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COURT FILE NUMBER	2601-03446
COURT	COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE	CALGARY
	IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, RSC 1985, c C-36, AS AMENDED AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF RDFN FUM NATURAL PRODUCTS LTD. and RDFN FUM NATURAL PRODUCTS INC.
APPLICANTS	RDFN FUM NATURAL PRODUCTS LTD. and RDFN FUM NATURAL PRODUCTS INC.
DOCUMENT	**DESK APPLICATION**
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	**MLT AIKINS LLP** Barristers and Solicitors #2100 – 222 3rd Ave SW Calgary, AB T2P 0B4 Attention: Ryan Zahara / Chris Nyberg Phone: (403) 693-5420 / 2636 Email: rzahara@mltaikins.com / cnyberg@mltaikins.com File No. 0185373.00001

NOTICE TO RESPONDENT(S) - SEE SERVICE LIST ATTACHED AS SCHEDULE "A":

APPLICANTS' SUBMISSIONS THAT THE COURT SHOULD CONSIDER ON THIS APPLICATION:

Any parties wishing to object or provide submissions on the proposed form of Amended Creditors' Meeting Order (as defined below and attached) must do so by sending correspondence in writing, with a copy to the Applicants and the Monitor, to Justice C.D. Simard by no later than 12:00 p.m. on Monday, September 21, 2026 (the "Objection Deadline"). If no objections are received from any Affected Creditors by Justice C.D. Simard on or before the Objection Deadline, Justice C.D. Simard shall be entitled to grant the Amended Creditors' Meeting Order on September 21, 2026 after 12:00 p.m.

REMEDY CLAIMED OR SOUGHT:

1. RDFN FUM Natural Products Ltd. ("**FUM**") and RDFN FUM Natural Products Inc. ("**FUM US**"; collectively with FUM, the "**Applicants**") seek the following relief:

   (a) An amended Order (the "**Amended Creditors' Meeting Order**") substantially in the form attached as **Schedule "B"'.**

2. All terms used but not otherwise defined herein have the meanings given to such terms in the Plan.

GROUNDS FOR MAKING THIS APPLICATION:

Background

3. The Applicants are engaged in the development, production, and sale of nicotine-free, smokeless, vaporless, non-electronic flavoured air devices under the FUM brand (the "**Products**"). The Products are an alternative health product, frequently used as a behavioral aid for individuals seeking to cease their smoking or vaping habits.

4. FUM is a federal corporation extra-provincially registered in Alberta with its head office and operations based out of Calgary, Alberta. FUM US is a wholly owned subsidiary of FUM incorporated in the State of Delaware that supports the Applicants' employment and operational activities in the United States.

5. FUM holds various intellectual property rights in relation to the Products, which are manufactured in China and Vietnam and subsequently imported to the United States, Canada, the United Kingdom, and other countries.

6. The Applicants experienced financial strain as a result of tariffs imposed in the United States, significantly increased advertising costs, and a substantially increased debt burden after settling trademark litigation with BFL Metal Products Co., Ltd. ("**BFL**") that required the Applicants to, among other things, pay $100,000 each month to BFL.

7. On August 28, 2026, Justice C.D. Simard granted the Creditors' Meeting Order providing for the calling and holding of the Creditors' Meeting.

Amended Creditors' Meeting Order

8. FUM continues to negotiate with and have discussions with the Affected Creditors in good faith. Those discussions require additional time to come to a conclusion prior to the Creditors Meeting Date. FUM has decided not hold or conduct the Creditors Meeting on

September 18, 2026 and have rescheduled the date of the Creditors Meeting, with the consent of the Monitor and on appropriate notice to the Affected Creditors.

9. The proposed amendments to the Creditors' Meeting Order correct a typographical error in paragraph 27 of the Creditors' Meeting Order and also makes a couple of slight amendments that allow for the Creditors' Meeting to be adjourned and rescheduled by FUM and the Monitor.

10. The Amended Creditors' Meeting Order also requires that notice of any rescheduled date for the Creditors' Meeting shall be provided by the Monitor to the Service List and posted on the Monitor's Website at least 48 hours in advance of any rescheduled date of the Creditors Meeting.

11. FUM does not believe the proposed amendments to the Creditors' Meeting Order are substantive, will prejudice any of the Affected Creditors, and will provide for additional efficiency and flexibility in the calling and holding of the Creditors' Meeting. FUM also believes that such amendments are appropriate and reasonable in the circumstances.

Material or evidence to be relied on:

12. The Creditors' Meeting Order;

13. The ARIO and First Stay Extension Order;

14. The First Affidavit of Braeden Pauls, filed February 24, 2026;

15. The Second Affidavit of Braeden Pauls, filed March 6, 2026;

16. The Third Affidavit of Braeden Pauls, filed April 15, 2026;

17. The Fourth Affidavit of Braeden Pauls, sworn July 20, 2026;

18. The Confidential Supplement to the Fourth Affidavit of Braeden Pauls, sworn July 20, 2026;

19. The Fifth Affidavit of Braeden Pauls, sworn August 19, 2026;

20. The First Report of the Proposal Trustee and Proposed Monitor, dated February 26, 2026;

21. The First Report of the Monitor, dated March 10, 2026;

22. The Second Report of the Monitor, dated April 17, 2026;

23. The Third Report of the Monitor, dated July 21, 2026;

24. The Fourth Report of the Monitor, to be filed; and

25. Such further and other materials as counsel may advise and this Honourable court may permit.

Applicable rules

26. The *Alberta Rules of Court*, Alta Reg 124/2010, including rules 9.13 and 9.15; and

27. Such other Rules as counsel may refer to or that this Honourable Court may permit.

Applicable Acts and regulations:

28. The provisions of the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36, including sections 7 and 11; and

29. Such further and other Acts and Regulations as counsel may advise and this Honourable Court may permit.

Any irregularity complained of or objection relied on:

30. None.

How the application is proposed to be heard or considered:

31. On the Commercial List, via desk application before the Honourable Justice C.D. Simard.

WARNING

You are named as a respondent because you have made or are expected to make an adverse claim in respect of this originating application. If you do not come to Court either in person or by your lawyer, the Court may make an order declaring you and all persons claiming under you to be barred from taking any further proceedings against the applicant(s) and against all persons claiming under the applicant(s). You will be bound by any order the Court makes, or another order might be given or other proceedings taken which the applicant(s) is/are entitled to make without any further notice to you. If you want to take part in the application, you or your lawyer must attend in Court on the date and at the time shown at the beginning of this form. If you intend to give evidence in response to the application, you must reply by filing an affidavit or other evidence with the Court and serving a copy of that affidavit or other evidence on the applicant(s) a reasonable time before the application is to be heard or considered.

SCHEDULE "A"

SERVICE LIST

COURT FILE NUMBER	2601-03446
COURT	COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE	CALGARY
APPLICANT	IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED AND IN THE MATTER OF THE PLAN OF COMPROMISE OR ARRANGEMENT OF RDFN FUM NATURAL PRODUCTS LTD. AND RDFN FUM NATURAL PRODUCTS INC.
DOCUMENT	**SERVICE LIST** **As of August 25, 2026**

SERVICE RECIPIENT	RECIPIENT STATUS
MLT AIKINS LLP 2100, 222 - 3 Avenue SW Calgary, AB T2P 0B4 **Attention:** **Ryan Zahara** Email: rzahara@mltaikins.com **Attention:** **Chris Nyberg** Email: cnyberg@mltaikins.com **Attention:** **Kaitlin Ward** Email: kward@mltaikins.com	Counsel to RDFN FUM Natural Products Ltd. and RDFN FUM Natural Products Inc.
ALVAREZ AND MARSAL CANADA INC. Bow Valley Square 4 1110, 250 - 6 Avenue SW Calgary, AB T2P 3H7 **Attention:** **Orest Konowalchuk** Email: okonowalchuk@alvarezandmarsal.com **Attention:** **Marianna Lee** Email: marianna.lee@alvarezandmarsal.com **Attention:** **Gabby Menzies** Email: gmenzies@alvarezandmarsal.com **Attention** **David Williams** Email: david.williams@alvarezandmarsal.com	Monitor

OSLER, HOSKIN & HARCOURT LLP 2700, 225 – 6 Avenue SW Calgary, AB T2P 1N2 **Attention: Randal Van de Mosselaer** Email: rvandemosselaer@osler.com	Counsel to the Monitor
NORTON ROSE FULBRIGHT CANADA LLP 3700, 400 - 3 Avenue SW Calgary, AB T2P 4H2 **Attention: Gunnar Benediktsson** Email: gunnar.benediktsson@nortonrosefulbright.com **Attention: Aaron Stephenson** Email: aaron.stephenson@nortonrosefulbright.com	Conflict Counsel to the Monitor
OFFICE OF THE SUPERINTENDENT IN BANKRUPTCY Harry Hays Building 220 – 4 Avenue SE, Suite 478 Calgary, AB T2G 4X3 Email: osbservice-bsfservice@ised-isde.gc.ca	
CANADA REVENUE AGENCY Surrey National Verification and Collection Centre 9755 King George Boulevard Surrey, BC V3T 5E1 Fax: 1-866-219-0311	
ALLEN, DYER, DOPPELT + GILCHRIST, PA 121 Alhambra Plaza, Suite 1250 Coral Gales, Florida 33134 USA **Attention: Robert H. Thornburg, Esq.** Email: rthornburg@allendyer.com **Attention: James R. Leahy, Esq.** Email: jleahy@allendyer.com **Attention: Giulia C. Farrior, Esq.** Email: gfarrior@allendyer.com	Counsel to BFL Metal Products Co., Ltd.

GOWLING WLG 1600, 421 - 7 Avenue SW Calgary, AB T2P 4K9 **Attention:** **Sam Gabor** Email: sam.gabor@gowlingwlg.com	Counsel to BFL Metal Products Co., Ltd.
BUSINESS DEVELOPMENT BANK OF CANADA 1310, 150 – 9 Avenue SW Calgary, AB T2P 3H9 **Attention:** **Nataya Stephens** Email: nataya.stephens@bdc.ca **Attention:** **Tamieka Pennant-Dussard** Email: tamieka.pennant-dussard@bdc.ca	Unsecured Creditor
BISHOP & MCKENZIE LLP 2300, 10180 – 101 Street NW Edmonton, AB T5J 1V3 **Attention: Robert Farmer** Email: rfarmer@bmllp.ca	Counsel for Business Development Bank of Canada
AMEX BANK OF CANADA PO Box 3204, Station "F" Toronto, ON M1W 3W7 **Attention:** **Customer Service - Complaints**	Unsecured Creditor
WAYFLYER FINANCIAL DAC One Park Place, Hatch Street Dublin 2, XX Ireland **Attention:** **Kevin Slattery** Email: Kevin.Slattery@wayflyer.com **Attention:** **Paul Grehan** Email: paul.grehan@wayflyer.com	PPR Registrant
CFT CLEAR FINANCE TECHNOLOGY CORP. 1302, 33 Yonge Street, Toronto, ON M5E 1G4 **Attention:** **Andrew Curtis** Email: andrew.curtis@clearbanc.com **Attention:** **Nader Dabbo** Email: nader@clearbanc.com	UCC Registrant

CASSELS BROCK BLACKWELL LLP 3700, 888 – 3 Street SW Calgary, AB T2P 5C5 **Attention: Ryan Jacobs** Email: rjacobs@cassels.com Attention: Jeffey Oliver Email: joliver@cassels.com	Counsel for CFT Clear Finance Technology Corp.
MIDDESK, INC. 14033, 56 Broad Street Boston, MA 02109 USA	UCC Registrant
WHITE AND WILLIAMS LLP 1930, 101 Arch Street Boston, MA 02109 USA **Attention: John G. Loughnane** Email: loughnanej@whiteandwilliams.com	Counsel for Google
Money MX Consulting Group Inc. Attention: Jamil Kolachi Email: jkolachi@moneymx.ca	Unsecured Creditor
WEBBANK 100 Shockoe Slip, 2nd Floor Richmond, VA 23219 USA Attention: Laura Staszkiel Email: laura.staszkiel@shopify.com bankruptcies-insolvencies@shopify.com	Creditor

SERVICE LIST EMAIL ADDRESSES

rzahara@mltaikins.com; cnyberg@mltaikins.com; kward@mltaikins.com; okonowalchuk@alvarezandmarsal.com; marianna.lee@alvarezandmarsal.com; david.williams@alvarezandmarsal.com; gmenzies@alvarezandmarsal.com; rvandemosselaer@osler.com; osbservice- bsfservice@ised-isde.gc.ca; rthornburg@allendyer.com; jleahy@allendyer.com; gfarrior@allendyer.com; sam.gabor@gowlingwlg.com; nataya.stephens@bdc.ca; tamieka.pennant-dussard@bdc.ca; Kevin.Slattery@wayflyer.com; paul.grehan@wayflyer.com; andrew.curtis@clearbanc.com; nader@clearbanc.com; aaron.stephenson@nortonrosefulbright.com; laura.staszkiel@shopify.com; bankruptcies-insolvencies@shopify.com; gunnar.benediktsson@nortonrosefulbright.com; loughnanej@whiteandwilliams.com; jkolachi@moneymx.ca; rfarmer@bmllp.ca

SCHEDULE “B”

PROPOSED FORM OF AMENDED CREDITORS’ MEETING ORDER

COURT FILE NUMBER	2601-03446
COURT	COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE	CALGARY
MATTER	IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, RSC 1985, c C-36, AS AMENDED AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF RDFN FUM NATURAL PRODUCTS LTD. and RDFN FUM NATURAL PRODUCTS INC.
APPLICANTS	RDFN FUM NATURAL PRODUCTS LTD. and RDFN FUM NATURAL PRODUCTS INC.
DOCUMENT	**AMENDED ORDER (CREDITORS' MEETING ORDER)**
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	**MLT AIKINS LLP** 222 - 3rd Avenue S.W. Calgary, AB T2P 0B4 Attention: Ryan Zahara / Chris Nyberg Telephone: 403.693.5420 / 4311 Email: rzahara@mltaikins.com / cnyberg@mltaikins.com Fax Number: 403.508.4349 File No.: 0185373.00001

DATE ON WHICH ORDER WAS PRONOUNCED: September _____, 2026

NAME OF JUDGE WHO MADE THIS ORDER: The Honourable Justice C.D. Simard

LOCATION OF HEARING: Calgary Courts Centre

UPON the application (the "**Application**") of RDFN FUM Natural Products Ltd. ("**FUM**") and RDFN FUM Natural Products Inc. ("**FUM US**", collectively with FUM, the "**FUM Group**"), for, among other things, an Order: (i) accepting the filing of the Plan of Compromise and Arrangement of FUM dated August 19, 2026, attached hereto as **Schedule "A",** as it may be amended, restated, supplemented, or modified (the "**Plan**"); (ii) authorizing the classification of creditors for purposes of voting on the Plan; (iii) authorizing and directing FUM to call, hold and conduct a Creditors' Meeting to vote on a resolution to approve the Plan; (iv) authorizing and directing the mailing and distribution of the Creditors' Meeting Materials (as defined below); (v) approving the procedures to be followed with respect to the Meeting; and (vi) setting a date for the hearing of the application for a Sanction Order (the "**Sanction Hearing**");

AND UPON reading the Application, the Fifth Affidavit of Braeden Pauls, sworn August 19, 2026, the Fourth Report of the Monitor (the "**Monitor's Report**") of Alvarez & Marsal Canada Inc. in its capacity as monitor of the FUM Group (in such capacity, the "**Monitor**"), the Sixth Affidavit of Braeden Pauls sworn on September 15, 2026 and the Confidential Appendices to the Monitor's Report;

IT IS HEREBY ORDERED AND DECLARED THAT:

DEFINED TERMS AND SERVICE

1. All capitalized terms used but not otherwise defined herein having the meanings ascribed to such terms in the Plan.

2. Service of notice of this Application and supporting documents is hereby deemed to be good and sufficient, the time for notice is hereby abridged to the time provided, and no other person is required to have been served with notice of this Application.

THE PLAN

3. The Plan is hereby accepted for filing and FUM is hereby authorized and directed to call the Creditors' Meeting for the purpose of having the Creditors with Voting Claims vote on the Plan in the manner set out herein.

4. FUM may, at any time prior to or at the Creditors' Meeting, amend, restate, modify and/or supplement the Plan (each a "**Plan Modification**"), with the written consent of the Monitor, provided that:

(a) prior to the Creditors' Meeting, notice of any Plan Modification shall be posted on the Monitor's Website; and

(b) during the Creditors' Meeting, notice of any Plan Modification shall be given to all Affected Creditors present (or deemed present) at such Creditors' Meeting in person or by proxy, promptly posted on the Monitor's Website and filed with the Court as soon as practicable following the Creditors' Meeting.

5. After the Creditors' Meeting (and both prior to and subsequent to the obtaining of any Sanction Order), FUM may, at any time and from time to time, with the written consent of the Monitor, effect a Plan Modification (a) pursuant to an Order of the Court of King's Bench of Alberta (the "**Court**") or (b) where such Plan Modification concerns a matter which, in the opinion of FUM,

is of an administrative nature required to give effect to the implementation of the Plan and the Sanction Order, or to cure any errors, omissions, or ambiguities, and in either case is not materially prejudicial to the financial or economic interests of the Affected Creditors. The Monitor shall forthwith post on the Monitor's Website any such Plan Modification.

