effective Date, but conditional upon payment by GDI of the Settlement Amount to XL, XL Specialty shall assume carriage and responsibility for the Claims on the following terms (the "Claims Assumption") as of such time:
 - a. Regardless of any deductible contained in the Policies, XL Specialty shall pay defence costs and indemnity amounts without regard to any remaining deductible applicable to each Claim and shall not seek any payment from GDI in respect of any deductible;
 - b. XL Specialty shall have the right to administer, settle, pay, or defend each Claim as it sees fit in its sole discretion and without obtaining any input or authorization from GDI, the Liquidator or any individual defendant that is covered by the Policies;
 - c. XL Specialty shall provide coverage in accordance with the Policy that applies to each Claim, including the individual and aggregate monetary limits of the Policy. Notwithstanding paragraph (a) above, the monetary limits of the Policies shall not be reduced by any amount of deductible that would have otherwise been paid by GDI had the Parties not entered into the Agreement.
 - d. Where permitted by law in the relevant jurisdiction, in respect of each Claim, XL Specialty shall take up the interest of GDI, the Liquidator and/or any individual defendant that is covered by the Policies, and shall be substituted in its capacity

as insurer (rather than in its general corporate capacity) as named defendant or impleaded party in any such Claim.

- e. Nothing herein shall require XL Specialty to provide coverage in excess of the monetary limits of the applicable Policy.
 - f. If monetary limits under one or more of the Policies are exhausted in respect of a Claim or Claims ("**Coverage Exhaustion**"), the liability of XL Specialty in relation to such Claim(s) shall terminate and XL Specialty shall no longer be liable for defence costs or indemnity payments. In such event, XL Specialty shall transfer carriage of such Claim(s) to the Excess Insurers to provide coverage in accordance with the terms of the Excess Policies.
 - g. Further, in the event of Coverage Exhaustion in respect of a Claim, the names of the Excess Insurers shall be substituted for XL Specialty with respect to such Claim and thereafter XL Specialty shall no longer be a defendant/respondent or otherwise impleaded party.
17. In connection with the motion for court approval of the Agreement, the Liquidator will also seek an amendment to the Liquidation Order to add the Team Truck Claim to Annexe A to the Liquidation Order and, if the court grants such relief, the Team Truck Claim shall no longer be an Insured Proof of Claim and shall no longer be subject to the Claims Process.
18. Notwithstanding section 16 of the Agreement, but subject to the other provisions of this section, the Liquidator shall maintain carriage and responsibility for the Turcot Proof of Claim in accordance with the Claims Process until full resolution of the Turcot Proof of Claim. As of 12:01 am on the Effective Date, XL Specialty shall pay and/or reimburse all defence costs, including legal fees of Defence Counsel (defined below), disbursements, expert witness fees, fees of the Liquidator (collectively, "**Expenses**"), and all indemnity amounts (including judgments and payments on account of settlements) in respect of the Turcot Proof of Claim. The Liquidator agrees that XL Specialty shall select the legal counsel that will be retained by the Liquidator in respect of the Turcot Proof of Claim ("**Defence Counsel**") and that all instructions, including with respect to any settlement discussions, shall be provided jointly by XL Specialty and the Liquidator.
19. Following the occurrence of the Claims Assumption, and up to the time of the discharge of the Liquidator, the Liquidator shall reasonably assist XL Specialty with contacting relevant former employees of GDI Group or witnesses ("**Relevant Persons**") so that such individuals can provide information and assistance to XL Specialty in the defence of claims. The Liquidator shall not be required to make payment for the time spent by Relevant Persons and the issue of any financial compensation sought by a Relevant Person shall be a matter of negotiation between the Relevant Person and XL Specialty. For greater certainty, the Liquidator shall not be required to expend undue effort in assisting XL Specialty in contacting Relevant Persons.
20. For greater certainty, XL Specialty confirms to GDI that it will not assert coverage defences against any of the Claims as currently asserted or pleaded, and XL Specialty therefore agrees to provide coverage in respect of the Claims as currently asserted/pleaded in accordance with the terms and monetary limits set forth in the Policy that applies to each Claim.

21. XL Specialty, on behalf of GDI or any other party insured under the Policies, shall be at liberty to advance all available procedural and substantive defences to the allegations made by the plaintiffs/claimants in the Claims.
22. XL shall withdraw the Proof of Claim and Objection and the Liquidator shall withdraw the Rejection, all on a without costs basis. For greater certainty, XL shall not assert any claim against the GDI Group or the GDI Directors in the Claims Process or otherwise.
23. XL shall finally and irrevocably waive any right to object to any proposed distribution by the Liquidator to the shareholders and/or creditors of GDI and any of its affiliates or subsidiaries in the Liquidation.
24. Immediately following the execution of the Agreement, the plaintiff/applicant/claimant in each of the Arbitration, Barbados Action, Barbados Action Applications, Winding-Up Proceeding and Deductible Application (collectively, the "Proceedings") shall, at their own expense, adjourn or suspend such matters indefinitely and the defendant/respondent in each matter shall provide such consents or assistance as may be reasonably required by the plaintiff/applicant/claimant to obtain such adjournment or suspension from the relevant court or arbitrator. The Parties shall maintain such adjournment or suspension of the Proceedings in effect until either the Effective Date or the Final Determination Date.
25. XL of the first part and the GDI Group, DAI, the DAI Directors, and the Liquidator (in its representative capacity only) of the second part shall execute and deliver a full and final mutual release (the "Release") in the form attached hereto as Schedule "C".
26. The Applicants shall abandon any claim against XL for a refund of any amounts that the Applicants previously paid on account of defence costs, indemnity payments or other amounts, including payments falling within the retention and any amounts claimed in the Deductible Application.
27. As soon as practicable after the Effective Date,
 - a. the plaintiff/applicant/claimant in the Arbitration and the Deductible Application shall arrange for the dismissal without costs of the Arbitration and Deductible Application,
 - b. XL Specialty, DAI, and the DAI Directors (as applicable) shall arrange for the dismissal, discontinuance, or withdrawal without costs of the Barbados Action and Barbados Action Applications and no costs shall be payable by XL Specialty to DAI or the DAI Directors on filing the Notice of Discontinuance and no costs shall be payable by the DAI Directors to XL Specialty upon withdrawal of the Barbados Action Applications, and
 - c. The defendant/respondent in each of the Arbitration, Deductible Application, Barbados Action, and Barbados Action Applications shall provide whatever consents or assistance are reasonably required to obtain the dismissal, discontinuance and/or withdrawal without costs.
28. As soon as practicable after the Effective Date, the applicant in the Winding-Up Proceeding shall cease to seek any relief against XL in such proceeding, but the

Winding-Up Proceeding may continue to move forward and be completed provided that no relief is sought against XL or affecting the interests of XL.

