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C A N A D A
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

S U P E R I O R C O U R T
(Commercial Division)

(*Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3)

NO.: 500-11- 067845-269
ESTATE NO.: 41-3432677

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF:

IN-SPORT FASHIONS INC.;
Debtor/Petitioner

-and-

KPMG INC., in its capacity as trustee to the foregoing Notice of Intention filing;
Trustee

MOTION TO EXTEND THE DELAY TO MAKE A PROPOSAL AND FOR RELATED WEPPA RELIEF
(Subsection 50.4(9) of the *Bankruptcy and Insolvency Act* and subsection 5(5) of the *Wage Earner Protection Program Act*)

TO ONE OF THE HONOURABLE JUDGES OF THE SUPERIOR COURT, SITTING IN THE COMMERCIAL DIVISION, IN AND FOR THE DISTRICT OF MONTREAL, OR TO ONE OF ITS REGISTRARS, THE DEBTOR/PETITIONER RESPECTFULLY SUBMITS AS FOLLOWS:

I. INTRODUCTION

1. On October 2, 2026, In-Sport Fashions Inc. (the "**Debtor**") filed a Notice of Intention to Make a Proposal (the "NOI") pursuant to subsection 50.4(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the "***BIA***"), with KPMG INC. (the "**Trustee**") acting as trustee under the NOI.

2. The Debtor's current period under the NOI to make a proposal expires on October 30, 2026 (the "**NOI Delay**"). For the reasons set forth herein, the Debtor seeks an extension of the NOI Delay up to and including December 14, 2026. The Debtor also seeks the related WEPPA relief described below.

3. For more than forty years, the Debtor has distributed high-quality outdoor, lifestyle and fashion products in Canada and internationally (the "**Business**"), developing longstanding relationships with its vendors, customers and business partners.

4. The Debtor operates the Business from leased premises in Montreal, Quebec.

5. Prior to filing the NOI, the Debtor sought to address its financial difficulties through

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cost-cutting measures and efforts to increase sales. These measures were insufficient to restore the Business to profitability.

6. Significant changes in the distribution industry and the outdoor-goods market have impaired the Debtor's ability to remain competitive. Despite its efforts and longstanding commercial relationships, the Debtor continued to incur year-over-year losses exceeding $2.5 million.

II. THE DEBTOR'S REALIZATION EFFORTS AND EXTENSION SOUGHT

7. After careful consideration, the Debtor determined that it could not continue the Business on a sustainable basis and decided to file the NOI.

8. Following the filing of the NOI, the Debtor has continued its operations for the purposes of the wind-down, focusing on selling its remaining inventory, with a view to repaying its operating lender, Royal Bank of Canada ("**RBC**"), and generating proceeds for its creditors generally.

9. Additional time is required to continue these sales in an orderly manner and avoid an abrupt interruption of its selling process.

10. The requested extension is intended to preserve the benefit of the Debtor's longstanding commercial relationships during the wind-down and maximize net realizations available for repayment of RBC and recoveries for creditors generally.

11. If no extension is granted before the NOI Delay expires, the Debtor will be deemed to have made an assignment in bankruptcy. In the Debtor's assessment, an interruption of the current selling process at this stage would reduce the realizable value of the remaining inventory and creditor recoveries.

12. No creditor would be materially prejudiced if the extension sought herein is granted. The continued realization of the Debtor's inventory is intended to preserve and maximize net recoveries for creditors.

13. The Debtor has acted, is acting and will continue to act in good faith and with due diligence.

14. In light of the foregoing, the Debtor seeks an extension of the NOI Delay up to and including December 14, 2026.

15. The Trustee's report on the Debtor's business and financial affairs and the extension and WEPPA relief sought herein will be filed with this Court at or before the hearing of the present Motion as Exhibit P-1.

III. WAGE EARNER PROTECTION PROGRAM ACT RELIEF

16. The *Wage Earner Protection Program Act*, Canada (the "***WEPPA***") permits this Honourable Court, in proceedings under Division I of Part III of the *BIA*, to determine that a former employer meets the criteria prescribed by regulation.

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17. Section 3.2 of the *Wage Earner Protection Program Regulations*, SOR/2008-222 (the "**WEPPA Regulations**"), provides that the prescribed criterion is met where all of the former employer's employees in Canada have been terminated other than any retained to wind down its business operations.

18. As a result of the wind-down of the Business, the Debtor has terminated all of its employees in Canada other than those retained temporarily and solely to wind down its business operations.

