District of:	Ontario
Division No.	08 - Waterloo
Court No.	35-3409202
Estate No.	35-3409202

FORM 92
Notice of Proposal to Creditors
(Section 51 of the Act)

In the Matter of the Proposal of
DUT Gateway Inc.
of the City of Kitchener, in the Province of Ontario

Take notice that DUT Gateway Inc. of the City of Kitchener in the Province of Ontario has lodged with me a proposal under the *Bankruptcy and Insolvency Act*.

A copy of the proposal, a condensed statement of the debtor's assets, and liabilities, and a list of the creditors affected by the proposal and whose claims amount to $250 or more are enclosed.

A general meeting of the creditors will be held on the 1st day of October 2026 at 2:00 PM at 1220 Eglinton Avenue West, Toronto, ON or https://us06web.zoom.us/j/86380661209?pwd=8a82F7eTho7vzwbQwwShxWDM7Rp2Ro.1, Meeting ID: 863 8066 1209, Passcode: 752889.

The creditors or any class of creditors qualified to vote at the meeting may by resolution accept the proposal either as made or as altered or modified at the meeting. If so accepted and if approved by the court the proposal is binding on all the creditors or the class of creditors affected.

Proofs of claim must be lodged with me prior to the commencement of the meeting.

Proxies and voting letters intended to be used at the meeting may be filed at any time up until the moment a vote is called.

Dated at the City of Toronto in the Province of Ontario, this 11th day of September 2026.

Goldhar & Associates Ltd. - Licensed Insolvency Trustee

Goldhar & Associates Ltd.

1220 Eglinton Avenue West
Toronto ON M6C 2E3
Phone: (855) 541-5114 Fax: (905) 361-0488

(A form of proof of claim, a form of proxy and a voting letter should be enclosed with each notice.)

District of: Ontario
Division No. 08 - Waterloo
Court No. 35-3409202
Estate No. 35-3409202

FORM 92 --- Continued

In the Matter of the Proposal of
DUT Gateway Inc.
of the City of Kitchener, in the Province of Ontario

List of Creditors with claims of $250 or more.

Creditor	Address	Account#	Claim Amount
Abel Gebreyesus	545 St Mortiz Avenue Waterloo ON N2T 2Z4	0072396-OP001	11,217.98
Aditya Guleria	49 Torrance Woods Brampton ON L6Y 2T8	0077908-OP001	60,972.04
Aidan Kelly	80 Churchill Street 8 Waterloo ON N2L 2X2	0071429-OP001	1,039.12
Amanda Vanvliet	3 Northcliffe Cresent Cambridge ON N2C 4M6	0068904-CL000	100,428.74
Amit Patel	86 Kingsley Ave. Kitchener ON N2A 2J5	0055811-OPR002	7,000.00
Arla Foods Inc.	675 Rivermede Rd Concord ON L4K 2G9		7,475.83
Balkarran Beerbaul	756 wood Lily Street Waterloo ON N2V 0E4	0077904-OP001	17,306.26
Burbuqe Jakupi	49 Vanier Dr. Kitchener ON N2C 2H8		2,312.00
CRA - Tax - Ontario	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-Sud QC G9P 5H9		250.00
Drashti Patel	66 Mountain Rd. Halifax ON B3N 3E7	former employee	250.00
Drew Nazwaski	70 Foster Drive suite 400 Sault Ste. Marie ON P6A 6V4	Ministry of Labour officer	250.00
Ebun Akinbola	114 Market Street Brantford ON N2T 2Z8	0055981-OP001	2,450.42
Enova Power Corp. (formerly Waterloo North Hydro Inc.) Rachel Friesen	PO Box 640 526 Country Squire Rd Waterloo ON N2J 4A3		31,000.00
Ericka Kelly	80 Churchill Street 8 Waterloo ON N2L 2X2	0070791-OP001	1,377.38

District of: Ontario
Division No. 08 - Waterloo
Court No. 35-3409202
Estate No. 35-3409202

FORM 92 --- Continued

In the Matter of the Proposal of
DUT Gateway Inc.
of the City of Kitchener, in the Province of Ontario

List of Creditors with claims of $250 or more.

Creditor	Address	Account#	Claim Amount
Forefront Electric Trevor Buckley	1791 Glasgow St. Kitchener ON N2N 0A8		207,000.00
Fortuna Zerezghi	80 Holborn Drive Kitchener ON N2A 2V8	0078847-CL000	11,169.58
Jashandeep Jashandeep	208 Albert Street Waterloo ON	0076841-CL000	57,530.15
Jeff Dehaan	510-1 Victoria St. S Kitchener ON N2G 0B5		10,000.00
Kannan Kugathasan	510-1 Victoria ST, S Kitchener ON N2G 0B5		264,000.00
Ken Allim	589 Skylark Road Waterloo ON N2V 1B8	2019 DODGE RAM TRUCK	4,002,500.00
Ken Renkema	157 Middletown road Harley ON N2L 4E4		42,000.00
Kizakora Habarugira	683 Wild Ginger Avenue Waterloo ON N2V 2T2	0068435-CL000	1,132.56
Mel Dehaan	510-1 Victoria St. S Kitchener ON N2G 0B5		5,000.00
Million Belachew	545 St Moritz Avenue Waterloo ON N2T 2Z4	0073233-OP001	9,541.26
Ministry of Finance - ON PST, EHT & Other Taxes Mrs. Asta Alberry	Ministry of Revenue 33 King Street West 6th Floor Oshawa ON L1H 8H5		154,591.00
Ministry of Labour	410 - 70 Foster Drive Sault Ste. Marie ON P6A 6V4		250.00
Nicole Renkema	510-1 Victoria St. S Kitchener ON N2G 0B5		7,000.00
Richard Campbell	40 Durward Pl Kitchener ON N2L 4E4		75,000.00
Sharma Shikha	510-1 Vicotria St. S Kitchener ON N2G 0B5	0057717-CL000	3,889.87

District of: Ontario
Division No. 08 - Waterloo
Court No. 35-3409202
Estate No. 35-3409202

FORM 92 --- Concluded

In the Matter of the Proposal of
DUT Gateway Inc.
of the City of Kitchener, in the Province of Ontario

List of Creditors with claims of $250 or more.

Creditor	Address	Account#	Claim Amount
Suzanne Huegle	145 Bridgewater Cresent Waterloo ON N2T 2M1	0066869-CL000	2,519.33
Trevor Buckley	1791 Glasgow St, Kitchener ON N2N 0A8	Lawyer for Forefront Electric	250.00
Vamco Refrigeration	490 Dutton Dr Unit # B4 Waterloo ON N2J 1L7		380,000.00
Waliullah Ahmadi	87 Stonehenge Pl Kitchener ON N2N 2M5	0077688-OP001	17,218.84
White, Duncan, Linton LLP David Steele	45 Erb Street East Waterloo ON N2J 1L7	lawyer for Vamco	250.00
Total			5,494,172.36

District of ON
Division No.: 08
Court No.: 35-3409202
Estate No.: 35-3409202

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

In the Matter of the Proposal of
DUT Gateway Inc.
of the City of Kitchener, in the Province of Ontario

Proposal
September 10, 2026
(under section 50 of the *Bankruptcy and Insolvency Act*)

DUT Gateway Inc. oa Dutchie's Fresh Food Market, (hereinafter called the "**Debtor**" or "**DUT Gateway Inc.**"), hereby submits the following Proposal under the *Bankruptcy and Insolvency Act* to all its creditors.

1. DEFINITIONS

For the purposes of this Proposal, the following terms shall have the following meaning:

(i) **"Act"** means the *Bankruptcy and Insolvency Act*;

(ii) **"Administration Fees and Expenses"** means the fees and expenses incurred by or on behalf of the Trustee, as more particularly described in paragraph 9 of this Proposal;

(iii) **"Claim"** means a claim provable under the Act as at the Date of Filing without interest or penalty occurring after the Date of Filing.

