

SUPERIOR COURT

*"Companies' Creditors Arrangement Act"*  
(R.S.C., 1985, c. C-36)

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CANADA  
DISTRICT OF QUEBEC  
DIVISION NO: 01-MONTRÉAL  
COURT No.: 500-11-055723-189  
OFFICE No.: 185620-017  
IN THE MATTER OF THE PLAN  
OF ARRANGEMENT AND  
COMPROMISE OF:

**V.A. INC., LOCATION V.A. INC., 9288-7561 QUÉBEC INC.  
AND 9001-6346 QUÉBEC INC.,**  
Legal persons having their principal place of business located at 600  
Louis-Pasteur Street, in the city of Boucherville, in the province of  
Quebec, J4B 7Z1.

Debtor Companies

-And-

**RAYMOND CHABOT INC.**

Monitor

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**MONITORS' PLAN IMPLEMENTATION CERTIFICATE**

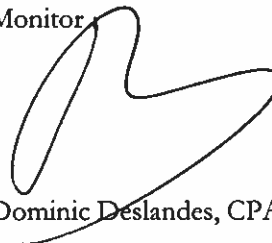
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This Monitor's Certificate is issued pursuant to the Plan of Compromise and Arrangement of the Debtor Companies under the *Companies' Creditors Arrangement Act* dated July 9, 2019 (the "**Plan**"), which Plan was approved by the Creditors at a meeting of the Creditors held on July 25, 2019 and approved by the Quebec Superior Court by the Sanction and Exit Lender Charge Order rendered on August 1, 2019. Capitalized expressions in this certificate have the meaning assigned to them in the Plan.

Pursuant to paragraph 6.4 of the Plan, Raymond Chabot Inc., in its capacity as Monitor of the Debtor Companies issues this certificate which constitutes the Plan Implementation Certificate provided in the Plan and confirms that the prerequisites for its implementation set out in paragraph 6.7 of the Plan have been complied with or have been waived by the Debtor Companies. Accordingly, as provided in the Plan, it was implemented as of the date of this Certificate, that is **August 1, 2019**. This certificate will be filed with the Court and published on the Monitor's website.

Dated on August 1, 2019

RAYMOND CHABOT INC.  
Monitor



Dominic Deslandes, CPA, CA, CIRP, LIT