

Court File No.: CV-25-00742000-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN

BANK OF MONTREAL

Applicant

-and-

CHEEMA CARRIERS CORP. AND 1000083465 ONTARIO INC.

Respondents

IN THE MATTER OF AN APPLICATION UNDER SECTION 243(1) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, C. B-3, AS AMENDED; AND
SECTION 101 OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, C. C.43, AS AMENDED

AIDE MEMOIRE OF THE RECEIVER

April 23, 2026

RECONSTRUCT LLP

80 Richmond Street West, Suite 1700
Toronto, ON M5H 1T1

Caitlin Fell LSO No. 60091H

Tel: 416.613.8282

Email: cfell@reconllp.com

William Main LSO No. 70969C

Tel: 416.613.4885

Email: wmain@reconllp.com

Fax: 416.613.8290

Lawyers for the Receiver, Goldhar &
Associates Ltd

1. Goldhar & Associates Ltd., in its capacity as the Court-appointed receiver and manager (the “**Receiver**”) of the assets, undertakings, and property of Cheema Carriers Corp. (“**Cheema**”) and 1000083465 Ontario Inc. (“**465**”, together with Cheema, the “**Debtors**”), requests a two-hour motion hearing to seek the following relief: (i) a finding that Faraz Cheema, the principal of the Debtors, is in civil contempt of Court; (ii) orders from the Court compelling the production of certain information from third parties; (iii) approval of a listing agreement and sale process for 465’s real property; and (iv) approval of the Receiver’s activities. The relief sought will enable the Receiver to further progress the receivership, and arrest and potentially reverse value destruction to the estate.

Background

2. The Debtors operated a trucking, transport, and logistics business based out of the Greater Toronto Area. Cheema was the primary operating company. 465 is a real estate holding company whose principal asset is a commercial property at 860 Progress Court, Oakville (the “**Real Property**”).

3. The hearing of the within application was adjourned on consent on three occasions in 2025 to provide 465 with an opportunity to close a proposed sale of the Real Property (the “**Proposed Transaction**”). The Proposed Transaction did not close in accordance with the terms of such consent adjournments. On February 18, 2026, the application was granted by the Honourable Justice J. Dietrich. Her Honour’s endorsement and order (the “**Order**”) are attached as **Schedules “A”** and “**B**”.

Efforts of the Receiver and the Need for Relief

Faraz Cheema (a.k.a. Faraz Elahi)

4. Since the Order was made, the Receiver has been engaged in efforts to investigate and assume administration of the assets, liabilities, and other rights and obligations of the Debtors. While the Receiver has made progress, its efforts have been obstructed by a lack of cooperation on certain critical matters from Mr. Cheema and other parties. While Mr. Cheema has provided some cooperation and information, he has failed to provide the Receiver with:

- a. The books and records of the Debtors (including but not limited to financial statements and records, employee and payroll information, and information to support tax filings;
- b. The correct log-in credentials for any of the electronic platforms the Debtors used in day-to-day operations;
- c. A complete and accurate list of trucks and trailers owned or leased by Cheema in the twelve months prior to the Order; and
- d. An accounting of \$700,000 that was apparently paid in deposits in respect of the Proposed Transaction but which the Receiver has not yet been able to account for.

5. This information is critical to the Receiver's administration of the estates and discharge of its duties. The information has been repeatedly sought from Mr. Cheema. The Receiver and its counsel have written to Mr. Cheema or his counsel in relation to the Receiver's requests on a number of occasions including on February 23, 24, 26, and March 9, 12, 26, and 31, 2026 (copies of which are attached as **Schedule "C"**).

6. Based on information obtained through its investigations, the Receiver is concerned about asset sheltering and dissipation. Cheema vehicles have continued to be moved since the making of the Order, and in some instances have been re-decaled into the branding of other trucking companies with ties to Mr. Cheema.

7. It is the view of the Receiver that Mr. Cheema is in contempt of the Court's Order and the Receiver is bringing a motion to obtain a finding of same.

Other Parties

8. The Receiver also seeks orders to compel the following production or other cooperation from third parties:

- a. **Compelling Xpert IT Solutions Inc. ("Xpert") to provide the Receiver with access to**

Cheema's Xpert account. Xpert is a trucking operations platform that was used by Cheema. The Receiver has written to Xpert multiple times for such access but has received no response;

- b. **Compelling Anirban Mukherjee Professional Corporation ("Mukherjee") to provide certain accounting information of the Debtors'.** Mukherjee was the Debtors' accountant. The Receiver has written to Mukherjee multiple times for this information. Mukherjee has responded but so far only provided a small portion of the requested information; and
- c. **Compelling 6403361 Canada Inc. d.b.a. Mikaal Motor Freight ("Mikaal") and Haulex Expedite ("Haulex") to produce a report/list of the trucks and trailers used by each in their operations in the preceding twelve months.** Mikaal and Haulex are also GTA-based trucking companies. Mr. Cheema was previously a director at both companies, and there is evidence that at least Mikaal has done business under the name "Cheema Carrier" (see U.S. Department of Transportation Report attached as **Schedule "D"** (highlights added)). The Receiver understands that in recent months Cheema trailers have been re-decaled as Mikaal and Haulex trailers. The Receiver intends to run searches on Mikaal and Haulex's Vehicle Identification Number (**VIN**) numbers to identify whether any were recently registered as Cheema vehicles and, if so, investigate the basis on which they are now being used by Mikaal/Haulex.

