

Appendix A

to the order authorizing the sale or investment solicitation
process (SISP)

Procedure for the Solicitation Process for Sales or Investments

Preamble

On June 8, 2026, Prehos Inc. (the "Debtor") filed a notice of intention to make a proposal to its creditors pursuant to section 50.4 (1) of the *Bankruptcy and Insolvency Act*, R.S.C. (1985), c. B-3 (the "BIA") (the "Restructuring Proceedings"), and the trustee LEMIEUX NOLET INC. (the "Trustee") has agreed to act in connection with this notice of intention.

As part of its Restructuring Proceedings, the Debtor wishes to open the market for the sale of its assets and launch a sales or investment solicitation process (the "SISP").

The SISP, approved by the Court pursuant to an order issued on June 14, 2026, in the Superior Court case, Judicial District of Québec, bearing the number 200-11-030944-261, is being conducted by the Trustee, in consultation with the SISP Special Committee and the Debtor, in the manner described in this document (the "SISP Process"), and sets forth how:

- a) Binding offers for one or more transactions involving a sale of shares, assets, a merger, a refinancing, a consolidation, or any other form of reorganization of the Debtor's operations and business on a going-concern basis (collectively, the "Business") will be solicited from interested parties;
- b) the offers received will be reviewed;
- c) any Selected Offer (as defined below) will be selected; and
- d) the Court's approval for any Selected Offer will be sought.

Parties wishing to have their offers considered must participate in the SISP conducted by the Trustee, in consultation with the SISP Special Committee and the Debtor, and comply with this SISP Procedure.

Defined Terms

1. Capitalized terms used in the SISP Procedure have the meanings assigned to them therein. They are set forth below in their entirety:
 - "Related Bidder Notice": has the meaning assigned to it in paragraph 31 hereof.
 - "SISP Special Committee": has the meaning assigned to it in paragraph 29 hereof. It is composed of Mr. André Couture, representing the Debtor; Mr. Marc-Antoine B. Lévesque, representing Investissement Québec; Mr. Marc Tarussio, representing BDC Capital Inc.; and Mr. François Dufour, representing Capital régional et coopératif Desjardins.
 - "Trustee": Lemieux Nolet Inc., appointed as trustee in the Debtor's notice of intention.
 - "Court": Superior Court of Quebec, Judicial District of Quebec.
 - "Secured Creditors": Investissement Québec, Capital régional et coopératif Desjardins, BDC Capital Inc., 9009-8997 Québec Inc., Société en commandite du Pentagone, and 9009-8898 Québec Inc.

- "Target Closing Date": no later than August 14, 2026, or such other date or time as agreed upon by the SISP Special Committee and the Trustee to enable the parties to complete the proposed transaction, following the satisfaction or waiver of the closing conditions.
- "Closing Date": no later than August 21, 2026, or such other date or time as may be agreed upon by the SISP Special Committee and the Trustee.
- "Deadline for Submission of the Binding Offer": no later than July 10, 2026, at 3:00 p.m., or such other date or time as may be agreed upon by the SISP Special Committee and the Trustee.
- "Debtor": Prehos Inc.
- "Motion for Approval": a motion to the Court by the Debtor or the Trustee for one or more orders:
 - a) approving the Selected Offer or Offers and authorizing the taking of the measures and actions and the completion of the transactions set forth or required therein; and
 - b) granting a vesting order and/or a reverse vesting order to the extent that such a measure is contemplated by the Selected Offer or Offers, as the case may be, so as to transfer ownership of any assets purchased to the Selected Bidder or Bidders and/or to vest the unwanted liabilities.
- "Deposit": a cash deposit, to be deposited into the Trustee's trust account, accompanying any binding Offer, in an amount at least equal to 10% of the cash purchase price payable at closing or the total of the proposed new investment, as applicable.
- "Confidentiality Agreement": a signed confidentiality agreement, substantially in accordance with the draft attached as Appendix 2 to the SISP Procedure, which any interested party must submit to the Trustee in order to participate in the SISP and prior to the distribution of any confidential information (including access to the VDR).
- "Business": the activities and affairs of the Debtor.
- "Business Day": a day on which banks are open in Montreal and Quebec City, but does not include a Saturday, Sunday, or a statutory holiday in the Province of Quebec.
- "Solicitation Letter": a letter sent by the Trustee to potential Bidders as part of the Restructuring Proceedings under the BIA describing the Opportunity.
- "BIA": *Bankruptcy and Insolvency Act*, R.S.C. (1985), c. B-3.
- "Related Bidder": has the meaning assigned to it in paragraph 31 hereof.
- "Binding Offer": a formal, binding offer submitted by any Potential Bidder regarding a Sale Proposal, a Partial Sale Proposal, an Investment Proposal, or a Partial Investment Proposal.
- "Selected Offer": the highest or best satisfactory, non-overlapping Offers selected by the Debtor, the SISP Special Committee, the Trustee, and the Secured Creditors.
- "Opportunity": offers considered under the SISP that may include one or more investments, a restructuring, a recapitalization, a refinancing, or another form of reorganization of the Debtor's business and operations on a going-concern basis, or a sale or partial sale of all, substantially all, or a portion of the Business, or a combination thereof.
- "Approval Order(s)": one or more orders:

- a) approving the Selected Offer(s) and authorizing the taking of the measures and actions and the completion of the transactions set forth or required therein; and
 - b) granting a vesting order and/or a reverse vesting order to the extent that such a measure is contemplated by the Selected Offer or Offers, as applicable, so as to transfer ownership of any assets purchased on behalf of the Selected Bidder or Bidders and/or to vest the unwanted liabilities.
- "Financing Party": a party that has entered into an agreement with a Potential Bidder for the purpose of providing financing to a Potential Bidder in connection with the Opportunity.
 - "Restructuring proceedings under the BIA": the filing of a notice of intention to make a proposal to creditors under the *Bankruptcy and Insolvency Act*, R.S.C. (1985), c. B-3.
 - "SISP Process": The SISP conducted by the Debtor and the SISP Special Committee, under the supervision of the Trustee, in the manner described in this document.
 - "Sale Proposal": A binding offer submitted by a Potential Bidder clearly indicating that it seeks to acquire all or substantially all of the Business, whether through an asset purchase, a share purchase, or a combination of both.
 - "Partial Sale Proposal": A binding offer submitted by a Potential Bidder clearly indicating that it seeks to acquire a portion of the Business, whether through an asset purchase, a share purchase, or a combination of both.
 - "Investment Proposal": A binding offer submitted by a Potential Bidder proposing to invest in, restructure, recapitalize, reorganize, or refinance the Debtor or the entire Business.
 - "Partial Investment Proposal": A binding offer submitted by a Potential Bidder proposing to invest in, restructure, recapitalize, reorganize, or partially refinance the Debtor or its Business.
 - "VDR": confidential virtual data room relating to the Opportunity made available to Potential Bidders.
 - "SISP": sale or investment solicitation process.
 - "Potential Bidder": Each potential bidder who has signed a Confidentiality Agreement and is authorized to submit a Binding Offer.
 - "Selected Bidder(s)": Bidder(s) who have submitted a successful Offer.
 - "Auction": one or more auctions to determine the highest or otherwise best non-overlapping Sale Proposals, Partial Sale Proposals, Investment Proposals, or Partial Investment Proposals, in accordance with the Auction Rules to be determined by the Trustee.

SISP Procedure

Opportunity

2. The purpose of the SISP is to solicit interest and opportunities for:
 - a) one or more sales or partial sales of all, substantially all, or certain parts of the Business; and/or
 - b) an investment, restructuring, recapitalization, refinancing, or other form of reorganization of the Debtor or of all or part of the Business.

Proposals considered under the SISP may include one or more investments, a restructuring, a recapitalization, a refinancing, or another form of reorganization of the Debtor’s business and operations on a going-concern basis, or a sale or partial sale of all, substantially all, or a certain portion of the Business, or a combination of these elements (the “Opportunity”).

3. The SISP Process describes how potential bidders have had and may have access to due diligence documents regarding the Debtor and the Business, how bidders may participate in the SISP, the requirements, the receipt and negotiation of received proposals, the final selection of the Selected Offer, and the required approvals that must be sought from the court in this regard. Under the supervision of the Trustee, the Debtor and the SISP Special Committee conduct the SISP as described in this document.
4. The Trustee, in consultation with the SISP Special Committee and the Debtor, in collaboration with the Secured Creditors, may at any time and from time to time modify, amend, change, or supplement the SISP or the SISP Procedure, without the need to obtain a court order, provided that the Trustee determines that such modification, amendment, alteration, or addition is necessary to give effect to the substance of the SISP, the SISP Procedure, or the Order Relating to the SISP Procedure.
5. The Trustee must notify the affected bidders as soon as possible of any modification, amendment, change, or supplement to the SISP Procedure.
6. In the event of a dispute regarding the interpretation or application of the SISP or the SISP Procedure, the Court shall have exclusive jurisdiction to hear and resolve such dispute.
7. As set forth in greater detail in these SISP Procedures, the key dates of the SISP are set forth below, which may be extended by the Trustee, in consultation with the SISP Special Committee and the Debtor, as well as in collaboration with the Secured Creditors, without the need to obtain an order from the Court, provided that the Trustee determines that such modification, amendment, change, or addition is useful in giving effect to the substance of the SISP, the SISP Procedure, and the Order Relating to the SISP Procedure:

SISP Timeline

	Stages	Date
1.	<u>Solicitation Letter</u> Distribution by the Trustee of the Solicitation Letter to potentially interested parties.	June 17, 2026, 3:00 p.m.
2.	<u>Virtual Data Room (VDR)</u> Preparation and upload to the VDR by the Trustee of information and documents relating to the Business, to which access will be granted to parties who have signed a Confidentiality Agreement.	June 19, 2026, 3:00 p.m.
3.	<u>Offers by Bidders</u> Deadline for the submission of Binding Offers by Bidders, in accordance with the provisions of paragraph 13 of the SISP Procedure.	July 10, 2026, 3:00 p.m.
4.	<u>Selection of the Selected Offer</u> Deadline for the selection of the Selected Offer.	July 15, 2026, 3:00 p.m.

5.	<u>Request for Approval – Selected Offer</u> Deadline for filing the request for approval of the transaction related to the Selected Offer. The final documentation related to the Selected Offer must be finalized and signed.	August 7, 2026, 3:00 p.m.
6.	<u>Closing – Selected Offer</u> Scheduled date for the closing of the Selected Offer, i.e., the Target Closing Date.	August 14, 2026, 3:00 p.m.
7.	<u>Closing Deadline</u> Closing deadline for the Selected Offer.	August 21, 2026, 3:00 p.m.