29. For greater certainty, each of the parties to each of the Proceedings shall bear its own costs.
30. The Agreement is entered into without any admission whatsoever and for the sole purpose of avoiding additional costs and delays relating to the disputes between the Parties.
31. The Agreement contains and represents the entire agreement between the Parties hereto.
32. The Parties hereto declare that they have had the opportunity to consult an attorney on the consequences attached to executing the Agreement, that they have read the content of the Agreement and that they fully understand its legal effects.
33. Each Party acknowledges that the Agreement faithfully represents the expression of its freely expressed will and choices, without constraint or pressure from either side.
34. Each Party expressly waives the right to invoke the annulment of any of the clauses contained in the Agreement on the grounds that it is illegible, incomprehensible or for any other reason.
35. The Agreement may be signed in one or more counterparts by the Parties hereto, each of which shall be an original, but all of which taken together shall constitute one and the same instrument.
36. The Parties agree that the electronic version of the Agreement shall be deemed to be the original.
37. The signatories of the Agreement declare that they have the capacity to bind the person they represent.
38. The Parties may not assign the Agreement or their rights and obligations thereunder unless such assignment is agreed to in writing between the Parties.
39. The Parties may not amend the Agreement unless the proposed amendments are agreed to in writing between the Parties.
40. The Agreement shall be governed by and interpreted in accordance with the laws of the Province of Québec and shall be subject to the exclusive jurisdiction of the Court.
41. The Parties agree that the Agreement constitutes a transaction within the meaning of Articles 2631 and following of the Civil Code of Québec.
42. The Parties hereby recognize having requested that the present document be drafted in the English language. Les parties reconnaissent avoir expressément demandé que le présent document soit rédigé en langue anglaise.

10

XL SPECIALTY INSURANCE COMPANY



By: _____

Name: Renato Rodrigues
Title: Chief Agent for Canada

I have authority to bind the corporation

**XL INSURANCE COMPANY S.E., formerly
known as XL INSURANCE COMPANY
LIMITED**

By: _____

Name:
Title:

I have authority to bind the corporation

10

XL SPECIALTY INSURANCE COMPANY

By: _____

Name:
Title:

I have authority to bind the corporation

**XL INSURANCE COMPANY S.E., formerly
known as XL INSURANCE COMPANY
LIMITED**

By:  _____

Name: Florence CHEVET
Title: General Counsel

I have authority to bind the corporation

11

KPMG Inc. solely in its capacity as court-appointed liquidator and on behalf of Groupe Dessau Inc, Dessau Holding Inc., Dessau Capital Inc., 9387-1325 Québec Inc. (formerly LVM inc.) Soprin ADS Inc., Landry Gauthier & Associés Inc., Fondatec Inc., Dessau Inc., Dessau ADL Inc., Consultants VFP inc., Les Consultants René Gervais inc., Plania Inc., Groupe Construction Verreault inc., 9387-5631 Québec Inc. (formerly Verreault Inc.) and 9198-6919 Québec inc. and not in its personal capacity

By: 

Name: Maxime Codere, CPA, CIRP, LIT
Title: Partner

I have authority to bind the Liquidator and Groupe Dessau Inc., Dessau Holding Inc., Dessau Capital Inc., 9387-1325 Québec Inc. (formerly LVM inc.) Soprin ADS Inc., Landry Gauthier & Associés Inc., Fondatec Inc., Dessau Inc., Dessau ADL Inc., Consultants VFP inc., Les Consultants René Gervais inc., Plania Inc., Groupe Construction Verreault inc., 9387-5631 Québec Inc. (formerly Verreault Inc.) and 9198-6919 Québec inc.

12

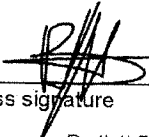
DESSAU ASSURANCE INC.

By: _____


Name:

Title:

I have authority to bind the corporation



 Witness signature
 Name: Bartlett D. Morgan
 (please print) 28 Sunrise Drive
Pine Gardens
St Michael
 Address: Barbados



 Winston Hampden

 Witness signature
 Name: _____
 (please print)
 Address: _____

 Jeffrey Gellineau

12

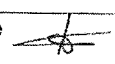
DESSAU ASSURANCE INC.

By: _____

Name:
Title:

I have authority to bind the corporation

_____	}	_____
Witness signature		Vinston Hampden
Name: _____		
(please print)		
Address: _____		

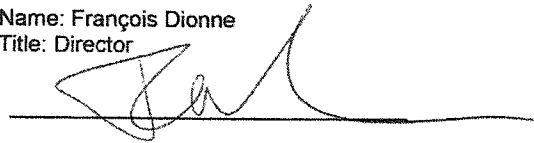
_____	}	_____
Witness signature 		Jeffrey Gellineau
Name: <u>CHRISANDRA CYRUS</u>		
(please print)		
Address: <u>BELMONT ROAD, ST MICHAEL</u>		

12

DESSAU ASSURANCE INC.

By:

Name: François Dionne
Title: Director



By:

Name: Joseph Cavalancia
Title: Director

We have authority to bind the corporation

Witness signature

Name: _____

(please print)