19. Accordingly, the Debtor meets the criterion prescribed by section 3.2 of the WEPPA Regulations, and this Honourable Court should make the determination contemplated by subparagraph 5(1)(b)(iv) and subsection 5(5) of *WEPPA*.

20. The Debtor's former employees whose employment was terminated during the prescribed eligibility period associated with the Debtor's NOI should therefore be eligible, subject to section 9 of *WEPPA*, to receive payments under and in accordance with *WEPPA*.

21. The Trustee should further be authorized and directed to carry out its prescribed duties in accordance with section 21 of *WEPPA*.

22. The present Motion is well founded in fact and in law.

WHEREFORE, THE DEBTOR/PETITIONER PRAYS FOR JUDGMENT OF THIS HONOURABLE COURT:

(A) **GRANTING** the present Motion;

(B) **EXTENDING** the period for the Debtor to file a proposal pursuant to subsection 50.4(9) of the *Bankruptcy and Insolvency Act*, Canada up to and including December 14, 2026;

(C) **DECLARING** that, for the purposes of subparagraph 5(1)(b)(iv) and subsection 5(5) of the *Wage Earner Protection Program Act*, Canada, the Debtor meets the criterion prescribed by section 3.2 of the *Wage Earner Protection Program Regulations*, SOR/2008-222;

(D) **DECLARING** that the Debtor's former employees whose employment was terminated during the prescribed eligibility period associated with the Debtor's filing of the NOI on October 2, 2026 are eligible, subject to section 9 of the *Wage Earner Protection Program Act*, Canada, to receive payments under and in accordance with that Act;

(E) **AUTHORIZING AND DIRECTING** the Trustee to carry out its prescribed duties in accordance with section 21 of the *Wage Earner Protection Program Act*, Canada; and

(F) **ISSUING** any other order(s) the Court deems appropriate;

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THE WHOLE without costs, save in the event of contestation.

MONTREAL, October 23, 2026

Kugler Wechsler LLP

KUGLER WECHSLER LLP
Attorneys for the Debtor/Petitioner
Me Jeremy Cuttler
1800 avenue McGill College, Suite 2700
Montreal, Québec H3A 3J6
Tel.: 514 878-2861 / Fax: 514 875-8424
jcuttler@kwlegal.ca

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AFFIDAVIT

I, the undersigned, Andrew Nelson, having an office at 653-655 Hodge Street, St-Laurent, Quebec, H4N 2A3, solemnly affirm the following:

1. I am the President of the Debtor/Petitioner;

2. All of the facts alleged in the *Motion to Extend the Delay to Make a Proposal and for Related WEPPA Relief* (the "**Motion**") of which I have personal knowledge are true; and

3. Where I have obtained facts alleged in the Motion from others, I believe them to be true.

And I have signed, in Montréal, Québec

Andrew Nelson

Andrew Nelson

Solemnly affirmed before me, by way of technological means, in Montréal, Québec this 23rd day of October, 2026.

Karin Schumann

Commissioner for Oaths for Québec
Name: Karin Schumann
Commission Number: 83,823

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C A N A D A
PROVINCE OF QUEBEC
DISTRICT OF
MONTREAL

NO.: 500-11- 067845-269
ESTATE NO.: 41-3432677

S U P E R I O RC O U R T
(Commercial Division)

(*Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3)

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF:

IN-SPORT FASHIONS INC.;

Debtor/Petitioner

-and-

KPMG INC., in its capacity as trustee to the foregoing Notice of Intention filing;

Trustee

NOTICE OF PRESENTATION AND SERVICE LIST

TO:

KPMG INC.
Trustee under the NOI
Attention: David Malin
600 De Maisonneuve Boulevard West
Suite 1500
Montréal, Québec H3A 0A3
Tel.: 514-461-6672
Email: dmalin@kpmg.ca

ROYAL BANK OF CANADA
c/o McCarthy Tétrault LLP
Attention: Me Patricia Ghannoum
1000 De La Gauchetière Street West
Suite MZ400
Montréal, Québec H3B 0A2
Tel.: 514-397-4275
Email: pghannoum@mccarthy.ca
Notification: notification@mccarthy.ca

OOFOS INC.
c/o Dentons Canada LLP
Attention: Aiden Nelms
77 King Street West, Suite 400
Toronto, Ontario M5K 0A1
Tel.: 416-863-4406
Fax: 416-863-4592
Email: aiden.nelms@dentons.com

OFFICE OF THE SUPERINTENDENT OF BANKRUPTCY
Montréal Regional Office
1155 Metcalfe Street, Suite 950
Montréal, Québec H3B 2V6
Tel.: 1-877-376-9902
Email:
osbservice-bsfservice@ised-isde.gc.ca

TAKE NOTICE that the *Motion to Extend the Delay to Make a Proposal and for Related WEPPA Relief* will be presented for adjudication before the Superior Court of Québec, sitting in the Commercial Division, in and for the judicial district of Montréal, on **October 28, 2026, at 8:45 am, in Room 16.10** of the Montréal Courthouse, located at 1 Notre-Dame Street East, in the City of Montréal, Province of Québec, or so soon thereafter as counsel may be heard.