Call for Expressions of Interest: Notice from the SISP

8. As part of the Restructuring Proceedings under the BIA, the Trustee will send potential bidders a letter describing the Opportunity (a "Solicitation Letter"), highlighting the key elements of the SISP, and inviting recipients of the Solicitation Letter to express their interest in the SISP.

Virtual Data Room

9. A confidential virtual data room (the "VDR") relating to the Opportunity will be made available to potential Bidders who have signed the Confidentiality Agreement (as defined below) by the Trustee in accordance with paragraph 10 of the SISP Procedure.

At any time, additional information may be added to the VDR to enable Potential Bidders to conduct any confirmatory due diligence regarding the Debtor and the Opportunity. The Trustee may establish separate VDRs (including "clean rooms") if it determines that such VDRs are reasonably necessary to ensure compliance by the Debtor and potential Bidders with antitrust and applicable competition laws, or would prevent the dissemination of commercially sensitive competitive information.

The Trustee, in consultation with the SISP Special Committee and the Debtor, may restrict any Potential Bidder's access to any confidential information contained in the VDR if the Trustee reasonably believes that such access could have a negative impact on the SISP, the ability to maintain the confidentiality of the information, the Business, or its value.

Notwithstanding the foregoing, identifiable health information held by the Debtor on behalf of its clients is excluded from the VDR. Such information is included, if at all, only in aggregated or anonymized form, and the Trustee may use a clean room for this purpose. The VDR includes documents establishing the Debtor's ownership of intellectual property (assignments, third-party licenses, and compliance of open-source components). The disclosure of any information remains subject to agreements entered into with the Debtor's clients and applicable laws regarding the protection of personal and health information.

PARTICIPATION IN THE SISP

Potential Bidders and Access to the Data Room

10. In order to participate in the SISP, and prior to the distribution of any confidential information to an interested party (including access to the VDR), such interested party must provide the Trustee with a signed confidentiality agreement substantially in accordance with the draft attached as Appendix 2 to the SISP Procedure (each, a "Confidentiality

Agreement”), which is for the benefit of the Debtor and any Selected Bidder that will enter into the proposed transaction pursuant to the Selected Offer.

In accordance with the terms of the Confidentiality Agreement to be signed by potential bidders (each potential bidder who has signed a Confidentiality Agreement, a “Potential Bidder”), each Potential Bidder is prohibited from communicating with any other Potential Bidder regarding the Opportunity during the term of the SISP without the prior written consent of the Trustee, with prior notice to the SISP Special Committee.

Notwithstanding the foregoing, the Secured Creditors shall be authorized to communicate with any potential Bidder, including any potential Bidder that has submitted a Binding Offer or a Selected Offer, as the case may be, provided, however, that they shall notify the Trustee and the SISP Special Committee prior to engaging in any exchanges, discussions, and/or negotiations with any Potential Bidder.

11. Prior to the signing of a Confidentiality Agreement, the Trustee may require any Potential Bidder to provide evidence, reasonably satisfactory to the Trustee, the Debtor, and the Secured Creditors, of its financial capacity to successfully complete a transaction relating to the Opportunity (either with existing funds or with funds that can reasonably be expected to be raised prior to closing) and/or to disclose details of its shareholders or ultimate beneficial owners and/or its investors.

For the avoidance of doubt, a party that has entered into an agreement with a Potential Bidder for the purpose of providing financing to a Potential Bidder in connection with the Opportunity (such party being a “Financing Party”) shall not be considered a Potential Bidder for the purposes of the SISP, provided that such Financing Party agrees to notify the Trustee if it instead chooses to act as a Potential Bidder.

12. The Trustee will provide any person deemed a Potential Bidder with access to the VDR. The Debtor, the SISP Special Committee, the Trustee, the Secured Creditors, and their respective advisors make no representations or warranties regarding the information contained in the VDR.

BINDING FORMAL OFFERS AND WAIVER OF CONDITIONS

Binding Formal Offers

13. Any Potential Bidder that may submit a formal binding offer regarding a proposal to purchase all or substantially all of the Business, whether through an asset purchase, a share purchase, or a combination of both (either of which is a “Sale Proposal”) or a portion of the Business (a “Partial Sale Proposal”), a proposal to invest in, restructure, recapitalize, reorganize, or refinance the Debtor or the Business (an “Investment Proposal”) or a proposal to invest in, restructure, recapitalize, reorganize, or partially refinance the Debtor or its Business (a “Partial Investment Proposal”) must submit a binding offer (a “Binding Offer”) comprising:

- a) in the case of a Sale Proposal or a Partial Sale Proposal, a purchase agreement; or
- b) in the case of an Investment Proposal or a Partial Investment Proposal, a subscription agreement or an investment agreement,

to the Trustee so that the Trustee receives it no later than the date and time specified in paragraph 7 of this SISP Procedure, or at any other date or time agreed upon by the SISP Special Committee and the Trustee (the “Deadline for Submission of the Binding Offer”).

