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CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL
COUR NO. 500-11-055615-187

SUPERIOR COURT
Commercial Division

**IN THE MATTER OF THE PLAN OF ARRANGEMENT
OF:**

GESTION MAISON ÉTHIER INC.
GESTION IMMOBILIÈRE MAISON ÉTHIER INC.
Debtors

KPMG INC.
Monitor / Petitioner

PIERRE ÉTHIER
FRANÇOIS ÉTHIER
Mis en cause

INSTRUCTIONS ON HOW TO COMPLETE THE PROOF OF CLAIM

Reference is made to the Claims Procedure Order rendered by the Court on January 31, 2019 (hereinafter the “**Claims Procedure Order**”), a copy of which is available (in French only) on the Monitor’s Website by following this link: www.kpmg.com/ca/ethier-en

All capitalized terms not otherwise defined herein have the meaning ascribed to them in the Claims Procedure Order.

The present instruction sheet aims to assist Creditors in completing their Proof of Claim. If you have other questions on how to complete the Proof of Claim or if you need additional examples, please consult the Monitor’s Website at the below-mentioned address or contact the Monitor at the coordinates mentioned at the end of the present document.

Please note that the present document is only a guide and in case of conflict between its content and the Claims Procedure Order, the terms of the latter will prevail.

CREDITOR

- Any Creditor who wishes to assert a Claim against one or more Debtors must complete a Proof of Claim.
- Creditors must file a distinct Proof of Claim for each Debtor against which they assert a Claim.
- Creditors must include all the Claims they assert against one of the Debtors in a single Proof of Claim.
- The full legal name of the Creditor must be indicated in **Part A** of the Proof of Claim, as well as the name under which it does business, if different.
- If the Creditor does business under one or many other names, please indicate them on a distinct schedule to be attached in support of your Proof of Claim.
- If the Claim is assigned or transferred to another party, you must also complete **Part B** of the Proof of Claim.
- Unless the Claim has been assigned or transferred, all communications, all notices, etc. regarding the Claim will be sent to the address and to the contact person indicated in **Part A** of the Proof of Claim.

ASSIGNEE

- If the Creditor has assigned or otherwise transferred its Claim, he must complete **Part B** of the Proof of Claim.

- The full legal name of the assignee should be given.
- If the assignee does business under one or many names, please indicate them on a distinct schedule to be attached with the supporting documents.
- Proofs of assignment must be provided. If the Monitor is of the opinion that there has been an assignment or a transfer, all communications, all notices, etc. regarding the Claim will be sent to the address and to the contact person indicated in **Part B** of the Proof of Claim.

AMOUNT OF CLAIM

- Indicate the value for which the Debtor is indebted to the Creditor.

Currency

- The amount of the Claim must be indicated in the currency in which the Claim was originated.
- If the Claim is made in different currencies, indicate each amount of Claim made in a different currency on a distinct line. If there is not enough space, provide a schedule with the required information.
- The Monitor will convert to Canadian dollars the Claims made in another currency by means of the Bank of Canada's currency rate as of November 9, 2018, for claims against GME, and as of November 13, 2018, for claims against GIME.

Secured claim

- Check the box "Secured" only if the Claim indicated at this line is a claim secured on the assets of one or the other of the Debtors. Do not check this box if your Claim is not secured.
- The documents establishing the existence of the security that you hold must be submitted with the Proof of Claim. Provide all the details relating to the security, its nature and the date at which it was granted. Provide a copy of all documents relating to the security.

Restructuring Claims

- Check this box only if the Claim, or part thereof, is a Restructuring Claim.
- A Restructuring Claim, as defined in the Claims Procedure, describes any right of a Person against the Debtors regarding any debts or obligations due to this Person and deriving from the restructuring, repudiation or termination of any contract, lease, employment contract or any other agreement, verbal or written, after the Determination Date of November 9, 2018, in the case of GME and November 13, 2018, in the case of GIME, including any right of any Person who receives a repudiation or termination notice from the Debtors, including any claim regarding taxes on goods and services payable following a restructuring or a settlement of the Debtors' debts, as long, however, as a Restructuring Claim does not include an Excluded Claim.

Claims against the Officers and Directors and Claim according to a suretyship of the Debtors' obligations

- The Creditors must indicate, in the space provided, if they have a Claim to assert against the officers and directors of the Debtors and/or the mis en cause Mr. Pierre Éthier and Mr. François Éthier. Please only submit Claims against the officers and directors according to a suretyship of the Debtors' obligations resulting from Claims against the Debtors.

DOCUMENTATION

- In order for the Proof of Claim to be valid, supporting documents and relevant explanations regarding the Claim must be annexed to the Proof of Claim.
- These documents must include, without limiting the foregoing, all details of the Claim, including the amount, the description of the transaction(s) or the agreement(s) giving rise to the Claim, the name of the surety who endorsed the Claim, if any, the invoices, the details regarding all the credits and discounts claimed, the description of the security granted, if any, to the creditor by the Debtors or by one of the directors or officers

and the estimated value thereof, and the details regarding any Restructuring Claim and all documents in support thereof.

ATTESTATION

- The Proof of Claim must be signed by a duly authorized representative of the Creditor and before a witness.
- The person who signs the Proof of Claim must:
 - be the Creditor or its authorized representative;
 - be aware of all circumstances regarding the Claim at issue.
- By signing and submitting the Proof of Claim, the Creditor asserts the Claim against the Debtors by attesting its accuracy and its compliance to the Claims Procedure Order.

FILING THE PROOF OF CLAIM

- The Proof of Claim must be received by the Monitor at the latest at the Claims Bar Date, which is at **5:00 p.m. EST on February 22, 2019**, or, for a Creditor who files a Restructuring Claim, at the latest of the following dates: a) at the latest at 5:00 p.m. EST on February 22, 2019, or b) fifteen (15) days after the date of receipt by the Creditor of a Debtors' notice giving rise to the Restructuring Claim and requesting the Creditor who receives this notice to prove his claim within this delay, by email, by fax, by mail, by registered mail, by messenger or in person at the following coordinates:

KPMG Inc.
In its capacity of Monitor
named by the Court for
Gestion Maison Éthier Inc. and
Gestion Immobilière Maison Éthier Inc.

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Telephone : (514) 840-2100
Fax: (514) 840-2121
Email: maisonethier@kpmg.ca

The claims that are not received at the latest on the Claims Bar Date will be forever barred and extinguished. You will not be further notified.