(iv) **"Court"** means the Ontario Superior Court Of Justice, in Bankruptcy and Insolvency;

(v) **"Court Approval Date"** means the date on which the Court issues an Order approving this Proposal pursuant to the provisions of the Act, all appeal periods having expired, and appeal therefrom having been dismissed and such dismissal having become final;

(vi) **"Creditors Meeting"** means the meeting of creditors called for the purpose of considering and voting upon the Proposal

(vii) **"Date of Filing"** means the date on which the Debtor filed a Proposal with the Official Receiver in accordance with the Act;

(viii) **"Debtor"** means DUT Gateway Inc.

(ix) **"Director's Liability"** in respect of a corporation means the potential liability of a person occupying the position of director and who is personally liable for deemed trust and HST amounts to the Canada Revenue Agency for failure of the debtor corporation to remit these statutory deductions.

(x) "**Employee Priority Claims**" means claims of employees and former employees of the Debtor, for amounts equal to the amounts that they would be qualified to receive under paragraph 136(1)(d) of the Act if the Debtor became bankrupt on the Date of Filing, as well as wages, salaries, commissions or compensation for services rendered after that date and before Court approval of the Proposal.

(xi) **"Inspectors"** means the person(s) appointed or elected as inspectors under and pursuant to the Act, in respect of the Proposal;

(xii) **"Levy"** means the levy payable to the Superintendent of Bankruptcy pursuant to Section 147 of the *Act*.

(xiii) **"Ordinary Creditors"** means those persons with unsecured claims as at the Date of Filing, including contingent or unliquidated claims arising out of any transaction entered into prior to the Date of Filing, which are proven in accordance with the Act and which are not secured or preferred under or pursuant to the Act;

(xiv) **"Person"** means any individual, partnership, joint venture, trust, corporation, unincorporated organization, government or any agency or instrumentality thereof, or any other entity howsoever designated or constituted;

(xv) **"Post Filing Goods and Services"** means the goods supplied, services rendered, and other consideration given to the Debtor subsequent to the Date of Filing.

(xvi) **"Preferred Creditors"** means those creditors of the Debtor whose claims are entitled to be paid in priority to the claims of Ordinary Creditors as provided under section 136 of the Act;

(xvii) "**Proposal**" means this proposal together with any amendments or additions thereto;

(xviii) **"Secured Creditors"** means those creditors of the Debtor who hold valid and enforceable mortgages, charges, liens, security interests and other encumbrances against any of the property or assets of the Debtor; and

(xix) **"Trustee"** means Goldhar & Associates Ltd. or its duly appointed successor.

2. GENERAL INTENT

2.1. Effect of Proposal

This Proposal provides for restructuring the Debtor's affairs and may amend the terms of any and all agreements between the Debtor and the creditors existing as at the Date of Filing and provides the essential terms upon which all such claims will be fully and finally resolved and settled.

The Proposal provides for the restructuring of the liabilities of the Debtor through the distribution to Ordinary Creditors of a monetary payment (as more fully described in this Proposal) that will be provided to the Trustee by the Debtor and distributed by the Trustee in accordance with the terms of this Proposal,

During the term of this Proposal, until the discharge of the Trustee, all creditors will be stayed from commencing or continuing any proceeding or remedy against the Debtor or any of its property or assets in respect of a claim including, without limitation, any proceeding or remedy to recover payment of any monies owing to creditors, to recover or enforce any judgment against the Debtor in respect of a claim or to commence any formal proceedings against it other than as provided for under this Proposal or the Act.

2.2. Persons Affected

This Proposal will be binding upon the Debtor and all creditors to whom this Proposal is made, upon court approval.

2.3. Assets Remain Vested in Debtor

The assets of the Debtor shall not vest in the Trustee, but shall remain vested in the Debtor, and the Trustee shall have no liability whatsoever for the claims of Persons arising before, on or after the Date of Filing, including the Claims.

3. Classification and Treatment of Creditors

3.1. Classes of Creditors

For the purposes of voting on this Proposal, the Creditors of the Debtor comprise of only Unsecured Creditors

3.2. Source Deduction Claims

"**Source Deduction Claims**" means the Proven Claims of His Majesty in Right of Canada or a Province for all amounts that were outstanding at the time of the Filing Date and are of a kind that could be subject to a demand under,

i. subsection 224(1.2) of the *Income Tax Act*;

ii. any provision of the *Canada Pension Plan* or of the *Employment Insurance Act* that refers to subsection 224(1.2) of the *Income Tax Act* and provides for the collection of a contribution, as defined in the *Canada Pension Plan*, or an employee's premium, or employer's premium, as defined in the *Employment Insurance Act*, and of any related interest, penalties or other amounts; or

iii. any provision of provincial legislation that has a similar purpose to subsection 224(1.2) of the *Income Tax Act*, or that refers to that subsection, to the extent that it provides for the collection of a sum, and of any related interest, penalties or other amounts, where the sum;

A. has been withheld or deducted by a person from a payment to another person and is in respect of a tax similar in nature to the income tax imposed on individuals under the *Income Tax Act*; or

B. is of the same nature as a contribution under the *Canada Pension Plan* if the province is a "province providing a comprehensive pension plan" as defined in subsection 3(1) of the *Canada Pension Plan* and the provincial legislation establishes a "provincial pension plan" as defined in that subsection;

Amounts owing to Canada Revenue Agency that could be subject to a demand under subsection 224(1.2) (Super priority for amounts deducted and withheld for income tax deductions), of the *Income Tax Act* or under any substantially similar provision of provincial legislation, which were outstanding at the Date of Filing, shall be paid in full, within six months after the Court Approval Date.

Note: The Debtor advises that there is $141,980.74 owed.

3.3. SECURED CREDITORS

The claims of Secured Creditors, if any, shall continue to be paid in accordance with present arrangements existing between the Debtor and the holders of such secured claims or as may be mutually arranged between the Debtor and the holders of secured claims, or the holders of secured claims shall be permitted to realize upon their security.

3.4. PREFERRED CREDITORS

The claims of Preferred Creditors, if any, shall be paid in full, without interest, in priority to the claims of Ordinary Creditors in accordance with the Act.

3.5. Employee Priority Claims

The Debtor shall pay the Employee Priority Claims, if any, in full, immediately following the approval of the Proposal by the Court.

3.6. ORDINARY CREDITORS

The claims of Ordinary Creditors shall be paid as per the proposed distribution of funds to creditors under paragraph 6 of this Proposal, after the payment of the Administrative Fees and Expenses as detailed at paragraph 9 of this Proposal, the claim of Canada Revenue Agency referred under paragraph 3.2 of this Proposal, and the claims of Preferred Creditors under paragraph 3.4 of this Proposal (if applicable).

These funds shall be divided pro rata among all Ordinary Creditors, in full and complete satisfaction of their proven claims.

4. CANADA REVENUE AGENCY

4.1. Current Year Income Tax

The Debtor understands that she or he must file all post proposal income tax returns with CRA as and when they fall due and pay the balance as it becomes due.

4.2. CRA Arrears regarding the Business

The Debtor has HST registration and we are advised he believes that there are no currently no arrears if HST.

5. PAYMENTS UNDER THE PROPOSAL

5.1. Arrears of Source Deduction

The Debtor has an arrears of 141,980.74. The debtor proposes to pay this amount over 18 months.

- To commence within 30 days from the approval of proposal by the Creditors $5,000.00 per month for 3 months.
- For the following 15 months he will increase the amount to $8,465.40 for a total pay-out amount of $141,981.00.
- the Debtor reserves the right to accelerate the above payments at any time to contribute a total $141,981.00

5.2. Payment to Unsecured Creditors

The debtor shall pay, or cause to be paid, to the Trustee as follows:

a. To commence on the 19th month of the proposal to month 84th of the proposal the amount of $22,494.55 per month for 65 months for a total pay-out of $1,462,145.75

b. the Debtor reserves the right to accelerate the above payments at any time to contribute a total of $1,462,145.75 towards the proposal fund for unsecured creditors.