Address: _____

Vinston Hampden

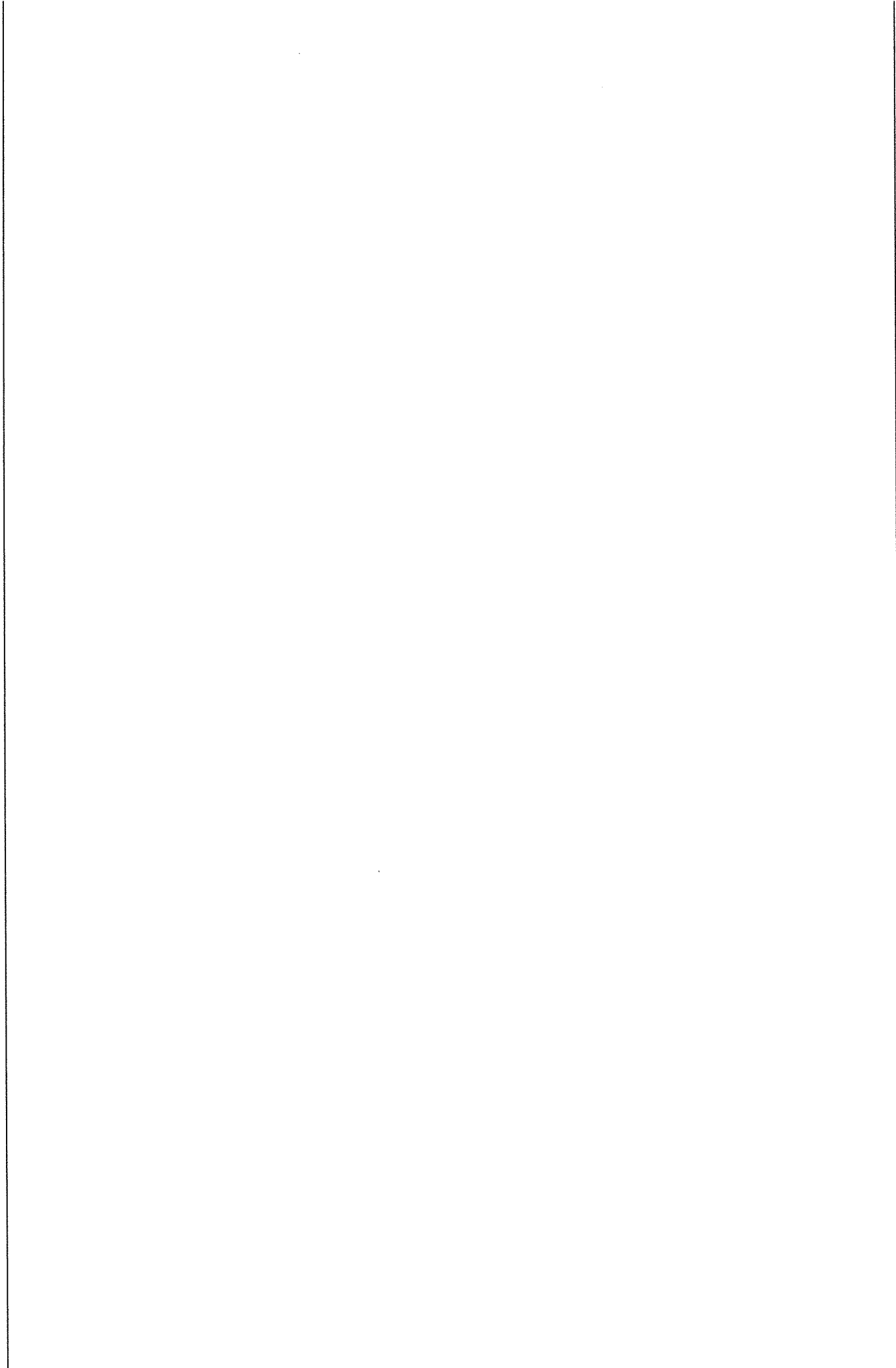
Witness signature

Name: _____

(please print)


Address: _____

Jeffrey Gellineau



12

DESSAU ASSURANCE INC.



By:

Name: François Dionne
Title: Director

By:

Name: Joseph Cavalancia
Title: Director

We have authority to bind the corporation

Witness signature }
Name: _____ }
(please print) }
Address: _____ }
Vinston Hampden

Witness signature }
Name: _____ }
(please print) }
Address: _____ }
Jeffrey Gellineau

13

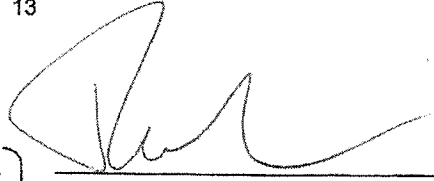


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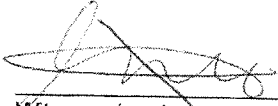
Name: Gislaine Goulet

(please print)

Address: 375 Dejon, Mont-Royal
QC CANADA



Joseph Cavallancia



Witness signature

Name: Gislaine Goulet

(please print)

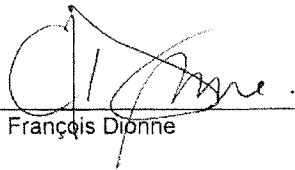
Address: 375 Dejon, Mont Royal
QC CANADA

François Dionne

Witness signature _____ }
Name: _____ }
(please print) }
Address: _____ }

Joseph Cavalancia

Witness signature _____ }
Name: KINGA GRABINSKI }
(please print) }
Address: 7023 WAVERLY }
MONTREAL, QC, H2S 3J1 }


François Dionne

14

TRUSTEE OF THE ESTATE OF
DESSAU ASSURANCE INC., a bankrupt



By:
Name: Christopher Brome, in his capacity
as the Trustee of the estate of Dessau As-
surance Inc., a bankrupt, and not in his
personal

Title: Partner, KPMG Advisory Services
Limited

Schedule "A" to the Settlement Agreement

Draft Approval Order

[intentionally omitted]

Schedule "B" to the Settlement Agreement

Insured Claims

GRUPE DESSAU INC. - OUTSTANDING INSURED CLAIMS (MAY 2022)