14. A Binding Offer will be valid only if the Binding Offer:
 - a) has been received prior to the Deadline for Submission of the Binding Offer;
 - b) is a Binding Offer consisting of a Sale Proposal, a Partial Sale Proposal, an Investment Proposal, or a Partial Investment Proposal, on terms reasonably acceptable to the Trustee;

- c) identifies all of the Debtor's outstanding contracts that the Potential Bidder will assume and clearly describes, for each contract or on an aggregate basis, how monetary and non-monetary defaults will be remedied, if any;
- d) in the case of an asset purchase and sale, contains a proposed allocation of the purchase price and, in the case of a share purchase, an Investment Proposal, or a Partial Investment Proposal, contains a proposed allocation of the investment amount;
- e) is not subject to any due diligence or financing conditions;
- f) provides that the consideration is payable in full upon closing of the transaction;
- g) contains evidence of authorization and approval by the board of directors of the Potential Bidder and, if necessary to complete the transaction, by the shareholder(s) of the Potential Bidder;
- h) is unconditional, except for the receipt of the approval decision(s) (as defined below) and the satisfaction of the other customary conditions expressly set forth in the Binding Offer;
- i) includes a description of any approvals that may be required from government authorities;
- j) includes representations and warranties by the Potential Bidder that:
 1. it has had the opportunity to conduct all necessary due diligence regarding the Binding Offer prior to submitting its Binding Offer;
 2. it relied solely on its own independent review, investigation, and/or inspection of all documents and/or the Business in making its Binding Offer;
 3. it has not relied on any written or oral statements, representations, or warranties of any kind, whether express, implied, statutory, or otherwise, regarding the accuracy or completeness of any information provided in connection therewith, other than those expressly set forth in the Binding Offer or any other transaction document submitted with the Binding Offer; and
 4. it will promptly initiate any governmental or regulatory review process of the proposed transaction by the relevant competition, antitrust, or other governmental authorities that may be applicable;
- k) is accompanied by a letter confirming that the Binding Offer: (i) may be accepted by the Debtor or the Trustee by countersigning the Binding Offer or, in the event of a property disposition of the Debtor under the BIA, by the Bankruptcy Trustee, if applicable; and (ii) is irrevocable and may be accepted until the earlier of the following two dates : (A) two (2) business days after the closing date of the Selected Offer; and (B) the Closing Deadline (as defined below);
- l) does not provide for any break fee, reimbursement of expenses, or any other similar payment;
- m) is accompanied by a cash deposit in an amount equal to at least 10% of the cash purchase price payable at closing or the total of the proposed new investment, as applicable (the "Deposit"), as well as an acknowledgment that if the Potential Bidder's Satisfactory Offer is selected as the Selected Offer (as defined below), the Deposit will not be refundable subject to the Court's approval of the Selected Offer (as defined below) and the conditions described in paragraph 23 below;
- n) intends to, and reasonably demonstrates the ability to, close the transaction described herein no later than the date and time specified in paragraph 7 of this SISP Procedure, or on any other date that allows the parties to complete the proposed transaction, following the satisfaction or waiver of the closing conditions (the "Target Closing Date") and, in any event, no later than the date and time specified in paragraph 7 of this SISP Procedure, or any other date or time agreed upon by the SISP Special Committee and the Trustee (the "Closing Deadline");

- o) provides that the Potential Bidder shall bear its own costs and expenses (including lawyers' and advisors' fees) in connection with the proposed transaction and, by submitting its offer, agrees to refrain from and waive any claim or demand for reimbursement on any basis whatsoever.
15. The Trustee, in consultation with the SISP Special Committee, the Debtor, and the Secured Creditors, may waive one or more of the requirements of paragraph 14 and treat any non-compliant Binding Offer as a Binding Offer.

Selection of the Selected Offer

16. The Trustee, in consultation with the SISP Special Committee and the Debtor, may, upon receipt of a Binding Offer, request clarification regarding the terms of such Binding Offer and/or request and negotiate one or more amendments to such Binding Offer before determining whether the Binding Offer should be considered a Selected Offer.
17. Following the Deadline for Submission of the Binding Offer, the Trustee, the SISP Special Committee, the Debtor, and the Secured Creditors will review and evaluate each Satisfactory Offer with respect to, among other things:
- a) the amount of the consideration offered and, if applicable, the form, composition, and proposed allocation;
 - b) the value of any assumption of liabilities or waiver of liabilities not otherwise accounted for in subparagraph (a) above;
 - c) the likelihood of the Potential Bidder's ability to close a transaction and the timing thereof (including factors such as the transaction structure and execution risk, including the terms, timing, and certainty of closing the transaction);
 - d) the likelihood that the court will approve the Satisfactory Offer as the successful bid;
 - e) the net benefit to the Debtor and its stakeholders; and
 - f) any other factor that the Trustee, in consultation with the SISP Special Committee, the Debtor, and the Secured Creditors, may deem relevant;
- and shall identify the highest or best non-overlapping offers (the "Selected Offer(s)" and the bidder making such Selected Offer(s) being the "Selected Bidder(s)"). Any Selected Offer shall be subject to the Court's approval.
18. Alternatively, the Trustee, the SISP Special Committee, and the Debtor, with the consent of the Secured Creditors, may:
- a) continue negotiations with a number of potential Bidders with a view to entering into an agreement with one or more of them and declaring that such offers constitute Selected Offers; or
 - b) organize one or more auction(s) (the "Auction(s)") to determine the highest or otherwise best non-overlapping Sale Proposals, Partial Sale Proposals, Investment Proposals, or Partial Investment Proposals, in accordance with the Auction Rules to be determined by the Trustee.
19. If one or more Auctions are held, all Potential Bidders who have submitted a Satisfactory Offer that, in the opinion of the Trustee, the SISP Special Committee, and the Debtor, entitles them to participate in the Auction will be promptly notified by the Trustee of this decision and of the procedures applicable to such Auction.
20. If no Potential Bidder submits a Satisfactory Offer, the Trustee, in consultation with the SISP Special Committee and the Debtor, and with the consent of the Secured Creditors, may terminate the SISP.
21. The Selected Offer must be selected no later than the date and time specified in paragraph 7 of this SISP Procedure, or at any other date or time agreed upon by the Trustee, in consultation with the SISP Special Committee and the Debtor, as well as in collaboration with the Secured Creditors, and the definitive documentation relating to the Selected Offer must be finalized and signed no later than the date and time specified in paragraph 7 of this SISP Procedure, or at any other date or time agreed upon by the Trustee, the SISP Special Committee, and the Debtor, such final documentation