The distribution mechanism for funds to be followed under this proposal are provided in detail at paragraph 6 of this Proposal.

6. DISTRIBUTION TO CREDITORS

The Trustee shall make the payment of all dividends in accordance with the Act, whenever sufficient funds are available.

All distributions under the Proposal shall be issued by the Trustee and notwithstanding any other provisions therefore, any distributions made by the Trustee in respect of any claims pursuant to the terms hereof shall be made net of the Superintendent of Bankruptcy's levy required to be made, pursuant to Section 147 and 60(4) of the Act.

Distributions to creditors will be made in the following order of priority:

a. The Administrative Fees and Expenses will be paid in full in priority to all creditors' claims.

b. All amounts owing to Canada Revenue Agency for arrears of Source Deduction, if any, as noted under paragraph 5.1 of this proposal, shall be paid in full within six months after the Court Approval Date.

c. The claims of Preferred Creditors, if any, as noted under paragraph 3.4 of this proposal.

d. The claims of Ordinary Creditors shall be paid pro rata among all Ordinary Creditors, in full and complete satisfaction of their proven claims.

e. The dividend payable to unsecured creditors under this proposal will be limited to the amount of their proven claim.

7. INSPECTORS

At the creditors' meeting, the creditors may appoint up to five inspectors under this Proposal whose powers shall be limited to:

a. the power to waive any defaults in the performance of any provisions of this Proposal;

b. advising the Trustee from time to time with respect to any matter that the Trustee may refer to them; and

c. advising the Trustee concerning any dispute which may arise as to the validity of Claims of Creditors under this Proposal including the settlement of same.

Any decision, direction or act of the Inspectors may be referred to the Court by the Trustee and the Court may confirm, reverse or modify the decision, direction or act and make such order as it thinks just.

8. DEFAULT

If a default occurs in the performance in any provision of the proposal, s 62.1 of the Act provides that a method to remedy the default under the proposal, is that the inspector(s), or if there are no inspectors, the creditor(s) may waive the default. If the default is waived by the inspector(s) or creditor(s), the Debtor has thirty days to remedy the default.

9. ADMINISTRATIVE FEES AND EXPENSES AND DISBURSMENTS

All the fees, expenses, and disbursements of the Trustee in and incidental to the proceedings arising out of this Proposal, including the Trustee's legal fees and disbursements (collectively referred to as the "Administrative Fees and Expenses"), shall be paid in priority to all claims and shall be a first charge thereon. The Administrative Fees and Expenses are calculated and payable as follows:

a. 100% of the first $7,500 received by the Trustee for this estate, pursuant to this Proposal, payable after the creditor's approval for the proposal or when such amount is available; plus applicable taxes.

b. 20% of the balance of funds (gross proceeds) to be paid pursuant to this Proposal, plus applicable taxes, which shall be paid at the time such funds are available;

c. From monies paid as per paragraph 5.2, the Trustee may reimburse, at any time,

   i. its expenses and disbursements;
   ii. all filing fee (including OSB and court filing fee);
   iii. court and counseling fees,
   iv. fee or disbursements incurred on any request from inspectors and/or creditors;
   v. all legal fees for court approval of the proposal or extraordinary costs incidental to the Trustee's administration of this Proposal; and
   vi. all applicable taxes.

d. The Trustee was provided an initial third-party deposit in the amount of $ 16,215.50 on September 19, 2025. These funds are from a third party and are not estate funds.

   The funds received are not refundable and are separate and in addition to the professional fee mentioned at paragraphs 9 (a) and 9 (b) above. The funds are currently in the Trustee's third party account and will be used for payment of Professional fees immediately after the filing of the Proposal.

10. HOLDBACK

$5,000 paid into the Proposal fund, after the Trustee's initial fee described under paragraph 9 (a) and payment of Source Deduction arrears, if any, referred under paragraph 3.2 and 5.1 of this proposal, will be held by the Trustee (the "Holdback Amount"), until full performance of the Proposal and in the event of a default, the Trustee may, under the direction of the creditors or inspectors, if appointed, use the Holdback Amount to cover the Trustee's fee and administration costs to bring a motion before the court to annul the Proposal, if the Trustee is instructed by the creditors and/or inspectors to bring such a motion.

Upon full performance of this Proposal, the Trustee may distribute the Holdback Amount according to the terms of this Proposal.

11. PROPOSAL TRUSTEE

Goldhar & Associates Ltd. shall be the Trustee under this Proposal and is acting solely in its capacity as the Trustee under this Proposal and not in its personal or corporate capacity and shall not be responsible or liable for any obligations of the Debtor. All monies payable under this Proposal shall be paid to the Trustee who shall make the payment of all dividends in accordance with the terms of this Proposal. Upon payment of the dividends provided for in this Proposal, the Trustee will be entitled to be discharged from its obligations under the terms of this Proposal.

No officer, director, employee, or agent of the Trustee in its personal or corporate capacity shall incur any obligations or liabilities in connection with the business or liabilities of the Debtor. All creditors hereby release and forever discharge the Trustee from any and all liabilities relating to the Debtor's nonpayment of any liabilities subsequent to the filing date.

The Trustee shall not be liable, or deemed to be liable in any manner whatsoever, for any debts incurred by the Debtor after the filing date. No creditor shall be entitled to any payment for any post filing date amounts or liabilities of the Debtor from the proposal fund.

12. OTHER

12.1. Performance Certificate

This Proposal will be fully performed for the purposes of section 65.3 of the Act upon the payment to the Trustee of all the payments required to be made hereunder.

The Trustee will give the Debtor and the Official Receiver the certificate provided for in section 65.3 of the Act when all payments required under the Proposal have been made.

The Trustee shall be entitled to, and may apply for, its discharge after having made the payments to the Creditors provided for herein.

12.2. Goods or Services Given After Filing Date

All goods and services supplied to the Debtor subsequent to the Filing Date shall be paid for in full in the ordinary course of business by the Debtor on terms agreed to between the Debtor and the relevant supplier/service provider. The Trustee is not in any way responsible for ensuring that payment is made to any persons supplying post-filing goods and services. All Creditors hereby release and forever discharge the Trustee from any and all liability relating to the Debtor's non-payment of any liabilities arising from post-filing obligations set out herein.

Dated at Toronto, ON this September 10, 2026

Andrew Smith
SHLRWPJA8FDP1BTX

Witness: Andrew Smith

Per : DUT Gateway Inc.

District of ON
Division No.: 08
Court No.: 35-3409202
Estate No.: 35-3409202

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

In the Matter of the Proposal of
DUT Gateway Inc.
of the City of Kitchener, in the Province of Ontario

Proposal dated September 10, 2026
(under section 50 of the *Bankruptcy and Insolvency Act*)

GOLDHAR & ASSOCIATES LTD.
1220 Eglinton Avenue West
Toronto, ON, M6C 2E3
Tel: (905) 766-1300
Fax: (905) 351-0488

District of:	Ontario
Division No.	08 - Waterloo
Court No.	35-3409202
Estate No.	35-3409202

[X] Original [ ] Amended

Form 78

Statement of Affairs (Corporate Proposal)

(Subsection 49(2) and Paragraph 158(d) of the Act / subsections 50(2) and 62(1) of the Act)

In the Matter of the Proposal of

DUT Gateway Inc.

of the City of Kitchener, in the Province of Ontario

To the debtor:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the filing of your proposal (or notice of intention, if applicable), on the 11th day of August 2026. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration by a duly authorized director, if the debtor is a corporation, or by yourself, in other cases..