DO GOVERN YOURSELVES ACCORDINGLY.

MONTREAL, October 23, 2026

Kugler Wechsler LLP

KUGLER WECHSLER LLP
Attorneys for Debtor/Petitioner
Me Jeremy Cuttler
1800 avenue McGill College, Suite 2700
Montreal, Québec H3A 3J6
Tel.: 514 878-2861 / Fax: 514 875-8424
jcuttler@kwlegal.ca

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C A N A D A
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

S U P E R I O R C O U R T
(Commercial Division)

(*Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3)

NO.: 500-11- 067845-269
ESTATE NO.: 41-3432677

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF:

IN-SPORT FASHIONS INC.;

Debtor/Petitioner

-and-

KPMG INC., in its capacity as trustee to the foregoing Notice of Intention filing;

Trustee

LIST OF EXHIBITS

Exhibit P-1: Trustee's report in respect of the extension and WEPPA relief sought (to be produced).

MONTREAL, October 23, 2026

Kugler Wechsler LLP

KUGLER WECHSLER LLP
Attorneys for Debtor/Petitioner
Me Jeremy Cuttler
1800 avenue McGill College, Suite 2700 Montreal, Québec H3A 3J6
Tel.: 514 878-2861 / Fax: 514 875-8424 jcuttler@kwlegal.ca

PROOF REPORT (E-SERVICE)

Subject	Electronic Service - Motion to Extend the Delay to Make a Proposal and for Related WEPPA Relief
Case name	IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF: In-Sport Fashions Inc. - and- KPMG INC.
Court file number	500-11-067845-269 (Estate No 41-3432677)
Internal file number	7841-1 - Electronic Service - 2026-10-23
Generated on	Friday, October 23 2026, at 13:11
Report number	A861907R1052845

Document(s) Notified

File Name	Pages	Document Integrity
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motion-to-extend-the-delay-to-make-a-proposal-in-sport-fashions.pdfDeleted on 2026-10-23 13:09	8	(SHA256 checksum): 735ed48548df5aa04482bcd43eb99254559b1b638ad9474902516bc9001f6d12

Message

David Malin, vous êtes par la présente notifié(e) du/des document(s) ci-joint(s). Un rapport de confirmation comprenant une preuve de notification a été envoyé à Me Jeremy Cuttler.

David Malin, you are hereby notified with the attached document(s). A confirmation report with a proof of notification has been provided to Me Jeremy Cuttler.

Sent from

Name	Me Jeremy Cuttler
Email	kschumann@kwlegal.ca

Sent to

Name	David Malin
Email	dmalin@kpmg.ca

Proof of Transmission

Date & Time	Oct. 23, 26 - 1:09 PM
Status	Message successfully delivered to recipient
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Internal file number	7841-1 - Electronic Service - 2026-10-23
Generated on	Friday, October 23 2026, at 13:11
Report number	A861907R1052845

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Download activity and answers

- Proof report accessed on Friday, October 23 2026, at 13:10
- Proof report accessed on Friday, October 23 2026, at 13:10
- Reply portal accessed on Friday, October 23 2026, at 13:10
- Viewed document portal for motion-to-extend-the-delay-to-make-a-proposal-in-sport-fashions.pdf on Friday, October 23 2026, at 13:10
- Reply portal accessed on Friday, October 23 2026, at 13:10
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- Viewed document portal for motion-to-extend-the-delay-to-make-a-proposal-in-sport-fashions.pdf on Friday, October 23 2026, at 13:10

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Internal file number	7841-1 - Electronic Service - 2026-10-23
Generated on	Friday, October 23 2026, at 13:11
Report number	A861907R1052846

Document(s) Notified

File Name	Pages	Document Integrity
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motion-to-extend-the-delay-to-make-a-proposal-in-sport-fashions.pdfDeleted on 2026-10-23 13:09	8	(SHA256 checksum): 735ed48548df5aa04482bcd43eb99254559b1b638ad9474902516bc9001f6d12

Message

Me Patricia Ghannoum, vous êtes par la présente notifié(e) du/des document(s) ci-joint(s). Un rapport de confirmation comprenant une preuve de notification a été envoyé à Me Jeremy Cuttler.