FORMS OF DOCUMENTS

6. The (i) Notice to Affected Creditors substantially in the form attached as **Schedule "B"** hereto (the "**Notice to Affected Creditors**"); (ii) form of proxy substantially in the form attached as **Schedule "C"** hereto (the "**Affected Creditor Proxy**"); (iv) Plan Information Letter, in the form attached as **Schedule "D"** hereto (the "**Plan Information Letter");** (v) form of Distribution Election Notice attached as **Schedule "E**" hereto (the "**Distribution Election Notice")**; and (vi) the Electronic Meeting Protocol, in the form attached as **Schedule "F"** hereto (the "**Electronic Meeting Protocol**"), as each may be amended, supplemented or restated, are hereby approved and FUM, with the consent of the Monitor, is hereby authorized to make changes to such forms as may be necessary to conform the contents thereof to the terms of the Plan or this Creditors' Meeting Order.

CLASSIFICATION OF CREDITORS

7. For the purposes of considering and voting on the Plan, unless otherwise amended under the Plan, there will be two (2) classes of Creditors: (i) Affected Secured Creditors; and (ii) Affected Unsecured Creditors. For certainty, and notwithstanding anything to the contrary herein, unless amended under the Plan (a) no Affected Creditors other than Affected Secured Creditors and Affected Unsecured Creditors shall be permitted to vote on the Plan; and (b) no Creditors of FUM US shall be permitted to vote on the Plan.

NOTICE TO AFFECTED CREDITORS

8. The Monitor shall, within two (2) Business Days following the date of the granting of this Creditors' Meeting Order, serve a copy of same on the Service List and post electronic copies of Creditors' Meeting materials (the "**Creditors' Meeting Materials**") comprising the following on the Monitor's Website:

(a) the Notice to Affected Creditors;

(b) this Creditors' Meeting Order;

(c) the Plan;

(d) a blank form of Affected Creditor Proxy, to be submitted to the Monitor by any Creditor with a Voting Claim who wishes to vote at the Creditors' Meeting, whether in person or by proxy;

(e) the Electronic Meeting Protocol; and

(f) the Plan Information Letter; and

(g) the Distribution Election Notice.

9. The Monitor shall, not later than the fifth (5th) Business Day following the date of the granting of this Creditors' Meeting Order, deliver the Creditors' Meeting Materials by pre-paid ordinary mail, courier, personal delivery or e-mail to each Affected Creditor, at the address set out in such Affected Creditor's Proof of Claim (or in any other written notice that has been received by the Monitor in advance of such date regarding a change of address for a Affected Creditor).

MONITOR'S REPORT ON PLAN

10. No later than seven (7) Business Days before the date of the Creditors' Meeting, the Monitor shall serve a report regarding the Plan pursuant to section 23(1)(d.1) of the CCAA by serving a copy of same on the Service List and posting such report on the Monitor's Website.

CONDUCT AT CREDITORS' MEETING

11. FUM is hereby authorized to call, hold and conduct the Creditors' Meeting on September 18, 2026 at 10:00 a.m. (Mountain Daylight Time ("**MDT**")) for the purpose of considering and voting on, with or without variation, the Plan.

12. FUM is authorized to hold the Creditors' Meeting entirely by electronic means, in accordance with the Electronic Meeting Protocol.

13. A representative of the Monitor shall act as chairperson (the "**Chairperson**") of the Creditors' Meeting and, subject to any further Order of this Court, shall decide all matters relating to the conduct of the Creditors' Meeting.

14. The Monitor may appoint one or more scrutineers for the supervision and tabulation of the attendance at, quorum at and votes cast at the Creditors' Meeting. One or more people designated by the Monitor shall act as secretary at the Creditors' Meeting.

15. The quorum required at the Creditors' Meeting shall be at least one Affected Creditor with a Voting Claim for each class, present at the Creditors' Meeting in person (by electronic means) or by proxy.

16. The Chairperson may adjourn the Creditors' Meeting, provided that any such adjournment or adjournments must be for a period of not more than seven days in total, unless otherwise agreed to by FUM, and the Monitor. In the event of any such adjournment, FUM and the Monitor will not be required to deliver any notice of adjournment of the Creditors' Meeting or adjourned Creditors' Meeting provided that the Monitor shall forthwith post notice of the adjournment on the Monitor's Website. Any Affected Creditor Proxy validly delivered in connection with the Creditors' Meeting will be accepted as a proxy in respect of any adjourned Creditors' Meeting.

17. The only Persons entitled to attend the Creditors' Meeting are (i) the Affected Creditors entitled to vote at the Creditors' Meeting (or, if applicable, any Person holding a valid Affected Creditor Proxy on behalf of one or more such Affected Creditors) and any such Affected Creditor's legal counsel; (ii) the Chairperson, the scrutineers and the secretary; (iii) the Monitor and the Monitor's legal counsel; (iv) one or more representatives of the board of directors and/or senior management of FUM and FUM's legal counsel. Any other person may be admitted to the Creditors' Meeting on invitation of FUM, in consultation with the Monitor.

ASSIGNMENT OF CLAIMS PRIOR TO CREDITORS' MEETING

18. Any Creditor may transfer the whole but not a portion of its Accepted Claim prior to the Creditors' Meeting in accordance with the Plan and this Creditors' Meeting Order. The Monitor is not obligated to deal with the transferee of such Accepted Claim as a Creditor in respect thereof, including allowing such transferee to vote at the Creditors' Meeting, unless and until actual notice of the transfer or assignment, together with satisfactory evidence of such transfer or assignment ("**Proof of Assignment**") has been given to FUM, and the Monitor prior to the commencement of the Creditors' Meeting, and has been received and acknowledged by the Monitor in writing no later than 5:00 p.m. MDT on the day that is at least ten (10) Business Days prior to the date of the Creditors' Meeting. If the Monitor receives and acknowledges such Proof of Assignment in accordance with this Creditors' Meeting Order and the Plan (i) the transferor of the applicable

Claim shall no longer constitute an Affected Creditor in respect of such Claim, and (ii) the transferee or assignee of the applicable Claim shall constitute an Affected Creditor in respect of such Claim and shall be bound by any and all notices previously given to the transferor or assignor in respect thereof and any Affected Creditor Proxy duly submitted in accordance with this Creditors' Meeting Order. For greater certainty, the Monitor and FUM shall not recognize partial transfers or assignments of Affected Claims, under any provision of this Order or the Plan.

CONDUCT AND VOTING AT THE CREDITORS' MEETING

A General Voting Procedures

19. At the Creditors' Meeting, the Chairperson shall direct a vote using the voting options available at the Creditors' Meeting or by proxy on a resolution to approve the Plan and any amendments thereto.

B Affected Creditors

20. Each Creditor holding a Voting Claim shall be entitled to one (1) vote per Voting Claim.

21. Any Creditor that is entitled to vote at the Creditors' Meeting must: (i) duly complete and sign an Affected Creditor Proxy; (ii) specify in the Affected Creditor Proxy the name of the Person with the power to attend and vote at the Creditors' Meeting on behalf of such Affected Creditor; and (iii) deliver such Affected Proxy to the Monitor so that it is received at or prior to 5:00 p.m. on the day that is two (2) Business Days before the Creditors' Meeting and such delivery must be made in accordance with the instructions accompanying such Affected Creditor Proxy.

22. In the event that an Affected Creditor validly submits an Affected Creditor Proxy to the Monitor and subsequently attends the Creditors' Meeting in person (electronically) and votes inconsistently, such Affected Creditor's vote at the Creditors' Meeting shall supersede and revoke the earlier received Affected Creditor Proxy.

23. Notwithstanding anything else in this Creditors' Meeting Order, the Chairperson shall have the discretion to accept for voting purposes any Affected Creditor Proxy submitted to the Monitor in accordance with this Creditors' Meeting Order.

VOTING OF DISPUTED CLAIMS

24. Each Creditor with a Disputed Secured Claim or a Disputed Unsecured Claim (collectively a "**Disputed Claim**") against FUM as at the Creditors' Meeting Date shall be entitled to attend the

Creditors' Meeting and shall be entitled to one vote at said Creditors' Meeting in respect of such Disputed Claim. Any vote cast in respect of a Disputed Claim shall be dealt with in accordance with paragraph 25 hereof, unless and until (and then only to the extent that) such Disputed Claim is ultimately determined to be: (i) Accepted Unsecured Claim (in whole or in part), or an Accepted Secured Claim (in whole or in part), in which case such vote shall have the dollar value attributable to such Accepted Unsecured Claim or Accepted Secured Claim, as applicable; or (ii) a Disallowed Claim, in which case such vote shall be disregarded and not counted for any purpose.

25. The Monitor shall keep a separate record of votes cast by Affected Creditors with Disputed Claims and shall report to the Court with respect thereto at the Sanction Hearing. If approval or non-approval of the Plan by Affected Creditors would be affected by the votes cast in respect of Disputed Claims, such result shall be reported to the Court as soon as reasonably practicable after the Creditors' Meeting.

26. FUM and the Monitor shall have the right to seek the assistance of the Court at any time in valuing any Disputed Claim if required to ascertain the result of any vote on the Plan.

APPROVAL OF THE PLAN

27. The Plan must receive an affirmative vote of the required majority at the Creditors' Meeting in accordance with section 6 of the CCAA in order to be approved by the Affected Creditors (the "**Required Majority**"). Following the votes at the Creditors' Meeting, the scrutineers shall tabulate the votes and the Monitor shall determine whether the Plan has been accepted by the Required Majority.

28. The result of any vote at the Creditors' Meeting shall be binding on all Affected Creditors, regardless of whether such Affected Creditor was present at or voted at the Creditors' Meeting or was entitled to be present or vote at the Creditors' Meeting.

PLAN SANCTION

29. The Monitor shall provide a Monitor's Report to the Court as soon as practicable after the Creditors' Meeting with respect to:

(a) the results of voting at the Creditors' Meeting;

(b) whether the Required Majority has approved the Plan;

(c) the separate tabulation for Disputed Claims required by this Creditors' Meeting Order; and

(d) in its discretion, any other matters relating to the requested Sanction Order.

30. An electronic copy of the Monitor's Report regarding the Creditors' Meeting and a copy of the materials filed in respect of the application by FUM for the Sanction Order (the "**Sanction Application**") shall be served on the Service List and posted on the Monitor's Website prior to the Sanction Application.

31. In the event the Plan is approved by the Required Majority, the Sanction Application shall be held on October 1, 2026, or such later date as shall be acceptable to FUM and the Monitor and as scheduled by this Court upon application by FUM and the Monitor (the "**Sanction Hearing Date**").

32. Any Affected Creditor that wishes to oppose the sanctioning of the Plan must serve on FUM, the Monitor and the service list established in these proceedings (the "**Service List**") copies of all evidence, written argument and/or other materials to be used by the Affected Creditor to oppose the Sanction Application by no later than 5:00 p.m. (MDT) on the date that is five (5) Business Days prior to the Sanction Hearing Date.

33. In the event that the Sanction Application is adjourned, only those Persons appearing on the Service List shall be served with notice of the adjourned date.

GENERAL PROVISIONS

34. Notwithstanding anything contained in this Creditors' Meeting Order, FUM may decide not to call, hold and conduct the Creditors' Meeting, provided that:

(a) in the case of a decision not to conduct a Creditors' Meeting, the Monitor, FUM or the Chairperson shall communicate such decision to Affected Creditors prior to any vote being taken at the Creditors' Meeting;

(b) FUM shall forthwith provide notice to the Service List of any such decision and shall file a copy thereof with the Court forthwith and in any event prior to the Sanction Application;

(c) the Monitor shall post an electronic copy of any such decision on the Monitor's Website forthwith and in any event prior to the Sanction Application; and

(d) if FUM decides not to call, hold or conduct the Creditors' Meeting, it can, in consultation with and with the consent of the Monitor, reschedule the Creditors' Meeting to another date (the "**Rescheduled Date**"), on at least 48 hours notice to the Affected Creditors who have submitted an Affected Creditor Proxy or, any Affected Creditor who may vote at the Creditors' Meeting. Any notice of the Creditors' Meeting being held on the Rescheduled Date shall be provided by the Monitor to the Affected Creditors at least 48 hours before such date of the rescheduled Creditors' Meeting. The Monitor shall also post such notice of the Rescheduled Date of the Creditors' Meeting on its website and serve notice on the Service List as soon as reasonably possible.

35. Nothing in this Creditors' Meeting Order has the effect of determining Accepted Claims for purposes of distributions or payments under the Plan.

36. The Monitor, in addition to its prescribed rights and obligations under the CCAA and the Initial Order, shall assist FUM in connection with the matters described herein, and is hereby authorized and directed to take such other actions and fulfill such other roles as are contemplated by this Creditors' Meeting Order. The Monitor shall work with the third-party service provider to facilitate the implementation of the Creditors' Meeting by telephonic or electronic means to the extent necessary or desirable in the sole opinion of the Monitor.

37. FUM and the Monitor shall use reasonable discretion as to the adequacy of compliance with respect to the manner in which any forms hereunder are completed and executed and the time in which they are submitted and may waive strict compliance with the requirements of this Creditors' Meeting Order, including with respect to the completion, execution and time of delivery of required forms.

38. The Monitor may, if necessary, apply to this Court for advice and directions regarding its obligations under this Creditors' Meeting Order.

39. Any notices or other communications to be given under this Creditors' Meeting Order by any Person to the Monitor or FUM shall be in writing in substantially the form, if any, provided in

this Creditors' Meeting Order and will be deemed sufficiently given only if given by prepaid ordinary mail, registered mail, courier, personal delivery, facsimile, or email addressed to:

FUM's Counsel:	**MLT AIKINS LLP** 222 – 3rd Avenue SW Calgary, AB T2P 0B4 Attention: Ryan Zahara / Chris Nyberg Telephone: 403.693.5420 Email: rzahara@mltaikins.com/ cnyberg@mltaikins.com
Monitor:	**ALVAREZ & MARSAL CANADA INC.** Bow Valley Square IV Suite 1110, 250 – 6th Avenue SW Calgary, Alberta T2P 3H7 Attention: Orest Konowalchuk / David Williams Telephone: 403.538.4736 / 7536. Email: okonowalchuk@alvarezandmarsal.com / david.williams@alvarezandmarsal.com
Monitor's Counsel:	**OSLER, HOSKIN & HARCOURT LLP** 2700, Brookfield Place 225 – 6th Avenue SW Calgary, AB T2P 1N2 Attention: Randal Van de Mosselaer Email: rvandemosselaer@osler.com

40. Any such notice or communication shall be deemed to have been received: (a) if sent by prepaid ordinary mail or registered mail, on the third Business Day after mailing in Alberta, the fifth Business Day after mailing in Canada (other than within Alberta), and the tenth Business Day after mailing internationally; (b) if sent by courier or personal delivery, on the date of actual delivery; and (c) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than a Business Day, on the following Business Day.

41. In the event that the day on which any notice or communication required to be delivered pursuant to this Creditors' Meeting Order is not a Business Day, then such notice or communication shall be required to be delivered on the next Business Day.

42. If, during any period in which notices or other communications are being given pursuant to this Creditors' Meeting Order, a postal strike or postal work stoppage of general application

should occur, such notices or other communications sent by ordinary or registered mail shall not, absent further Order of this Court, be effective and notices and other communications given hereunder during the course of any postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery, facsimile transmission or email in accordance with this Creditors' Meeting Order.

43. All references to time herein shall mean prevailing local time in Calgary, Alberta, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day, unless otherwise indicated.

44. References to the singular herein shall include the plural, references to the plural shall include the singular, and any gender shall include the other gender.

45. Subject to any further Order of the Court, in the event of any conflict, inconsistency, ambiguity or difference between the provisions of the Plan and this Creditors' Meeting Order, the provisions of the Plan shall govern and be paramount, and any such provision of this Creditors' Meeting Order shall be deemed to be amended to the extent necessary to eliminate any such conflict, inconsistency, ambiguity or difference.

46. This Creditors' Meeting Order shall have full force and effect in all provinces and territories in Canada.

47. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative bodies, having jurisdiction in Canada or in the United States of America, to give effect to this Creditors' Meeting Order and to assist FUM, the Monitor, and their respective representatives and agents in carrying out the terms of this Creditors' Meeting Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to FUM and the Monitor, as an officer of this Court, as may be reasonably necessary or desirable to give effect to this Order.

Justice of the Court of King's Bench of Alberta

SCHEDULE A

PLAN OF COMPROMISE OR ARRANGEMENT

See attached.

Form 3
[Rule 2.28]

COURT FILE NUMBER	2601 03446
COURT	COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE	CALGARY
MATTER	IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, RSC 1985, c C-36, AS AMENDED AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF RDFN FUM NATURAL PRODUCTS LTD. and RDFN FUM NATURAL PRODUCTS INC.
APPLICANTS	RDFN FUM NATURAL PRODUCTS LTD. AND RDFN FUM NATURAL PRODUCTS INC.
DOCUMENT	**PLAN OF COMPROMISE AND ARRANGEMENT**
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	MLT AIKINS LLP Barristers and Solicitors 2100, 222 3rd Avenue S.W. Calgary, Alberta T2P 0B4 Attention: Ryan Zahara/Chris Nyberg Phone: 403.693.2636 Fax: 403.508.4349 File: 0185373.00001

Clerk's Stamp

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PLAN OF COMPROMISE AND ARRANGEMENT OF RDFN FUM NATURAL PRODUCTS LTD. PURSUANT TO THE *COMPANIES' CREDITORS ARRANGEMENT ACT* (CANADA)

August 19, 2026

RECITALS

A. RDFN FUM Natural Products LTD. ("**FUM**") and RDFN FUM Natural Products Inc. ("**FUM US**" and together with FUM, the "**FUM Group**") are insolvent.