Give reasons for the bankrupt's/debtor's financial difficulty (Select all that apply and provide details):

[ ] Negative market conditions;	[ ] Foreign Exchange Fluctuations;	[ ] Economic Downturn;	[ ] Poor Financial Performance;	[ ] Legal Matters (Provide details);
[ ] Lack of Working Capital/Funding;	[ ] Competition;	[ ] Legislated or Regulatory Restrictions;	[ ] Natural Disaster;	[ ] Increased Cost of Doing Business;
[ ] Overhead Increasing;	[ ] Faulty Infrastructure or Business Model;	[ ] Unsuccessful Marketing Initiatives;	[ ] Personal Issues;	[ ] Poor Management;
[ ] Faulty Accounting;	[ ] Tax Liabilities;	[ ] Labour;	[x] Other (Please specify).	

Provide relevant details:

[Other] The Debtor's financial difficulties arose primarily from ongoing problems with a refrigeration system that had been installed by a contractor. The system repeatedly failed, resulting in significant spoilage and loss of inventory. The insurance company also declined to provide coverage for the resulting losses and repair expenses.

As the inventory losses and repair costs continued to accumulate, the financial impact became unmanageable. As a result, the Debtor was required to close the location and transition to a distribution-based business model in an effort to preserve liquidity and reduce operating costs. The Debtor intends to establish a new location once sufficient liquidity has been obtained.

ASSETS

(totals from the list of assets as stated and estimated by bankrupt/debtor)

1. Cash on hand		0.00
2. Deposits in financial institutions		0.00
3. Accounts receivable and other receivables		
Total amount	0.00	
Estimated realizable value	0.00	0.00
4. Inventory		0.00
5. Trade fixtures, etc.		0.00
6. Livestock		0.00
7. Machinery and equipment		0.00
8. Real property or immovables		0.00
9. Furniture		0.00
10. Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.)		0.00
11. Vehicles		0.00
12. Securities (shares, bonds, debentures, etc.)		0.00
13. Other property		8,100.00
Total of lines 1 to 13		8,100.00
If debtor is a corporation, add:		
Amount of subscribed capital	1.00	
Amount paid on capital	0.00	
Balance subscribed and unpaid	1.00	
Estimated to produce	0.00	0.00
Total assets		8,100.00
Deficiency		-1,484,058.86
Total value of assets located outside Canada included in lines 1 to 13		0.00

LIABILITIES

(totals from the list of liabilities as stated and estimated by bankrupt/debtor)

1. Secured creditors	0.00
2. Preferred creditors, securities, and priorities	0.00
3. Unsecured creditors	1,492,158.86
4. Contingent, trust claims or other liabilities estimated to be provable for	0.00
Total liabilities	1,492,158.86
Surplus	1,484,058.86

List of Assets

Arrange by Nature of asset and number consecutively

No.	Nature of asset [1]	Address/Location	Asset located outside Canada	Details	Percentage of bankrupt's/debtor's interest	Total value of the bankrupt's/debtor's interest	Estimated realizable value	Equity or Surplus	Placeholder (values on this line are for notification
501	Other personal property	n/a	☐	Other - Butchery equipment and utensils	100.00	3,100.00	3,100.00	0.00	☐
502	Other personal property	n/a	☐	Other - Produce Tables and display units	100.00	5,000.00	5,000.00	0.00	☐
					Total	**8,100.00**	**8,100.00**		

[1] Choose one option for each item: Cash on hand; Deposits in financial institutions; Accounts receivable and other receivables; Inventory; Trade fixtures, etc.; Livestock; Machinery and equipment; Residential rental property; Commercial building; Industrial building; Land; Immovable industrial equipment; Other real property; Furniture; Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.); Vehicles; Securities (shares, bonds, debentures, etc.); Bills of exchange, promissory note, etc.; Tax refunds; Other personal property.

Michael Renkema

10-Sep-2026

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability [2]	Details	Date given/ incurred	Amount of Claim: Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim	Asset securing the liability	Ground for the right to a priority [3]	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
1	Abel Gebreyesus	545 St Mortiz Avenue Waterloo ON N2T 2Z4	Owed wages			11,217.98	0.00	0.00	0.00	11,217.98			0.00	☐
2	Aditya Guleria	49 Torrance Woods Brampton ON L6Y 2T8	Owed wages			60,972.04	0.00	0.00	0.00	60,972.04			0.00	☐
3	Aidan Kelly	80 Churchill Street 8 Waterloo ON N2L 2X2	Owed wages			1,039.12	0.00	0.00	0.00	1,039.12			0.00	☐
4	Amanda Vanvliet	3 Northcliffe Cresent Cambridge ON N2C 4M6	Owed wages	Employee		100,428.74	0.00	0.00	0.00	100,428.74			0.00	☐
5	Amit Patel	86 Kingsley Ave. Kitchener ON N2A 2J5	Owed wages	ex-employee		7,000.00	0.00	0.00	0.00	7,000.00			0.00	☐
6	Arla Foods Inc.	675 Rivermede Rd Concord ON L4K 2G9	Other	food		7,475.83	0.00	0.00	0.00	7,475.83			0.00	☐
7	Balkarran Beerbaul	756 wood Lily Street Waterloo ON N2V 0E4	Owed wages	ex-employee		17,306.26	0.00	0.00	0.00	17,306.26			0.00	☐
8	Burbuqe Jakupi	49 Vanier Dr. Kitchener ON N2C 2H8	Owed wages			2,312.00	0.00	0.00	0.00	2,312.00			0.00	☐
9	CRA - Tax - Ontario	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-Sud QC G9P 5H9	Employee source deductions			250.00	0.00	0.00	0.00	250.00			0.00	☐
10	CRA - Tax - Ontario	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-Sud QC G9P 5H9	Employee source deductions	taxes		0.00	0.00	0.00	0.00	0.00			0.00	☐
11	Drashti Patel	66 Mountain Rd. Halifax ON B3N 3E7	Owed wages			250.00	0.00	0.00	0.00	250.00			0.00	☐
12	Drew Nazwaski	70 Foster Drive suite 400 Sault Ste. Marie ON P6A 6V4	Other	labour board agent		250.00	0.00	0.00	0.00	250.00			0.00	☐
13	Ebun Akinbola	114 Market Street Brantford ON N2T 2Z8	Owed wages			2,450.42	0.00	0.00	0.00	2,450.42			0.00	☐
14	Enova Power Corp. (formerly Waterloo North Hydro Inc.) Attn: Rachel Friesen	PO Box 640 526 Country Squire Rd Waterloo ON N2J 4A3	Other	electricity		31,000.00	0.00	0.00	0.00	31,000.00			0.00	☐
15	Ericka Kelly	80 Churchill Street 8 Waterloo ON N2L 2X2	Owed wages			1,377.38	0.00	0.00	0.00	1,377.38			0.00	☐