No	File No (Dessau)	Claimants	Defendants	Groupes Dessau Defining Entity	Type of claim	XL claim Number	XL Insurance Policy #	Contract number	Value in Dispute	Comments
1	2315-13	Ville de Gatineau	Dessau Inc., Constr. Inc., Sporn ADS Inc.	Dessau inc. et Sporn ADS Inc.	Judicial claim	317940	DP93442300	550-17-00888-155	2 803 447	
2	2441-13 and 2800-17	Procureur Général du Québec (re: Ministère des Transports du Québec (Resolving with collapse near Rimouski))	Technique Inc. (LVM Inc.), Concessions Access Inc., WSP Canada Inc., Gervais Dubé Inc., Betchon Provincial Ltd., GHJ Consultants Ltd., Grébe Inc., Almiral Durand Inc., Evolution Insurance Inc., La Compagnie d'Assurance Travaux Inc., Société d'Assurance, Aviva Compagnie d'Assurance, Sean Murphy	Technique Inc. (8997-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	3274770 and 3895338	DP93444115	100-17-001741-166	5 820 878	
3	2511-14	OCL Construction Limited, BAE Newplan Group Ltd.	LVM/Meridien Testing Limited, Town Testing Limited (formerly Québec Inc. subcontractor LVM Inc.), Trucking and Excavating Limited, Englobes Corp	LVM/Meridien Testing Limited (8997-1325 Québec Inc. subcontractor LVM Inc.)	Judicial claim	3402347	DP93444115	2016 01 03588	784 873	
4	2538-14	Société Québécoise des Infrastructures Inc. (Eclair Pymouth Vegas 2)	Les Consultants René Gervais Inc., Thérien Inc., Prologis Construction Inc. (subcontractor of Pymouth Québec Inc.), Construction Yvan Boisvert Inc., Carrière 8888 Inc., Pierre Bellavance, Luc Gagnon et al.	Les Consultants René Gervais Inc.	Judicial claim	3438511	DP93444115	400-17-004219-164	4 378 714	
5	2556-14	Municipality of Chelsea	Dessau Inc., Groupe Dessau Inc., Smaux Esperto/Conseils Ltd., M&J/O&C Construction Inc., Groupe Urban Prologis/Alphabeta, Sporn Inc.	Dessau Inc. et Groupe Dessau Inc.	Judicial claim	3439743	DP93444115	550-17-008584-150	438 112	
6	2685-14	Municipalité de Miramiville (dossier Pymouth Vegas 2)	Les Consultants René Gervais Inc., Laboratoire LVM Inc., Fraix de Laboratoire de Médecine du Québec 1917, Bicoque/Larivière Inc., Camille Bouchard, Société d'assurance et d'assurance, Société d'assurance Générale Northbridge, Compagnie d'assurance AG du Canada, Compagnie d'assurance AG du Québec, Compagnie d'assurance SA ACE INA Insurance	Les Consultants René Gervais Inc. et Laboratoire LVM	Judicial claim (Proof of claim received and referred to judicial process)	3443897	DP93444115	400-17-004004-152	305 000	
7	2716-15	Ville de Saint-Eustache	Statute Experte/Conseils Lité	Statute Experte/Conseils Lité	Judicial claim	3483741	DP93446503	700-17-013497-168	368 857	
8	2746-15	Société Québécoise des Infrastructures (dossier Pymouth - Vegas II)	Laboratoire de médecine de Québec, Robert Duroc, Construction G. Gaudet, Compagnie d'assurance Québec Inc., Corbis 888 Inc., BPR Groupe-Consult S.A.S.C. s.r.l. (formerly LVM Inc.)	Laboratoire de médecine de Québec (8997-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	3503334	DP93446503	400-17-00828-155	2 618 924	

GRUPE DESSAU INC. - OUTSTANDING INSURED CLAIMS (MAY 2022)

No	File No (Dossier)	Clé/numéro	Défendeur/s	Compagnie Défendant/s Entité	Type de claim	XL claim Number	XL Insurance Policy #	Court number	Value in Dispute	Comments
9	2787-15	Commission Scolaire Chemin du Roy (Dossier Pyramithe - Vague II)	Consultants VFF inc. Gagné et Fils inc., W&R Canada inc., Construction Gagné et Fils inc. V., Béton Laurentides inc., Carrière BB8 inc., SNC Lavalin inc., Alaka Brindome, Liftinge Canada inc. et alis.	Consultants VFF inc.	Judicial claim	352469	DP93464603	400-17-00393-161	543 706	
10	2783-16	The Corporation of the City of Northbay	LVM / Meriva Ltd., NMP Golf Construction Inc., John George Associates Inc., Brunan Construction Inc., Brunan Leasing Inc., Marker Brindome, Liftinge Canada Inc. et alis.	LVM / Meriva Ltd (387-1326 Québec inc. formerly LVM inc.)	Judicial claim	3807527	DP93464603	CV-16-4168	8 000 000	
11	2784-16	Pro-Mac Elan inc. (inc. Ville de Québec)	Desau inc., Pro-Métal Plus inc., Constructions B&L inc., Villa 66 Québec, BPR Groupe-Consat SEINC, Construction Carrière Elan inc.	Desau inc.	Judicial claim	3816574	DP93464603	400-17-00401-159 700-0200-0365-159 01013-197 200-17-010015-195	615 876	
12	2803-15	Canton Leto Mouse inc. (dossier Pyramithe Vague II)	Consultants VFF inc., Construction G. Therrien inc., Construction Yvon Boilevert inc., Carrière BB8 inc., Désigh François R. Boivin/chaîne inc., Phosphore Inc., SNC Pyramithe Forging, SNC Meriva et alis.	Consultants VFF inc.	Judicial claim	3846332	DP93464603	400-17-00401-159	550 000	
13	2804-16	2803-16/2846-16/2847-16/2850-16/2851-16/2854-16/2855-16/2877-16/2879-16/2848-16/2850-16	Ville de Lavel	Groupes Desau inc., Santes Expert-Consat LUKA, Groupe TNT inc.	Judicial claim (Proof of claim received and court proceedings)	3711588	DP93464603	940-17-012525-175-540-0328-182, 540-23-03597-182, 540-22-026153-162, 840-17-012695-175, 540-22-025181-162, 540-22-023134-161	1 504 422	
14	2804-16	Université de Québec à Trois-Rivières (Dossier Pyramithe Vague II)	Consultants VFF inc., H&B Construction inc., Construction Lavigne Barré inc., SNC-Lavoie GEN Québec, Béton Laurentides inc., Carrière BB8 inc., SNC Lavalin inc., Alaka Brindome, Liftinge Canada Inc. et alis.	Consultants VFF inc.	Judicial claim	3721341	DP93464603	400-17-00426-161	700 140	

GRUPE DESSAU INC. - OUTSTANDING INSURED CLAIMS (MAY 2021)