being conditional only upon receipt of the Approval Order and the express conditions set forth therein, and providing that the Selected Bidder must use all reasonable efforts to close the proposed transaction no later than the Target Closing Date, or within any other timeframe as agreed upon by the Trustee, the SISP Special Committee, the Debtor, the Secured Creditors, and the Selected Bidder. In any event, the Selected Offer must be closed no later than the Closing Deadline.

Approval of the Selected Offer

22. The Debtor or the Trustee, upon the notice of intention or upon the declaration of bankruptcy, as the case may be, must apply to the court (the "Application for Approval") for one or more orders: (i) approving the Selected Offer or Offers and authorizing the taking of the measures and actions and the completion of the transactions set forth or required therein; and (ii) granting a vesting order and/or a reverse vesting order to the extent that such a measure is contemplated by the Selected Offer or Offers, as the case may be, so as to transfer ownership of any assets purchased to the Selected Bidder or Selected Bidders and/or to vest unwanted liabilities (collectively, the "Approval Order(s)").

The Motion for Approval may seek, with respect to contracts currently in performance identified by the Selected Bidder, an order of assignment pursuant to section 84.1 of the BIA, notwithstanding any non-assignment or change-of-control clause, subject to the cure of any monetary defects.

The Motion for Approval shall be filed with the Court on a date set by the Debtor or the Trustee, as applicable, in consultation with the Secured Creditors, and confirmed by the Court upon the request of the Debtor or the Trustee, as applicable. With the consent of the selected Bidder(s), the Debtor, the Trustee, and the Secured Creditors, the Motion for Approval may be adjourned or postponed without further notice, by announcing the adjournment date at the time of filing the Motion for Approval or by sending notice to the relevant parties prior to filing the Motion for Approval. The Debtor or the Trustee, as applicable, must consult with the selected Bidder regarding the documents to be filed by the Debtor or the Trustee, as applicable, in support of the Motion for Approval.

Filings

23. The Deposit(s):
- a) upon receipt from the potential Bidder(s), shall be retained by the Trustee and deposited into a non-interest-bearing trust account;
 - b) received from the Selected Bidder(s), shall be:
 - (i) applied to the purchase price or the amount of the investment to be paid by the Selected Bidder whose Selected Offer is the subject of an Approval Order, upon closing of the approved transaction; and
 - (ii) held and refundable in accordance with the terms of the definitive documentation relating to any Selected Offer, provided that such documentation provides that the Deposit shall be retained by the Trustee and forfeited by the Selected Bidder, if the Selected Offer is not closed by the Closing Deadline, and such failure is attributable to a breach or omission by the Selected Bidder to fulfill its obligations under the terms of the Selected Offer; and
 - c) Deposits received from a Potential Bidder who is not a Selected Bidder will be refunded in full to the Potential Bidder who paid the Deposit as soon as possible after the closing of the transaction contemplated by the Selected Offer and, in any event, no later than the Closing Deadline.

Transaction on an "As-Is" Basis

24. Any transaction carried out under the SISP will be on an "as is" basis, and without legal warranties, except for the representations and warranties typically provided in purchase agreements for companies subject to insolvency proceedings. The representations and warranties provided in the definitive documents will not survive the closing of the transaction.

Subsequent Orders

25. At any time during the SISP, the Debtor, the Trustee, and/or the Secured Creditors may request directions from the Court regarding any aspect of the SISP and the SISP Proceedings, including, but not limited to, the continuation of the SISP by the Trustee, if applicable, or the exercise of its powers and duties hereunder.

Additional Conditions

26. In addition to any other requirements of the SISP Proceedings:
- a) the Debtor and/or the Trustee, if applicable, must at all times, prior to the selection of a Selected Bidder, use commercially reasonable efforts to facilitate a competitive SISP process, including by actively soliciting the participation of all persons who would typically be identified as high-potential bidders in such a process or who could reasonably be proposed by any of the Debtor's stakeholders as a high-potential bidder.
 - b) Any consent, approval, or confirmation to be provided by the SISP Special Committee, the Secured Creditors, and/or the Debtor is ineffective unless provided in writing, and any approval required pursuant to the terms hereof is in addition to, and does not replace, any other approval required by the BIA or otherwise required by law to implement a Selected Offer. For the avoidance of doubt, any consent, approval, or confirmation provided by email shall be deemed to have been provided in writing for the purposes of this paragraph.
 - c) The Court retains at all times the discretion to order the clarification, termination, extension, or modification of the SISP and the bidding procedures at the request of any interested party.
 - d) Before seeking the Court's approval for any transaction or proposal contemplated under this SISP, the Trustee shall provide a report to the Court on the SISP process, certain portions and financial data of which may be filed under seal or redacted, including with respect to all proposals received by the Debtor, with the assistance of the Trustee.
27. For greater certainty, any proposal to refinance the Debtor's secured debt, in whole or in part, including a proposal put forward by the Debtor itself, is subject to the SISP Process. Members of the SISP Special Committee may not have any involvement whatsoever in connection with the preparation of a refinancing proposal by the Debtor.
- However, the Debtor may, in the event of a failure of the SISP or upon its expiration if no Sale Proposal, Partial Sale Proposal, Investment Proposal, or Partial Investment Proposal has been selected, make any other proposal for either a refinancing or a transaction with the Secured Creditors for the purpose of its restructuring.
28. The Trustee, the SISP Special Committee, and the Debtor shall consult with the Secured Creditors regarding Binding Offers or Selected Offers.

