

COURT OF APPEAL FOR ONTARIO

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.

RESPONDING MOTION RECORD

(Re: Responding to the Attorney General of Canada's Motion for Leave to Appeal)

September 21, 2026

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AND TO: THE SERVICE LIST

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

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

Applicant

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(as of August 27, 2025)**

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Court of Appeal File No.: COA-26-OM-0340
Court File No.: CV-25-00739279-00CL

COURT OF APPEAL FOR ONTARIO

**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.**

**AFFIDAVIT OF ABIR SHAMIM
(sworn September 21, 2026)**

I, Abir Shamim, of the City of Mississauga, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am an associate with the law firm, Koskie Minsky LLP, lawyers for Richard Goldglass and other terminated employees of Synaptive Medical Inc. ("**Synaptive**"). I swear this affidavit to provide updated information on the on-going insolvency proceedings of Synaptive with respect to the second reverse vesting order ("**RVO**") transaction of Synaptive, and the recent rejection by Employment and Social Development Canada ("**ESDC**") of the second group of employees' applications for a payment under the Wage Earner Protection Program ("**WEPP**") who had been terminated in the receivership proceedings of Synaptive.

2. As noted in the Leave to Appeal Motion Record of the Attorney General of Canada herein, on March 19, 2025, Synaptive initially obtained protection from its creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 ("**CCAA**") and

terminated 48 of its 137-employee workforce without paying amounts owing for unpaid wages and severance pay. Richter Inc. was appointed the Monitor.

First RVO Approved by the CCAA Court

3. On June 18, 2025, the CCAA Judge approved an RVO transaction where shares of Synaptive would be acquired by a purchaser, while excluded liabilities and assets, including the contracts of the terminated employees, would be vested in 1001270243 Ontario Inc. ("**ResidualCo**"). Synaptive would then be removed as the applicant in the CCAA proceeding and ResidualCo would be added as an applicant.

4. On September 3, 2025, ResidualCo made an assignment in bankruptcy under section 49(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the "**BIA**").

5. On May 13, 2026, Richter Inc. was appointed as a receiver over Synaptive pursuant to section 243(1) of the BIA. The remaining employees of Synaptive were then terminated, also without being paid severance pay and other amounts (the "**Second Group of Terminated Employees**").

Second RVO Approved by the CCAA Court

6. On July 10, 2026, the CCAA Judge approved a second RVO transaction for Synaptive. The liabilities of the Second Group of Terminated Employees were transferred to another entity, 1001665935 Ontario Inc. ("**ResidualCo Two**"). Synaptive was removed as a respondent in the receivership proceeding and replaced with ResidualCo Two.

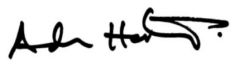
7. Under subsections 5(1)(b)(i) and (ii) of the *Wage Earner Protection Program Act*, S.C. 2005, c. 47, s. 1, WEPP is automatically applicable to terminated employees where their former employer is bankrupt or subject to a receivership.

8. Following the court's approval of the second RVO and the second round of employee terminations, several of the Second Group of Terminated Employees applied for a WEPP payment. ESDC denied these WEPP applications due to the structure of the RVO. Attached hereto as **Exhibit "A"** is a copy of a letter from ESDC to a terminated employee, dated August 31, 2026, stating the reason for the WEPP denial:

Subsection 5(1) of the Wage Earner Protection Program Act (WEPPA) sets out the eligibility criteria for receiving WEPP payments. Synaptive Medical Inc. was subject to a Reverse Vesting order on July 10, 2026. As a result, your former employer is no longer the subject of Receivership proceedings, and eligible wages are no longer owed to you by Synaptive Medical Inc. as they were transferred to another company. It has therefore been determined that the eligibility criteria pursuant to subsection 5(1) of the WEPPA are not met.

9. I am advised and believe that Richter Inc. has received copies of the above letter from several terminated Synaptive employees who were denied WEPP payments for the above-noted reason.

SWORN REMOTELY by Abir Shamim of the City of Mississauga, in the Province of Ontario, before me in the City of Toronto, in the Province of Ontario, on September 21, 2026, in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



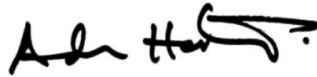
Andrew J. Hatnay
LSO# 31885W

A Commissioner for Taking Affidavits, etc.



ABIR SHAMIM

This is **Exhibit "A"**
referred to in the Affidavit of Abir Shamim
sworn before me this 21st day of September, 2026.



A COMMISSIONER FOR TAKING AFFIDAVITS ETC.

Andrew J. Hatnay
LSO# 31885W

2026/08/31





Application received: 2026/06/16

Former Employer: Synaptive Medical Inc.

Estate number: 32-159816

Decision Letter: Wage Earner Protection Program (WEPP) - Denied

Your application for a WEPP payment has been denied for the following reason(s):

- Other: Subsection 5(1) of the Wage Earner Protection Program Act (WEPPA) sets out the eligibility criteria for receiving WEPP payments. Synaptive Medical Inc. was subject to a Reverse Vesting Order on July 10, 2026. As a result, your former employer is no longer the subject of Receivership proceedings, and eligible wages are no longer owed to you by Synaptive Medical Inc. as they were transferred to another company. It has therefore been determined that the eligibility criteria pursuant to subsection 5(1) of the WEPPA are not met.

If you disagree with the decision, you may request a Review of your file within 30 days of receiving this letter. Visit our website for more information:

- <https://www.canada.ca/en/employment-social-development/services/wage-earner-protection/employee/after-applying.html>

For questions, contact the WEPP:

- 1-866-683-6516 (TTY: 1-800-926-9105)
- <https://www.canada.ca/en/employment-social-development/services/wage-earner-protection.html>.

For more information about all Service Canada programs and services:

- 1-800-O-CANADA
- <https://www.canada.ca/en/employment-social-development/corporate/portfolio/service-canada/programs.html>

Sincerely,

M, Robinson

Agent, Service Canada

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

Court of Appeal File No.: COA-26-OM-0340
Court File No.: CV-25-00739279-00CL

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
1001270243 ONTARIO INC.

COURT OF APPEAL FOR ONTARIO

Proceeding commenced at **TORONTO**

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Lawyers for Richard Goldglass and other terminated
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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.

Court of Appeal File No.: COA-26-OM-0340
Court File No.: CV-25-00739279-00CL

COURT OF APPEAL OF ONTARIO

Proceeding commenced at Toronto

**RESPONDING PARTY'S
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