Grant Thornton Limited
Canada Fluorspar Inc.

Wage Earner Protection Program (WEPP)

Employee Information Sessions

Grant Thornton

Agenda

1. Wage Earner Protection Program (WEPP) overview
2. Information required to complete WEPP application process
3. Sample proof of claim and WEPP application
4. Employee Questions

Grant Thornton

Wage Earner Protection Program (WEPP) Overview

The Wage Earner Protection Program (WEPP) provides for the payment of outstanding eligible wages to individuals whose employer is bankrupt, subject to a receivership, or other WEPP qualifying insolvency proceeding within the meaning of subsection 243(2) of the *Bankruptcy and Insolvency Act*.

Employees can receive a one-time payment of up to an amount equivalent to 7 times the maximum weekly insurable earnings under the *Employment Insurance Act* ($8,117.34 for 2022).

For more details please refer to the WEPP Website:

Wage Earner Protection Program – Overview - Canada.ca

Grant Thornton

Information required to complete WEPP application process

The WEPP application is a two step process:

1) Please print/fill out and physically sign a copy of the proof of claim and return it to CanadaFluorspar@ca.gt.com or mspearns@canadafluorspar.com via email

Please refer to the sample proof of claim and only fill out the highlighted areas on the empty proof of claim. Please physically sign the proof of claim, electronic signatures are not accepted for processing. A clear and complete picture of the proof of claim is acceptable as long as it is legible.

2) Please file the WEPP application online at: https://www.canada.ca/en/employment-social-development/services/wage-earner-protection/employee/apply.html

Details of your previous employer and the monitor information can be found on the WEPP application form.

Please note that due to Covid-19, the WEPP office in Cornwall, ON is encouraging all employees to file their applications online for faster processing.

Grant Thornton

Sample Proof of Claim

Grant Thornton Limited
Nova Centre, North Tower
1675 Grafton Street, Ste. 1000
Halifax NS B3J 0E9
Phone: (902) 455-5742

District of: Newfoundland and Labrador
Division No. 01 - St John's
Court No. 2022 01G

FORM 31
Proof of Claim
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1), and Paragraphs 51(1)(e) and 66.14(b) of the Act)

In the Matter of the
Companies' Creditors Arrangement Act Proceedings of
Canada Fluorspar (NL) Inc., Canada Fluorspar Inc. and Newspar (General Partnership)
of the Town of St. Lawrence, in the Province of Newfoundland and Labrador

All notices or correspondence regarding this claim must be forwarded to the following address:
EMPLOYEE ADDRESS

In the matter of the Companies' Creditors Arrangement Act ("CCAA") proceedings of Canada Fluorspar (NL) Inc. and Canada Fluorspar Inc. of the City of St. Lawrence in the Province of Newfoundland and Labrador and the claim of NAME OF EMPLOYEE creditor.

I, NAME OF EMPLOYEE (name of creditor or representative of the creditor), of the city of _____ in the province of _____ do hereby certify:

1. That I am a creditor of the above named debtor (or I am _____ (position/title) of _____ creditor).
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 CCAA proceedings, namely the 11th day of March 2022, and still is, indebted to the creditor in the sum of $ TOTAL AMOUNT OWED , as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)
4. (Check and complete appropriate category.)

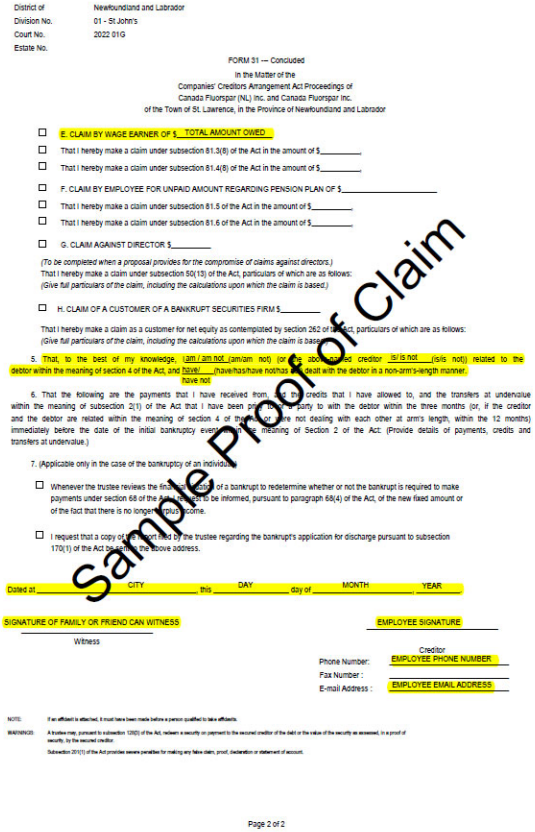
☐ A. UNSECURED CLAIM OF $_____
(other than a claim contemplated by Section 262 of the Act)
That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description.)
☐ Regarding the amount of $_____, I claim a right to a priority under section 136 of the Act.
☐ Regarding the amount of $_____, I do not claim a right to a priority.
(Set out on an attached sheet details to support priority claim.)