SISP Special Committee

29. A special committee has been specifically formed for the SISP (the "SISP Special Committee"), whose mandate is to oversee the SISP and evaluate the Binding Offers (as those terms are defined herein), under the supervision of the Trustee and in consultation with the Secured Creditors. The SISP Special Committee consists of Mr. André Couture, representing the Debtor; Mr. Marc-Antoine B. Lévesque, representing Investissement Québec; Mr. Marc Tarussio, representing BDC Capital Inc.; and Mr. François Dufour, representing Capital régional et coopératif Desjardins.
30. Until the Deadline for Submission of the Binding Offer, the Trustee will report exclusively to the SISP Special Committee regarding the progress of the SISP and the status of discussions with each of the Potential Bidders. For greater certainty, any Binding Offer received by the Trustee prior to the Deadline for Submission of the Binding Offer will be forwarded by the Trustee to the SISP Special Committee only. Following the Deadline for Submission of the Binding Offer, Binding Offers received will be forwarded by the Trustee to the SISP Special Committee and to Secured Creditors who request them.

31. In the event that a director, officer, shareholder, or employee of the Debtor wishes to act as a Potential Bidder, or holds or acquires an interest, direct or indirect, in an entity or group acting as a Potential Bidder (such director, officer, shareholder, or employee is hereinafter referred to as a "Related Bidder") in connection with the SISP, such Related Bidder must promptly notify the SISP Special Committee and the Trustee in writing (a "Related Bidder Notice"). Upon receipt of a Related Bidder Notice, the SISP Special Committee and the Trustee must immediately take all necessary measures, within the limits of their respective powers and duties hereunder, to ensure that no information regarding the SISP is disclosed to such a Related Bidder.
32. Finally, the Debtor, its directors, officers, representatives, and employees, whether active or not, shall cooperate with the Trustee in the implementation of the SISP and shall provide the Trustee with any information, intelligence, written or oral communication, document (including drafts), or other writing in a timely manner or upon the Trustee's request, as the Trustee deems necessary, useful, or incidental.

* * *

Appendix 1
to the Procedures for the Solicitation Process
or Investment

Trustee's Contact Information

Name	Contact Information
Lemieux Nolet Inc.	Attn: Mr. Martin Poirier, CPA, CIRP, SAI Partner Insolvency martin.poirier@ln.ca 1610 Alphonse-Desjardins Blvd., Suite 310 Lévis, Quebec G6V 0H1 Phone: 418-833-1054, ext. 2232

Appendix 2 TO THE SISP PROCEEDINGS

CONFIDENTIALITY AGREEMENT

On June 8, 2026, Prehos Inc. (the "Debtor") filed a notice of intention to make a proposal to its creditors pursuant to section 50.4(1) of the *Bankruptcy and Insolvency Act*, R.S.C. (1985), c. B-3 (the "BIA") (the "Restructuring Proceedings"), and the trustee LEMIEUX NOLET INC. (the "Trustee") agreed to act in connection with this notice of intention.

On June 14, 2026, the Court issued an order (the "SISP Order") in the Superior Court case, Judicial District of Québec, numbered 200-11-030944-261, approving, among other things, a formal sales or investment solicitation process (the "SISP") through which the Debtor and the Trustee intend to solicit sales and enter into one or more transactions with respect to the Debtor's assets, subject to the necessary authorizations from the Court.

In the SISP Order itself, the Court states that, pursuant to *the Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5, the *Act respecting the protection of personal information in the private sector*, RLRQ, c. P-39.1, and any other comparable provincial legislation (the "Act"), the Debtor and the Trustee are authorized to disclose information deemed confidential, proprietary, or competitive, and personal information concerning identifiable individuals that is in their possession or under their control, to interested parties or to potential financiers, purchasers, or strategic partners, as well as to their advisors (individually, a "Third Party"), but only to the extent that it is appropriate or necessary to do so to negotiate and complete a transaction in accordance with the SISP (a "Transaction") and provided that such Third Parties agree to maintain and protect the information deemed confidential, proprietary, or competitive and the personal information and to limit the use of such information to the evaluation of a Transaction, all while signing a confidentiality agreement substantially consistent with the draft attached as Appendix 2 to the SISP Procedure (each, a "Confidentiality Agreement").