N°	File No (Dossier)	Client/Plaintif	Défendants	Genre Disease / Défending Entity	Type of claim	XL claim Number	XL Insurance Policy #	Case# number	Value in Reports	Comments
15	2027-16	Vieiro Energy Inc.	LVM Inc., Concession Service Company Ltd, Intract Insurance Company, EBC-Constal Inc., Puntac Itak, Evra Inc., IFA Canada	LVM Inc.	Judicial claim	374037	DP93M45493	500-17-002057-150	10 136 055	
16	2076-17	Centre commercial Rimouki inc.	LVM inc., Englobe Corp., Ville de Rimouki, L. Chénier (le propriétaire des droits de la construction) (ancien de Rimouki)	LVM Inc. (8387-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	388231	DP93M45493	100-17-001816-166	4 144 706	
17	2004-17	Conseil Socialire Catholique Franco-Nord	LVM Inc., Englobe Corp., CV Rhesall Construction Limited, J.L. Richard & Associates Limited.	LVM Inc. (8387-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	398642	DP93M45493	CV-17-0779-CL-16-0000743-2020	250 000	
18	2011-17	Procurateur Rev. A. Asselin, Architectes Inc. (rehabilité au Maroc)	Grande Dessau Inc., Le Procureur Général du Canada et Meiji Labstabi	Grande Dessau Inc.	Judicial claim (Proof of claim received and referred to judicial process)	400201	DP93M45493	500-17-000306-158	2 745 402	
19	2016-18	Vie de Saguenay	The former insulé insulé in 2018 was granted to Evra Corp. and LVM Québec, LVM Inc.	LVM Inc. (8387-1325 Québec Inc. formerly LVM Inc.)	Suspended Judicial claim (Proof of claim)	408742	DP93M45493	150-17-003303-217	133 396	
20	2017-18	5254-0194 Québec Inc. (ex. SAG Rouyn-Noranda)	8387-1325 Québec Inc. (LVM Inc.), SNC Nord, SAG Inc., Construction Normand Martel Inc., Entreprises Galban, Joliveau, Construction Audier & Knight	LVM Inc. (8387-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	411787	DP93M45493	600-17-000206-181	1 000 000	
21	2026-18	Centre intégré universitaire de santé et de services sociaux (CIUSSS) de la Capitale-Nationale	8387-1325 Québec Inc. (LVM Inc.), Estimarit Saint-Jean-Baptiste, La Procureur Générale du Québec (Mise en cause)	LVM Inc. (8387-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	420665	DP93M45493	200-17-025567-173	2 711 671	
22	2051-19	215009 Ourario Inc., LDM Kitchener LP and Team Todd Centres Limited	LVM Inc., Capital Paving Inc., Bell Construction Ltd., KardinSimmons Architects Inc., The Olanowech Group Inc.	LVM Inc. (8387-1325 Québec Inc. formerly LVM Inc.)	Judicial claim (Proof of claim received)	443029	DP93M45493	882-16	500 000	
23	2008-19	La Procureur Générale du Québec (re Ministère et magistrat du Québec (St-18-Projet Dupont)	Dessau Inc., WSP Conesté Inc.	Dessau Inc.	Judicial claim (Proof of claim received and referred to judicial process)	397666	DP93M45493	500-17-000386-191	1 252 678	
24	2003-17	Syndicat des copropriétaires de 66-68 Saint-Amand (ancien Vieux et Adm)	8387-1325 Québec Inc. (LVM Inc.), Les Constructions N.G. Roy Inc., SNC Les Constructions N.G. Roy Inc., 8120-2001 Québec Inc., J.G. Conesté, 2010 Inc.	LVM Inc. (8387-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	398123	DP93M45493	610-17-000204-188	705 169	
25	2776-15	Société DuMétal des Infrastructures (ancien de services de MTQ qui appartient à SGI et situé au 590, avenue Dery, à Rouyn-Noranda.	LVM Inc., Englobe Corp., Vite Conalby, Compagnie d'assurance XL Spéciale, Groupe Qualifax, Groupe Conesté Anceci (1890) Inc. Groupe Savibet, Les Constructions Pélip et Pélip Inc.	LVM Inc. (8387-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	474194	DP93M45493	500-17-006111-193	904 679	
26	2853-18	Municipalité de Transpore du Québec (ancien Turoc - surveillance construction structure P-18248)	Dessau Inc.	Dessau Inc.	Non-judicial claim (Proof of claim received)	443313	DP93M45493	Non-judicial	100 000	

GRUPE DESSAU INC. - OUTSTANDING INSURED CLAIMS (MAY 2022)

No	R# No (Client)	Claimants	Defendants	Groupes Dessau Underlying Policy	Type of claim	XL claim Number	XL Insurance Policy #	Court number	Value in dispute	Comments
<p>After notified, available for possible transaction documents signed by the parties</p>										
27	2630-16	EBX CA, Masif du LP, Enbridge Masif du sud, Xing Project United Franchise Development for Uyoys S Uniswomers	LVI inc, Dessau inc, Groupe Dessau inc, Dessau inc, Gof S, Canada ULC, Alstom Power Canada inc., Alstom Renewable Power Canada inc., Alstom Canada inc, Alstom Stics ULC, Stantec Consulting Ltd., Englobe Corp., etc.	DP7944660	Judicial claim	3744666	DP7944660	250-17-000126-168 855-17-008718-172		Settlement in progress
28	2721-15	La Congrégation des Soeurs de l'Enfant Jésus-de-Charlevoix (province du Québec)	Dessau inc, Les architectes Proulx et St-Onge inc, Benoit Proulx, David Savard, Stantec inc, Stantec Espert-Combe, Lika, Francis Jean, 3775-0181 Québec inc, WSP Canada inc., Regalier inc, Casac Médecine de Québec inc, WSP inc, Stantec inc, Stantec inc, Pralon inc, LA Entreprises, Jean-Philippe Dierne inc.	DP7944660	Judicial claim	413825	DP7944660	250-17-001444-186		Settlement in progress

**Schedule "C to the Settlement
Agreement Form of Mutual Release**

FULL AND FINAL MUTUAL RELEASE

BETWEEN:

XL Specialty Insurance Company ("**XL Specialty**") and XL Insurance Company S.E., formerly known as XL Insurance Company Limited ("**XLSE**" and, together with XL Specialty, "**XL**")

OF THE FIRST PART

and

KPMG Inc. solely in its capacity as court-appointed liquidator ("**Liquidator**") and on behalf of Groupe Dessau Inc. ("**GDI**"), Dessau Holding Inc., Dessau Capital Inc., 9387-1325 Québec Inc. (formerly LVM inc.) Soprin ADS Inc., Landry Gauthier & Associés Inc., Fondatec Inc., Dessau Inc., Dessau ADL Inc., Consultants VFP inc., Les Consultants René Gervais inc., Plania Inc., Groupe Construction Verreault inc., 9387-5631 Québec Inc. (formerly Verreault Inc.) and 9198-6919 Québec inc. (collectively the "**GDI Related Parties**"), Dessau Assurance Inc. ("**DAI**") Winston Hampden ("**Hampden**"), Jeffrey Gellineau ("**Gellineau**"), Joseph Cavalancia ("**Cavalancia**") and François Dionne ("**Dionne**") (all of which parties of the second part are hereafter referred to collectively as the "**Dessau Parties**")

OF THE SECOND PART

IN CONSIDERATION of

- a. the entering into of a Comprehensive Full and Final Settlement Agreement dated May 27, 2022 (the "**Settlement Agreement**") by XL and the Dessau Parties (collectively, the "**Parties**" and individually, a "**Party**");
- b. the payment of \$4,000,000 by GDI to XL;
- c. XL and the Dessau Parties compromising and agreeing to settle all claims and disputes as between them in order to permit the Winding-Up Proceeding to be completed;
- d. XL agreeing to withdraw the XL Proof of Claim;
- e. XL agreeing to assume responsibility for defending and indemnifying GDI and other parties insured under the Policies in respect of the Claims in accordance with the terms of the Policies; and
- f. the Parties agreeing to discontinue, dismiss, withdraw, or otherwise abandon, on a without costs basis, the Deductible Application, Arbitration, Barbados Action, and Barbados Action Applications; and

