COURT OF APPEAL FOR ONTARIO

BEFORE: COPELAND, POMERANCE & MYERS JJ.A.

COURT FILE NO.: COA-26-OM-0340

TITLE OF PROCEEDING: IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, C. C-36, AS AMENDED AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF 1001270243 ONTARIO INC.

HEARD: IN WRITING

DISPOSITION OF COURT HEARING:

DATE RELEASED: NOVEMBER 17, 2026

Leave to appeal is granted on the following questions:

1. Did the Superior Court exceed its jurisdiction, or, in the alternative, err in not declining to exercise its jurisdiction, by issuing declarations that ResidualCo is a "former employer" under the *Wage Earner Protection Program Act*, S.C. 2005, c. 47 ("*WEPPA*")?
2. Did the Superior Court err in its statutory interpretation of the term "former employer" in the *WEPPA* statutory scheme and thus err in declaring that ResidualCo is a "former employer" as contemplated in ss. 5(1)(b)(i) and 5(1)(b)(iv) of *WEPPA* and that ResidualCo meets the criteria under s. 3.2 of *Wage Earner Protection Program Regulations*, S.O.R./2008-222?

Costs of the motion for leave to appeal are reserved to the panel that hears the appeal.

J.A.

R. Pomerance J.A.

J.A.

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