B. Pursuant to the order of the Honourable Justice J.T. Neilson of the Court of King's Bench of Alberta (the "**Court**") issued March 2, 2026 (as amended and restated on March 2, 2026, and as may be further amended and restated, the "**Initial Order**"), the FUM Group commenced proceedings under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") and Alvarez & Marsal Canada Inc. was appointed Monitor of the FUM Group (in such capacity, the "**Monitor**") for the proceedings commenced by the Initial Order (the "**CCAA Proceedings**").

C. The CCAA Proceedings were, among other things, recognized on March 30, 2026 under Chapter 15 of the *US Bankruptcy Code* pursuant to the Order (the "**Chapter 15 Order**") of the Honorable Hilary L. Barnes, a United States Bankruptcy Judge of the United States Bankruptcy Court in the District of Nevada (the "**Chapter 15 Court**") in Case No. BK-26-11021-hlb jointly administered with Case No. BK-26-11022 (the "**Chapter 15 Proceedings**").

D. This Plan will facilitate the bankruptcy of FUM US and the continuation of the business of FUM as a going concern and makes provision for recoveries to certain stakeholders.

NOW THEREFORE FUM hereby proposes and presents this Plan under and pursuant to the CCAA:

ARTICLE 1
DEFINITIONS AND INTERPRETATION

1.1 Definitions

(a) In this Plan (including the recitals and Schedules hereto), unless otherwise stated, the capitalized terms and phrases set out below shall have the following meanings:

(b) "**Accepted Claim**" means the Affected Claim of a Creditor, as finally determined in accordance with the Claims Process Order and any other Order in the CCAA Proceedings and/or this Plan;

(c) "**Accepted Secured Claim**" means the Secured Claim of a Creditor, as finally determined in accordance with the Claims Process Order and any other Order in the CCAA Proceedings and/or this Plan (including any Disputed Secured Claims which are accepted as Accepted Secured Claims in accordance with the terms hereof), being those claims listed on Schedule C hereto as of the Effective Date;

(d) "**Accepted Unsecured Claim**" means the Unsecured Claim of a Creditor, as finally determined in accordance with the Claims Process Order and any other Order in the CCAA Proceedings and/or this Plan (including any Disputed Unsecured Claims which are accepted as Accepted Unsecured Claims in accordance with the terms hereof), being those claims listed on Schedule C hereto as of the Effective Date;

(e) "**Administration Charge**" means the Administration Charge granted under the Initial Order;

(f) "**Affected Claim**" means all Claims against FUM, other than an Unaffected Claim;

(g) "**Affected Creditor**" means a holder of an Affected Claim;

(h) "**Affected Secured Claims**" means all Secured Claims against FUM;

(i) "**Affected Secured Creditors**" means all Creditors with a Secured Claim against FUM;

(j) "**Affected Unsecured Claims**" means all Unsecured Claims against FUM;

(k) "**Affected Unsecured Creditors**" means all Creditors with an Unsecured Claim against FUM;

(l) "**Applicable Law**" means, at any time, in respect of any Person, property, transaction, event or other matter, as applicable, all laws, rules, statutes, regulations, treaties, orders, judgments and decrees, and all official requests, directives, rules, guidelines, orders, policies, practices and other requirements of any Authorized Authority;

(m) "**Authorized Authority**" means, in relation to any Person, property, transaction, event or other matter, as applicable, any:

(i) federal, provincial, territorial, state, municipal or local governmental body (whether administrative, legislative, executive or otherwise), both domestic and foreign;

(ii) agency, authority, commission, instrumentality, regulatory body, court, or other entity exercising executive, legislative, judicial, taxing, regulatory or administrative powers or functions of or pertaining to government, including any Taxing Authority;

(iii) court, arbitrator, commission or body exercising judicial, quasi-judicial, administrative or similar functions, including the CCAA Court; or

(iv) other body or entity created under the authority of or otherwise subject to the jurisdiction of any of the foregoing, including any stock or other securities exchange,

(v) in each case having jurisdiction over such Person, property, transaction, event or other matter;

(n) "**BIA**" means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;

(o) "**Business Day**" means, with respect to any action to be taken, any day, other than Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Calgary, Alberta, Canada;

(p) "**Cash on Hand**" means all cash and cash equivalents (including marketable securities and short-term investments);

(q) "**CCAA**" has the meaning given to it in the recitals;

(r) "**CCAA Charges**" means the Administration Charge and any further charges granted by Order of the CCAA Court;

(s) "**CCAA Court**" means the Court of King's Bench of Alberta;

(t) "**CCAA Proceedings**" has the meaning given to it in the recitals;

(u) "**Chapter 15 Court**" has the meaning given to it in the recitals;

(v) "**Chapter 15 Order**" has the meaning given to it in the recitals;

(w) "**Chapter 15 Proceedings**" has the meaning given to it in the recitals;

(x) "**Claim**" has the meaning set forth in the Claims Process Order or, if applicable, this Plan and includes any of the following:

(i) a Pre-Filing Claim;

(ii) a D&O Indemnity Claim;

(iii) a Secured Claim;

(iv) a Convenience Class Claim;

(v) an Equity Claim;

(vi) an Unsecured Claim.

(y) "**Claims Bar Date**" shall have the meaning given to it in the Claims Process Order.

(z) "**Claims Process Order**" means the Claims Process Order granted by the CCAA Court in the CCAA Proceedings dated April 23, 2026, as such Order may be amended, restated or varied from time to time by subsequent Order(s);

(aa) "**Continuing Contract**" means a contract, arrangement or other agreement (oral or written) for which a notice of disclaimer pursuant to Section 32 of the CCAA or equivalent provision of foreign Applicable Law (including a rejection pursuant to the *US Bankruptcy Code*) has not been sent by FUM on or prior to the Disclaimer Deadline such that the agreement will remain in effect on the Effective Date;

(bb) "**Convenience Class Claim**" means (i) any Accepted Unsecured Claim of a Creditor in an amount that is less than or equal to $2,500, and (ii) any Accepted Unsecured Claim of a Creditor in an amount greater than $2,500 if the relevant Creditor has made a valid Convenience Class Distribution Election for purposes of this Plan in accordance with the Creditors' Meeting Order and this Plan;

(cc) "**Convenience Class Creditor**" means a Unsecured Creditor with a Convenience Class Claim;

(dd) "**Convenience Class Distribution Election**" means an election:

(i) made by a Creditor with an Accepted Unsecured Claim greater than $2,500

by delivery of a duly completed and executed Distribution Election Notice to the Monitor by no later than the Distribution Election Deadline electing to receive the Convenience Class Distribution Election Amount in full satisfaction of its Accepted Claim; and

(ii) deemed to have been made by each Creditor with an Accepted Unsecured Claim equal to or less than **$**2,500;

(ee) "**Convenience Class Distribution Election Amount**" means, in respect of any Accepted Unsecured Claim of a Creditor for which a valid Convenience Class Distribution Election has been made or has been deemed to have been made in accordance with this Plan, the lesser of (i) a cash amount equal to $2,500; and (ii) the cash amount of such Accepted Claim;

(ff) "**Creditor**" means any holder of a Claim and includes a transferee of the whole of a Claim that is recognized as a Creditor in accordance with this Plan, the Claims Process Order or any other Order, as applicable, or a trustee, liquidator, receiver, receiver and manager or other Person acting on behalf of such holder;

(gg) "**Creditors' Meeting**" means the applicable meetings of the classes of Affected Creditors called for the purposes of considering and voting in respect of this Plan, as set out in and held pursuant to the Creditors' Meeting Order, and includes any postponements or adjournments thereof;

(hh) "**Creditors' Meeting Order**" means an Order to be sought by FUM from the CCAA Court on or about August 28, 2026 that, among other things, accepts the filing of this Plan, and orders and declares the procedures to be followed in connection with the Creditors' Meeting, as such Order may be amended, restated or varied from time to time by subsequent Order;

(ii) "**Creditors' Meeting Record Date**" means, subject to the Creditors' Meeting Order, 4:00 p.m. (Calgary time) on the date that is **two (2)** Business Days prior to the Creditors' Meeting;

(jj) "**Crown**" means His Majesty in right of Canada or any province or territory of Canada;

(kk) "**D&O Indemnity Claim**" means any existing or future right of any Director or Officer against FUM which arose or arises as a result of any Person filing a Proof of Claim in respect of such Director or Officer for which such Director or Officer is entitled to be indemnified by FUM;

(ll) "**Definitive Documents**" has the meaning attributed to it in the Initial Order;

(mm) "**Director**" means any Person who is or was, or may be deemed to be or have been, whether by statute, operation of law or otherwise, a director or *de facto* director of FUM;

(nn) "**Disallowed Claim**" means a Claim (or any portion thereof) which has been finally disallowed in accordance with the Claims Process Order or any other Order;

(oo) "**Disclaimer Deadline**" means 5:00 p.m. (Calgary time) on the day which is 21 days prior to the applicable Creditors' Meeting or if such day is not a Business Day then the immediately preceding Business Day;

(pp) "**Disputed Claim**" means that portion of a Claim in respect of which a Creditor has delivered a Notice of Dispute pursuant to the Claims Process Order which has not been allowed or accepted for voting and/or distribution purposes or which has not been barred, determined, or finally disallowed pursuant to the Claims Process Order. For greater certainty, once a Disputed Claim is finally determined, it shall become an Accepted Claim or Disallowed Claim;

(qq) "**Disputed Secured Claim**" has the meaning given to it in Section 3.4(a);

(rr) "**Distribution Election**" means an election to receive the Convenience Class Distribution Election Amount;

(ss) "**Distribution Election Deadline**" means 5:00 p.m. on the date that is two (2) Business Days before the Creditors' Meeting;

(tt) "**Distribution Election Notice**" means a completed form submitted by a holder of an Accepted Unsecured Claim in form and substance acceptable to FUM;

(uu) "**Effective Date**" means the day on which the Monitor delivers the Monitor's Certificate to FUM pursuant to Section 8.3 of this Plan;

(vv) "**Effective Time**" means 12:01 a.m. (Calgary time) on the Effective Date or such other time as the CCAA Court may order;

(ww) "**Equity Claim**" has the meaning given to it in Section 2(1) of the CCAA;

(xx) **"Filing Date**" means March 2, 2026;

(yy) "**FUM**" has the meaning given to it in the recitals;

(zz) "**Initial Order**" has the meaning given to it in the recitals;

(aaa) "**ITA**" means the *Income Tax Act* (Canada), R.S.C. 1985, c.1 (5th Supp.), as amended;

(bbb) "**Lien**" means any mortgage, charge, pledge, assignment by way of security, lien, hypothec, security interest, deemed trust or other encumbrance granted or arising pursuant to a written agreement or statute or otherwise created by law;

(ccc) "**MLTA**" means MLT Aikins LLP, legal counsel to FUM;

(ddd) "**Monitor**" has the meaning given to it in the recitals;

(eee) "**Monitor's Certificate**" has the meaning given to it in Section 8.3 of this Plan in substantially the form set out on Schedule B ;

(fff) "**Monitor's Website**" means the website of the Monitor, https://alvarezandmarsal.com/fum upon which the various materials arising in connection with the CCAA Proceedings are posted from time to time;

(ggg) "**Notice of Dispute**" has the meaning given to it in the Claims Process Order;

(hhh) "**Officer**" means any Person who is or was, or may be deemed to be or have been, whether by statute, operation of law or otherwise, an officer or *de facto* officer of FUM;

(iii) "**Order**" means any order of the CCAA Court in the CCAA Proceedings;

(jjj) "**Person**" shall be broadly interpreted and includes an individual, partnership, firm, joint venture, venture capital fund, limited liability company, unlimited liability company, association, trust, entity, corporation, unincorporated association or organization, syndicate, committee, court appointed representative, the government of a country or any political subdivision thereof, or any agency, board, tribunal, commission, bureau, instrumentality or department of such government or political subdivision, or any other entity, howsoever designated or constituted, including any Taxing Authority, and the trustees, executors, administrators, or other legal representatives of an individual, and for greater certainty includes any Authorized Authority;

(kkk) "**Plan**" means this Plan of Compromise and Arrangement, as it may be further amended, restated, supplemented or replaced in accordance with the terms hereof;

(lll) "**Plan Distributions**" means the Secured Pro Rata Distributions and Unsecured Pro Rata Distributions;

(mmm) "**Plan Distribution Date**" means a date not more than five (5) Business Days after the Effective Date or such other date specified in the Sanction Order;

(nnn) "**Plan Distribution Record Date**" means the date that is two (2) Business Days prior to the Plan Distribution Date;

(ooo) "**Plan Implementation Fund**" means an amount equal to the Secured Creditor Cash Fund and the Unsecured Creditor Cash Fund;

(ppp) "**Plan Outside Date**" means November 30, 2026;

(qqq) "**Post-Filing Ordinary Course Payables**" means post-Filing Date payables that were incurred by FUM (i) after the Filing Date and before the Effective Date; (ii) in the ordinary course of business; and (iii) in compliance with the Initial Order and other Orders issued in connection with the CCAA Proceedings;

(rrr) "**Post-Filing Ordinary Course Payables Claims**" means claims incurred as a result of Post-Filing Ordinary Course Payables;

(sss) "**Pre-Filing Claims**" has the meaning given to it in the Claims Process Order;

(ttt) "**Proof of Assignment**" means a notice of transfer of the whole of a Claim executed by a Creditor and the transferee, together with satisfactory evidence of such transfer as may be reasonably required by the Monitor;

(uuu) "**Proof of Claim**" means a proof of claim, in substantially the form(s) attached to the Claims Process Order, as submitted in accordance with the Claims Process Order;

(vvv) "**Released Claims**" has the meaning given to it in Section 10.4 of this Plan;

(www) "**Released Party**" has the meaning given to it in Section 10.4 of this Plan;

(xxx) "**Required Majority**" means the affirmative vote of each class of a majority in number of all voting (in person or by proxy) Creditors holding Accepted Claims and representing not less than 66⅔% in value of the Accepted Claims voting (in person or by proxy) at such Creditors' Meeting;

(yyy) "**Restructuring Transactions**" has the meaning given to it in Section 6.1 of this Plan;

(zzz) "**Sanction Order**" means an Order, in form and substance acceptable to FUM and the Monitor, among other things, sanctioning this Plan and giving directions regarding its implementation;

(aaaa) "**Secured Claim**" means a Claim which asserts or claims a Lien over the assets or property of FUM, but expressly excludes Unaffected Claims;

(bbbb) "**Secured Creditor Cash Fund**" means the amount of $1,100,000**;**

(cccc) "**Secured Pro Rata Distribution**" means the amount of the Secured Total Distributions payable to the applicable Accepted Secured Claims based on their pro rata share of the: (i) Secured Creditor Cash Fund on the Plan Distribution Date (the "**Secured Initial Distribution**"); and (ii) the Secured Pro Rata Installments, in each case in accordance with this Plan.

(dddd) "**Secured Pro Rata Installments"** means approximately $26,871 per month over a seven (7) month period commencing on the date that is thirty (30) days after the date of payment of the Secured Initial Distribution to fund the balance of the Secured Pro Rata Distributions following distribution of the Secured Creditor Cash Fund;

(eeee) "**Secured Total Distributions**" means the amount of $1,288,100 which is inclusive of the Secured Creditor Cash Fund and all Secured Pro Rata Installments;

(ffff) "**Tax**" or "**Taxes**" means any and all taxes including all income, sales, use, goods and services, harmonized sales, value added, capital, capital gains, alternative, net worth, transfer, profits, withholding, payroll, employer health, excise, franchise, real property and personal property taxes, and any other taxes, customs duties, fees, levies, imposts and other assessments or similar charges in the nature of a tax including Canada Pension Plan and provincial pension plan contributions, employment insurance and unemployment insurance payments and workers' compensation premiums, together with any instalments with respect thereto, and any interest, penalties, fines, fees, other charges and additions with respect thereto;

(gggg) "**Taxing Authorities**" means His Majesty the King, His Majesty the King in right of Canada, His Majesty the King in right of any province or territory of Canada, the Canada Revenue Agency, any similar revenue or taxing authority of each and every province or territory of Canada or municipality therein and any political subdivision thereof, and any Canadian governmental authority exercising taxing powers in administering and/or collecting Taxes; provided it shall not include any foreign taxing authority;

(hhhh) "**Unaffected Claim**" has the meaning given to it in Section 3.3 of this Plan;

(iiii) "**Unaffected Creditor**" means a holder of an Unaffected Claim;

(jjjj) "**Unsecured Claim**" means all Affected Claims, other than Secured Claims;

(kkkk) "**Unsecured Creditor**" means the holder of an Unsecured Claim;

(llll) "**Unsecured Creditor Cash Fund**" means the maximum amount of up to $66,741.00 reflecting the aggregate amount of the Convenience Class Claims (the "**Unsecured Initial Distribution**");

(mmmm) "**Unsecured Creditor Class**" means the class comprised of Unsecured Creditors;

(nnnn) "**Unsecured Pro Rata Distributions**" means the maximum amount of $330,000 available for the applicable Accepted Unsecured Claim up to the maximum of their pro rata share of the $330,000 payable based on their pro rata share of the Unsecured Pro Rata Installments, in each case in accordance with this Plan;

(oooo) "**Unsecured Pro Rata Installments"** means $30,000 per month to fund the Unsecured Pro Rata Distributions commencing thirty (30) days after completion of the Secured Pro Rata Installments and continuing over an eleven (11) month period.