Administrative Relief

9. The Receiver also seeks approval of:
 - a. The listing agreement and proposed sale process for the Real Property; and
 - b. Its activities as described in the Receiver's first report, to be delivered.

SCHEDULE "A"



ONTARIO SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

COUNSEL/ENDORSEMENT SLIP

COURT FILE NO.: CV-25-00742000-00CL

DATE: February 18, 2026

NO. ON LIST: 2

TITLE OF PROCEEDING: BANK OF MONTREAL v. CHEEMA CARRIERS CORP. et al

BEFORE: JUSTICE J. DIETRICH

PARTICIPANT INFORMATION

For Plaintiff, Applicant, Moving Party:

Name of Person Appearing	Name of Party	Contact Info
Adam M. Slavens	CSL to Applicant – Bank of Montreal	aslavens@torys.com
Mike Noel		mnoel@torys.com

For Defendant, Respondent, Responding Party:

Name of Person Appearing	Name of Party	Contact Info
Raghav Vig	CSL to the Respondents	raghav@rsglaw.ca

For Other, Self-Represented:

Name of Person Appearing	Name of Party	Contact Info
Will Main	CSL to the Proposed Receiver, Goldhar & Associates Ltd.	cfell@reconllp.com
		wmain@reconllp.com
Richard Goldhar	Proposed Receiver	RGoldhar@goldhar.ca
Wendy Greenspan	PPSA Creditors	
Birpal Benipal	CSL to Daimler Truck Financial Services Canada Corporation	birpal@benipallaw.ca

ENDORSEMENT OF JUSTICE JANE O. DIETRICH:

[1] Bank of Montreal (the “**Bank**”) seeks an order appointing Goldhar & Associates Ltd. (“**Goldhar**”) as receiver and manager over all of the assets, properties and undertakings of the Debtors, Cheema Carriers Corp. and 1000083465 Ontario Inc., including a commercial real property located at 860 Progress Court, Oakville,

Ontario (the “**Real Property**”). The Bank seeks this appointment under section 243(1) of the *Bankruptcy and Insolvency Act* and section 101 of the *Ontario Courts of Justice Act*.

[2] This application first came before me on May 14, 2025. At that time, the matter was opposed and I set a schedule which included a hearing on June 16, 2025. On June 16, 2025, the parties agreed to adjourn the matter until October 3, 2025, on terms set out in my endorsement of June 16, 2025. Those terms included that if the Bank had not been repaid by October 1, 2025, that the Debtors consented to the form of order sought – with the caveat that the Debtors may object to Goldhar as the proposed receiver. If the Debtors objected to Goldhar, the Bank could propose an alternative licensed insolvency trustee, and the Debtors consented to that alternative receiver.

[3] When the parties attended on October 3, 2025, they agreed to further adjourn the receivership application on terms of a revised consent order which terms included that the a sale of the Real Property (the “**Transaction**”) was to close and payment of the proceeds of the Transaction in an amount of at least \$10 million were to be received by the Bank by December 1, 2025. Further, the Debtors agreed that if the Transaction was terminated or if any of the Bank did not receive the funds in accordance with the specified timelines, they consented to the appointment of Goldhar on the terms set out in the Consent Order.

[4] The parties then attended before me again on December 3, 2025, at which time, the matter was again adjourned on consent, until today. The terms of that consent adjournment contemplated the closing the Transaction and provided that if the Bank had not been repaid proceeds from the Transaction of at least \$10 million by February 16, 2026, the Debtors consented to the appointment of Goldhar on the terms set out in the Consent Order.

[5] Despite the further time provided to the Debtors, February 16, 2026 has passed and the Bank has not received the contemplated funds. Counsel for the Debtors confirmed the Transaction has terminated. Accordingly, the matter proceeded on consent of the Debtors before me.

[6] Defined terms not otherwise defined herein have the meaning provided to them in the Factum of the Bank filed on this application.

Background

Debtors

[7] The Debtors—Cheema and 465 Ontario—operate a trucking, transport and logistics business headquartered in the Greater Toronto Area. Their business focuses primarily on the transport of temperature-controlled freight and produce across routes that include the east and west coasts of the U.S. and Texas. Both of the Debtors are incorporated under the laws of Ontario.

The Loans and Security

[8] The Debtors owe the Bank over \$10.5 million under four credit facilities (the “**Indebtedness**”). The Bank advanced three of those facilities to Cheema (collectively, the “**Cheema Facilities**”) and the remaining facility to 465 Ontario (the “**465 Ontario Facility**”). The Debtors have both guaranteed each other’s obligations.

[9] Among other things, as security for its obligations, Cheema executed a security agreement dated January 31, 2022. The 465 Ontario Facility is a mortgage-backed facility, whereunder the Bank advanced \$9.2 million to 465 Ontario to purchase the Real Property. Among other things, as security for the 465 Ontario Facility, the Bank registered a \$10,050,000 charge against the Real Property on February 1, 2022 and was granted a general security agreement dated January 27, 2022.