This Confidentiality Agreement sets forth the terms under which the Disclosing Parties agree to disclose to you and make available to you, on a confidential basis and in light of your status as a Third Party and potential bidder within the meaning of the SISP Procedure, information deemed confidential, proprietary, or competitive, and personal information concerning identifiable individuals that they have in their possession or under their control (the "Evaluation Materials"), so that you may review the Evaluation Materials and assess the advisability of submitting an offer leading to a potential transaction.

By signing and returning a signed copy of this Confidentiality Agreement, you agree and covenant to the following with the Debtor and the Trustee, as well as their respective representatives (the "Disclosing Parties").

Before making the Evaluation Materials available to you and your directors, officers, employees, representatives, and advisors (including, but not limited to, your lawyers, accountants, brokers, actuaries, and other professional advisors) (your "Representatives"), you must agree to treat all written or oral documentation and information (the "Confidential Information") disclosed to you or to your Representatives in accordance with the provisions of this Confidentiality Agreement and the Act.

Confidential Information includes, without limiting the generality of the foregoing, any documentation and information originating from the Debtor and the Trustee, their advisors, or otherwise, and regardless of the manner in which such documentation and information is communicated to you, as well as any notes, analyses, compilations, reports, study, interpretation, or other document prepared by you or your Representatives that contains, reflects, or is based, in whole or in part, on the documentation or information provided to you or your Representatives in accordance with this Agreement.

Confidential Information shall not, however, include information that:

- (i) is already or becomes known to the public other than as a result of a disclosure made by you or your Representatives in violation of this Confidentiality Agreement;
- (ii) was already in your personal knowledge or in the personal knowledge of your Representatives prior to being disclosed to you by the Debtor or its representatives, provided, however, that you were unaware that your source of information was bound to the Debtor by a confidentiality agreement or by any other contractual, legal, or fiduciary obligation; or

- (iii) is disclosed to you on a non-confidential basis by a source of information other than the Debtor or its representatives, provided that such source is not bound to the Debtor by a confidentiality agreement or any other contractual, legal, or fiduciary obligation.

If you carry on, directly or through your affiliates, a business that competes with, or offers products or services similar to, those of the Debtor, you shall establish an information barrier so that only your external advisors (lawyers, accountants, financial advisors) and a maximum of five (5) individuals named on a list approved in writing by the Disclosing Parties shall have access to Confidential Information relating to the Debtor's intellectual property, source code, software architecture, algorithms and detailed customer data. The individuals so designated shall not hold positions related to product development, engineering or competitive strategy within your organization for the duration of this Confidentiality Agreement and for a period of twelve (12) months following its expiry or the termination of discussions, whichever is later.

You hereby agree that you and your Representatives will use the Confidential Information solely for the purpose of analyzing the opportunity to acquire or invest in all or part of the Debtor's business and/or assets (the "Potential Transaction"), that the Confidential Information will be maintained and treated as confidential, and that you and your Representatives will not disclose the Confidential Information in any manner whatsoever. You may disclose Confidential Information only to the extent that the Debtor has previously authorized you in writing to disclose it to your Representatives who:

- (i) will be involved in analyzing the Potential Transaction;
- (ii) have received a copy of this Confidentiality Agreement; and
- (iii) have agreed in writing to be bound by the terms thereof.

Furthermore, you shall be liable for any breach by your Representatives of the obligations they have undertaken under this Confidentiality Agreement, and you agree to take, at your own expense, any measures (including, but not limited to, legal proceedings) to prevent your Representatives from disclosing or using the Confidential Information in violation of the provisions of this Confidentiality Agreement.

You shall ensure that copies or other forms of reproduction of the Confidential Information are provided only to persons authorized to access it and that the Confidential Information is used solely for the purposes authorized hereunder. You will use all reasonable means and make every effort to protect the Confidential Information from any unlawful use, theft, or unauthorized disclosure, and to ensure that your Representatives who have access to the Confidential Information do the same.

You further agree that you and your Representatives will not use the Confidential Information for the purpose of competing with the Debtor or a potential investor or purchaser of all or part of the Debtor's business and assets in the operations conducted, nor for any other purpose or in any other manner that could be harmful or detrimental to the Debtor or a potential investor or purchaser of all or part of the Debtor's business and assets.

No right, licence or interest, whether by implication or otherwise, is granted to you in or to any intellectual property of the Debtor by the disclosure of the Confidential Information. You shall not, and shall cause your Representatives not to, reverse engineer, decompile, disassemble or otherwise attempt to reconstruct any software, source code, algorithm or other intellectual property included in the Confidential Information or made available to you in connection with the SISF.

You agree that, without the prior written consent of the disclosing Parties, you will not contact any of the Debtor's officers, employees, customers, or competitors to attempt to obtain information regarding the Debtor or its business.

You agree that, without the prior written consent of the Disclosing Parties, you and your Representatives will not disclose to any other person the fact that Confidential Information has been made available to you and that discussions or negotiations regarding the potential Transaction are currently underway.

You shall promptly notify the Disclosing Parties of any unauthorized disclosure, unauthorized use, loss or theft of Confidential Information of which you become aware and shall reasonably cooperate with the Disclosing Parties to mitigate the consequences thereof.

The term "person" as used in this Confidentiality Agreement shall be interpreted broadly to include the media, as well as any corporation, partnership, group, individual, or other entity.

Access to the Confidential Information may be provided through a virtual data room (the "VDR") on terms and conditions determined by the Disclosing Parties. Access to the VDR is subject to this Confidentiality Agreement. You shall comply with all technical and administrative restrictions of the VDR, including restrictions on downloading, printing and copying, and you acknowledge that the Disclosing Parties may apply digital watermarks to documents and maintain access logs. Any failure to comply with the VDR restrictions shall constitute a breach of this Confidentiality Agreement.