(pppp) "**Voting Claim**" means the amount of:

(i) an Affected Secured Claim for which a Proof of Claim is filed, which, as at the Creditors' Meeting Record Date, (i) is an Accepted Secured Claim or (ii) has been accepted or deemed to be an Accepted Secured Claim solely for voting purposes pursuant to the Claims Process Order, the Creditors' Meeting Order or any other Order; and

(ii) an Affected Unsecured Claim for which a Proof of Claim is filed, which, as at the Creditors' Meeting Record Date, (i) is an Accepted Unsecured Claim or (ii) has been accepted or deemed to be an Accepted Unsecured Claim solely for voting purposes pursuant to the Claims Process Order, the Creditors' Meeting Order or any other Order.

1.2 Article and Section Reference

The terms "this Plan", "hereof", "hereunder", "herein", and similar expressions refer to this Plan, and not to any particular article, section, subsection, paragraph or clause of this Plan and include any variations, amendments, modifications or supplements hereto. In this Plan, a reference to an article, section, subsection, clause or paragraph shall, unless otherwise stated, refer to an article, section, subsection, paragraph or clause of this Plan.

1.3 Extended Meanings

In this Plan, where the context so requires, any word importing the singular number shall include the plural and *vice versa*, and any word or words importing gender shall include all genders.

1.4 Interpretation Not Affected by Headings

The division of this Plan into articles, sections, subsections, paragraphs and clauses and the insertion of a table of contents and headings are for convenience of reference and shall not affect the construction or interpretation of this Plan.

1.5 Inclusive Meaning

As used in this Plan, the words "**include**", "**includes**", "**including**" or similar words of inclusion means, in any case, those words as modified by the words "**without limitation**" and "**including without limitation**"; so that references to included matters shall be regarded as illustrative rather than exhaustive.

1.6 Currency

Unless otherwise stated herein, all references to currency in this Plan are to lawful money of Canada. For the purposes of voting or distribution, a Claim shall be denominated in Canadian Dollars and all cash distributions under this Plan shall be paid in Canadian Dollars. Any Claim in a currency other than Canadian Dollars will be deemed to have been converted to Canadian Dollars at the noon spot rate of exchange quoted by the Bank of Canada for exchanging such currency to Canadian Dollars as at the Filing Date, which rate for greater certainty for the conversion of United States Dollars to Canadian Dollars was US 1 = CDN 1.37.

1.7 Statutory References

Any reference in this Plan to a statute includes all regulations made thereunder, all amendments to such statute or regulations in force from time to time to the date of this Plan and any statute or regulation that supplements or supersedes such statute or regulation to the date of this Plan.

1.8 Successors and Assigns

The rights, benefits and obligations of any Person named or referenced in this Plan shall be binding on and shall inure to the benefit of any heir, administrator, executor, legal personal representative, successor or assign, as the case may be, or a trustee, receiver, interim receiver, receiver and manager, liquidator or other Person acting on behalf of such Person, as permitted hereunder.

1.9 Governing Law

This Plan shall be governed by and construed and interpreted in accordance with the laws of the Province of Alberta and the federal laws of Canada applicable therein, without regard to any conflict of law provision that would require the application of the law of any other jurisdiction. Any dispute or issue in connection with, or related to the interpretation, application or effect of this Plan and all proceedings taken in connection with this Plan and its revisions shall be subject to the exclusive jurisdiction of the CCAA Court.

1.10 Severability of Plan Provisions

If any provision of this Plan is or becomes illegal, invalid or unenforceable on or following the Effective Date in any jurisdiction, the illegality, invalidity or unenforceability of that provision will not affect the legality, validity or enforceability of the remaining provisions of this Plan, or the legality, validity or enforceability of that provision in any other jurisdiction.

1.11 Timing Generally

Unless otherwise specified, all references to time herein, and in any document issued pursuant hereto, shall mean local time in Calgary, Alberta, Canada and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. (Calgary time) on such Business Day.

1.12 Time of Payments and Other Actions

Unless otherwise specified, time periods within or following which any payment is to be made or act is to be done shall be calculated by excluding the day on which the period commences and including the day on which the period ends and by extending the period to the next succeeding Business Day if the last day of the period is not a Business Day. Wherever any payment to be made or action to be taken under this Plan is required to be made or to be taken on a day other than a Business Day, such payment shall be made or action taken on the next succeeding Business Day.

1.13 Schedules

The following are the Schedules to this Plan, which are incorporated by reference into this Plan and form an integral part hereof:

Schedule A	-	Restructuring Transactions
Schedule B	-	Form of Monitor's Certificate
Schedule C	-	Accepted Claims

ARTICLE 2
PURPOSE AND EFFECT OF PLAN

2.1 Purpose

The purpose of this Plan is:

(a) to facilitate the bankruptcy of FUM US;

(b) to effect a compromise and arrangement of all Affected Claims of FUM; and

(c) to effect a release and discharge of all Affected Claims of FUM and the Released Claims;

in order to windup the operations of FUM US in an orderly manner and enable the business of FUM to continue as a going concern, in the expectation that a greater benefit will be derived from the continued operation of its business than would result from the forced liquidation of FUM's assets.

2.2 Persons Affected

The Plan provides for a compromise of all Affected Claims. This Plan will become effective at the Effective Time and shall be binding upon and enure to the benefit of FUM and all Persons named or referred to in, or subject to, this Plan, including for certainty, all Affected Creditors with Affected Claims, and their respective heirs, executors, administrators, legal representatives, successors and assigns in accordance with its terms.

2.3 Persons Not Affected

Except as expressly provided in this Plan, the Plan does not affect the Unaffected Creditors with respect to and to the extent of their Unaffected Claims.

ARTICLE 3
CLASSIFICATION OF CREDITORS AND CLAIMS

3.1 Claims Procedure

The procedure for determining the validity and quantum of the Affected Claims and for resolving Disputed Claims for voting and distribution purposes under this Plan shall be governed by the Claims Process Order, the Creditors' Meeting Order, the CCAA and this Plan.

3.2 Classification of Creditors

For the purposes of considering and voting on this Plan and receiving a distribution hereunder, the Affected Secured Creditors are grouped into one class and the Affected Unsecured Creditors are grouped into another class. For certainty, and notwithstanding anything to the contrary herein, (a) no Affected Creditors other than Affected Secured Creditors and Affected Unsecured Creditors shall be permitted to vote on the Plan; and (b) no Creditors of FUM US shall be permitted to vote on the Plan.

3.3 Claims Unaffected by the Plan

This Plan does not compromise, release, discharge or otherwise affect the following (collectively, "**Unaffected Claims**"):

(a) Claims secured by the CCAA Charges;

(b) D&O Indemnity Claims;

(c) Claims against FUM US;

(d) Post-Filing Ordinary Course Payables Claims which shall be paid in the ordinary course in accordance with usual practice; and

(e) Claims which have been filed and preserved in accordance with the Claims Process Order that cannot be compromised due to the provisions of Section 19(2) of the CCAA, except any Claims to which Section 10.11 of this Plan applies which shall be Affected Claims for the purposes of this Plan.

Persons with Unaffected Claims shall not be entitled to vote at any Creditors' Meeting or receive any distributions under this Plan in respect of the portion of their claim which is an Unaffected Claim. Nothing in this Plan shall affect FUM's or the Directors' rights to defences, both legal and equitable, with respect to any Unaffected Claim including any rights with respect to legal and equitable defences or entitlements to set-offs or recoupments against such Unaffected Claims.

3.4 Disputed Secured Claims

(a) In the event that a Secured Claim remains in dispute (with respect to either or both the quantum or its priority secured status) and such dispute is not finally resolved as of the

Plan Distribution Record Date (a "**Disputed Secured Claim**"), FUM and the Person holding the Disputed Secured Claim shall proceed to finally determine whether the Disputed Secured Claim is an Accepted Secured Claim (in whole or in part), an Unsecured Claim (in whole or in part), or a Disallowed Claim in accordance with the Claims Process Order or other Order or by agreement between FUM and the Person holding the Disputed Secured Claim. Subject to the terms hereof, such process to determine the status of any Disputed Secured Claims shall in no way delay or otherwise affect the implementation of the Plan.

(b) If a Disputed Secured Claim is finally determined to be an Accepted Secured Claim (in whole or in part) prior to the Plan Distribution Date, it shall be added to the list of Accepted Secured Claims and shall be entitled to its pro rata distribution of the Secured Initial Distribution and all subsequent Secured Pro Rata Installments. If a Disputed Secured Claim is finally determined to be an Accepted Secured Claim (in whole or in part) after the Plan Distribution Date, it shall be added to the list of Accepted Secured Claims and shall be entitled to its pro rata distribution of all subsequent Secured Pro Rata Installments but shall not receive or be entitled to its share of any Secured Initial Distribution.

(c) As of the Effective Date, any security underlying any Secured Claim or any Accepted Secured Claim, whether arising pursuant to agreement or statute, registered or unregistered, perfected or unperfected, shall be irrevocably fully and finally discharged as against FUM and all of FUM's business, assets and undertakings.

3.5 Disputed Unsecured Claims

(a) In the event that an Unsecured Claim remains in dispute (with respect to either or both the quantum or its priority secured status) and such dispute is not finally resolved as of the Plan Distribution Record Date (a "**Disputed Unsecured Claim**"), FUM and the Person holding the Disputed Unsecured Claim shall proceed to finally determine whether the Disputed Unsecured Claim is an Accepted Unsecured Claim (in whole or in part), a Secured Claim (in whole or in part), or a Disallowed Claim in accordance with the Claims Process Order or other Order or by agreement between FUM and the Person holding the Disputed Unsecured Claim. Subject to the terms hereof, such process to determine the status of any Disputed Unsecured Claims shall in no way delay or otherwise affect the implementation of the Plan.

(b) If a Disputed Unsecured Claim is finally determined to be an Accepted Unsecured Claim (in whole or in part) prior to the Plan Distribution Date, it shall be added to the list of Accepted Unsecured Claims and shall be entitled to its pro rata distribution of the Unsecured Pro Rata Installments. If a Disputed Unsecured Claim is finally determined to be an Accepted Unsecured Claim (in whole or in part) after the Plan Distribution Date and payment of the Unsecured Pro Rata Installments has started, it shall be added to the list of Accepted Unsecured Claims and shall be entitled to its pro rata distribution of all subsequent Unsecured Pro Rata Installments but shall not receive or be entitled to its share of any previous Unsecured Pro Rata Installments.

3.6 Claims Secured by CCAA Charges

On the Effective Date, all outstanding obligations, liabilities, fees and disbursements secured by the Administration Charge, if any, which are evidenced by invoices as at the Effective Date shall be fully paid by the Monitor, on behalf of FUM, from the Plan Implementation Fund. The fees and

disbursements of legal counsel to FUM, the Monitor, legal counsel to the Monitor, or other Persons from time to time retained by FUM or the Monitor and any other costs and expenses incurred by FUM or the Monitor in connection with the implementation of this Plan, the resolution of Disputed Claims, and the termination of the CCAA Proceedings following the Effective Date shall continue to be secured by the Administration Charge until discharged by further Order of the CCAA Court on subsequent application and shall be paid by FUM in the normal course.

ARTICLE 4
ESTABLISHMENT OF THE PLAN IMPLEMENTATION FUND

4.1 Plan Implementation Fund

On or prior to the Effective Date, FUM shall deliver, or direct to be delivered, to the Monitor from FUM's Cash on Hand the aggregate amount necessary, as determined by the Monitor in consultation with FUM, which amount shall constitute the Plan Implementation Fund, and shall be used to pay or satisfy:

(a) the amount required to satisfy the CCAA Charges as of the Effective Date in accordance with Section 3.6 of this Plan; and

(b) the amount required to establish the Secured Creditor Cash Fund; and

(c) the amount required to establish the Unsecured Creditor Cash Fund.

In the event that excess funds remain in the Plan Implementation Fund after the payment of all amounts required under this Plan, the Monitor shall return such excess funds to FUM.

ARTICLE 5
VOTING AND TREATMENT OF CREDITORS

5.1 Voting by the Affected Creditors

(a) Pursuant to and in accordance with the Creditors' Meeting Order, Creditors with Voting Claims shall be entitled to one (1) vote per Voting Claim provided that the Creditors holding Accepted Secured Claims and Accepted Unsecured Claims shall vote separately as a class.

(b) For certainty, Convenience Class Creditors shall each be deemed to vote in favour of the Plan in the amount of such Creditor's Accepted Unsecured Claim.

5.2 Treatment of Accepted Claims

(a) Subject to the terms hereof, Creditors with Accepted Secured Claims shall receive the applicable Secured Pro Rata Distribution in respect of their Accepted Secured Claim, in accordance with the Plan.

(b) Creditors with Accepted Unsecured Claims on the Plan Distribution Date equal to or less than $2,500 shall be deemed to have made a Convenience Class Distribution Election and to have elected to and shall receive the Convenience Class Distribution Election Amount in respect of their Accepted Unsecured Claim in accordance with the Plan;

(c) Creditors with Accepted Unsecured Claims greater than $2,500 shall receive:

(i) the Convenience Class Distribution Election Amount in respect of their Accepted Unsecured Claim, in accordance with the Plan if a Convenience Class Distribution Election is made prior to the Distribution Election Deadline, paid in cash; or

(ii) the Unsecured Pro Rata Distributions in respect of their Accepted Unsecured Claim, in accordance with the Plan following payment of the entire amount of the Secured Pro Rata Distribution.

For certainty, an Unsecured Creditor with an Accepted Unsecured Claim greater than $2,500 that elects to receive the Convenience Class Distribution Election Amount shall be deemed to compromise and waive the balance of their Accepted Unsecured Claim in excess of $2,500.

(d) For certainty: (i) no Creditors of FUM other than the Creditors with Accepted Secured Claims and Accepted Unsecured Claims shall be entitled to or receive any amounts under this Plan; and (ii) no Creditors of FUM US shall be entitled to or receive any amounts under this Plan.

5.3 Voting – Transferred Claims

(a) Any Creditor may transfer the whole but not a portion of its Accepted Claim prior to the Creditors' Meeting in accordance with the Claims Process Order and the Creditors' Meeting Order, as applicable, provided that the Monitor shall not be obligated to deal with the transferee of such Accepted Claim as an Creditor in respect thereof, including allowing such transferee to vote at the Creditors' Meeting, unless a Proof of Assignment has been received by the Monitor prior to 5:00 p.m. (Calgary time) on the day that is at least ten (10) Business Days prior to the date of the applicable Creditors' Meeting and such transfer has been acknowledged in writing by the Monitor. Thereafter such transferee shall, for all purposes in accordance with the Claims Process Order, the Creditors' Meeting Order, the CCAA and this Plan, constitute an Creditor, as applicable, and shall be bound by any notices given or steps taken in respect of such Claim in accordance with the Creditors' Meeting Order and any further Orders.

(b) If a Creditor transfers the whole of its Accepted Claim to more than one Person or part of such Claim to another Person after the Filing Date, such transfer shall not create a separate Voting Claim and such Accepted Claim shall continue to constitute and be dealt with for the purposes hereof as a single Voting Claim.

(c) Notwithstanding such transfer, the Monitor shall not be bound to recognize or acknowledge any such transfer and shall be entitled to give notices to and otherwise deal with such Accepted Claim only as a whole and only to and with the Person last holding such Accepted Claim in whole as the applicable Creditor in respect of such Accepted Claim, provided such Creditor may, by notice in writing to the Monitor in accordance with and subject to the Creditors' Meeting Order and given prior to 5:00 p.m. (Calgary time) on the day that is at least ten (10) Business Days prior to the date of the Creditors' Meeting, direct the subsequent dealings in respect of such Accepted Claim, but only as a whole, shall be with a specified Person and in such event, such transferee of the Accepted Claim and the whole of such Accepted Claim shall be bound by any notices given or steps taken in respect of

such Accepted Claim in accordance with the Creditors' Meeting Order and any further Orders.

5.4 Voting

Except as otherwise set out in this Plan or in the Creditors' Meeting Order, each Creditor holding a Voting Claim or its designated proxyholder shall be entitled to attend the applicable Creditors' Meeting. The Monitor shall keep a separate record of votes cast by Creditors holding Disputed Claims and shall report to the CCAA Court with respect thereto at the CCAA Court hearing seeking the Sanction Order. The votes cast in respect of any Disputed Claims shall not be counted for any purpose unless, until and only to the extent that such Disputed Claim is finally determined to be an Accepted Claim, as applicable. FUM and the Monitor shall have the right to seek the assistance of the CCAA Court in valuing any Disputed Claim in accordance with the Claims Process Order, the Creditors' Meeting Order, the CCAA and this Plan, if required, to ascertain the result of any vote on this Plan.