Default

[10] The Debtors were required to deliver their combined financial statements for the year ended December 31, 2023 to the Applicant by June 30, 2024. They did not do so until September 2024. At that time, the Bank discovered that, for the period ending December 31, 2023, the Debtors breached certain financial covenants.

[11] As a result of the financial covenant defaults, on November 1, 2024, the Bank provided notice to the Debtors that repayment was required by January 31, 2025. The Bank subsequently extended the repayment deadline to February 28, 2025 and ultimately to March 31, 2025. Repayment was not received.

[12] On April 17, 2025, in response to the Payment Defaults, the Bank delivered demand letters and notices of intention to enforce security under section 244 of the BIA.

[13] Both GSAs and the Standard Charge Terms incorporated into the Charge on the Real Property provide the Bank with the right, among other things to seek the appointment of a receiver.

[14] Other parties with a PPSA registration were served in May of 2025. Counsel for PNC Equipment Finance and Daimler Truck Financial Services Canada Corporation attended today to observe, but did not take any position on the relief sought.

[15] As noted above, on June 16, 2025, October 3, 2025, and December 3, 2025 the parties agreed to adjourn the matter to provide the Debtors time to sell the Real Property and repay the Bank, however, it was agreed that if the Bank did not receive proceeds of at least \$10 million by February 16, 2026, the Debtors consented to the relief sought by the Bank.

Issue

[16] The only issue to be determined today, is whether it is just or convenient to appoint a receiver over the assets, properties and undertakings of the Debtors.

Analysis

[17] The test for the appointment of a receiver under s. 243 of the BIA or s. 101 of the CJA is whether it is just or convenient.

[18] In determining whether it is just or convenient to appoint a receiver the court must have regard to all of the circumstances of the case particularly the nature of the property and the rights and interests of all parties in relation to the property: see *Bank of Nova Scotia v Freure Village of Clair Creek*, [1996] OJ No 5088 at para 10. While the appointment of a receiver is generally an extraordinary equitable remedy, where the rights of the secured creditor include, pursuant to the terms of its security, the right to seek the appointment of a receiver, the burden on the applicant is lessened: see *Elleway Acquisitions Ltd. v. Cruise Professionals Ltd.*, 2013 ONSC 7101 at para. 27

[19] As summarized by Justice Osborne, as he then was, in *Canadian Equipment Finance and Leasing Inc. v. The Hypoint Company Limited*, 2022 ONSC 6186 at para 25, a number of factors have historically been taken into account in the determination of whether it is appropriate to appoint a receiver. The factors are not a checklist, but rather a collection of considerations to be viewed holistically, they include:

- a. whether irreparable harm might be caused if no order is made, although as stated above, it is not essential for a creditor to establish irreparable harm if a receiver is not appointed where the appointment is authorized by the security documentation;
- b. the risk to the security holder taking into consideration the size of the debtor's equity in the assets and the need for protection or safeguarding of assets while litigation takes place;
- c. the nature of the property;
- d. the apprehended or actual waste of the debtor's assets;

- e. the preservation and protection of the property pending judicial resolution;
- f. the balance of convenience to the parties;
- g. the fact that the creditor has a right to appointment under the loan documentation;
- h. the enforcement of rights under a security instrument where the security-holder encounters or expects to encounter difficulties with the debtor;
- i. the principle that the appointment of a receiver should be granted cautiously;
- j. the consideration of whether a court appointment is necessary to enable the receiver to carry out its duties efficiently;
- k. the effect of the order upon the parties;
- l. the conduct of the parties;
- m. the length of time that a receiver may be in place;
- n. the cost to the parties;
- o. the likelihood of maximizing return to the parties; and
- p. the goal of facilitating the duties of the receiver.

[20] In this case, it is just and convenient to appoint a receiver.

[21] The Debtors owe in excess of \$10.5 million to the Bank.

[22] The Bank has not moved precipitously. Over a year has passed since the Bank notified the Debtors that they were in default of their obligations. The Bank extended the deadline for repayment multiple times, including most recently to February 16, 2026, failing which the Debtors agreed that they consented to the relief sought by the Bank.

[23] The Bank's security documents provide for the appointment of a receiver.

[24] The value of the Debtors' business derives largely from trucks and transportation equipment that could be in a dozen or more jurisdictions at any particular time—including jurisdictions across the United States. A receivership is necessary to preserve the value of these highly mobile assets.

[25] Goldhar is qualified to act as receiver and has consented to do so.

[26] The terms of the proposed receivership order, as modified during the hearing today are appropriate and consistent with the Model Order of the Commercial List.

[27] Accordingly, I grant the receivership order in the form signed by me today.

Disposition

[28] Order to go in the forms signed by me this day.



Date: February 18, 2026

Justice J. Dietrich

SCHEDULE "B"



Court File No. CV-25-00742000-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE) WEDNESDAY, THE 18th
)
JUSTICE J. DIETRICH) DAY OF FEBRUARY, 2026

BANK OF MONTREAL

Applicant

- and -

CHEEMA CARRIERS CORP. AND 1000083465 ONTARIO INC.