Michael Renkema

10-Sep-2026

Date

FORM 78 -- Continued

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability [2]	Details	Date given/ incurred	Amount of Claim: Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim	Asset securing the liability	Ground for the right to a priority [3]	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
16	Forefront Electric Attn: Trevor Buckley	1791 Glasgow St. Kitchener ON N2N 0A8	Other	electric bill		207,000.00	0.00	0.00	0.00	207,000.00			0.00	☐
17	Fortuna Zerezghi	80 Holborn Drive Kitchener ON N2A 2V8	Owed wages			11,169.58	0.00	0.00	0.00	11,169.58			0.00	☐
18	Jashandeep Jashandeep	208 Albert Street Waterloo ON	Owed wages			57,530.15	0.00	0.00	0.00	57,530.15			0.00	☐
19	Jeff Dehaan	510-1 Victoria St. S Kitchener ON N2G 0B5	Other	creditor		10,000.00	0.00	0.00	0.00	10,000.00			0.00	☐
20	Kannan Kugathasan	510-1 Victoria ST, S Kitchener ON N2G 0B5	Other	investor		264,000.00	0.00	0.00	0.00	264,000.00			0.00	☐
21	Ken Allim	589 Skylark Road Waterloo ON N2V 1B8	Other	investor	01-Sep-2022	250.00	0.00	0.00	0.00	250.00			-250.00	☐
22	Ken Renkema	157 Middletown road Harley ON N2L 4E4	Other	investor		42,000.00	0.00	0.00	0.00	42,000.00			0.00	☐
23	Kizakora Habarugira	683 Wild Ginger Avenue Waterloo ON N2V 2T2	Owed wages			1,132.56	0.00	0.00	0.00	1,132.56			0.00	☐
24	Mel Dehaan	510-1 Victoria St. S Kitchener ON N2G 0B5	Other	creditor		5,000.00	0.00	0.00	0.00	5,000.00			0.00	☐
25	Million Belachew	545 St Moritz Avenue Waterloo ON N2T 2Z4	Owed wages			9,541.26	0.00	0.00	0.00	9,541.26			0.00	☐
26	Ministry of Finance - ON PST, EHT & Other Taxes Attn: Mrs. Asta Alberry	Ministry of Revenue 33 King Street West 6th Floor Oshawa ON L1H 8H5	Owed wages		10-Sep-2026	154,591.00	0.00	0.00	0.00	154,591.00			-154,591.00	☐
27	Ministry of Labour	410 - 70 Foster Drive Sault Ste. Marie ON P6A 6V4	Owed wages			250.00	0.00	0.00	0.00	250.00			0.00	☐
28	Namartha Gopinath Menon	547 Belmont Avenue West Kitchener ON N2M 5G9	Owed wages			236.50	0.00	0.00	0.00	236.50			0.00	☐
29	Nicole Renkema	510-1 Victoria St. S Kitchener ON N2G 0B5	Other	creditor		7,000.00	0.00	0.00	0.00	7,000.00			0.00	☐
30	Richard Campbell	40 Durward Pl Kitchener ON N2L 4E4	Other	creditor		75,000.00	0.00	0.00	0.00	75,000.00			0.00	☐
31	Sharma Shikha	510-1 Vicotria St. S Kitchener ON N2G 0B5	Owed wages	exployee		3,889.87	0.00	0.00	0.00	3,889.87			0.00	☐
32	Suzanne Huegle	145 Bridgewater Cresent Waterloo ON N2T 2M1	Owed wages			2,519.33	0.00	0.00	0.00	2,519.33			0.00	☐
33	Trevor Buckley	1791 Glasgow St, Kitchener ON N2N 0A8	Other	promisory note		250.00	0.00	0.00	0.00	250.00			0.00	☐

Michael Renkema

10-Sep-2026

Date

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability [2]	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority [3]	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notifica-tion only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
34	Vamco Refrigeration	490 Dutton Dr Unit # B4 Waterloo ON N2J 1L7	Other	vendor		380,000.00	0.00	0.00	0.00	380,000.00			0.00	☐
35	Waliullah Ahmadi	87 Stonehenge Pl Kitchener ON N2N 2M5	Owed wages			17,218.84	0.00	0.00	0.00	17,218.84			0.00	☐
36	White, Duncan, Linton LLP Attn: David Steele	45 Erb Street East Waterloo ON N2J 1L7	Other	vendor		250.00	0.00	0.00	0.00	250.00			0.00	☐
					Total	1,492,158.86	0.00	0.00	0.00	1,492,158.86				

[2] Choose one option for each item: Accounts payable; Owed rent; Owed wages; Severance pay; Corporate taxes; Sales taxes; Employee source deductions; Litigation/legal costs and awards; Subordinated debenture; Bills of exchange; Promissory notes; Lien notes; Mortgages or hypothec on real or immovable property; Chattel mortgages or movable hypothec; General Security Agreement; Intercompany loans; Bank loans (except real property mortgage); Finance company loans; Shareholder loans; Shares and subscribed capital; Other claim or liability.

[3] Choose one option for each item with a preferred or priority amount: Unpaid supplier; Farmer, fisherman or aquaculturist; Owed wages; Unpaid amount regarding pension plan; Municipal taxes; Rent; Customer of a bankrupt securities firm; Deemed trust in favour of the Crown; Priming charges and interim financing; Environmental liabilities; Other.

I, Michael Renkema, of the City of Kitchener in the Province of Ontario, do swear (or solemnly declare) that this statement and the attached lists are, to the best of my knowledge, a full, true and complete statement of the affairs of the Corporation on the 11th day of August 2026 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED) before me at the City of Toronto in the Province of Ontario, on this 11th day of August 2026.

Michael Renkema

Laisie P. Cedeno P.
SQPC79MBMKBMMJCN

Laisie Cedeno, Commissioner of Oaths
For the Province of Ontario
Goldhar & Associates Ltd.
Expires February 20, 2036

District of:	Ontario
Division No.	08 - Waterloo
Court No.	35-3409202
Estate No.	35-3409202

-- FORM 29 --
Trustee's Report on Cash-Flow Statement
(Paragraphs 50(6)(b) and 50.4(2)(b) of the Act)

In the Matter of the Proposal of
DUT Gateway Inc.
of the City of Kitchener, in the Province of Ontario

The attached statement of projected cash flow of DUT Gateway Inc., as of the 21st day of August 2026, consisting of Actual Cash-Flow from May, June and July, 2026
Projected Cash-Flow from August, September and October, 2026, has been prepared by the management of the insolvent person (or the insolvent debtor) for the purpose described in the notes attached, using the probable and hypothetical assumptions set out in the notes attached.

Our review consisted of inquiries, analytical procedures and discussion related to information supplied to us by: ☒ the management and employees of the insolvent person or ☐ the insolvent person. Since hypothetical assumptions need not be supported, our procedures with respect to them were limited to evaluating whether they were consistent with the purpose of the projection. We have also reviewed the support provided by:
☒ management or ☐ the insolvent person for the probable assumptions and preparation and presentation of the projection.

Based on our review, nothing has come to our attention that causes us to believe that, in all material respects,

(a) the hypothetical assumptions are not consistent with the purpose of the projection;

(b) as at the date of this report, the probable assumptions developed are not suitably supported and consistent with the plans of the insolvent person or do not provide a reasonable basis for the projection, given the hypothetical assumptions; or

(c) the projection does not reflect the probable and hypothetical assumptions.

Since the projection is based on assumptions regarding future events, actual results will vary from the information presented even if the hypothetical assumptions occur, and the variations may be material. Accordingly, we express no assurance as to whether the projection will be achieved.

The projection has been prepared solely for the purpose described in the notes attached, and readers are cautioned that it may not be appropriate for other purposes.

Dated at the City of Toronto in the Province of Ontario, this 21st day of August 2026.

Goldhar & Associates Ltd. - Licensed Insolvency Trustee
Per:

Richard G Goldhar - Licensed Insolvency Trustee
1220 Eglinton Avenue West
Toronto ON M6C 2E3
Phone: (855) 541-5114 Fax: (905) 361-0488

District of: Ontario
Division No. 08 - Waterloo
Court No. 35-3409202
Estate No. 35-3409202

FORM 29 - Attachment
Trustee's Report on Cash-flow Statement
(Paragraphs 50(6)(b) and 50.4(2)(b) of the Act)

In the Matter of the Proposal of
DUT Gateway Inc.
of the City of Kitchener, in the Province of Ontario

Purpose:

This projected cash flow statement has been prepared for the purpose of filing a proposal pursuant to Part III of the Bankruptcy and Insolvency Act

Projection Notes:

See attached notes in the cash flow statement

Assumptions:

The projected cash flow has been prepared form the available information provided by the debtor/insolvent.

Dated at the City of Toronto in the Province of Ontario, this 21st day of August 2026.