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g. other good and valuable consideration, the extent of sufficiency of which are acknowledged,

XL and the Dessau Parties hereby remise, release and forever discharge each other, their corporate affiliates, and their respective past, current, and future shareholders, directors, officers, employees, representatives, associates, heirs, executors, administrators, agents, successors, assigns and independent contractors from all manner of actions, causes of actions, suits, debts, dues, accounts, bonds, covenants, contracts, liens, liabilities, indemnities, claims, costs, demands, and sums of money whatsoever which any Party may have, at equity, in law, or pursuant to statute or contract, based on facts, acts, omissions, events or circumstances existing up to and including the date hereof, whether known or unknown, including, without limiting the generality of the foregoing, all matters or claims relating to or arising out of

h. matters that were raised or could have been raised in the Deductible Application, Arbitration, Barbados Action, Barbados Action Applications, or the Winding-Up Proceeding;

i. the Policies, including the liability of XL and/or GDI or any other party insured under the Policies to pay or refund defence costs or deductible amounts;

j. the XL Proof of Claim or the GDI Corporate Claim;

k. the Claimed Deductible Refund;

l. the Claims; and

m. any other claims that were asserted or could have been asserted under the Policies,

provided, however, that nothing in this Release shall release the Parties from their obligations under the Settlement Agreement.

THE PARTIES AGREE that all capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Settlement Agreement.

AND FOR THE SAID CONSIDERATION, the Parties further agree not to make any claim or take any proceedings against any other person, firm or corporation which might claim contribution or indemnity, whether under statute or otherwise, from any of the Parties with respect to any matters which are governed by this Release.

IT IS UNDERSTOOD and agreed that the payment, delivery, and the granting of consideration for this Release and the Settlement Agreement shall not be construed to be an admission whatsoever of liability on the part of any of the Parties.

AND THE PARTIES ACKNOWLEDGE AND DECLARE that they have read this Release and fully understand its terms, that they voluntarily accept the consideration referred to herein for the purpose of making a full and final compromise, adjustment, and settlement of all actual and potential claims described in this Release and that they have not been induced to enter into this Release or the Settlement Agreement by reason of any representation or warranty of any kind whatsoever and there is no condition, express or implied or collateral agreement affecting this Release or the Settlement Agreement or which will amend or alter them, and that the Parties have had the benefit of independent legal advice.

THE PARTIES AGREE AND DECLARE that they have received legal advice from their own counsel relating to the Settlement Agreement and this Release prior to entering into the Settlement Agreement and Release.

IT IS AGREED that this Release shall enure for the benefit of and be binding upon the Parties and their affiliates, directors, officers, employees, representatives, associates, heirs, executors, administrators, agents, assigns, successors and independent contractors.

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THIS RELEASE SHALL BE GOVERNED by the laws of the Province of Quebec and the laws of Canada applicable therein. The Quebec Superior Court shall have jurisdiction to determine all matters and disputes relating to, or arising out of, the Release.

The Parties hereby recognize having requested that the present document be drafted in the English language. Les parties reconnaissent avoir expressément demandé que le présent document soit rédigé en langue anglaise.

Dated this 0th day of June, 2022

XL SPECIALTY INSURANCE COMPANY

By: _____


Name:

Title:

I have authority to bind the corporation

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XL INSURANCE COMPANY S.E., formerly
known as **XL INSURANCE COMPANY
LIMITED**

By: 

Name: *Pamela CHEVER*
Title: *General Counsel*

I have authority to bind the corporation

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KPMG Inc. solely in its capacity as court-appointed liquidator and on behalf of Groupe Dessau Inc., Dessau Holding Inc., Dessau Capital Inc., 9387-1325 Québec Inc. (formerly LVM inc.) Soprin ADS Inc., Landry Gauthier & Associés Inc., Fondatec Inc., Dessau Inc., Dessau ADL Inc., Consultants VFP inc., Les Consultants René Gervais inc., Plania Inc., Groupe Construction Verreault inc., 9387-5631 Québec Inc. (formerly Verreault Inc.) and 9198-6919 Québec inc. and not in its personal capacity

By:

Name:
Title:

I have authority to bind the Liquidator and Groupe Dessau Inc., Dessau Holding Inc., Dessau Capital Inc., 9387-1325 Québec Inc. (formerly LVM inc.) Soprin ADS Inc., Landry Gauthier & Associés Inc., Fondatec Inc., Dessau Inc., Dessau ADL Inc., Consultants VFP inc., Les Consultants René Gervais inc., Plania Inc., Groupe Construction Verreault inc., 9387-5631 Québec Inc. (formerly Verreault Inc.) and 9198-6919 Québec inc.

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DESSAU ASSURANCE INC.

By: _____

Name:

Title:

I have authority to bind the corporation

Witness signature

Name: _____

(please print)

Address: _____

Vinston Hampden

Witness signature

Name: _____

(please print)

Address: _____

Jeffrey Gellineau

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Witness signature } _____
Name: _____ } Joseph Cavallancia
(please print) }
Address: _____ }

Witness signature } _____
Name: _____ } François Dionne
(please print) }
Address: _____ }

Schedule "B" to the Settlement Approval Order

Insured Claims

GRUPE DESSAU INC. - OUTSTANDING INSURED CLAIMS (MAY 2021)