5.5 Holders of Claims against FUM US

Holders of Claims against FUM US shall not be subject to this Plan and such Holders shall not be entitled to attend or vote in respect of their Claims at any Creditors' Meeting and shall not receive any distribution under this Plan on account of their Claims against FUM US. All Claims against FUM US shall be exclusively dealt with in the bankruptcy proceedings of FUM US under Chapter 7 of the US Bankruptcy Code.

5.6 Other Non-Voting Persons

Persons with claims secured by the CCAA Charges or that are Post-Filing Ordinary Course Payables Claims shall not be entitled to vote at any Creditors' Meeting in respect of the portion of their claim which is a claim secured by the CCAA Charges or that is a Post-Filing Ordinary Course Payables Claim.

ARTICLE 6
IMPLEMENTATION OF THE RESTRUCTURING TRANSACTIONS

6.1 Restructuring Transactions

(a) FUM and the Monitor, each as applicable, will take the steps set forth in Schedule A hereto (collectively, the "**Restructuring Transactions**"), which shall be consummated and become effective in the order set out therein, and will take any actions as may be necessary to effect a restructuring of FUM's business or overall organizational structure to reflect and implement the recapitalization of FUM, the Restructuring Transactions and the provisions of this Plan.

(b) The adoption, execution, delivery, implementation and consummation of all matters contemplated under this Plan involving corporate action of FUM will occur and be effective by the Effective Time, and will be authorized and approved under this Plan and by the CCAA Court, where appropriate, as part of the Sanction Order, in all respects and for all purposes without any requirement of further action by shareholders, Directors or Officers of FUM. All necessary approvals to take actions shall be deemed to have been obtained from the applicable Directors or shareholders of FUM, as applicable, including the deemed passing by any class of shareholders of any resolution or special resolution and no

shareholders' agreement or agreement between a shareholder and another Person limiting in any way the right to vote shares held by such shareholder or shareholders with respect to any of the steps contemplated by this Plan shall be deemed to be effective and any such agreement shall have no force and effect.

6.2 Effectuating Documents

Any current Director or Officer shall be authorized to execute, deliver, file, or record such contracts, instruments, releases, indentures and other agreements or documents, and take such other actions, as may be necessary or appropriate, on behalf of FUM, to effectuate and further evidence the terms and conditions of this Plan.

ARTICLE 7
PROVISIONS GOVERNING DISTRIBUTIONS

7.1 Distributions to the Secured Creditor Class

(a) Creditors with Accepted Secured Claims as of the Plan Distribution Date, shall receive their Secured Initial Distribution from the Secured Creditor Cash Fund in accordance with this Plan and afterwards shall receive their Secured Pro Rata Installments until they have received their maximum applicable Secured Pro Rata Distribution.

(b) FUM shall also have the right at any time to pay in full any remaining amount of the Secured Pro Rata Installments by providing the necessary payment amount to the Monitor.

(c) All cash distributions to be made under this Plan on the Plan Distribution Date to Creditors holding Accepted Secured Claims shall be made by the Monitor on behalf of FUM by cheque or by wire transfer and (i) in the case of a cheque, will be sent, via regular mail, to such Creditor to the address specified in the Proof of Claim filed by such Creditor or such other address as the Creditor may from time to time notify the Monitor in writing in accordance with Section 11.10 of this Plan or (ii) in the case of a wire transfer, shall be sent to an account specified by the Creditor to the Monitor in writing to the satisfaction of the Monitor.

7.2 Distributions to the Unsecured Creditor Class

(a) Convenience Class Creditors and Creditors with Accepted Unsecured Claims that have made a Convenience Class Distribution Election as of the Plan Distribution Date shall receive the applicable Convenience Class Distribution Election Amount from the Unsecured Creditor Cash Fund on the Plan Distribution Date in accordance with this Plan.

(b) Creditors with Accepted Unsecured Claims who have not made the Convenience Class Distribution Election by the Distribution Election Deadline, shall begin receiving the applicable Unsecured Pro Rata Installments thirty (30) days following payment of the last Secured Pro Rata Installments in accordance with this Plan until they have received their maximum applicable Unsecured Pro Rata Distribution.

(c) FUM shall also have the right at any time to pay in full any remaining amount of the Unsecured Pro Rata Distributions by providing the necessary payment amount to the Monitor.

(d) All cash distributions from the Unsecured Creditor Cash Fund to be made under this Plan to such Creditors holding Accepted Unsecured Claims shall be made by the Monitor on behalf of FUM by cheque or by wire transfer and (i) in the case of a cheque, will be sent, via regular mail, to such Creditor to the address specified in the Proof of Claim filed by such Creditor or such other address as the Creditor may from time to time notify the Monitor in writing in accordance with Section 11.10 of this Plan or (ii) in the case of a wire transfer, shall be sent to an account specified by the Creditor to the Monitor in writing to the satisfaction of the Monitor.

7.3 Disputed Claims

An Affected Secured Creditor holding a Disputed Claim shall not be entitled to receive a distribution under the Plan in respect of any portion thereof unless and until such Disputed Claim becomes an Accepted Secured Claim or Accepted Unsecured Claim.

7.4 Interest on Affected Claims

Other than as expressly provided herein, no interest, penalties or costs shall accrue or be paid on Accepted Claims from and after or in respect of the period following the Claims Bar Date. At the Effective Time, all interest accruing on any Affected Claim after or in respect of the period following the Filing Date shall be fully, finally and irrevocably and forever compromised, released discharged, cancelled, extinguished and barred under this Plan as against FUM and the Released Parties and the Plan Implementation Fund.

7.5 Distributions in Respect of Transferred Claims

FUM and the Monitor shall not be obligated to deliver any distributions under this Plan to any transferee of the whole of an Affected Claim unless a compliant Proof of Assignment has been delivered to the Monitor no later than the Plan Distribution Record Date.

7.6 Undeliverable and Unclaimed Distributions

(a) If any Creditor entitled to a distribution pursuant to this Plan cannot be located by the Monitor or FUM, or if any delivery or distribution to be made pursuant to this Plan is returned as undeliverable, such cash shall be set aside by either the Monitor or FUM, as applicable, and deposited in a segregated, non-interest-bearing account.

(b) If such Creditor is located by the Monitor or FUM, as applicable, within six (6) months after the applicable distribution date, such cash shall be distributed to such Creditor.

(c) If such Creditor cannot be located by the Monitor or FUM, or if any delivery or distribution to be made pursuant to this Plan is returned as undeliverable, the Claim of any Creditor with respect to such undelivered or unclaimed distribution shall be discharged and forever barred, notwithstanding any Applicable Law to the contrary, and any such cash allocable to the undeliverable or unclaimed distribution shall be released and returned by the Monitor to FUM or be retained by FUM, as applicable, free and clear of any claims of such Creditor or any other Creditors and their respective successors and assigns. For clarity, and notwithstanding anything to the contrary herein, nothing contained in this Plan shall require FUM or the Monitor to attempt to locate any holder of any undeliverable or unclaimed distributions.

7.7 Tax Matters

(a) Any terms and conditions of any Affected Secured Claims which purport to deal with the ordering of or grant of priority of payments of principal, interest, penalties or other amounts shall be deemed to be void and ineffective.

(b) Notwithstanding any other provision in this Plan, each Creditor that is to receive a distribution or payment pursuant to this Plan shall have sole and exclusive responsibility for the satisfaction and payment of any Tax obligations imposed by any Authorized Authority on account of such distribution.

(c) Neither the Monitor, Alvarez & Marsal Canada Inc., nor FUM shall be liable in any way for any failure to deduct, withhold and remit any Tax obligations from any distributions payable hereunder to a Creditor or to any Person on behalf of any Creditor.

(d) In accordance with section 6(3) of the CCAA, all valid Accepted Claims payable to His Majesty in the right of Canada or a province, shall be payable in full of all amounts that were outstanding as of the date of the Initial Order and within 6 months after the Court sanction of the Plan.

ARTICLE 8
CONDITIONS OF PLAN IMPLEMENTATION

8.1 Sanction Order

If this Plan is approved by the Required Majority, FUM shall bring an application before the CCAA Court (and, if applicable, the Chapter 15 Court) for the Sanction Order or an order recognizing the Sanction Order, as applicable, which Sanction Order shall provide (unless otherwise agreed to by FUM and the Monitor), among other things, that:

(a) (i) this Plan has been approved by the Required Majority in conformity with the CCAA; (ii) FUM acted in good faith, with due diligence and complied with the provisions of the CCAA and the Orders made in the CCAA Proceedings in all respects; (iii) the CCAA Court is satisfied that FUM has not done or purported to do anything that is not authorized by the CCAA; and (iv) this Plan and the transactions contemplated hereby (including the Restructuring Transactions) are fair and reasonable;

(b) this Plan (including the compromises, arrangements, releases and the transactions contemplated herein, including the Restructuring Transactions) shall be sanctioned and approved pursuant to Section 6 of the CCAA and will be binding and effective as herein set out on FUM, all Creditors and all other Persons as provided for in this Plan or the Sanction Order and, at the Effective Time, will be effective and enure to the benefit of FUM, the Creditors and all other Persons as provided in this Plan or the Sanction Order;

(c) authorizing and approving the steps to be taken under this Plan, including the Restructuring Transactions, on the date they are deemed to occur and be effected by this Plan, and in the sequential order contemplated by Schedule A to this Plan on the Effective Date;

(d) subject to the performance by FUM of its obligations under this Plan, and except to the extent expressly contemplated by this Plan or the Sanction Order (including any compromise of Affected Claims hereunder), all Continuing Contracts that have not expired or been

terminated prior to the Effective Date pursuant to their terms or by agreement will be and shall remain in full force and effect as at the Effective Date, unamended except as they may have been amended by agreement of the parties thereto subsequent to the Filing Date, and no Person who is a party to any such agreement shall, following the Effective Date, accelerate, terminate, rescind, refuse to perform or otherwise repudiate its obligations thereunder, or enforce or exercise any right (including any right of set-off, option, dilution or other remedy) or make any demand under or in respect of any such agreement, by reason of:

(i) any defaults or events of default arising as a result of the insolvency of FUM prior to the Effective Date, including any non-payments;

(ii) the fact that FUM has sought or obtained relief under the CCAA or that this Plan has been implemented by FUM;

(iii) the effect on FUM of the completion of any of the transactions contemplated by this Plan, including the Restructuring Transactions;

(iv) any compromises or arrangements effected pursuant to this Plan; or

(v) any other event(s) which occurred on or prior to the Effective Date which would have entitled any Person thereto to enforce those rights and remedies, subject to any express provisions to the contrary in any agreements entered into with FUM after the Filing Date;

(e) all Accepted Claims and Disallowed Claims determined in accordance with the Claims Process Order are final and binding on FUM and all Creditors;

(f) upon the Effective Date, all Affected Claims shall be irrevocably, fully and finally discharged as against FUM and all of FUM's business, assets and undertaking;

(g) the commencement or prosecution, whether directly, indirectly, derivatively or otherwise, of any demands, claims, actions, counterclaims, suits, judgments, or other remedies or recoveries with respect to any Claim released, discharged or terminated pursuant to this Plan shall be permanently enjoined;

(h) the releases effected by this Plan are approved, and declared to be binding and effective as of the Effective Date upon all Creditors, FUM, the Monitor and all other Persons affected by this Plan and shall enure to the benefit of all such Persons;

(i) any Claims which have been preserved in accordance with the Claims Process Order against Directors that cannot be compromised due to the provisions of Section 5.1(2) of the CCAA will be limited in recovery to the proceeds of any Directors' insurance policies;

(j) except for the Administration Charge which shall continue in accordance with the Initial Order, all CCAA Charges established by the Initial Order or any other Order, if any, shall be terminated, released and discharged effective on the Effective Date;

(k) upon receipt from FUM, the Monitor shall hold and distribute funds from the Plan Implementation Fund in accordance with this Plan;

(l) any claims for which a Proof of Claim has not been filed, disputed or appealed by the dates required by the Claims Process Order shall be forever barred and extinguished in accordance with the Claims Process Order;

(m) all Liens of Affected Creditors, including all security registrations in favour of any Affected Secured Creditors, are discharged and extinguished, and FUM or its counsel shall be authorized and permitted to file discharges and full terminations of all Lien filings (whether pursuant to personal property security legislation or otherwise) against FUM in any jurisdiction without any further action or consent required whatsoever; and

(n) the Monitor is authorized to perform its obligations under this Plan including on and after the Effective Date and in carrying out its obligations under this Plan the Monitor shall continue to have the protections provided to it under the Sanction Order, the ARIO, and the Initial Order.

8.2 Conditions of Plan Implementation

The implementation of this Plan shall be conditional upon the fulfillment or waiver, where applicable, of the following conditions on or before the Effective Date or the date specified therefor:

(a) this Plan shall have been approved by the Required Majority;

(b) the Sanction Order shall have been granted by the CCAA Court in a form acceptable to FUM and the Monitor, which shall be in full force and effect and not reversed, stayed, varied, modified or amended;

(c) the Sanction Order shall have been recognized by the Chapter 15 Court in a form acceptable to FUM and the Monitor, which shall be in full force and effect and not reversed, stayed, varied, modified or amended;

(d) the Monitor shall have received from FUM the funds needed to establish and shall have established the Plan Implementation Fund in an amount necessary to fund the Secured Initial Distribution and Unsecured Initial Distribution and satisfy the current balance of the Administration Charge, if any;

(e) no injunction or other order shall have been issued to enjoin, restrict or prohibit any of the compromises, arrangements, releases and the transactions, including the Restructuring Transactions, contemplated by this Plan, and no proceedings therefor shall have been commenced before any court or governmental or regulatory authority;

(f) all necessary corporate action and proceedings of FUM shall have been taken to approve this Plan and to enable FUM to execute, deliver and perform its obligations under the agreements, documents and other instruments to be executed and delivered by it pursuant to this Plan; and

(g) all agreements, resolutions, documents and other instruments, which are reasonably necessary to be executed and delivered by FUM, in order to implement this Plan or perform FUM's obligations under this Plan or the Sanction Order, shall have been executed and delivered.

If the conditions in this Section 8.2 have not been satisfied by the Plan Outside Date (or such later date as FUM and the Monitor agree), this Plan shall automatically terminate, in which case FUM shall not be under any further obligation to implement this Plan.

8.3 Monitor's Certificate

Upon satisfaction or waiver of the conditions set out in Section 8.2, FUM shall give written notice to the Monitor that the conditions set out in Section 8.2 have been satisfied, and the Monitor shall, as soon as possible following receipt of such written notice, deliver to FUM a certificate, in substantially the form as the certificate attached as Schedule B to this Plan (the "**Monitor's Certificate**"), which states that all conditions precedent set out in Section 8.2 have been satisfied, and shall specify therein the date of the delivery thereof. On or forthwith following the Effective Date, the Monitor shall file the Monitor's Certificate with the CCAA Court and shall post a copy of the same on the Monitor's Website.

ARTICLE 9
AMENDMENTS TO THE PLAN

9.1 Amendments to Plan Prior to Approval

(a) FUM, in consultation with the Monitor, reserves the right to vary, modify, amend or supplement this Plan by way of a supplementary or amended and restated plan or plans of compromise or arrangement or both filed with the CCAA Court at any time or from time to time prior to the commencement of the Creditors' Meeting. Any such variation, modification, amendment or supplement shall be posted on the Monitor's Website. Creditors are advised to check the Monitor's Website regularly. Creditors who wish to receive another form of notice of any variation, modification, amendment or supplement to the Plan should contact the Monitor in the manner set out in Section 11.10 of this Plan. Creditors in attendance at the Creditors' Meeting will also be advised of any such variation, modification, amendment or supplement to the Plan.

(b) In addition, FUM, in consultation with the Monitor, may propose a variation or modification of, or amendment or supplement to, this Plan during the Creditors' Meeting, provided that notice of such variation, modification, amendment or supplement is given to all Creditors entitled to vote present in person or by proxy at the applicable Creditors' Meeting prior to the vote being taken at such Creditors' Meeting, in which case any such variation, modification, amendment or supplement shall, for all purposes, be deemed to be part of and incorporated into this Plan. Any variation, amendment, modification or supplement at a Creditors' Meeting will be promptly posted on the Monitor's Website, and filed with the CCAA Court as soon as practicable following the Creditors' Meeting.

9.2 Amendments to Plan Following Approval

After the Creditors' Meeting (and both prior to and subsequent to obtaining the Sanction Order), FUM, in consultation with the Monitor, may at any time and from time to time vary, amend, modify or supplement this Plan without the need for obtaining an Order or providing notice to the Creditors, if FUM, acting reasonably and in good faith, determines that such variation, amendment, modification or supplement would not be materially prejudicial to the interests of any of the Creditors under this Plan or is necessary in order to give effect to the substance of this Plan or the Sanction Order.

ARTICLE 10
EFFECT OF THE PLAN

10.1 Implementation

At the Effective Time, subject to the satisfaction or waiver of the conditions contained in Section 8.2 of this Plan, this Plan shall be implemented by FUM and shall be binding upon all Persons and all Affected Creditors in accordance with the terms of this Plan and the Sanction Order.