Goldhar & Associates Ltd. - Licensed Insolvency Trustee
Per:

Richard G Goldhar - Licensed Insolvency Trustee
1220 Eglinton Avenue West
Toronto ON M6C 2E3
Phone: (855) 541-5114 Fax: (905) 361-0488

District of:	Ontario
Division No.	08 - Waterloo
Court No.	35-3409202
Estate No.	35-3409202

- FORM 30 -

Report on Cash-Flow Statement by the Person Making the Proposal
(Paragraphs 50(6)(c) and 50.4(2)(c) of the Act)

In the Matter of the Proposal of
DUT Gateway Inc.
of the City of Kitchener, in the Province of Ontario

The Michael Renkema of DUT Gateway Inc., has/have developed the assumptions and prepared the attached statement of projected cash flow of the insolvent person, as of the 21st day of August 2026, consisting of Actual Cash-Flow from May, June and July, 2026
Projected Cash-Flow from August, September and October, 2026.

The hypothetical assumptions are reasonable and consistent with the purpose of the projection described in the notes attached, and the probable assumptions are suitably supported and consistent with the plans of the insolvent person and provide a reasonable basis for the projection. All such assumptions are disclosed in the notes attached.

Since the projection is based on assumptions regarding future events, actual results will vary from the information presented, and the variations may be material.

The projection has been prepared solely for the purpose described in the notes attached, using a set of hypothetical and probable assumptions set out in the notes attached. Consequently, readers are cautioned that it may not be appropriate for other purposes.

Dated at the City of Toronto in the Province of Ontario, this 21st day of August 2026.

Michael Renkema
SK38NAHYYBC4QAGS

DUT Gateway Inc.
Debtor

Michael Renkema

Name and title of signing officer

Name and title of signing officer

District of:	Ontario
Division No.	08 - Waterloo
Court No.	35-3409202
Estate No.	35-3409202

FORM 30 - Attachment

Report on Cash-Flow Statement by the Person Making the Proposal

(Paragraphs 50(6)(c) and 50.4(2)(c) of the Act)

In the Matter of the Proposal of

DUT Gateway Inc.

of the City of Kitchener, in the Province of Ontario

Purpose:

This projected cash flow statement has been prepared for the purpose of filing a proposal pursuant to Part III of the Bankruptcy and Insolvency Act

Projection Notes:

See attached notes in the cash flow statement

Assumptions:

The projected cash flow has been prepared form the available information provided by the debtor/insolvent.

Dated at the City of Toronto in the Province of Ontario, this 21st day of August 2026.

Michael Renkema

S34MHM2UP1F7K32P

DUT Gateway Inc.

Debtor

IN THE MATTER OF PROPOSAL OF
DUT GATEWAY INC.
OF THE CITY OF KITCHENER
IN THE PROVINCE OF ONTARIO
STATEMENT OF CASH-FLOW

Description			May-26	Jun-26	Jul-26		Aug-26	Sep-26	Oct-26
			Actual Cash Flow				**Projected Cash Flow**		
Cash Receipts									
	A/R Collected (See Note 1)		$ 12,200	$ 14,580	$ 17,540		18,000	25,200	35,280
	Sale of Assets						-	-	-
	Other Misc Receipts (Refunds, etc)						-	-	-
							-	-	-
	Total Receipts		12,200	14,580	17,540		18,000	25,200	35,280
							-	-	-
DISBURSEMENTS							-	-	-
	Direct costs						-	-	-
		Cash Purchases					-	-	-
		Payment to Suppliers of Merchandise/Services	9,385	11,045	13,089		13,500	18,000	24,331
		Direct Wages	650	650	650		650	650	650
	Labour costs						-	-	-
		Wages AND Vacation Pay					-	-	-
		WSIB					-	-	-
		Employee Benefits					-	-	-
		EHT/Source					-	-	-
							-	-	-
	Variable Costs						-	-	-
		Office Expenses					-	-	-
		Utilities (Water, Hydro, Gas)					-	-	-
		Telephone (Bell, Cogeco)					-	-	-
		Insurance					-	-	-
		Professional fees					-	-	-
		Loan interest					-	-	-
		Bank Service Charges	45	45	45		45	45	45
		Supplies/Contract Cleaning					-	-	-
		Accounting fee					-	-	-
		Occupancy costs / Rent	100	100	100		100	100	100
		Vehicle Expenses	560	560	560		560	560	560
		Vehicle Loan					-	-	-
		Repair & Maintenance	60	60	60		60	60	60
		HST Payable					-	-	-
							-	-	-
	Total Disbursements		10,800	12,460	14,504		14,915	19,415	25,746
PROJECTED MONTHLY CASH FLOW			**1,400**	**2,120**	**3,036**		**3,085**	**5,785**	**9,534**
Note 1Payment Proposed to CRA re Source Remittance									
Payment Proposed to Unsecured Creditors (See Note 2 below)							2,468	4,628	7,627

Notes and Assumptions to the Cash Flow

Note 1 : This applies when there are source deduction arrears owed to the CRA, which must be paid within six months.

Note 2 : This payment applies to the remaining creditors and is typically made over a period of 60 months.

Note 3 : The above projections reflect a slow increase in profit margins.
Also reflects a modest growth in wholesale customers that i have achieved before.
I would distribute 80 percent f net earnings to creditors

Michael Renkema
SZJN4Z33EGS471HL
Michael Renkema
Director
I have authority to Bind the Corporation

21/08/2026
Date

Richard Goldhar
S23VB739RCTLAK8W
Richard Goldhar, LIT
Trustee
Goldhar & Associates Ltd.

21/08/2026
Date

District of: Ontario
Division No. 08 - Waterloo
Court No. 35-3409202
Estate No. 35-3409202

FORM 31 / 36

Proof of Claim / Proxy

In the Matter of the Proposal of
DUT Gateway Inc.
of the City of Kitchener, in the Province of Ontario

The creditor's preference is to receive all notices and correspondence regarding this claim at the following address and/or facsimile number and/or email address (a mailing address must be provided in all cases):

Address: ____
Facsimile: ____
Email: ____
Contact person name or position: ____________________________________
Telephone number for contact person: ____________________________________

In the matter of the proposal of DUT Gateway Inc. of the City of Kitchener in the Province of Ontario and the claim of ______________________________, creditor.

I, ______________________________, of the city of ____________________, a creditor in the above matter, hereby appoint ____, of ___________________________________, to be my proxyholder in the above matter, except as to the receipt of dividends,______________ with or without) power to appoint another proxyholder in his or her place.

I, ______________________________ *(name of creditor or representative of the creditor)*, of ___________________ *(city and province)*, do hereby certify:

1. That I am a creditor of the above named debtor (or that I am ________________________ *(state position or title)* of ______________________, *(name of creditor or representative of the creditor)* and that I am authorized to represent and *(if the creditor is a corporation)* that I have authority to bind the creditor of the above-named debtor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of proposal, namely the 11th day of August 2026, and still is, indebted to the creditor in the sum of $________________________, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. Any debt payable in a currency other than Canadian currency was converted to Canadian currency as of the date of proposal.
(The attached statement of account or affidavit must specify the supporting documents or other evidence in support of the claim)

4. That, to the best of my knowledge, this debt has never been (or this debt has been or part of this debt has been) statute-barred as determined under the relevant legislation.

5. That payment for this debt by the debtor to the creditor has been due (or has been in default) since the _____ day of _____________ ______, and that the last payment, if any, on this debt by the debtor to the creditor was made on the _____ day of _____________ ______, and/or that the last acknowledgement, if any, of liability for this debt by the debtor to the creditor was made on the _____ day of _____________ ______, as follows:
(Give full particulars of the claim, including its history, any acknowledgement or legal action)

6. (Check and complete appropriate category)

☐ **A. Unsecured claim of** $________________________

(Other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and:

(Check appropriate description)

☐ Regarding the amount of $________________________, I do not claim a right to a priority.