Respondents

ORDER
(Appointing Receiver)

THIS MOTION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”) and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the “**CJA**”) appointing Goldhar & Associates Ltd. (“**Goldhar**”) as receiver and manager (in such capacity, the “**Receiver**”) without security, of: (i) all of the assets, undertakings and properties of Cheema Carriers Corp. (“**Cheema**”); and (ii) all of the assets, undertakings and properties of 1000083465 Ontario Inc. (“**465 Ontario**”, and together with Cheema, the “**Debtors**”), including, without limitation, the real property located at municipal address 860 Progress Court, Oakville, Ontario and described by PIN 24848-0050 (LT) (the “**Real Property**”, and collectively with the foregoing, the “**Property**”), was heard this day by judicial video conference via Zoom in Toronto, Ontario.

ON READING the notice of application of the Applicant dated April 28, 2025, the affidavit of Leo Chun sworn April 28, 2025, and the exhibits thereto, the factum of the Applicant

dated May 7, 2025, the consent of Goldhar to act as the Receiver dated April 27, 2025, the affidavit of Faraz Elahi sworn May 12, 2025, and May 30, 2025, and the exhibits thereto, supplementary affidavit of Faraz Elahi sworn June 4, 2025, and the exhibits thereto, the factum of the Respondents, and on hearing the submissions of counsel for each of the Applicant, the Respondents and Goldhar, no one appearing for any other person on the service list, although duly served as appears from the Affidavits of Service of Elizabeth Nigro sworn April 29 and May 8, 2025, the Affidavits of Service of Siva Sivaperuman sworn April 30 and May 8, 2025, the Affidavit of Service of Elizabeth Nigro sworn October 1, 2025 and the Lawyer's Certificate of Service of Mike Noel dated December 1, 2025.

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application Record is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, Goldhar is hereby appointed Receiver, without security, of the Property.

RECEIVER'S POWERS

3. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it (including, without limitation, the

transport of any trucks, trailers or transport vehicles to a secure location), the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

- (c) to manage, operate, and carry on the business of the Debtors, or either of them, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, reject or cease to perform any contracts of the Debtors, or either of them, including, without limitation, any contracts with any Independent Contractor (as defined below);
- (d) to engage, or to continue the Debtors' existing engagement(s) with, any independent contractors or subcontractors (including, but not limited to, those contractors or subcontractors that provide truck driving, logistics, maintenance or office support services (each, an “**Independent Contractor**”)), consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, vehicles (including, without limitation, trucking, trailers or transport vehicles), premises or other assets to continue the business of the Debtors, or either of them, or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors, or either of them, and to exercise all remedies of the Debtors, or either of them, in collecting such monies, including, without limitation, to enforce any security held by the Debtors, or either of them;

- (g) to settle, extend or compromise any indebtedness owing to the Debtors, or either of them;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, including, without limitation, in respect of transport and trucking permits and any requirements related thereto, whether in the Receiver's name or in the name and on behalf of the Debtors, or either of them, for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, or either of them, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (j) to market any or all of the Property (including, without limitation, any vehicles, trailers or equipment), including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business:
 - (i) without the approval of this Court in respect of any transaction not exceeding \$100,000, provided that the aggregate consideration for all such transactions does not exceed \$500,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required.

- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (o) to apply for any permits, licences, approvals or permissions, including, without limitation, transport and trucking permits and any requirements related thereto, as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors, or either of them;
- (p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, or either of them, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors, or either of them;
- (q) to exercise any shareholder, partnership, joint venture or other rights which the Debtors, or either of them, may have; and
- (r) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. THIS COURT ORDERS that (i) the Debtors, (ii) all of their current and former directors, officers, employees, Independent Contractors, agents, accountants, legal counsel and shareholders, and all other persons acting on their instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being “**Persons**” and each being a “**Person**”) shall forthwith advise the Receiver of the existence of any Property in such Person’s possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver’s request.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the “**Records**”) in that Person’s possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto

paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

7. THIS COURT ORDERS that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days notice to such landlord and any such secured creditors.

NO PROCEEDINGS AGAINST THE RECEIVER

8. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

9. THIS COURT ORDERS that no Proceeding against or in respect of the Debtors, or either of them, or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors, or either of them, or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

10. THIS COURT ORDERS that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any “eligible financial contract” as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors, or either of them, are not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

11. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, or either of them, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

12. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors, or either of them, or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtors, or either of them, are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtors’ current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

13. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the “**Post Receivership Accounts**”) and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

14. THIS COURT ORDERS that all employees and Independent Contractors of the Debtors, or either of them, shall remain the employees, contractors or subcontractors, as applicable, of the applicable Debtor until such time as the Receiver, on the applicable Debtor’s behalf, may terminate the employment of such employees or terminate or reject the contract(s) governing any such Independent Contractor. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

PIPEDA

15. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a “**Sale**”). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all

such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the applicable Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

16. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, “**Possession**”) of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the “**Environmental Legislation**”), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver’s duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER’S LIABILITY

17. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

18. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the “**Receiver’s Charge**”) on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver’s Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

19. THIS COURT ORDERS that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

20. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

21. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the “**Receiver’s Borrowings Charge**”) as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or

otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

22. THIS COURT ORDERS that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

23. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.

24. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

SERVICE AND NOTICE

25. THIS COURT ORDERS that the Guide Concerning Commercial List E-Service (the "**Guide**") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Guide (which can be found on the Commercial List website at <https://www.ontariocourts.ca/scj/files/guides/the-guide-concerning-commercial-list-e-service-en.pdf>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the *Rules of Civil Procedure*. Subject to Rule 3.01(d) of the *Rules of Civil Procedure* and paragraph 21 of the Guide, service of documents in accordance with the Guide will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Guide with the following URL: <https://goldhar.ca/corporate-engagements/CheemaCarriers>

26. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Guide is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtors' creditors or other interested parties at their respective addresses as

last shown on the records of the Debtors and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

27. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

28. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors, or either of them.

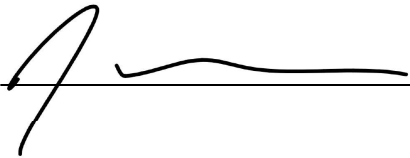
29. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

30. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

31. THIS COURT ORDERS that the Applicant shall have its costs of this motion, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtors' estates with such priority and at such time as this Court may determine.

32. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

33. THIS COURT ORDERS that this Order and all of its provisions shall be effective as of 12:01 a.m. Eastern on the date of this Order without any need for entry and/or filing.



A handwritten signature in black ink is positioned above a horizontal line. The signature consists of a large, stylized initial 'J' followed by a series of connected, wavy lines that extend to the right, ending at the line.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the ____ day of _____, 2026.

GOLDHAR & ASSOCIATES LTD.

Per: _____

Name:

Title:

IN THE MATTER OF AN APPLICATION UNDER SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, C. B-3, AS AMENDED; AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, C. C.43, AS AMENDED

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

**ORDER
(Appointing Receiver)**

Torys LLP
79 Wellington St. W., 30th Floor
Box 270, TD South Tower
Toronto, ON M5K 1N2

Adam M. Slavens (LSO#: 54433J)
Tel: 416.865.7333 | aslavens@torys.com

Mike Noel (LSO#: 80130F)
Tel: 416.865.7378 | mnoel@torys.com

Lawyers for Bank of Montreal, the Applicant

SCHEDULE "C"

From: [Richard Goldhar](#)
To: [Farazelahii@gmail.com](#); [Raghav Vig](#); [ADMIN - CHEEMA CARRIERS](#)
Cc: [William Main](#); [Natasha Rambaran](#); [Marlene Oilgisser](#); [Laisie Cedeno](#); [Richard Goldhar](#)
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.
Date: February 23, 2026 9:17:28 AM
Attachments: [image486634.jpg](#)
[image011793.png](#)
[Possession Checklist.pdf](#)
[Employee Information Template.xlsx](#)
[Information Checklist re Trucks.xlsx](#)
[Cheema - Information checklist.pdf](#)

Dear Mr. Cheema,

We write in our capacity as Court-Appointed Receiver and Manager of **Cheema Carriers Corp.** and **1000083465 Ontario Inc.**

Further to our meeting of February 21, 2026 at 7 Kimbel Street, Mississauga, Ontario L4T 3C4, and as requested by you, we are setting out our formal written information and possession requirements.

As Court-Appointed Receiver and Manager, we are obligated to secure and review all assets, records, banking, and operational information. The requests below are entity-specific and are in addition to the attached possession checklist, which must be completed in full for each company.

1. Cheema Carriers Corp.

(Trucking and Dispatch Operations – Canada and USA)

A. Occupancy and “Mikal Corporation”

The security lot attendant referenced “Mikal Corporation” as the tenant of the yard. This is new information and requires immediate clarification. Please provide:

- Full legal name, corporate number, and contact information for Mikal Corporation;
- Copies of any lease, sublease, license, or occupancy agreement relating to 7 Kimbel Street;
- Details of any corporate, shareholder, director, or related-party relationship between Cheema Carriers Corp., 1000083465 Ontario Inc., and Mikal Corporation;
- Confirmation of who pays rent, to whom, and from which account;
- Details of any security deposits and rent arrears;
- Confirmation of whether Mikal Corporation carries on business at the yard and whether it owns, leases, or stores any equipment there;
- Identification of all property currently located at the yard and ownership thereof;
- Details of any transfers of possession, control, or operational use of the yard since September 2025.

If Mikal Corporation is in possession of any property of Cheema Carriers Corp., full particulars

must be provided immediately.

B. Fleet and Equipment (12-Month Lookback and Wind-Down Status)

We require a complete reconciliation of fleet and equipment:

1. During the Last 12 Months of Operations

- Complete fleet list (trucks, trailers, reefers, chassis, yard tractors, etc.);
- VINs, plate numbers, and ownership status (owned/leased/financed);
- Lender or lessor details;
- Insurance coverage;
- Any assets repossessed, surrendered, sold, or otherwise transferred;
- Copies of bills of sale and disposition details.
- Did you operate as a broker or did you broker out any work in past 12 months of operations?
- Did you complete or partake in any interstate loads in the past 5 years?