10.2 Effect of the Plan Generally

At the Effective Time, the payment, compromise or satisfaction, as applicable, of the Affected Claims under this Plan shall be binding upon all Persons, their heirs, executors, administrators, legal or personal representatives, successors and assigns, as the case may be, for all purposes and this Plan will constitute: (a) a full, final and absolute settlement of all rights of any Persons against FUM and the Directors and Officers in respect of the Affected Claims; and (b) an absolute release and discharge of all indebtedness, liabilities and obligations of or in respect of the Affected Claims against FUM and the Directors and Officers and all Liens granted by FUM in respect thereof, including any interest, costs, fees or penalties accruing thereon whether before or after the Filing Date.

10.3 Compromise Effective for All Purposes

No Person who has a Claim as a guarantor, surety, indemnitor or similar covenant in respect of any Claim which is compromised under this Plan or who has any right to claim over in respect of or to be subrogated to the rights of any Person in respect of a Claim which is compromised or released under this Plan shall be entitled to any greater rights than the Creditor whose Claim was compromised under this Plan. Accordingly, the payment, compromise or other satisfaction of any Claim under this Plan, if sanctioned and approved by the CCAA Court, shall be binding upon such Creditor, his, her or its heirs, executors, administrators, successors and assigns for all purposes and, to such extent, shall also be effective to relieve any third party directly or indirectly liable for such indebtedness, whether as guarantor, surety, indemnitor, director, joint covenantor, principal or otherwise.

10.4 Release of FUM and Other Released Parties

(a) At the Effective Time, for good and valuable consideration, including the distributions to be made pursuant to the Plan, every Creditor, Affected Creditor or other Person, on the Creditor's, Affected Creditor's or other Person's own behalf and on behalf of the Creditor's, Affected Creditor's or other Person's respective affiliates, present and former officers, directors, managers, employees, associated individuals, auditors, beneficiaries, financial advisors, legal counsel, other professionals, sureties, insurers, indemnitors, agents, dependents, heirs, executors, administrators, representatives, successors and assigns, as applicable, hereby is deemed to and does fully, finally, irrevocably and unconditionally release and forever discharge each of:

(i) FUM and its affiliates, representatives, employees or agents;

(ii) the Directors, the Officers and any current or former alleged fiduciary of FUM (whether acting as a director, officer, or other responsible party);

(iii) the legal and financial advisors to FUM and their respective partners, representatives, employees or agents; and

(iv) Alvarez & Marsal Canada Inc. and its current and former legal counsel, representatives, directors, officers, affiliates, member companies, related companies, administrators, employees, and agents,

(collectively the persons referred to in **(i)** to **(iv)** above, being, the "**Released Parties**" and individually, a "**Released Party**"),

(b) of and from any and all Claims, and, without limitation, any and all past, present and future claims, causes of action, debts, rights, interests, actions, rights of indemnity, liabilities, demands, duties, injuries, accounts, covenants, damages, expenses, fees (including solicitors' fees or liens), costs, compensation, or causes of action of whatsoever kind or nature, whether foreseen or unforeseen, known or unknown, matured or unmatured, direct, indirect or derivative, asserted or unasserted, contingent or actual, liquidated or unliquidated, whether in tort or contract, whether statutory, at common law or in equity, based on, in connection with, arising out of, or in any way related to, in whole or in part, directly or indirectly, any act, inaction or omission, transaction, dealing or other occurrence existing or taking place on or prior to the Effective Time relating to or otherwise in connection with (i) the business and operations of FUM, (ii) the property and assets of FUM, (iii) the Affected Claims, the Plan or the CCAA Proceedings, (iv) a contract that has been restructured, terminated, repudiated, disclaimed or resiliated prior to the Disclaimer Deadline in accordance with the CCAA, (v) any Restructuring Transaction in respect of which the Released Parties had any role, whether in their capacity as officers, managers or directors of any Released Party, or in any other capacity, (vi) liabilities of the directors, managers and officers of any Released Party and any alleged fiduciary or other duty, including any and all Claims that may be made against such directors, managers or officers where by law such directors, managers or officers may be liable in their capacity as directors or officers, or (vii) any Claim that has been barred or extinguished by the Claims Process Order (all collectively, the "**Released Claims**");

(c) Notwithstanding the foregoing, nothing in this Section 10.4 shall release or discharge:

(i) FUM from any Unaffected Claim;

(ii) a Released Party from its obligations under this Plan;

(iii) a Released Party found by a court of competent jurisdiction by final determination on the merits to have committed gross negligence, willful misconduct, criminal or fraudulent acts in relation to a Released Claim for which it is responsible at law; and

(iv) FUM from such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the CCAA or the enforcement of a payment ordered by such regulatory body after the Effective Date based in part on facts that existed, or that relate in part to a time period, prior to the Effective Date solely to the extent that such facts or occurrence are continuing after the Effective Date and the enforcement of such payment did not constitute a claim provable in bankruptcy prior to the Effective Date; and

(d) FUM from any Disputed Secured Claim or Disputed Unsecured Claim which has not become an Accepted Claim as of the Effective Time.

10.5 Injunction

Subject to the exceptions stated in Sections 10.4(c)(i) through (iv), all Persons, along with their respective affiliates, present and former officers, directors, managers, employees, associated individuals, auditors, beneficiaries, financial advisors, legal counsel, other professionals, sureties, insurers, indemnitors, agents, dependents, heirs, executors, administrators, representatives, successors and assigns, as applicable, are permanently and forever barred, estopped, stayed and enjoined, on and after the Effective Time, with respect to the Affected Claims and the Released Claims, from:

(a) commencing, conducting or continuing in any manner, directly or indirectly, any action, suit, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative, regulatory or other forum) against any of the Released Parties or their property;

(b) enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order against any of the Released Parties or their property;

(c) commencing, conducting or continuing in any manner, directly or indirectly, any action, suit or demand (including by way of contribution or indemnity or other relief, in common law, or in equity, breach of trust or breach of fiduciary duty or under the provisions of any statute or regulation) or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative, regulatory or other forum) against any Person who makes such a claim or might reasonably be expected to make such a claim in any manner or forum, against one or more of the Released Parties;

(d) creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any Lien or encumbrance of any kind; or

(e) taking any action to interfere with the implementation or consummation of the Plan;

and any such proceedings will be deemed to have no further effect against FUM or any of its assets and will be released, discharged or vacated without cost to FUM. All Persons shall cooperate with FUM and the Monitor in discharging any Lien and related registration and discontinuing any proceeding filed or commenced prior to the Effective Time, as FUM or the Monitor may reasonably request. FUM may apply to the CCAA Court to obtain a discharge or dismissal of any such proceedings if necessary without notice to any Person.

10.6 Knowledge of Claims

Each Person to which Section 10.4 applies shall be deemed to have granted the releases set out in Section 10.4 notwithstanding that it may hereafter discover facts in addition to, or different from, those which it now knows or believes to be true, and without regard to the subsequent discovery or existence of such different or additional facts, and such party expressly waives any and all rights that it may have under any Applicable Law which would limit the effect of such releases to those Claims or causes of action known or suspected to exist at the Effective Time.

10.7 Waiver of Defaults

At the Effective Time, and subject to any express provisions to the contrary in any amending agreement entered into with FUM after the Filing Date, all Persons shall be deemed to have waived any and all defaults of FUM then existing or previously committed, caused by any of the provisions hereof, or non-compliance with any covenant, warranty, representation, term, provision, condition or obligation, express or implied, in every contract, mortgage, security agreement, indenture, trust indenture, loan agreement, commitment letter, agreement for sale, lease, personal property lease or other agreement, written or oral, and any amendments or supplements thereto, existing between such Person and FUM. Any and all notices of default, acceleration of payments and demands for payments under any instrument, or other notices, including any notices of intention to proceed to enforce security, arising from any of such aforesaid defaults shall be deemed to have been rescinded and withdrawn. For greater certainty, nothing in this Section 10.7 shall waive any obligations of FUM in respect of any Unaffected Claim.

10.8 Consents and Waivers

At the Effective Time, all Creditors shall be deemed to have consented and to have agreed to all of the provisions of this Plan in its entirety. Each Creditor shall be deemed to have (a) granted, and executed and delivered to FUM all consents, releases, assignments and waivers, statutory or otherwise, required to implement and carry out this Plan in its entirety and (b) agreed that if any conflict exists between the provisions of any agreement or arrangement, written or oral, existing between FUM and such Creditor and the provisions of this Plan, then the provisions of this Plan shall govern and the provisions of such other agreement or arrangement shall be amended accordingly.

10.9 Deeming Provisions

In this Plan, the deeming provisions are not rebuttable and are conclusive and irrevocable.

10.10 Preferential Transactions

Sections 95 to 101 of the BIA and any Applicable Law relating to preferences, settlements, fraudulent conveyances or transfers at undervalue shall not apply in any respect, including, without limitation, to any dealings prior to the Filing Date, to this Plan, to any payments or distributions made in connection with the restructuring of FUM, whether made before or after the Filing Date, or to any and all transactions contemplated by and to be implemented pursuant to this Plan.

10.11 Compromise of Claims under Section 19(2) of the CCAA

On the Effective Date, the following Claims shall not be compromised under this Plan, including pursuant to the terms of this Article 10 and shall not be deemed to be a Released Claim pursuant to Section 10.4 of this Plan:

(a) any fine, penalty, restitution order or other order similar in nature to a fine, penalty or restitution order, imposed by a court in respect of an offence;

(b) any award of damages by a court in civil proceedings in respect of:

(i) bodily harm intentionally inflicted, or sexual assault, or

(ii) wrongful death resulting from an act referred to in subparagraph (i);

(c) any debt or liability arising out of fraud, embezzlement, misappropriation or defalcation while acting in a fiduciary capacity or, in Quebec, as a trustee or an administrator of the property of others;

(d) any debt or liability resulting from obtaining property or services by false pretences or fraudulent misrepresentation; or

(e) any debt for interest owed in relation to an amount referred to in any of paragraphs **(a)** to**(d)**, provided that this Section 10.11 shall only apply to a Person who voted (in person or by proxy) in favour of this Plan at the Creditors' Meeting.

ARTICLE 11
GENERAL PROVISIONS

11.1 Further Assurances

Notwithstanding that the transactions and events set out in this Plan may be deemed to occur without any additional act or formality other than as may be expressly set out herein, each of the Persons affected hereto shall make, do, and execute or cause to be made, done or executed all such further acts, deeds, agreements, assignments, transfers, conveyances, discharges, assurances, instruments, documents, elections, consents or filings as may be reasonably required by FUM in order to implement this Plan.

11.2 Set-Off

The law of set-off applies to all Claims made against FUM and to all actions instituted by it for the recovery of debts due to FUM in the same manner and to the same extent as if FUM was plaintiff or defendant, as the case may be.

11.3 Paramountcy

Without limiting any other provision hereof, from and after the Effective Date, in the event of any conflict between this Plan and the covenants, warranties, representations, terms, conditions, provisions or obligations, expressed, or implied, of any contract, mortgage, security agreement, indenture, trust indenture, loan agreement, commitment letter, agreement for sale, lease, personal property lease or other agreement, written or oral, and any and all amendments or supplements thereto, existing between FUM and any other Persons affected by this Plan, the terms, conditions and provisions of this Plan shall govern and shall take precedence and priority.

11.4 Revocation, Withdrawal, or Non-Consummation

FUM reserves the right to revoke or withdraw this Plan at any time prior to the Effective Time and to file a subsequent plan or plans of compromise or arrangement. If FUM revokes or withdraws this Plan, or if the Sanction Order is not issued, (a) this Plan shall be null and void in all respects, (b) any Affected Claim, any settlement or compromise embodied in this Plan (including the fixing or limiting of any Affected Claim to an amount certain), and any document or agreement executed pursuant to this Plan shall be deemed null and void, and (c) nothing contained in this Plan, and no action taken in preparation for consummation of this Plan, shall (i) constitute or be deemed to constitute a waiver or release of any Affected Claims by or against FUM or any Person; (ii)

prejudice in any manner the rights of FUM or any Person in any further proceedings involving FUM, or (iii) constitute an admission of any sort by FUM or any Person. For clarity, in the event that FUM revokes or withdraws this Plan, the claims process approved by the Claims Process Order will be unaffected and will remain in full force and effect.

11.5 Preservation of Rights of Action

Except as otherwise provided in this Plan or in the Sanction Order, or in any contract, instrument, release, indenture or other agreement entered into in connection with the Plan, following the Effective Time, FUM will retain and may enforce, sue on, settle, or compromise (or decline to do any of the foregoing) all claims, rights or causes of action, suits and proceedings, whether in law or in equity, whether known or unknown, that FUM may hold against any Person or entity, without further approval of the CCAA Court.

11.6 Responsibilities of the Monitor

The Monitor is acting in its capacity as Monitor in the CCAA Proceedings with respect to FUM and not in its personal or corporate capacity. The Monitor will not be responsible or liable in its personal or corporate capacity for carrying out its obligations under the Plan or the Sanction Order, and neither the Monitor, nor Alvarez & Marsal Canada Inc. (including its current and former legal counsel, representatives, directors, officers, affiliates, member companies, related companies, administrators, employees, and agents) shall be responsible or liable for any obligations of FUM whatsoever. The Monitor will have the powers and protections granted to it by this Plan, by the CCAA and by any Order, including the Initial Order, the Claims Process Order, and the Creditors' Meeting Order. Both prior to and after the Effective Date, FUM shall provide such assistance as reasonably required by the Monitor in connection with the completion of the Monitor's duties and obligations under this Plan.

11.7 Reliance Upon Consent

For the purposes of this Plan, where a matter shall have been agreed, waived, consented to or approved by FUM, or a matter must be satisfactory or acceptable to FUM, any Person shall be entitled to rely on written confirmation from MLTA that FUM has agreed, waived, consented to or approved a particular matter.

11.8 Obligation to Pay Only to the Extent Funds are Available

Notwithstanding any other provision of this Plan, and without in any way limiting the protections for the Monitor set out in the Orders or the CCAA, the Monitor shall have no obligation to make any payment contemplated under this Plan, and nothing shall be construed as obligating the Monitor to make any such payment, unless and until the Monitor is in receipt of funds adequate to effect any such payment in full.

11.9 Monitor shall have no Personal Liability

Neither the Monitor, nor Alvarez & Marsal Canada Inc. (including its current and former legal counsel, representatives, directors, officers, affiliates, member companies, related companies, administrators, employees, and agents) shall incur any liability whatsoever, including in respect of (a) any amount paid, required to be paid or not paid pursuant to this Plan, (b) any costs or expenses incurred in connection with, in relation to or as a result of any payment made, required to be made

or not made, or (c) any deficiency in the Plan Implementation Fund or any reserves established pursuant to this Plan.

11.10 Notices

Any notice or communication to be delivered hereunder will be in writing and will reference this Plan and may, subject to as hereinafter provided, be made or given by mail, personal delivery or by e-mail transmission addressed to the respective parties as follows:

(a) if to FUM:

1212 34 Ave SE,
Calgary, AB T2G 1V7
Attention: Braeden Pauls
Email: braeden@breathefum.com

With a copy to (which shall not constitute notice):

MLT Aikins LLP
2100, 222 3 Ave SW
Calgary, AB T2P 0B4
Attention: Ryan Zahara / Chris Nyberg
E-mail: rzahara@mltaikins.com / cnyberg@mltaikins.com

(b) if to the Monitor:

Alvarez & Marsal Canada Inc.
1110, 250 6th Avenue SW
Calgary, AB T2P 3H7
Attention: Orest Konowalchuk/Marianna Lee
Email: okonowalchuk@alvarezandmarsal.com / marianna.lee@alvarezandmarsal.com

With a copy to (which shall not constitute notice):

Osler, Hoskin & Harcourt LLP
2700, Brookfield Place 225 – 6th Avenue SW
Calgary, AB T2P 1N2
Attention: Randal Van de Mosselaer
Email: rvandemosselaer@osler.com

(c) if to a Creditor:

To the address specified in the Proof of Claim filed by such Creditor or such other address as the Creditor may from time to time notify the Monitor in accordance with this Section,

or to such other address as any party may from time to time notify the others in accordance with this Section. All such notices and communications which are delivered will be deemed to have been received on the date of delivery. All such notices and communications which are e-mailed will be deemed to be received on the date e-mailed if sent before 5:00 p.m. (Calgary time) on a Business Day and otherwise will be deemed to be received on the Business Day next following the day upon which such e-mail was sent. Any notice or other

communication sent by mail will be deemed to have been received on the third Business Day after the date of mailing within Alberta, on the fifth Business Day after the date of mailing within Canada, and the tenth Business Day after mailing internationally.

If during any period during which notices or other communications are being given pursuant to this Plan a postal strike or postal work stoppage of general application should occur, such notices or other communications sent by ordinary mail and then not received shall not, absent further order of the CCAA Court, be effective and notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery or electronic or digital transmission in accordance with this Plan.