No	File No (Dossier)	Châssés	Défendants	Groupes Desau Dépendants	Type of claim	XL claim Number	XL Insurance Policy #	Court number	Value in Dispute	Comments
1	2318-13	Ville de Gatineau	Desau Inc., Conser Inc., Sopim ADS Inc.	Desau inc. et Sopim ADS Inc.	Judicial claim	3173640	DPX3442330	550-17-009805-155	2 603 457	
2	2445-13 and 2509-17	Procureur Général du Québec (inc) Ministère des Transports du Québec (Retaining wall collapse near Rivoult)	Technico Inc. (LVM Inc), Constancia Aecom Inc., WSP Canada Inc., Gravis Dubé Inc., Beton Provincial Ltée, GHO Constancia Ltée, Gratie Inc., Ahmad Construction Production Inc., 1325 Québec inc., Royal Sun Alliance Canada Société d'assurance, A/Viv Compagnie d'Assurances, Stan Murphy	Technico inc. (6397-1325 Québec inc. formerly LVM Inc.)	Judicial claim	3249770 and 3002339	DPX3444115	100-17-001741-166	5 680 878	
3	2513-14	OCL Construction Limitée, BAE Hambly Group Ltd.	LVM/Meritima Trading Limited, Town of Conception Bay South, Clark's Trading and Erecting Limited, Englobe Corp	LVM/Meritima Trading Limited, Town of Conception Bay South, Clark's (8379-1325 Québec inc. and/ouvement LVM Inc.)	Judicial claim	3423267	DPX3444115	2018-01-63598	784 873	
4	2538-16	Société Québécoise des Infrastructures (École Nationale de Police - Dossier Pyramide Vague 2)	Les Consultants René Gervais inc., René Gervais Construction G. Thériault, B&B Inc., Québec inc. (Construction Yves Boivin inc.), cantine B&B inc., Pierre Bellemare, Luc Daigton et al.	Les Consultants René Gervais inc.	Judicial claim	3438811	DPX3444115	400-17-004219-164	4 976 714	
5	2556-14	Municipality of Chelsea	Desau Inc., Groupe Desau Inc., Mad/Trak Construction Inc., Groupe Lendy Inc., Municipale Assurance, Superma Inc.	Desau Inc. et Groupe Desau Inc.	Judicial claim	3439743	DPX3444115	550-17-009504-150	438 113	
6	2698-14	Municipalité de Manouville (dossier Pyramide Vague 2)	Les Consultants René Gervais inc., Les Consultants René Gervais inc. et B&B inc., SNC Lavoie inc., Adin Blanchette, Intact Compagnie d'assurance, Société d'assurance Générale Honorifique, Compagnie d'assurance de l'Union, Zurich Souffrance de l'Union, Zurich Compagnie d'assurance SA, ACE INA Insurance	Les Consultants René Gervais inc. et B&B inc., SNC Lavoie inc., Adin Blanchette, Intact Compagnie d'assurance, Société d'assurance Générale Honorifique, Compagnie d'assurance de l'Union, Zurich and/ouvement LVM Inc.)	Judicial claim (Proof of claim received and referred to judicial process)	3439387	DPX3444115	600-17-003004-152	375 000	
7	2718-15	Ville de Saint-Eustache	Starcos Experts-Consulté Ltd	Starcos Experts-Consulté Ltd	Judicial claim	348741	DPX3445303	700-17-013497-168	368 857	
8	2746-15	Société Québécoise des Infrastructures (dossier Pyramide - Vague 2)	Laboratoire de matériaux de Québec, B&B inc., Construction Yves Boivin inc., Cantine B&B inc., BFR Group-Consul s.r.l.s. et al.	Laboratoire de Québec (8387-1325 Québec inc. formerly LVM Inc.)	Judicial claim	3503354	DPX3445303	400-17-003229-155	2 616 924	

GRUPE DESSAU INC. - OUTSTANDING INSURED CLAIMS (MAY 2022)

No	File No (Dessau)	Chéance	Défendants	Groupes Dessau Défendant Entity	Type of claim	XL claim Number	XL Insurance Policy #	Court number	Value in Dollars	Comments
9	2767-15	Commission Scolaire Champlain de Roy (Dessau Pyramithe - Vague II)	Consistans VFP Inc, Construction Gagné et fils inc, Viper Canada inc., Construction Gagné et Fils inc, V. Béton Laurentide inc., Camille B&B inc., SNC Lavelin inc., Allée Blanchet, Lafarge Canada inc. et al.	Consistans VFP Inc.	Judicial claim	3582489	DP70346463	400-17-00329-161	543 706	
10	2768-16	The Corporation of the City of Northbay	LVM / Marlex Ltd, Construction Inc, John George Associates Inc., Brunen Construction Inc., Brunen Leasing Inc., Marlex Engineering Ltd, Leasing Inc., The, Trans-Associates Inc.	LVM / Marlex Ltd (3887-1326, Duhaime inc, formerly LVM inc.)	Judicial claim	3607537	DP70346463	CV-15-6166	6 000 000	
11	2794-16	Pro-Mac Elite Inc. (re: Ville de Québec)	Dessau Inc., Pro-Metal Plus Inc., Constructions BSL Inc., Ville de Québec, BPR Groupe-Consuel SENIC, Construction Canine Barre inc.	Dessau Inc.	Judicial claim	3810674	DP70346463	200-7-023176-189 200-7-023176-190 01001-197 200-17-01295-147 200-49-010016-195	615 876	
12	2603-15	Carbon Litéc Houpe inc. (Dessau Pyramithe Vague II)	Consistans VFP Inc, Construction G. Therrien inc., Construction Yvan Boisvert inc., Camille B&B inc., Desigh François R. Bourgeois inc., Pro-Metal Plus Inc., Consuel SENIC, Société Municipale de Québec, Générale Indust Compagnie d'assurance et fil.	Consistans VFP inc.	Judicial claim	3548332	DP70346463	400-17-00491-153	550 000	
13	2620-162046-162046-162060-162061-162064-162065-172077-172079-172048-182856-19	Ville de Lavel	Groupes Dessau inc., Shaniec Expert-Constilt LINA, Groupe TMT inc.	Groupes Dessau inc.	Judicial claim (People of claim received and judicial referral process)	3711558	DP70346463	540-17-01225-175 540-17-01225-176 012386-183 540-22-025897-182 540-22-025153-183 540-17-012895-175 540-22-025101-182 540-22-025154-181	1 594 422	
14	2624-16	Université de Québec à Trois Rivières (Dessau Pyramithe Vague II)	Consistans VFP Inc, H&B Construction inc., Construction Lavigne Béril inc., SNC-Lavelin GEM Québec, Béton Laurentide inc., Camille B&B inc., SNC Lavelin inc., Alain Blais, Consuel SENIC, Consuec, Northbridge et al.	Consistans VFP Inc.	Judicial claim	3721341	DP70346463	400-17-00428-161	700 140	

GRUPE DRESSAU INC. - OUTSTANDING INSURED CLAUSES (MAY 2021)