2. At the Time of Wind-Down (September 2025)

- List of all equipment owned, leased, or in possession at wind-down;
- Location of each unit at wind-down;
- Current location of each asset;
- Storage arrangements and costs;
- Confirmation of any assets dismantled, scrapped, or stripped.

Please specifically advise:

- Which trucks currently or previously located at the yard were stripped of onboard computers, ECMs, transmission control modules, GPS units, dash electronics, or other electronic components;
 - Who authorized the removal;
 - Where those components are currently located;
 - Whether any such components were sold or transferred.
-

C. Employees and WEPP Requirements

As Receiver, we are required to assess potential claims under the Wage Earner Protection Program (WEPP).

Please provide the following for all employees who worked for Cheema Carriers Corp. at any time in the past six (6) months:

- Full employee list (including terminated and active within that period);
- Employment status (employee vs. independent contractor);
- Position/title;
- Date of hire and date of termination (if applicable);
- Last date worked;

Wage rate and payroll frequency;

- Accrued but unpaid wages, vacation pay, and commissions;
- Copies of employment agreements;
- Copies of Records of Employment (ROEs), if issued;
- Payroll registers for the past 12 months;
- Details of any outstanding source deductions.

We will be providing WEPP-related forms which must be completed in full for all employees who worked for Cheema Carriers Corp. within the last six months. These forms must be completed accurately and promptly to avoid prejudice to employee claims.

D. Cross-Border and Regulatory Matters

Please provide:

- CVOR and NSC certificates;
 - U.S. DOT and MC numbers;
 - IRP and IFTA account details;
 - FAST and customs bond information;
 - Details of audits, penalties, or regulatory actions;
 - List of drivers (active and terminated within 12 months);
 - Independent contractor agreements.
-

E. Dispatch, Contracts and Receivables

- Customer and broker list (past 24 months);
 - Major transportation contracts;
 - A/R aging;
 - Factoring agreements;
 - Dispatch software access and credentials;
 - Outstanding cargo claims or disputes.
-

F. Banking and Financial Information

For all accounts including TD Bank and any others:

- Branch details and account numbers (CAD and USD);
- Operating, payroll, tax, credit card, and line of credit accounts;
- Current balances;
- 12 months of bank statements;
- Authorized signing officers;
- Online banking credentials;
- Disclosure of any related-party transfers in the past 24 months.

You are reminded that no withdrawals, transfers, or dealings are permitted from company bank accounts.

2. 1000083465 Ontario Inc.

(Real Estate Holding Company)

A. Property and Title

- Confirmation of ownership of 7 Kimbel Street;
 - Copy of deed/transfer;
 - Mortgage statements and lender contacts;
 - Property tax status;
 - Insurance policies;
 - Any environmental reports;
 - Details of liens or encumbrances.
-

B. Tenancies and Mikal Corporation

- Complete rent roll;
- All leases and amendments;
- Confirmation whether Cheema Carriers Corp. was a tenant;
- Confirmation whether Mikal Corporation is or was a tenant;
- Details of any transfer of occupancy since September 2025;
- Related-party arrangements;
- Security deposits;
- Intercompany rent settlements;
- Any unregistered lease or trust arrangements.

Given the new reference to Mikal Corporation, please clearly explain the timeline of occupancy and any change in tenancy structure.

C. Banking and Corporate Records

- All bank accounts and statements (12 months);
 - Authorized signatories;
 - Intercompany transfers (past 24 months);
 - Shareholder loans or advances;
 - Minute book and registers;
 - Financial statements (past 3 years);
 - Pending litigation or claims.
-

Deadline and Ongoing Cooperation

The attached possession checklist must be completed in full for each entity and returned together with all requested documentation no later than Wednesday, February 25, 2026, by end of day.

Please note that this request is not exhaustive. Additional information requests may follow as

our review progresses. We expect your full, transparent, and ongoing cooperation in fulfilling the Receiver's Court-ordered mandate.

Should you require clarification in completing the materials, please advise immediately.

We appreciate your prompt attention and cooperation.

Yours truly,

Goldhar & Associates Ltd.

Court-Appointed Receiver and Manager of

Cheema Carriers Corp. and 1000083465 Ontario Inc.

Not in our personal or corporate capacity

Richard Goldhar, ASO

Richard Goldhar | CIRP, LIT

Licensed Insolvency Trustee

p: 416-929-2500 ext 1301

t-f: 1 855 541 5114 | f: 905 361 0488

e: RGoldhar@goldhar.ca

www.goldhar.ca 	www.goldhartaxsolutions.ca 
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* Please consider the environment before printing this information.

From: [Natasha Rambaran](#)
To: [Raghav Vig](#)
Cc: [Farazelahii@gmail.com](#); [Richard Goldhar](#); [Caitlin Fell](#); [William Main](#)
Subject: Court File No. CV-25-00742000-00CL – Bank of Montreal and Cheema Carriers Corp et al.
Date: February 24, 2026 8:00:25 PM
Attachments: [image001.png](#)
[LT R. Vig re Violation of Appointment Order - 24-FEB-2026.pdf](#)

Good evening,

Please see the attached letter from Will Main.