☐ B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE $_____
That I hereby make a claim under subsection 65.2(4) of the Act, 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, 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.)

☐ D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF $_____
That I hereby 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.)

Page 1 of 2



District of Newfoundland and Labrador
Division No. 01 - St John's
Court No. 2022 01G
Estate No.

FORM 31 — Concluded
In the Matter of the
Companies' Creditors Arrangement Act Proceedings of
Canada Fluorspar (NL) Inc. and Canada Fluorspar Inc.
of the Town of St. Lawrence, in the Province of Newfoundland and Labrador

☐ E. CLAIM BY WAGE EARNER OF $ TOTAL AMOUNT OWED
☐ That I hereby make a claim under subsection 81.3(8) of the Act in the amount of $_____
☐ That I hereby make a claim under subsection 81.4(8) of the Act in the amount of $_____

☐ F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF $_____
☐ That I hereby make a claim under subsection 81.5 of the Act in the amount of $_____
☐ That I hereby make a claim under subsection 81.6 of the Act in the amount of $_____

☐ G. CLAIM AGAINST DIRECTOR $_____
(To be completed when a proposal provides for the compromise of claims against directors.)
That I hereby make a claim under subsection 50(13) of the Act, 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 $_____
That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

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

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) 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, the twelve 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.)

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

☐ Whenever the trustee reviews the financial affairs 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.

Dated at CITY this DAY day of MONTH YEAR

SIGNATURE OF FAMILY OR FRIEND CAN WITNESS
Witness

EMPLOYEE SIGNATURE
Creditor

Phone Number: EMPLOYEE PHONE NUMBER
Fax Number :
E-mail Address : EMPLOYEE EMAIL ADDRESS

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(2) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.
Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

Page 2 of 2

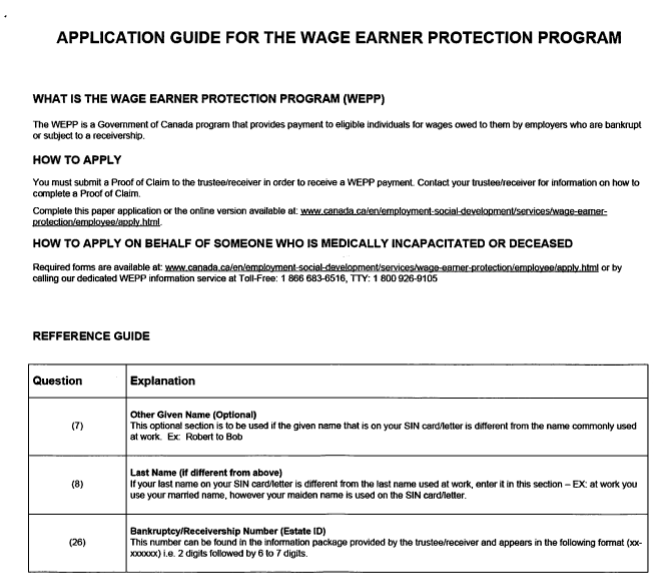
Grant Thornton

Wage Earner Protection Program (WEPP) – Application

Please complete the WEPP application online at: [Wage Earner Protection Program – Apply - Canada.ca]

or fill out the paper copy and mail to the WEPP office at:

WEPP processing Centre
P.O. BOX 5900
Cornwall, ON
K6H 6H6



APPLICATION GUIDE FOR THE WAGE EARNER PROTECTION PROGRAM

WHAT IS THE WAGE EARNER PROTECTION PROGRAM (WEPP)

The WEPP is a Government of Canada program that provides payment to eligible individuals for wages owed to them by employers who are bankrupt or subject to a receivership.

HOW TO APPLY

You must submit a Proof of Claim to the trustee/receiver in order to receive a WEPP payment. Contact your trustee/receiver for information on how to complete a Proof of Claim.

Complete this paper application or the online version available at: www.canada.ca/en/employment-social-development/services/wage-earner-protection/employee/apply.html.

HOW TO APPLY ON BEHALF OF SOMEONE WHO IS MEDICALLY INCAPACITATED OR DECEASED

Required forms are available at: www.canada.ca/en/employment-social-development/services/wage-earner-protection/employee/apply.html or by calling our dedicated WEPP information service at Toll-Free: 1 866 683-6516, TTY: 1 800 926-9105

REFFERENCE GUIDE

Question	Explanation
(7)	**Other Given Name (Optional)** This optional section is to be used if the given name that is on your SIN card/letter is different from the name commonly used at work. Ex: Robert to Bob
(8)	**Last Name (if different from above)** If your last name on your SIN card/letter is different from the last name used at work, enter it in this section – EX: at work you use your married name, however your maiden name is used on the SIN card/letter.
(26)	**Bankruptcy/Receivership Number (Estate ID)** This number can be found in the information package provided by the trustee/receiver and appears in the following format (xx-xxxxxx) i.e. 2 digits followed by 6 to 7 digits.

Please provide your direct deposit details for faster processing of your payment

Grant Thornton

Employee Questions