☐ Regarding the amount of $ ________________________, I claim a right to a priority under paragraph 136(1)(d) of the Act (Complete paragraph 6E below.)

☐ Regarding the amount of $ ________________________, I claim a right to a priority under paragraph 136(1)(d.01) of the Act.

☐ Regarding the amount of $ ________________________, I claim a right to a priority under paragraph 136(1)(d.02) of the Act.

☐ Regarding the amount of $ ________________________, I claim a right to a priority under paragraph 136(1)(d.1) of the Act.

☐ Regarding the amount of $ ________________________, I claim a right to a priority under paragraph 136(1)(e) of the Act.

☐ Regarding the amount of $ ________________________, I claim a right to a priority under paragraph 136(1)(f) of the Act.

☐ Regarding the amount of $ ________________________, I claim a right to a priority under paragraph 136(1)(g) of the Act.

☐ Regarding the amount of $ ________________________, I claim a right to a priority under paragraph 136(1)(i) of the Act.

(Set out on an attached sheet details to support priority claim)

☐ **B. Claim of Lessor for disclaimer of a lease of** $________________________

That I make a claim under subsection 65.2(4) of the Act, the particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based)

☐ **C. Secured claim of** $________________________

That in respect of this debt, I hold assets of the debtor valued at $_______________ as security, the particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in the proof of security, by the secured creditor.

☐ **D. Claim by Farmer, Fisherman or Aquaculturist of** $________________________

That I make a claim under subsection 81.2(1) of the Act for the unpaid amount of $ ___________________
(Attach a copy of sales agreement and delivery receipts)

☐ **E. Claim by Wage Earner of** $________________________

☐ That I make a claim under subsection 81.3(8) of the Act in the amount of $__________,

☐ That I make a claim under subsection 81.4(8) of the Act in the amount of $__________,

☐ **F. Claim by Pension Plan for unpaid amount of** $________________________

☐ That I make a claim under subsection 81.5 of the Act in the amount of $__________,

☐ That I make a claim under subsection 81.6 of the Act in the amount of $__________,

☐ **G. Claim against Director of** $__________

(To be completed when a proposal provides for the compromise of claims against directors)
That I make a claim under subsection 50(13) of the Act, the particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based)

☐ **H. Claim of a Customer of a Bankrupt Securities Firm of** $__________

That I make a claim as a customer for net equity as contemplated by section 262 of the Act, the particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based)

7. That, to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of section 4 of the Act, and have (or has) (or have not or has not) dealt with the debtor in a non-arm's-length manner.

8. That the following are the payments that I have received from the debtor, the credits that I have allowed to the debtor, and the transfers at undervalue within the meaning of section 2 of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act:
(Provide details of payments, credits and transfers at undervalue)

9. (Applicable only in the case of the bankruptcy of an individual.)

☐ Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.

☐ I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Warning: Subsection 201(1) of the Act provides for the imposition of severe penalties in the event that a creditor or person claiming to be a creditor makes any false claim, proof, declaration or statement of account.

Dated at ___________________________________, this ________ day of ________________, ________.

____
Witness

____
Individual Creditor

____
Witness

____
Name of Corporate Creditor

Per ____
Name and Title of Signing Officer

Return To:

Phone Number: ___________________________
Fax Number: _____________________________
E-mail Address: ___________________________

Goldhar & Associates Ltd. - Licensed Insolvency Trustee

____
1220 Eglinton Avenue West
Toronto ON M6C 2E3
Fax: (905) 361-0488
E-mail: poc@goldhar.ca

District of: Ontario
Division No. 08 - Waterloo
Court No. 35-3409202
Estate No. 35-3409202

FORM 37.1
Voting Letter
(Paragraph 66.15(3)*(c)* of the Act)

In the Matter of the Proposal of
DUT Gateway Inc.
of the City of Kitchener, in the Province of Ontario

1. I, ______________________________, creditor (or I, ______________________________, representative of ______________________________, creditor), of __________________, a creditor in the above matter for the sum of $______________, hereby understand that:

(a) as a creditor who has proven claim, I may indicate assent to or dissent from the consumer proposal at or prior to a meeting of creditors, or prior to the expiration of the 45-day period following the filing of the consumer proposal;

(b) a vote **AGAINST** the consumer proposal is not a deemed request for a meeting of creditors for the purpose of paragraph 66.15(2)(*b*) of the Act, and will not be counted in a vote on the consumer proposal unless a meeting of creditors is called;

(c) the administrator of the consumer proposal will be required to call a meeting of creditors only if, pursuant to section 66.15 of the Act:
- he/she is directed to do so by the official receiver within the 45-day period after the filing of the consumer proposal; or
- at the expiration of the 45-day period after the filing of the consumer proposal, creditors having in the aggregate at least 25 percent of the value of proven claims have so requested.

(d) if no meeting of creditors is called, the consumer proposal shall, by virtue of subsection 66.18(1) of the Act, be deemed to have been accepted by the creditors, regardless of any dissent(s) the administrator of the consumer proposal may have received.

2. I hereby request: *(Check and complete the appropriate section)*

☐ the administrator acting with respect to the consumer proposal to record my vote **FOR** the acceptance of the consumer proposal as made on the ________ day of ______________________, _____________.

☐ the administrator acting with respect to the consumer proposal to record my vote **AGAINST** the acceptance of the consumer proposal as made on the ________ day of ______________________, _____________;

☐ the administrator acting with respect to the consumer proposal to record my vote **AGAINST** the acceptance of the consumer proposal as made on the ________ day of ______________________, _____________ and **REQUEST THAT A MEETING OF CREDITORS BE CONVENED.**

Dated at ____________________________, this ______ day of ____________________ _____________.

____
Witness

____
Name of Creditor or Representative of Creditor

Return To:
Goldhar & Associates Ltd. - Licensed Insolvency Trustee

____
1220 Eglinton Avenue West
Toronto ON M6C 2E3
Fax: (905) 361-0488
E-mail: poc@goldhar.ca

Guidance for Completing Form 31, Proof of Claim

Form 31, Proof of Claim

Form 31 is used to file a proof of claim under the Bankruptcy and Insolvency Act (the Act).

If you need more information in completing this Form, contact the Licensed Insolvency Trustee (LIT) responsible for the administration of the estate.

The form should be completed by:

- Creditors or their authorized representatives in response to a proposal or bankruptcy.

Creditor Contact Information

The creditor's preferred contact details for correspondence about the claim.

- This can be a mailing address, fax number or email address.
- More than one type of contact can be provided. The LIT will then have the discretion to send correspondence by one of these options.

The creditor's mailing address **must** be given to allow the LIT to distribute any estate funds.
Name a contact person to receive correspondence about the claim.

- This can be the creditor or the name or position of a creditor representative.
- A telephone number for the contact person can be given for communication with the LIT.

Additional Details

Enter the following:

- Select if the claim relates to a bankruptcy, a proposal or a receivership.
- The full legal name of the debtor, or the full legal or trade name of the debtor corporation.
- The city and province of the debtor.
- The full legal name of the creditor.

The type of proceeding and the name and city of the debtor may be pre-filled by the LIT.

Creditor Information

Enter the following:

- The full name of the creditor or creditor representative.
- The city and province of the creditor or creditor representative.

Creditor Statement

The creditor or creditor representative confirms that all information related to the creditor's claim is true and completed to the best of their knowledge.

Paragraphs 1 and 2:

- If you are an employee the creditor or a creditor representative, supply your position or job title, and the full legal name of your employer.
- If the creditor is a corporation, the person completing the form must confirm that they have the authority to bind the creditor.