Me Patricia Ghannoum, you are hereby notified with the attached document(s). A confirmation report with a proof of notification has been provided to Me Jeremy Cuttler.

Sent from

Name	Me Jeremy Cuttler
Email	kschumann@kwlegal.ca

Sent to

Name	Me Patricia Ghannoum
Email	pghannoum@mccarthy.ca

Proof of Transmission

Date & Time	Oct. 23, 26 - 1:09 PM
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Generated on	Friday, October 23 2026, at 13:11
Report number	A861907R1052846

Reader/Browser used	Mozilla/5.0 (iPhone; CPU iPhone OS 18_7 like Mac OS X) AppleWebKit/605.1.15 (KHTML, like Gecko) Mobile/15E148

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Reader/Browser used	Mozilla/5.0 (iPhone; CPU iPhone OS 18_7 like Mac OS X) AppleWebKit/605.1.15 (KHTML, like Gecko) Mobile/15E148

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Internal file number	7841-1 - Electronic Service - 2026-10-23
Generated on	Friday, October 23 2026, at 13:11
Report number	A861907R1052847

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Message

Royal Bank of Canada c/o Me Patricia Ghannoum - McCARTHY TÉTRAULT LLP, vous êtes par la présente notifié(e) du/des document(s) ci-joint(s). Un rapport de confirmation comprenant une preuve de notification a été envoyé à Me Jeremy Cuttler.

Royal Bank of Canada c/o Me Patricia Ghannoum - McCARTHY TÉTRAULT LLP, you are hereby notified with the attached document(s). A confirmation report with a proof of notification has been provided to Me Jeremy Cuttler.

Sent from

Name	Me Jeremy Cuttler
Email	kschumann@kwlegal.ca

Sent to

Name	Royal Bank of Canada c/o Me Patricia Ghannoum - McCARTHY TÉTRAULT LLP
Email	notification@mccarthy.ca

Proof of Transmission

Date & Time	Oct. 23, 26 - 1:09 PM
Status	Message successfully delivered to recipient
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PROOF REPORT (E-SERVICE)

Subject	Electronic Service - Motion to Extend the Delay to Make a Proposal and for Related WEPPA Relief
Case name	IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF: In-Sport Fashions Inc. - and- KPMG INC.
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Internal file number	7841-1 - Electronic Service - 2026-10-23
Generated on	Friday, October 23 2026, at 13:11
Report number	A861907R1052848

Document(s) Notified

File Name	Pages	Document Integrity
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motion-to-extend-the-delay-to-make-a-proposal-in-sport-fashions.pdfDeleted on 2026-10-23 13:09	8	(SHA256 checksum): 735ed48548df5aa04482bcd43eb99254559b1b638ad9474902516bc9001f6d12

Message

OOFOS INC. c/o Me Aiden Nelms - DENTONS CANADA LLP, vous êtes par la présente notifié(e) du/des document(s) ci-joint(s). Un rapport de confirmation comprenant une preuve de notification a été envoyé à Me Jeremy Cuttler.

OOFOS INC. c/o Me Aiden Nelms - DENTONS CANADA LLP, you are hereby notified with the attached document(s). A confirmation report with a proof of notification has been provided to Me Jeremy Cuttler.

Sent from

Name	Me Jeremy Cuttler
Email	kschumann@kwlegal.ca

Sent to

Name	OOFOS INC. c/o Me Aiden Nelms - DENTONS CANADA LLP
Email	aiden.nelms@dentons.com

Proof of Transmission

Date & Time	Oct. 23, 26 - 1:09 PM
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Report number	A861907R1052848

Reader/Browser used	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/109.0.0.0 Safari/537.36

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Internal file number	7841-1 - Electronic Service - 2026-10-23
Generated on	Friday, October 23 2026, at 13:11
Report number	A861907R1052849

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motion-to-extend-the-delay-to-make-a-proposal-in-sport-fashions.pdfDeleted on 2026-10-23 13:09	8	(SHA256 checksum): 735ed48548df5aa04482bcd43eb99254559b1b638ad9474902516bc9001f6d12

Message

OFFICE OF THE SUPERINTENDENT OF BANKRUPTCY, vous êtes par la présente notifié(e) du/des document(s) ci-joint(s). Un rapport de confirmation comprenant une preuve de notification a été envoyé à Me Jeremy Cuttler.