If you decide not to proceed with the Potential Transaction, you must promptly notify the Disclosing Parties. In such a case, or at any time upon simple request by the Disclosing Parties, you must promptly return to them all Confidential Information (including any copies thereof) that has been provided to you or to your Representatives by or on behalf of the Disclosing Parties. In the foregoing cases, all Confidential Information prepared by you or your Representatives must be destroyed, and no copies may be retained, provided that you must provide written confirmation to that effect to the Disclosing Parties. Notwithstanding the return to the Disclosing Parties or the destruction of the Confidential Information, you and your Representatives shall remain bound by the confidentiality obligations and other obligations contained herein for a period of five (5) years from the date of this Confidentiality Agreement, provided that obligations relating to trade secrets and intellectual property of the Debtor shall remain in effect for so long as such information retains its character as a trade secret.

You understand and acknowledge that neither the Disclosing Parties nor their representatives (including, but not limited to, their directors, officers, employees, lawyers, or agents) make any representations or warranties, express or implied, as to the completeness or accuracy of the Confidential Information. You agree that neither the Disclosing Parties nor their representatives (including, but not limited to, their directors, officers, employees, lawyers, or agents) shall incur any liability whatsoever to you or your Representatives arising from your or your Representatives' use of the Confidential Information or from any errors it may contain. Only the representations and warranties contained in the definitive agreements evidencing the Potential Transaction shall be binding on the Debtor.

In consideration of the disclosure of Confidential Information to you, you hereby agree, for a period of three years from the date hereof, not to, directly or indirectly, including through your subsidiaries or companies within your respective groups, solicit employees of the Debtor or of a potential investor or purchaser of all or part of the Debtor's business and assets, induce them to leave their employment, or employ them.

You shall also indemnify the Disclosing Parties, their directors, officers, shareholders, and representatives against any damages, loss, cost, liability, and expense (including reasonable lawyers' fees) that they may incur, directly or indirectly, and against any claim or action that may be brought against them as a result of any breach or failure by you or your Representatives to comply with the terms and conditions set forth herein.

You represent and warrant that (i) you are acting on your own behalf and not as agent, broker or representative of any other Person in connection with the Potential Transaction, and (ii) you are not a party to any agreement, arrangement or understanding, whether written or oral, with any other Third Party participating in the SISP for the purpose of submitting a joint bid, coordinating your respective bids or sharing Confidential Information with such Third Party. You shall not, directly or indirectly, engage in any discussions, negotiations or exchanges with any other Third Party participating in the SISP in connection with the Potential Transaction, or enter into any agreement or arrangement with such Third Party, without the prior written consent of the Disclosing Parties.

You understand and agree that no agreement or arrangement shall be binding on the Debtor or shall be deemed to exist between you and the Debtor unless contracts to that effect have been entered into between you, the Debtor, and the Trustee, and subject to the Court's approval. You also understand and agree that the Debtor and the Trustee reserve the right, in their sole discretion, to reject any proposal you may submit to them regarding the potential Transaction, and that the Debtor and the Trustee may terminate negotiations at any time, without prior notice or penalty.

It is further agreed and understood that the fact that the Disclosing Parties do not insist on the full performance of any of the obligations that you and your Representatives have undertaken hereunder or do not exercise any of the rights granted herein shall not be deemed a waiver for the future of such right or of the full performance of such obligation. It is agreed that, in addition to being entitled to claim damages, the Disclosing Parties shall always be entitled to seek an injunction to enjoin any breach by you or your Representatives of the obligations set forth herein.

This Confidentiality Agreement is for the benefit of the Disclosing Parties, their directors, officers, shareholders, and agents. This Confidentiality Agreement shall be interpreted in accordance with the laws of Quebec, and only the courts of the judicial district of Quebec shall have jurisdiction to hear and determine any dispute arising hereunder.

Any consent that must or may be given under the terms hereof is given by order of the Court.

If the terms of this Confidentiality Agreement are acceptable to you, please sign and date the acceptance form below and return a copy of this Agreement to the Trustee.

Furthermore, if you accept this Confidentiality Agreement, you agree that the Debtor and the Trustee may, at their discretion, initiate or continue solicitation, negotiation, or discussion, directly or indirectly, with other Third Parties, including their representatives, regarding the opportunity to acquire, in whole or in part, the Debtor's assets.

All communications regarding this Agreement and any Transaction shall initially be conducted through the following persons or their legal counsel:

(i) LEMIEUX NOLET INC., in its capacity as trustee in the Debtor's Notice of Intention, and not in its own name

Mr. Martin Poirier, CPA, CIRP, SAI
Martin.poirier@ln.ca
Phone: 418-833-1054, ext. 2232

This Confidentiality Agreement may be validly executed in .pdf format and transmitted electronically via email, each such copy constituting an original.

SIGNED on _____ 2026.

Prehos Inc.
By:

Authorized Representative

SIGNED on _____ 2026.

Lemieux Nolet, in its capacity as trustee under the notice of intention
of Prehos Inc.

By:

Authorized Representative

SIGNED on _____ 2026.

_____ (Name of Third Party and Potential Bidder)

By

Authorized Signatory (Indicate name and title)