SCHEDULE A
RESTRUCTURING TRANSACTIONS

Commencing at the Effective Time, the following events or transactions will occur, or be deemed to have occurred and be taken and effected in five minute increments (unless otherwise indicated) and at the times set out in this section (or in such other manner or order or at such other time or times as FUM may determine in consultation with the Monitor), without any further act or formality required on the part of any Person, except as may be expressly provided herein:

(a) FUM US shall file for bankruptcy under Chapter 7 of the *US Bankruptcy Code*;

(b) FUM shall make the applicable Plan Distributions to the Creditors with Accepted Claims commencing on, or as soon as practicable following, the Effective Date in accordance with the terms of the Plan and provide evidence of payment of the Plan Distributions to the Monitor;

(c) the Monitor shall make the payments to the Creditors that are the beneficiaries of the CCAA Charges and, except for the Administration Charge which shall continue in accordance with the Initial Order, any remaining CCAA Charges shall be deemed to be released as against the assets of FUM and the Plan Implementation Fund;

(d) the Affected Creditors shall be entitled to the applicable treatment set out in the Plan in full and final settlement of their respective Affected Claims, and:

(i) the Affected Claims shall, and shall be deemed to be, fully, finally and irrevocably and forever compromised, released, discharged, cancelled, extinguished and barred and such Affected Creditors shall have no further right, title or interest in and to their Affected Claims;

(ii) no Person who has a claim under any guarantee, surety, indemnity or similar covenant in respect of any Affected Claim or who has any right to claim over in respect of or to be subrogated to the rights of any Person in respect of an Affected Claim will be entitled to any greater rights as against FUM than the Person whose Affected Claim is compromised under the Plan;

(iii) all debentures, notes, certificates, indentures, guarantees, agreements, invoices and other instruments evidencing Affected Claims (and all guarantees associated with each of the foregoing), will not entitle any holder to any compensation or participation other than as expressly provided for in the Plan and will be deemed cancelled and extinguished;

(e) all rights to indemnification or exculpation existing in favour of present and former Directors and Officers of FUM in respect of D&O Indemnity Claims shall survive the completion of the Plan and shall continue in full force and effect in accordance with their terms for a period of not less than six (6) years from the Effective Date; and

(f) releases and injunctions referred to in Article 10 of the Plan shall become effective, and the Released Claim shall be deemed to be, fully, finally, irrevocably and forever compromised, settled, released, discharged, extinguished, cancelled and barred and FUM shall be fully, finally and irrevocably released from any and all claims, liabilities or obligations of any kind to an Affected Creditor, Creditor or Person, and the Affected Creditors shall only have rights thereafter as against the Unsecured Creditor Cash Fund held by the Monitor.

SCHEDULE B
MONITOR'S CERTIFICATE

Form 3
[Rule 2.28]

Clerk's Stamp

COURT FILE NUMBER	2601 03446
COURT	COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE	CALGARY
MATTER	IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, RSC 1985, c C-36, AS AMENDED AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF RDFN FUM NATURAL PRODUCTS LTD. and RDFN FUM NATURAL PRODUCTS INC.
APPLICANTS	RDFN FUM NATURAL PRODUCTS LTD. and RDFN FUM NATURAL PRODUCTS INC.
DOCUMENT	**PLAN OF COMPROMISE AND ARRANGEMENT**
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	MLT AIKINS LLP Barristers and Solicitors 2100, 222 3rd Avenue S.W. Calgary, Alberta T2P 0B4 Attention: Ryan Zahara/Chris Nyberg Phone: 403.693.2636 Fax: 403.508.4349 File: 0185373.00001

RECITALS

A. Pursuant to the Initial Order of this Honourable Court dated March 2, 2026 as amended, RDFN FUM Natural Products Ltd. ("**FUM**") and RDFN FUM Natural Products Inc. (collectively, "**FUM Group**") sought and obtained protection from its creditors under the *Companies' Creditors Arrangement Act* R.S.C. 1985, c. C-36, as amended;

B. Pursuant to the Initial Order, Alvarez & Marsal Canada Inc. was appointed as the monitor of FUM Group (the "**Monitor**") with the powers, duties and obligations set out in the Initial Order;

C. FUM has filed a Plan of Compromise and Arrangement under the CCAA dated August 19, 2026 (the "**Plan**"), which Plan has been approved by the Required Majorities and the Court; and

D. Unless otherwise indicated herein, initially capitalized terms used herein have the meaning set out in the Plan.

THE MONITOR HEREBY CERTIFIES the following:

1. The Monitor has received written confirmation from FUM, in form and substance satisfactory to the Monitor, that the conditions to the implementation of the Plan set out in Section 8.2 of the Plan have been satisfied in accordance with the Plan.

This Certificate was delivered by the Monitor to FUM on _____, 2026.

[Date] at _____ **[a.m. / p.m. Calgary Time]**.

ALVAREZ & MARSAL CANADA INC. in its capacity as the Court-appointed Monitor of FUM and not in its personal or corporate capacity

Per: _____
Name:
Title:

SCHEDULE C
ACCEPTED CLAIMS

Accepted Secured Claims

[**TBC**]

Accepted Unsecured Claims

[**TBC**]

SCHEDULE B

NOTICE TO AFFECTED CREDITORS

See attached.

NOTICE TO AFFECTED CREDITORS

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c C-36, AS AMENDED ("CCAA")

AND IN THE MATTER OF A PLAN OF ARRANGEMENT OF OF RDFN FUM NATURAL PRODUCTS LTD. ("FUM") and RDFN FUM NATURAL PRODUCTS INC. ("FUM US" together with FUM are collectively, the "FUM Group")

PLEASE TAKE NOTICE that on February 4, 2026, FUM filed Notices of Intention to Make a Proposal (the "**NOIs**") pursuant to Section 50.4 of the *Bankruptcy and Insolvency Act* (Canada).

On March 2, 2026, the Court of King's Bench of Alberta (the "**Court**") granted an Initial Order (the "**Initial Order**") pursuant to the CCAA which, among other things, continued FUM's NOI proceedings under the CCAA and appointed Alvarez & Marsal Canada Inc. as the monitor (the "**Monitor**") of FUM. The Initial Order was subsequently amended and restated pursuant to an Amended and Restated Initial Order (the "**ARIO**") granted by the Court on March 12, 2026.

On April 23, 2026, the Court granted a further order prescribing a process by which the identity and status of all creditors of FUM and the amounts of their claims was established for the purposes of FUM's CCAA proceedings (the "**Claims Process Order**").

On August 28, 2026, the Court granted an Order (the "**Creditors' Meeting Order**") in these CCAA proceedings authorizing FUM to hold meetings of affected creditors (the "**Affected Creditors**") for the purposes of voting on a Plan of Compromise or Arrangement of FUM (the "**Plan**").

A copy of the Initial Order, the ARIO, the Claims Process Order, the Creditors' Meeting Order, and the Plan may be found on the Monitor's website at: https://www.alvarezandmarsal.com/FUM (the "**Monitor's Website**").

All capitalized terms used herein and not otherwise defined have the meaning ascribed to them in the Plan.

The Plan contemplates the compromise of rights and claims of Affected Creditors of FUM. For the purposes of considering and voting on the Plan, there shall be one class of Affected Creditors.

PLEASE BE ADVISED THAT, PURSUANT TO THE CREDITORS' MEETING ORDER, THE MONITOR HEREBY CALLS A MEETING FOR THE PURPOSE OF ALLOWING AFFECTED CREDITORS TO CONSIDER AND, IF DEEMED ADVISABLE, APPROVE THE PLAN, WITH OR WITHOUT VARIATION (THE "CREDITORS' MEETING").

The Creditors' Meeting will be held virtually on **September 18, 2026 at 10:00AM MDT** in accordance with the Creditors' Meeting Order and the in accordance with the Electronic Meeting Protocol. The Monitor will provide the details for the Creditors' Meeting to: (i) each Affected Creditor or their Proxy that notifies the Monitor of its intention to attend the Creditors' Meeting, and (ii) any other person entitled to attend at the Creditors' Meeting pursuant to the Creditors' Meeting Order, provided in each case that the Affected Creditor or other person is entitled to attend.

PROXY

Any Affected Creditor who is entitled to vote at the Creditors' Meeting but is unable to attend virtually is requested to date, sign and return a form of proxy by e-mail, fax or regular mail to the Monitor. Any proxy which any Creditor wishes to submit in respect of the Creditors' Meeting must be received by the Monitor by no later than 5:00 p.m. (MDT) two (2) Business Days immediately prior to the day on which the Creditors' Meeting is to be held, provided that proxies may also be deposited in person at the Creditors' Meeting prior to the commencement of the Creditors' Meeting.

QUORUM

Quorum for the Creditors' Meeting shall be one or more Affected Creditors with a Voting Claim for each class, present at such meeting in person or by proxy. If the requisite quorum is not present at the Creditors' Meeting, then the Creditors' Meeting shall be adjourned to such time and place as is deemed necessary or desirable.

VOTING

Creditors with Voting Claims shall be entitled to one (1) vote per Voting Claim provided that the Creditors holding Accepted Secured Claims and Accepted Unsecured Claims shall vote separately as a class.

APPROVAL

The Plan must be approved by a majority in number in of Creditors holding Accepted Claims in each class representing at least two-thirds in value of the Accepted Claims of Affected Creditors who are entitled to vote at the Creditors' Meeting in accordance with the Creditors' Meeting Order and who are present and voting in person or by proxy at the Creditors' Meeting.

ADDITIONAL INFORMATION

If you would like to receive the details for the Creditors' Meeting or have questions about the Creditors' Meeting or the CCAA proceedings generally, please contact the Monitor at the below address or review the Monitor's Website:

Alvarez & Marsal Canada Inc., in its capacity as Monitor of RDFN FUM Natural Products Ltd. and RDFN FUM Natural Products Inc.
Bow Valley Square 4 Suite 1110, 250 6th Avenue SW
Calgary, AB T2P 3H7

Contact: Alvarez & Marsal Canada Inc.
Email: FUM@alvarezandmarsal.com
Phone: +1-403-538-4881

Dated at the City of Calgary in the Province of Alberta, this _____of August, 2026.

Alvarez & Marsal Canada Inc., in its capacity as Monitor of RDFN FUM Natural Products Ltd. and RDFN FUM Natural Products Inc.

SCHEDULE C

AFFECTED CREDITOR PROXY

See attached.

FORM OF AFFECTED CREDITOR PROXY
PROXY AND INSTRUCTIONS
FOR AFFECTED CREDITORS
IN THE MATTER OF THE PROPOSED
PLAN OF COMPROMISE OR ARRANGEMENT OF
RDFN FUM NATURAL PRODUCTS LTD. AND RDFN FUM NATURAL PRODUCTS INC.

MEETING OF THE AFFECTED CREDITOR CLASS

Meeting of the Affected Creditor Class to be held pursuant to an Order of the Court of King's Bench of Alberta (the "**Court**") pronounced August 28, 2026 (the "**Creditors' Meeting Order**"), in connection with the Plan of Compromise or Arrangement of RDFN FUM Natural Products Ltd. ("**FUM**") and RDFN FUM Natural Products Inc. ("**FUM US**" together with FUM are collectively, the "**FUM Group**"), dated August 19, 2026 (as amended, restated, modified and/or supplemented from time to time, the "**CCAA Plan**"), on September 18, 2026 at 10:00 a.m. (MDT) by live audio webcast or telephone at:

Link: _____

Phone conference ID: _____

and / or at any adjournment, postponement or other rescheduling thereof (the "**Creditors' Meeting**").

The Creditors' Meeting will be conducted in accordance with the Electronic Meeting Protocol attached as Schedule F to the Creditors' Meeting Order. Please review the Electronic Meeting Protocol prior to attending the Creditors' Meeting.

PLEASE COMPLETE, SIGN AND DATE THIS PROXY (THE "**PROXY**" OR "**PROXIES**") AND RETURN IT TO ALVAREZ & MARSAL CANADA INC., IN ITS CAPACITY AS THE MONITOR OF FUM (THE "**MONITOR**") **BY 5:00 P.M. (CALGARY TIME) ON SEPTEMBER 15, 2026**, OR AT LEAST TWO (2) BUSINESS DAYS PRIOR TO ANY ADJOURNED, POSTPONED OR RESCHEDULED CREDITORS' MEETING (THE "**PROXY DEADLINE**"). PLEASE RETURN OR SEND YOUR ORIGINAL PROXY SO THAT IT IS ACTUALLY RECEIVED BY THE MONITOR ON OR BEFORE THE PROXY DEADLINE.

Please use this Proxy form if you do not wish to attend the Creditors' Meeting to vote in person "virtually" but wish to appoint a proxyholder to attend the Creditors' Meeting "virtually", vote the aggregate amount of your Allowed Affected Claim to accept or reject the CCAA Plan and otherwise act for and on your behalf at the Creditors' Meeting and any adjournment(s), postponement(s) or rescheduling(s) thereof.

A copy of the CCAA Plan is attached as Schedule A to the Creditors' Meeting Order. Capitalized but undefined terms are defined the CCAA Plan or the Creditors' Meeting Order.

You should review the CCAA Plan before you vote. In addition, on August 28, 2026, the Court issued the Creditors' Meeting Order establishing certain procedures for the conduct of the Creditors' Meeting. A copy of the Creditors' Meeting Order was included with the meeting materials set to you along with this form of Proxy and is also available on the Monitor's website at https://www.alvarezandmarsal.com/FUM. The Creditors' Meeting Order contains important

information regarding the voting process. Please read the Creditors' Meeting Order and the instructions sent with this Proxy prior to submitting this Proxy.

If the CCAA Plan is approved by the Required Majority and is sanctioned by the Court, it will be binding on you whether or not you vote.

The Creditors' Meeting will be conducted in accordance with the Electronic Meeting Protocol attached as Schedule F to the Creditors' Meeting Order.

APPOINTMENT OF PROXYHOLDER AND VOTE

By checking one of the two boxes below, the undersigned Affected Creditor hereby revokes all proxies previously given and nominates, constitutes and appoints either (if no box is checked or the information listed below is not sufficiently provided, the Monitor will act as your proxyholder):

☐ _____ (name of proxyholder)
_____ (telephone of proxyholder)
_____ (email address of proxyholder)

Or

☐

a representative of Alvarez & Marsal Canada Inc., in its capacity as Monitor of FUM.

as proxyholder, with full power of substitution, to attend, vote and otherwise act for and on behalf of the undersigned at the Creditors' Meeting and at adjournment(s), postponement(s) and rescheduling(s) thereof, and to vote the amount of the Affected Creditor's Allowed Affected Claim. Without limiting the generality of the power hereby conferred, the person named as proxyholder is specifically directed to vote as shown below. The person named as proxyholder is also directed to vote at the proxyholder's discretion and otherwise act for and on behalf of the undersigned with respect to any amendments or variations to the CCAA Plan and to any matters that may come before the Creditors' Meeting or at any adjournment, postponement or rescheduling thereof and to vote the amount of the Affected Creditor's Allowed Affected Claim as follows (mark only one):

Vote ☐ **FOR** the approval of the CCAA Plan, or
Vote ☐ **AGAINST** the approval of the CCAA Plan

Please note that if no specification is made above, the Affected Creditor will be deemed to have voted FOR approval of the CCAA Plan at the Creditors' Meeting provided the Affected Creditor does not otherwise exercise its right to vote at the Creditors' Meeting.

The proxyholder can log in and attend the Creditors' Meeting by using either the link or telephone number provided above. For further detail regarding the

SCHEDULE D

PLAN INFORMATION LETTER

See attached.

PLAN INFORMATION LETTER

August 31, 2026

To: The Affected Creditors of RDFN FUM Natural Products Ltd. ("**FUM**") and RDFN FUM Natural Products Inc. ("**FUM US"** together with FUM are collectively the "**FUM Group**" or the "**Company**")

INFORMATION LETTER REGARDING A PLAN OF COMPROMISE AND ARRANGEMENT (the "PLAN") UNDER *THE COMPANIES' CREDITORS ARRANGEMENT ACT*

IN RESPECT OF

RDFN FUM NATURAL PRODUCTS LTD. AND RDFN FUM NATURAL PRODUCTS INC.

Pursuant to the Order of the Honourable Justice J.T. Neilson of the Court of King's Bench of Alberta (the "**Court**") issued March 2, 2026 (as amended and restated on March 12, 2026, and as may be further amended and restated, the "**Initial Order**"), FUM commenced proceedings under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") and Alvarez & Marsal Canada Inc. was appointed Monitor of FUM (in such capacity, the "**Monitor**") for the proceedings commenced by the Initial Order (the "**CCAA Proceedings**").

On August 28, 2026, FUM sought and obtained Orders of the Court authorizing and directing, among other things, the Monitor to call, hold and conduct a meeting (the "**Creditors' Meeting**") to consider and vote on the Plan (the "**Creditors' Meeting Order**").

This Information Letter has been prepared by the Monitor to provide a summary of certain information contained in the Plan and the Creditors' Meeting Order. This summary is qualified in its entirety by the more detailed information appearing in the Plan and the Creditors' Meeting Order. This Information Letter is not a substitution to the Plan or the Creditors' Meeting Order and as such, creditors should carefully read the Plan and the Creditors' Meeting Order in their entirety. In the event of any conflict between the contents of this Information Letter and the provisions of the Plan or the Creditors' Meeting Order, the provisions of the Plan or the Creditors' Meeting Order govern. Information contained in this Information Letter should not be construed as legal, tax or financial advice to any particular Affected Creditor, and Affected Creditors are urged to consult their own professional advisors in connection with the matters considered in this Information Letter, the Plan and the Creditors' Meeting Order.