Regards,
Natasha



Natasha Rambaran
Associate
T | [416.613.4880](tel:416.613.4880)
C | [416.587.1439](tel:416.587.1439)
E | nrambaran@reconllp.com

Reconstruct LLP | Restructuring and Litigation Lawyers
80 Richmond Street West, Suite 1700, Toronto, ON M5H 2A4

February 24, 2026

BY EMAIL

RAGHAV VIG
6605 Hurontario Street
Suite 400
Mississauga, ON
L5T 0A3

Dear Counsel:

Re: Court File No. CV-25-00742000-00CL – Bank of Montreal and Cheema Carriers Corp et al.

As you are aware, we are counsel to Goldhar & Associates Ltd. (“**Goldhar**”), in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”) of all the assets, undertakings and properties (collectively, the “**Property**”) of Cheema Carriers Corp. (“**Cheema**”) and 1000083465 Ontario Inc. (together, the “**Debtors**”). The Property includes, among other things, trucks, trailers, and other vehicles belonging to the Debtors (the “**Vehicles**”).

Appointment Order

As you know, Goldhar was appointed as the Receiver pursuant to the Order of the Honourable Justice Dietrich of the Ontario Superior Court of Justice (Commercial List) granted on February 18, 2026 (the “**Appointment Order**”). Capitalized terms used herein and not otherwise defined have the meanings given to them in the Appointment Order.

Pursuant to paragraph 3 of the Appointment Order, the Receiver is empowered to do the following, exclusively and without interference from any other person:

- take possession of an exercise control over the Property (3(a)); and
- to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it (including, without limitation, the transport of any trucks, trailers or transport vehicles to a secure location), the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable (3(b)).

Pursuant to paragraph 4 the Appointment Order, the Debtors and all of their current and former directors, officers, employees, Independent Contractors, agents, accountants, legal counsel and shareholders, and all other persons acting on their instruction or behalf, are required to, among other things, forthwith:

- advise the Receiver of the existence of any Property in such Person's possession or control;
- grant the Receiver immediate and continued access to the Property; and
- deliver all such Property to the Receiver upon the Receiver's request.

Your client is aware of these Court-ordered obligations.

Violations of the Appointment Order

It has come to the Receiver's attention that the Debtors have failed to comply with their obligations under the Appointment Order. These violations include, among other things, the Debtors' failure to make full disclosure of the Property to the Receiver and the Debtors' deliberate interference with the Property. In particular:

1. On or around February 21, 2026, the principal of the Debtors, Faraz Cheema, advised the Receiver that the Debtors' only Vehicles were two cabs and one trailer owned by Cheema. Mr. Cheema also disclosed the existence of one additional cab plated for Cheema that he advised was owned by an independent contractor. That information was and is inaccurate. Upon inspection of the two cabs with Mr. Cheema and the Receiver's Bailiff, it was noted these Vehicles were significantly damaged, missing transmission modules and engine computers, and had been entirely stripped of valuable electronics. Given this condition, the two cabs are likely worth no more than scrap value and are likely only usable for parts. The Receiver has since identified, through multiple sources of information, significantly more Vehicles belonging to the Debtors that were not disclosed to the Receiver. Further, when Mr. Cheema was questioned about the Vehicle he arrived to site in, he only then disclosed that it belonged to Cheema. The Bailiff took possession of such Vehicle at that time.
2. On or around February 23, 2026, further to a number of similar prior requests made to the Debtors, the Receiver formally requested in writing a complete list of the fleet of Vehicles used during the prior twelve (12) months of operations by the Debtors. No such list has been provided.
3. On or around February 23, 2026, the Receiver learned that the Debtors have altered or changed the decals on Vehicles, including on Vehicles located at 7 Kimbel Street Mississauga, Ontario L4T 3C4.
4. On or around February 23, 2026, the Receiver learned that certain of the Vehicles have continued to enter and exit the various locations in which they are stored, including on February 19, 20, 21, 22, and 23, 2026.

The conduct described above constitutes clear and deliberate violations of the Appointment Order.

The Debtors are hereby directed to:

- (a) make full and complete disclosure of the Vehicles owned by the Debtors or which have been used by the Debtors in the preceding twelve (12) months, including each Vehicle's VIN, licence plate, ownership, and location;**
- (b) provide all other information sought by the Receiver pursuant to the Order;**
- (c) immediately cease and desist from any and all interfering with, altering, concealing, relocating or modifying any of the Property;**
- (d) immediately cease and desist from interfering with the Receiver's efforts to obtain possession of the Property or otherwise carry out his powers under the Appointment Order, including by continuing to move or use the Vehicles; and**
- (e) immediately cease and desist from taking any further steps in violation of the Appointment Order.**

If these violations of the Appointment Order are not rectified immediately, we will be left with no alternative but to return to Court to seek urgent relief against the Debtors, which may include a finding of contempt against the Debtors, as well as such additional remedies, costs, and sanctions as the Court deems appropriate.

Nothing contained in this letter constitutes or should be construed as a waiver of any rights, remedies or powers of the Receiver, which are expressly reserved.