Paragraph 3

Claim details:

- Select if the claim relates to a bankruptcy, a receivership, a proposal or a proposal made following a notice of intention.
- The filing date of the proceeding (day, month, and year).
    - This date may be pre-filled by the LIT.
- The full amount, in Canadian dollars, the debtor owes the creditor on the date of the proceedings, minus any counterclaims to which the debtor is entitled.
    - If the amount owing was payable in a currency other than Canadian dollars, it should be converted to Canadian dollars at the rate provided in the proposal.
    - If there is no specified rate, use the exchange rate on the filing date provided above.
- Attach supporting documents to provide all relevant details to prove the claim. This allows the LIT to examine the claim and decide whether to allow it.

Paragraph 4

Confirmation of debt status:

- Select whether all, part or none of the debt is statute-barred.
    - A debt is statute-barred when legislation extinguishes the debt or bars a creditor from taking legal action to recover on it due to the passage of time, known as the limitation period.
    - The specific conditions and the time for a debt to become statute-barred vary depending on the circumstances and relevant legislation. For most unsecured liabilities, the general limitation period is between two and six years.
    - A statute-barred debt is not a provable claim under the Act. If you have a claim, it is advisable to seek legal advice to confirm the relevant legislation and limitation period that apply to your claim.

Paragraph 5

Claim Details:

- Provide the date (day, month, and year) when payment was owed and the date (day, month, and year) of the last payment made by the debtor for the debt, if any.
- Provide the date of the debtor's most recent acknowledgment of the debt, if any.
- Include all relevant details about the debt or obligation, e.g., the nature and history of the claim, how and when the debt or obligation was contracted, etc.

Paragraph 6

Type of Claim (according to the Act)

Check each applicable category for the claim or claims and include the required information and supporting documentation for each claim.

A. **Unsecured Claim:**
- For a claim against a securities firm, omit any amount claimed against the customer pool fund.

Priority claims:

If not claiming a right to a priority, check the first box and enter the amount for which there is no priority being claimed.

If claiming a right to a priority under any of paragraphs 136(1)(d), (d.01), (d.02), (d.1), (e), (f), (g) or (i) of the Act, check the corresponding box and enter the amount for which a priority is claimed.

- **Employee claims**: For unpaid wages, salaries, commissions or compensation of up to $2000, for work done during the six months preceding the bankruptcy or receivership, check the paragraph 136(1)(d) box. The details of the claim must also be provided in section E.
- **Secured creditor claims**: For the amount not received from the realization of the security because of the legislated security for unpaid wages or pension plans for the benefit of the debtor's employees, check the paragraph 136(1)(d.01) or 136(1)(d.02) box.
- **Former partner or child support claim**s: For unpaid alimony, alimentary pension, support or maintenance of a former partner or child for a lump sum or periodic payment for amounts due in the year before the bankruptcy or proposal, check the paragraph 136(1)(d.01) box.
- **Municipal tax claims**: For unpaid property taxes owed for the last two years before the bankruptcy or proposal and for which the municipality has not registered on title, check the paragraph 136(1)(e) box.
- **Lessor claims**: For unpaid rent for the three months before the bankruptcy or proposal or accelerated rent for the three months after the bankruptcy or proposal, check the paragraph 136(1)(f) box.
- **Creditor cost claim**s: For legal fees and costs paid by a creditor for any process against the property of the debtor filed before the bankruptcy or proposal, check the paragraph 136(1)(g) box.
- **Insurer claims**: For claims of insurers who paid money for injuries to the debtor's employees not covered by the provisions of any workers' compensation legislation, check the paragraph 136(1)(i) box.

The total amount of all the amounts in priority must correspond to the total amount for unsecured claims reported at A.

B. **Lessor's claim for a disclaimer of a lease:**

- This is only available if the debtor used a proposal to end a commercial lease.
- Provide details of the claim, including calculations on which the claim is based.

C. **Secured claim**:

- Provide the amount of the secured debt and complete details of the security, including the date the security was given and the value at which it is assessed at the date of completing the form.
- Include copies of security and registration documents.

D. **Claims by Farmers, Fishers or Aquaculturists:**

- The amount entered on both lines should be the same.
- This claim only applies to inventory supplied by farmers, fishers or aquaculturists within 15 days of the bankruptcy date or receiver's appointment (see the filing date at Paragraph 3).
- Include sales agreements and delivery receipts.

E. **Claims by Wage Earner:**

- If the claim relates to the bankruptcy of the employer, check the subsection 81.3(8) box.
  - Enter the amount claimed for unpaid wages for work done within six months before the bankruptcy.
- If the claim relates to the appointment of a receiver to the property of the employer, check the subsection 81.4(8) box.
  - Enter the amount claimed for unpaid wages for work done within six months before the receiver's appointment.
  - A priority claim can often be filed at A for these unpaid wages under paragraph 136(1)(d).

F. **Claims by Pension Plans:**

- This claim should be filed by the pension plan administrator, not by the employee or former employee of the debtor.
- If the claim relates to the employer's bankruptcy, check the section 81.5 box.
  - Enter the amount claimed for unpaid amounts from the pension plan.
- If the claim relates to the appointment of a receiver to the property of the employer, check the section 81.6 box.
  - Enter the amount claimed for unpaid amounts from the pension plan.

G. **Claims against Directors:**

- This only applies to corporations that have filed a proposal that includes a compromise or protection from claims against the directors of the corporation made under subsection 50(13).
- A director of a corporation other than an income trust means a person who holds the position of a director regardless of their title, and in the case of an income trust, a person holding the position of trustee by any name.
- Fully explain the claim and include detailed calculations upon which the claim is based.

H. **Claims by a customer of a bankrupt securities firm:**

- A securities firm refers to a business that buys and sells securities, such as shares, mutual funds shares, notes, bonds, debentures, commodity futures, or derivatives, on behalf of its customers.
- The amount claimed must be for the net equity of the customer:
  - This is the value of the securities in the customer's account, had it been liquidated at the close of business on the date of bankruptcy, less any amount owed by the customer to the securities firm on the same date.
- Include detailed calculations upon which the claim is based.

Paragraph 7

Relationship to the Debtor

- Indicate whether the creditor is related to the debtor:
  - Individuals are related if they are connected by blood, marriage, common-law partnership, or adoption.
  - Corporations are typically related to individuals who control them, as well as other corporations controlled by the same persons or are part of the same group of corporations.
- Indicate whether the creditor has dealt with the debtor in a non-arm's length manner:
  - Non-arm's length refers to a relationship or transaction between parties who are related to each other.
  - Creditors related to the debtor are generally considered not to deal with each other at arm's length.

Paragraph 8

Payment and Credits

List all payments received from the debtor and credit extended to the debtor during the designated period.

- Designated period:
  - For related persons or persons who are not at arm's length, the designated period is twelve months before the date of filing in Paragraph 3.
  - Otherwise, the designated period is three months before the date of filing in Paragraph 3.
- Provide information on any transfers at undervalue by the debtor that the creditor was a party to, or is aware of, for the designated period.
  - Transfers at undervalue include all transactions, either for goods or services, for which the debtor received conspicuously less than reasonable value.
- Include all details of payments, credits or any transfers at undervalue.

Paragraph 9

Request for Information

If the proof of claim relates to an individual bankrupt, you can request to receive specific information by checking the applicable box.

Check the first box to be informed whenever the LIT reviews the bankrupt's financial situation, redetermines if they must make surplus income payments to the estate, and the new amount of these payments.

Check the second box to receive a copy of the LIT's report on the discharge of the bankrupt which includes information such as the reasons for bankruptcy, the bankrupt's conduct, performance of their required duties, and other relevant facts.

- The LIT will send a copy of the report to the creditor using the contact information provided in the **Creditor Contact Information** section.

Paragraph 10

Signature

The person completing the form must sign it and include the location and specific date (day, month, and year) they signed it.

- Signing this form binds the creditor and attests that the information is full, true and complete to the best of their knowledge.
- It is a serious offence for a creditor to include any false information or to make any false claims with the intent to defraud. The offence can result in a fine of up to $5,000, imprisonment for up to one year, or both.