A fulsome description of the Company, the timeline of events resulting in these proceedings, and background regarding the Plan is provided in a Reports of the Monitor (the "**Monitor's Reports**") that are available together with copies all materials and documents, including the Court Orders referenced in this letter on the Monitor's website at https://alvarezandmarsal.com/fum.

All capitalized terms used herein and not otherwise defined have the meaning ascribed to them in the Plan.

Purpose of the Plan	The purposes of the Plan are to: (a) settle and compromise the Affected Claims and effect the distributions to Affected Creditors provided for under the Plan; and (b) effect a full, final and irrevocable release and discharge of certain Claims against the Company's Directors.
Affected Creditors	The Plan provides for a compromise of all Affected Claims.
Unaffected Creditors	The Plan does not compromise, release, discharge, cancel, bar, or otherwise affect any creditors holding the following claims (collectively, the "**Unaffected Claims**"): (a) Claims secured by the CCAA Charges; (b) D&O Indemnity Claims; (c) Claims against FUM US; (d) Post-Filing Ordinary Course Payables Claims; (e) Claims which have been filed and preserved in accordance with the Claims Process Order against Directors that cannot be compromised due to the provisions of Section 5.1(2) of the CCAA; and (f) Claims which have been filed and preserved in accordance with the Claims Process Order that cannot be compromised due to the provisions of Section 19(2) of the CCAA.
Creditors' Meeting	Pursuant to the Creditors' Meeting Order, the Creditors' Meeting has been called for the purpose of having Creditors holding Voting Claims consider and vote on the Plan.
Entitlement to Vote	The only Persons entitled to vote at the Creditors' Meetings shall be Affected Creditors holding Accepted Secured Claims and Accepted Unsecured Claims. Claims against FUM US or Unaffected Claims are not entitled, in such capacity, to attend the Creditors' Meetings or vote on the Plan.
Appointment of Proxyholders and Voting	Any Proxy must be received by the Monitor by no later than 5:00 p.m. (MDT) on the date that is two (2) Business Days prior to the applicable Creditors' Meeting (or any adjournment thereof), provided that the Monitor may waive strict compliance with the time limits imposed for receipt of a proxy if deemed advisable to do so by the Monitor, in consultation with FUM.

Treatment of Affected Claims	Creditors with Accepted Secured Claims will receive the applicable: (a) an initial installment payment funded from the Secured Creditor Cash Fund; and (b) ongoing Secured Pro Rata Installments until their Accepted Secured Claims have been satisfied up to the amount of the Secured Pro Rata Distribution. Creditors with Accepted Unsecured Claims (other than Convenience Class Creditors) will receive: ongoing Unsecured Pro Rata Installments until their Accepted Unsecured Claims have been satisfied up to the amount of the Unsecured Pro Rata Distributions. Creditors with a Convenience Class Claim with receive a payment funded by the Unsecured Creditor Cash Fund equal to the lesser of: (i) $2,500; or (ii) the cash amount of such Accepted Claim, on or shortly after the implementation of the Plan. For certainty, and notwithstanding anything to the contrary herein, (a) no Affected Creditors other than Affected Secured Creditors and Affected Unsecured Creditors shall be permitted to vote on the Plan; and (b) no Creditors of FUM US shall be permitted to vote on the Plan. At the Effective Date the Plan will constitute: (a) a full, final and absolute settlement of all rights of any Persons against FUM and the Directors and Officers in respect of the Affected Claims and Equity Claims; and (b) an absolute release and discharge of all indebtedness, liabilities and obligations of or in respect of the Affected Claims and Equity Claims against FUM and the Directors and Officers and all Liens granted by FUM in respect thereof, including any interest, costs, fees or penalties accruing thereon whether before or after the Filing Date.
Unaffected Claims	Persons with Unaffected Claims will not be entitled to vote at any Creditors' Meeting or receive any distributions under the Plan in respect of the portion of their claim which is an Unaffected Claim.

Releases	At the Effective Date the following parties shall be released from all Claims relating to, among other things, the business and operations of FUM, its property and assets, the Affected Claims, the Plan, the CCAA Proceedings and the Equity Claims: (a) FUM; (b) Directors and Officers of FUM; (c) Legal and financial advisors to FUM ; and (d) The Monitor, and its legal advisors.
Creditor Approval of Plan	The Plan will be approved if: (a) the majority in number of each class of Affected Creditors vote in favour of the Plan; and (b) the total Affected Claims voting in each class of Affected Creditors in favour of the Plan represent at least 66.67% in value of the Affected Claims voting on the Plan (together, the "**Required Majority**").
Court Approval of Plan	If the Plan is approved by the Required Majority, FUM will bring an application for an Order sanctioning the Plan pursuant to the CCAA no later than October 1, 2026 (the "**Sanction Order**"), or as soon thereafter as the matter can be heard.

Conditions to Implementation of the Plan	The implementation of the Plan is subject to the satisfaction of the following conditions: (a) the Plan shall have been approved by the Required Majority; (b) the Sanction Order shall have been granted by the Court in a form acceptable to FUM and the Monitor and shall be in full force and effect and not reversed, stayed, varied, modified, or amended; (c) the Sanction Order shall have been recognized by the Chapter 15 Court; (d) the Monitor shall have received from FUM the funds needed to establish and shall have established the Plan Implementation Fund; (e) no injunction or other order shall have been issued to enjoin, restrict or prohibit any of the compromises, arrangements, releases and the transactions; (f) all necessary corporate action and proceedings of FUM shall have been taken to approve the Plan; (g) all agreements, resolutions, documents and other instruments, which are reasonably necessary to be executed and delivered by FUM, in order to implement this Plan or perform FUM's obligations under this Plan or the Sanction Order, shall have been executed and delivered.

Filing of Claims

The amount and classification your Claim shall be determined pursuant to the process provided for under the Claims Process Order.

Creditor's Meeting

The Creditor's Meeting will be held online at 10:00 **a.m. MDT on September 18, 2026** via teleconference (MS Teams), in accordance with the Electronic Meeting Protocol.

Parties intending to attend the Creditor's Meeting in person are required to notify the Monitor by email prior to 5:00 p.m. (MDT) on September 15, 2026.

Affected Creditors with Voting Claims shall be entitled to attend and vote at the Creditor's Meeting in person or by proxy.

Creditor Voting

To vote by proxy an Affected Creditor must submit the Affected Creditors Proxy to the Chairperson prior to 5:00 p.m. (MDT) on September 15, 2026 or must deposit the Affected Creditors Proxy with the Chairperson before the beginning of the Creditor's Meeting.

Each Affected Creditor with a Voting Claim shall be entitled to one (1) vote per Voting Claim.

In order to participate in any voting associated with the Plan, any party having a Claim must have filed a Proof of Claim with the Monitor in accordance with the Claims Process Order.

Approval by an Affected Creditor Class

FUM will seek approval of this Plan by the affirmative vote of the Required Majority of the Affected Creditors with Allowed Claims in each class.

Required Majority means the affirmative vote of:

- a majority in number of all voting Creditors holding Accepted Claims; and
- representing not less than 66⅔% in value of the Accepted Claims voting (in person or by proxy) at such Creditors' Meeting.

Monitor's Recommendation

For reasons described in the Monitor's Report, the Monitor is of the view that the Plan amongst other things:

-

The alternative to the Plan is the continuation of the liquidation proceedings of FUM and litigation of the Claims asserted against the which could result in unlimited range of possible recoveries to Creditors, none of which are likely to result in a superior recovery than the proposal put forward under the Plan.

A more fulsome analysis and basis for its recommendations are set out in the Monitor's Report.

If you have any questions regarding the claims process or the attached materials, please contact the Monitor at the address above, or contact Gabby Menzies of Alvarez & Marsal Canada Inc. at +1-403-538-4881 or FUM@alvarezandmarsal.com.

Dated the _____ day of August, 2026, in Calgary, Alberta.

Alvarez & Marsal Canada Inc., in its capacity
as Monitor of RDFN FUM Natural Products Ltd.
and RDFN FUM Natural Products Inc.

SCHEDULE E

DISTRIBUTION ELECTION NOTICE

FORM OF DISTRIBUTION ELECTION

TO: Alvarez & Marsal Canada Inc., in its capacity as Court-appointed monitor (the "**Monitor**") of RDFN FUM Natural Products Ltd. ("**FUM**") and RDFN FUM Natural Products Inc. ("**FUM US**" together with FUM are collectively, the "**FUM Group**")

AND TO: the FUM Group

Reference is made to the Plan of Compromise and Arrangement of FUM dated August 19, 2026 made pursuant to the *Companies' Creditors Arrangement Act* (Canada) (as may be amended, restated or supplemented from time to time, the "**Plan**").

All capitalized terms used but not defined herein shall have the meanings given to such terms in the Plan.

The undersigned is an Unsecured Creditor and has an Accepted Unsecured Claim against FUM in excess of $2,500 being, in particular, the amount of $_____.

Pursuant to Section 5.2 of the Plan, the undersigned, by executing and delivering this notice to the Monitor prior to the Distribution Election Deadline, hereby elects to receive, in full and final satisfaction of its entire Accepted Unsecured Claim against FUM, one of the amount of $2,500 (the "**Convenience Class Distribution Election**").

The undersigned acknowledges that, in delivering this Distribution Election Notice, it is making a Convenience Class Distribution Election in respect of all and not part of its Accepted Unsecured Claim.

The undersigned acknowledges that by providing the Convenience Class Distribution Election, the undersigned will be deemed to vote in favour of the Plan.

If the undersigned does not deliver a valid Distribution Election Notice prior to the Distribution Election Deadline, or more than one Distribution Election is recorded, the undersigned will not have made a valid Convenience Class Distribution Election, and shall be required to attend at the Creditors' Meeting of the Affected Unsecured Creditors to cast its vote on the Plan.

The undersigned acknowledges that this election will be final and irrevocable once delivered to the Monitor.

[Signature page follows]

DATED this __day of _____, 2036.

AFFECTED UNSECURED CREDITOR'S SIGNATURE:

_____
(Print Legal Name of General Unsecured Creditor)

_____
(Print Legal Name of Assignee, if applicable)

_____	_____
Signature of Witness	(Signature of the General Unsecured Creditor/Assignee or an Authorized Signing Officer of the General Unsecured Creditor/Assignee)
_____	_____
Print Name of Witness	(Print Name and Title of Authorized Signing Officer of the Affected Unsecured Creditor/Assignee, if applicable)

_____
(Mailing Address of the Affected Unsecured Creditor/Assignee)

_____	_____
(Telephone Number of the Affected Unsecured Creditor/Assignee or Authorized Signing Officer of the Affected Unsecured Creditor/Assignee)	(Email Address of the Affected Unsecured Creditor/Assignee or Authorized Signing Officer of the Affected Unsecured Creditor/Assignee)

Note: To be valid, this Distribution Election Notice must be received by the Monitor by mail, courier, email or facsimile at the address below <u>BY 5:00 P.M. (CALGARY TIME) ON SEPTEMBER 15, 2026</u>, or At least two (2) business days prior to any adjourned, postponed or rescheduled Creditors' Meeting

Alvarez & Marsal Canada Inc., in its capacity as Monitor of RDFN FUM Natural Products Ltd. and RDFN FUM Natural Products Inc.

Bow Valley Square 4 Suite 1110, 250 6th Avenue SW
Calgary, AB T2P 3H7

Contact: Alvarez & Marsal Canada Inc.
Email: FUM@alvarezandmarsal.com
Phone: +1-403-538-4881

SCHEDULE F

ELECTRONIC MEETING PROTOCOL

By Order of the Court of King's Bench of Alberta (the "**Court**") pronounced August 28, 2026 (the "**Creditors' Meeting Order**"), Alvarez & Marsal Canada Inc., in its capacity as Court-appointed monitor (the "**Monitor**") of RDFN FUM Natural Products Ltd. ("**FUM**") and RDFN FUM Natural Products Inc. ("**FUM US**" together with FUM are collectively, the "**FUM Group**") in these proceedings (the "**CCAA Proceedings**"), has been authorized to convene, hold and conduct a meeting of certain Affected Creditors (the "**Creditors' Meeting**") to consider and vote on the Plan of Compromise and Arrangement dated August 19, 2026, as may be amended (the "**Plan**").

To facilitate the Creditors' Meeting, the Court has approved the following Electronic Meeting Protocol (the "**Protocol**"). Capitalized terms not otherwise defined herein have the meanings ascribed to them in the Plan and the Creditors' Meeting Order. Copies of the Plan and the Creditor's Meeting Order are available at the Monitor's Website: https://alvarezandmarsal.com/fum.

CREDITORS' MEETING DETAILS

1.	Date of Creditors' Meeting	September 18, 2026 (the "**Creditors' Meeting Date**")
2.	Time of Creditors' Meeting	10:00 a.m. (MDT)
3.	Creditors' Meeting Platform	MS Teams

TECHNOLOGY AND CREDITORS' MEETING ETIQUETTE

1. The Creditors' Meeting will be conducted using the MS Teams virtual meeting platform. MS Teams can be downloaded at https://www.microsoft.com/en-ca/microsoft-teams/download-app or accessed through your web browser.

2. Prior to the Creditors' Meeting, you are required to learn the software, as the Chairperson will not have the capacity to answer questions concerning the technology during the Creditors' Meeting.

3. During the Creditors' Meeting:

    a. leave your microphone device on mute until recognized by the Chairperson to prevent background noise; and

    b. turn your video feed off within the program, to prevent unnecessary use of bandwidth.

PRE-CREDITORS' MEETING REQUIREMENTS

4. **Proxy cut-off:** All Affected Creditors proxies are to be deposited with the Chairperson in accordance with the Creditors' Meeting Order by no later than 5:00 p.m. (MDT) two (2) Business Days prior to the Creditors' Meeting Date. The Monitor will provide you with confirmation of receipt. If you have not received a confirmation of receipt by 1:00 p.m. (MDT) on one Business Day before the Creditors' Meeting Date, please follow up with the Monitor by email to: _____.

5. **Attendance Notice:** Parties intending to attend the Creditors' Meeting shall notify the Monitor by email at _____ by no later than 5:00 p.m. (MDT) on September 15, 2026. The Monitor will provide you with confirmation of receipt. If you have not received a confirmation of receipt by 1:00 p.m. (MDT) on September 17, 2026, please follow up with the Monitor by email to: _____.

6. Prior to the Creditors' Meeting, the Monitor will provide information by email to parties that have delivered proxies or notice of in-person virtual attendance. The information to be provided in advance of the Creditors' Meeting is:

   a. a proposed agenda for the Creditors' Meeting;

   b. a unique creditor identification number;

   c. confirmation as to the status of your claim (whether it is admitted or contested for voting purposes); and

   d. the Creditors' Meeting ID and password.

CONDUCT AT CREDITORS' MEETING

Registration

7. The MS Teams Creditors' Meeting will be open at 10:00 a.m. (MDT) on the Creditors' Meeting Date to provide sufficient time for registration. You are encouraged to call in early, and no later than 9:45 a.m. (MDT), so that the registration process can be completed in a timely fashion and not delay the commencement of the Creditors' Meeting. The Creditors' Meeting will begin promptly, and the Chairperson may not have capacity to admit late registrations.

8. During the registration process, you will be required to:

   a. identify yourself by your unique creditor identification number and/or whether you hold a proxy;

   b. identify any additional individuals in attendance with you, including their capacity (legal counsel and firm as applicable); and

   c. confirm your contact details and claim amount.

Calling the Creditors' Meeting to Order

9. The Chairperson will maintain a roster of all participants compiled during the registration process. When a motion is called for by the Chairperson, either as a standard protocol motion for such meetings or based on a request for a motion generally, the Chairperson will request from the general population of Affected Creditors in attendance at the Creditors' Meeting for:

    a. a second of the motion; and

    b. a call for a vote on the motion, by way of ordinary resolution, as may be required in the circumstances.

10. In all instances, and in respect of all motions and votes, the Chairperson is authorized to accept ballots and/or votes electronically, by a show of hands, or by such other means as the Chairperson deems sufficient in the circumstances.

Questions at the Creditors' Meeting

11. The MS Teams platform includes a chat feature that allows you to submit questions to the Chairperson electronically. For the purposes of asking questions at the Creditors' Meeting, please use the chat feature, and

    a. include your creditor identification number, and

    b. state your interest in asking a question.

12. The Chairperson will recognize your interest in asking a question in the following priority:

    a. those that have submitted requests via the chat function, and in the order of registration; and

    b. those that are unable to register on the chat or prefer not to do so, via a general call for questions.

13. Once recognized by the Chairperson, and before asking your question, please state:

    a. your creditor identification number;

    b. your name; and

    c. the creditor you represent.

    You may then ask your question.

14. For clarity, you will not be permitted to ask a question or to speak at the Creditors' Meeting unless and until you have been recognized by the Chairperson.

POST-CREDITORS' MEETING REPORTING

15. The Monitor will, within two (2) Business Days of the Creditors' Meeting Date, provide a report that includes:

a. a summary of all motions called at the Creditors' Meeting;

b. the result of the votes on each motion; and

c. such further and other information as determined by the Chairperson to be necessary.

The report will be available on the Monitor's Website.