OFFICE OF THE SUPERINTENDENT OF BANKRUPTCY, you are hereby notified with the attached document(s). A confirmation report with a proof of notification has been provided to Me Jeremy Cuttler.

Sent from

Name	Me Jeremy Cuttler
Email	kschumann@kwlegal.ca

Sent to

Name	OFFICE OF THE SUPERINTENDENT OF BANKRUPTCY
Email	osbservice-bsfservice@ised-isde.gc.ca

Proof of Transmission

Date & Time	Oct. 23, 26 - 1:09 PM
Status	Message successfully delivered to recipient
SMTP	250 2.6.0 <w-e0g4rOSWubMB5XObvkcg@geopod-ismtpd-15> [InternalId=5879810230767, Hostname=YT3PR01MB504472.CANPRD01.PROD.OUTLOOK.COM] 90859 bytes in 0.126, 700.965 KB/sec Queued mail for delivery
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Open Details

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PROOF REPORT (E-SERVICE)

Subject	Electronic Service - Motion to Extend the Delay to Make a Proposal and for Related WEPPA Relief
Case name	IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF: In-Sport Fashions Inc. - and- KPMG INC.
Court file number	500-11-067845-269 (Estate No 41-3432677)
Internal file number	7841-1 - Electronic Service - 2026-10-23
Generated on	Friday, October 23 2026, at 13:11
Report number	A861907R1052849

Reader/Browser used	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/109.0.0.0 Safari/537.36

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Pronotif certifies that it has made this email and all attached documents available to the recipient. According to article 134 of the Code of Civil Procedure of Quebec, this email and attached documents can be considered proof of notification by technological means.

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Annex to the Proof Report - Additional Explanatory Document

The purpose of this document is to provide detailed explanations concerning the validity and legitimacy of electronic proofs of transmission generated via the Pronotif tool. This tool enables you to send notifications by secure e-mail, ensuring full traceability of dispatches and secure archiving of proofs.

This document accompanies the proof report issued by Pronotif, and aims to provide a comprehensive description of each step in the e-mail transmission process, as well as the technical features that ensure the reliability of the tool.

Operation and Guarantees of Pronotif

1. Email Address Verification:

Before sending emails, Pronotif verifies the existence of the recipient's email address. This verification is performed through a query to the mail server to ensure that the email address is valid and capable of receiving messages. This guarantees that emails are not sent to non-existent or incorrect addresses.

2. Data Encryption:

To ensure the security of transmitted information, Pronotif uses advanced encryption protocols. This encryption protects the content of the emails sent, thereby guaranteeing the confidentiality and integrity of sensitive data during transmission. This measure prevents unauthorized access to the information.

3. Traceability of Transmissions:

Each email sent through the Pronotif tool is precisely traceable and time-stamped. The integrated tracking system relies on the use of tracking pixels inserted into the emails, **allowing for the accurate recording of the date and time the message was transmitted to the recipient**, as well as all actions taken on the message. All actions related to the notifications are logged with precise timestamps, providing clear evidence of the actions taken.

4. Time-Stamped Proofs:

Each step of the transmission process is accompanied by a time- stamped proof. These proofs confirm that the actions were carried out properly and in due form.

5. Mail Server Responses:

Pronotif analyzes the responses from mail servers to verify that the email was successfully transmitted to the recipient. In the case of a rejection or error, such as an incorrect email address, a notification is sent to the sender, allowing corrective measures to be taken. This process ensures the effectiveness of email delivery and guarantees the detection and resolution of any potential delivery issues.

6. Secure Archiving of Proofs:

All generated proofs (sending, transmission, opening, errors, etc.) are archived in a secure space. These archives are stored and available for verification or disputes if needed. This archiving ensures that the proofs cannot be modified or altered after the fact.

Conclusion

Pronotif is a technological solution that ensures the security and traceability of communications, providing proof that notifications have been sent, received, opened, and that attachments have been downloaded. Through encryption, traceability, and time-stamping, Pronotif is a reliable tool for any electronic transmission with legal value. This document explains the legitimacy of the proof reports generated by Pronotif and guarantees that all critical steps of the transmission process are carried out rigorously and transparently.

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NO.: 500-11-067845-269
ESTATE NO.: 41-3432677

SUPERIOR COURT
(Commercial Division)
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

IN THE MATTER OF THE NOTICE OF INTENTION
TO MAKE A PROPOSAL OF:
IN-SPORT FASHIONS INC.
Debtor/Petitioner
-and-
KPMG INC.
Trustee

MOTION TO EXTEND THE DELAY TO MAKE A PROPOSAL AND FOR RELATED WEPPA RELIEF

ORIGINAL

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