

March 20, 2026



Publication of Issue Price Pursuant to Treas. Reg. §1.1273-2(f)(9)

1261229 B.C. Ltd. 10.00% Senior Secured Notes due 2032 (“New Notes”)

1261229 B.C. Ltd. (the “Issuer”) is publishing this notice, pursuant to the requirements of Treas. Reg. §1.1273-2(f)(9) (the “Regulation”), with respect to its exchange offer (the “Exchange Offer”), which was completed on December 26, 2025. The Regulation requires the issuer of a debt instrument to determine whether the debt instrument is “publicly traded” as provided by the Regulation and, if so, the fair market value of the debt instrument. The Regulation also requires an issuer who has determined that a debt instrument is “publicly traded” as provided by the Regulation to make that determination as well as the fair market value of the debt instrument, which can be stated as its “issue price,” available to holders in a commercially reasonable fashion, including by electronic publication, within 90 days of the date of issue of the debt instrument.

Therefore, pursuant to the requirements of the Regulation, the Issuer hereby notifies the holders of the New Notes that the Issuer has determined that the New Notes are “publicly traded” as provided by the Regulation and the issue price of the New Notes was 103.616% of their principal amount.

As provided by the Regulation, the Issuer’s determination is binding upon all holders of the New Notes unless the holder explicitly discloses, in accordance with the requirements of the Regulation, that its determination is different from the Issuer’s determination on the holder’s timely filed federal income tax return for the taxable year that includes its acquisition date of the New Notes.

This notice is only intended to fulfill the Issuer’s notification obligation under the Regulation and does not constitute tax advice. The Issuer advises each holder of the New Notes to obtain professional tax advice to determine the implications of this notification on the determination of the holder’s income tax liabilities.