No	File No (Case)	Claimants	Defendants	Group/ Disease/ Defending Party	Type of claim	XL claim Number	XL Insurance Policy #	Court number	Value in Dispute	Comments
15	2827-18	Vetro Energy Inc.	LVM Inc., Concrétion Service Company LM, Intract Insurance Company, EBC Conseil Inc., Pluritec (Inc. Evex Inc., IN Canada	LVM Inc.	Judicial claim	3740257	DP93445493	500-17-082097-150	10 158 005	
16	2878-17	Centre commercial Rimouski Inc.	LVM Inc., Englobe Corp., Ville de Rimouski, Contrôleur des permis de construire de la Ville de Rimouski	LVM Inc. (S97-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	2882251	DP93445493	100-17-001818-165	4 144 706	
17	2904-17	Conseil Scolaire Catholique Franco-Nord	LVM Inc., Englobe Corp., CY Proulx Construction Limited, J. J. Richard & Associates Limited.	LVM Inc. (S97-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	2989492	DP93445493	CL-17-0778 CL-18-00003143-0000	250 000	
18	2811-17	Provencher Roy & Associés Architectes Inc. (ex Rabais au Marché)	Grande Dressau Inc., Le Procureur Général du Canada et Majid Labibali	Grande Dressau Inc.	Judicial claim (Proof of claim received and referred to judicial process)	4092291	DP93445493	500-17-080306-159	2 745 402	
19	2816-18	Ville de Saguenay	The former école inauguré en 2018 avec l'ajout de l'escalier de la Ville de Saguenay et de LVM Inc.	LVM Inc. (S97-1325 Québec Inc. formerly LVM Inc.)	Suspended judicial claim (No proof of claim)	4087442	DP93445493	100-17-004205-217	183 388	
20	2817-18	3254-0194 Québec Inc. (ex: SAG Rouyn Noranda)	S97-1325 Québec Inc. (LVM Inc.), SNC-URSS, Ville de Saguenay, C. Normand, Normand Marché Inc., Entreprises Galdon Joliveau, Construction Audit & Knight	LVM Inc. (S97-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	4117897	DP93445493	600-17-000590-181	1 000 000	
21	2838-19	Centre intégré universitaire de santé et de services sociaux (CIUSSS) de la Capitale-Nationale	S97-1325 Québec Inc. (LVM Inc.), Ernest Saint-Jean-Évêque, La Procureur Générale du Québec (Mise en cause)	LVM Inc. (S97-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	4258655	DP93445493	200-17-028567-173	2 711 871	
22	2851-19	2150958 Ourario Inc., LDI Kichineau LP and Team Truck Centras Limited	LVM Inc., Capital Paving Inc., Bell Construction Ltd., Merrildimmons Architects Inc., The OlsenCiesch Group Inc.	LVM Inc. (S97-1325 Québec Inc. formerly LVM Inc.)	Judicial claim (Proof of claim received)	4230429	DP93445493	862-19	500 000	
23	2835-18	Le Procureur Général du Québec (ex: Ministère de l'Énergie et du Québec (ex: Papeet (ex: Papeet))	Dressau Inc., WSP Canada Inc.	Dressau Inc.	Judicial claim (Proof of claim received and referred to judicial process)	3878566	DP93445493	500-17-102865-191	1 202 078	
24	2833-17	Spécific des entreprises de 66-68 Simo-Arma (ex: Simo-Arma et Adam)	S97-1325 Québec Inc. (LVM Inc.), Le compositage N.C. Papeet, SNC, La Procureur Générale du Québec, 8120-8801 Québec Inc. J.G. Conzept, 2010 Inc.	LVM Inc. (S97-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	3883123	DP93445493	610-17-000304-186	705 168	
25	2775-15	Société Dubouché des infrastructures (ex: MTO qui appartient à SSI et situé au 550, avenue Davy, à Rouyn-Noranda.	LVM Inc., Englobe Corp., Veat Coubloux, Compagnie d'assurance XL Spécifique, Groupe Québec, Groupe Conseil Arcof (1890) Inc. Groupe Saribel, Les Constructions Pipin et Potin Inc.	LVM Inc. (S97-1325 Québec Inc. formerly LVM Inc.)	Judicial claim	4741940	DP93445493	500-17-108911-150	904 078	
26	2834-19	Milichne des Turpignons du Québec (ex: Tuzan - surveillance construction structure P-18048)	Dressau Inc.	Dressau Inc.	Non-judicial claim (Proof of claim received)	4433213	DP93445493	Non-judicial	100 000	

GRUPE DESSAU INC. - OUTSTANDING INSURED CLAIMS (MAY 2021)

No	File No (Internal)	Chiments	Défendants	Group Deseau Defending Entity	Type of claim	XL claim Number	XL Reference Policy #	Court number	Value in dispute	Comments
<p><i>File sental - awaiting to receive transaction documents signed by the parties</i></p>										
27	2020-16	EEN CA Mesitru L.P., Embrique Mesitru Inc., EEN Mesitru Inc., EEN Mesitru Inc., Perninco, Saas Muehler, L'Association des Loyés et Underwriters	LVM Inc., Desau Inc., Groupe Desau Inc., Desau Inc., Grid Solutions Canada LLC, Alstom Power Canada Inc., Alstom Renewable Power Canada Inc., Alstom Canada Inc., Alstom Stora ULC, Samsic Consulting Ltd., Englobe Corp., etc.	LVM Inc. and Desau Inc. and Groupe Desau Inc.	Judicial claim	3748886	DP09445493	250-17-00170-166-805-17-002815-172		Settlement in progress
28	2721-15	La Compagnie des Sauniers de l'Estrie - Jésus-de-Charlevoix (province du Québec)	Desau Inc., Les architectes Poulin et Savard Inc., Benoît Poulin, David Savard, Stantec Inc., Stantec Expert-Consulting Ltd., Ferrola Jean, 3775-0181 Québec Inc., WGP Canada Inc., Bédard et Associés, Inc., Bédard (1) Inc., Verreux KBT, Solarcorn Inc., Prolon Inc., La Entreprise Jean-Philippe Clouzeau Inc.	Desau Inc.	Judicial claim	4138275	DP09445493	250-17-001644-186		Settlement in progress

Schedule "C" to the Settlement Approval Order

Amended and Restated Annexe "A" / Schedule "A" of Liquidation Order

Amended and Restated Annexe "F" / Schedule "F" of the Claims Procedure Order

550-17-008695-155
100-17-001741-166
2016 01 G3588
400-17-004219-164
550-17-008594-150
400-17-004004-152
700-17-013487-169
400-17-003828-155
400-17-003929-151
CV-15-6166
200-17-023176-159
200-17-020947-149
200-09-010017-197
200-17-021288-147
200-09-010019-195
400-17-004091-159
540-17-012525-175
540-22-02564-162
540-17-012289-160
540-22-025097-162
540-22-025153-163
540-17-012605-175
540-22-025101-162
540-22-025154-161
400-17-004268-161
500-17-092057-150
100-17-001816-166
CV-17-6779
CV-18-00000143-0000
500-17-086306-159
150-17-004336-217
600-17-000690-181
200-17-025567-173
882-19
500-17-106366-191
610-17-000204-198
500-17-108911-192
200-22-084036-185
500-22-260290-203