Finally, as you have advised that you are not presently representing Mr. Cheema in this phase of the proceeding, we are copying him directly on this correspondence.

Yours truly,

RECONSTRUCT LLP



William Main
WM/lr

ec: R. Goldhar
C. Fell & N. Rambaran
F. Cheema

From: [Richard Goldhar](#)
To: [Raghav Vig](#)
Cc: [William Main](#); [Natasha Rambaran](#); [Marlene Oilgisser](#); [Laisie Cedeno](#); [Farazelahii@gmail.com](#); [Caitlin Fell](#)
Subject: RE: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.
Date: February 26, 2026 4:05:10 PM
Attachments: [image003.jpg](#)
[image004.jpg](#)
[image005.png](#)
[image616831.jpg](#)
[image368455.png](#)
[GA Possession Checklist - updated feb 2026.pdf](#)

Raghav,

Thank you for the initial information provided. However, the responses remain materially incomplete and, in several instances, improperly defer responsibility to third parties.

The possession form must be completed for both entities in Receivership. I offered Mr. Cheema the opportunity to attend with me in person to complete the form, which is the standard practice to ensure completeness and to generate any necessary follow-up questions. Mr. Cheema declined that offer and requested that everything be provided in writing.

For clarity, the prior reference to Soberman Inc. was made in error. A corrected form is attached.

I remain prepared to have Mr. Cheema attend at my office to complete the possession forms in person. In the interim, full and complete written responses are required.

As you are aware, officers and directors of companies in receivership have a statutory obligation to provide complete disclosure of the companies' property, books, records, and affairs. Responses indicating that information is "not readily accessible" or "with the landlord" or "with Mikaal Motors" are not sufficient. If Mr. Cheema does not have information immediately available, he must take steps to obtain it and produce it promptly.

For clarity, the following deficiencies remain outstanding:

1. Cheema Carriers Corp.

A. Occupancy and "Mikal Corporation" – 7 Kimbel Street

We note the identification of 6403361 Canada Inc. d.b.a. Mikaal Motor Freight.

However:

- The statement that there is "no sublease" does not explain the legal basis upon which Mikaal Motor Freight is present at or associated with the yard.
- Mr. Faraz Cheema's prior directorship in Mikaal Motors raises related-party considerations that require full disclosure.
- Rent arrangements, security deposits, and occupancy terms cannot simply be deferred

to the landlord. Mr. Cheema must confirm:

- Who is in possession of the yard;
- Who is paying rent;
- From which account payments are made;
- The legal basis for any occupancy.
- A clear timeline must be provided outlining any transfer of possession, operational control, or access to the yard since September 2025.
- If Mikaal Motor Freight (or any related entity) is in possession of property of Cheema Carriers Corp., full particulars must be provided immediately.

The response that Mr. Cheema is “still in the process of locating all equipment” is noted; however, a definitive reconciliation must now be provided.

B. Fleet and Equipment

While attached lists have been referenced, significant gaps remain:

- Lender and lessor details must be fully identified.
 - Bills of sale and disposition documentation must be produced.
 - A reconciliation is required between:
 - Assets held 12 months prior to wind-down;
 - Assets held at wind-down (September 2025);
 - Assets currently located and their condition.
 - A direct response is required regarding brokering activities and any interstate (cross-border) operations.
 - With respect to electronic components (ECMs, TCMs, GPS units, dash electronics, etc.), please confirm:
 - Whether any units were stripped;
 - Who authorized removal;
 - Where components are currently located;
 - Whether any were sold, transferred, or scrapped.
-

C. Employees and WEPP

The Receiver has statutory obligations in respect of potential WEPP claims. Full payroll, employment, ROE, and source deduction records must be provided without delay. This information is mandatory and cannot be deferred.

D. Dispatch, Contracts, Receivables, and Banking

Statements that information is “not readily accessible” are not sufficient.

Full banking disclosure must be provided, including:

- Account numbers (CAD and USD);
- 12 months of statements;
- Authorized signatories;
- Related-party transfers (past 24 months).

All books and records of Cheema Carriers Corp. are property of the estate and must be delivered to the Receiver.

Mr. Cheema is reminded that no withdrawals, transfers, or dealings are permitted from

company bank accounts.

2. 100083465 Ontario Inc.

(Real Estate Holding Company)

A. Property and Title

- Confirmation of ownership of 860 Progress Court, Oakville
 - Copy of deed/transfer;
 - Mortgage statements and lender contacts;
 - Property tax status;
 - Insurance policies;
 - Any environmental reports;
 - Details of liens or encumbrances.
-

B. Tenancies - Pertaining to 860 Progress Court, Oakville

- Complete rent roll;
 - All leases and amendments;
 - Confirmation whether Cheema Carriers Corp. was a tenant;
 - Confirmation whether Mikal Corporation is or was a tenant;
 - Details of any transfer of occupancy since September 2025;
 - Related-party arrangements;
 - Security deposits;
 - Intercompany rent settlements;
 - Any unregistered lease or trust arrangements.
-

C. Banking and Corporate Records-

- All bank accounts and statements (12 months);
 - Authorized signatories;
 - Intercompany transfers (past 24 months);
 - Shareholder loans or advances;
 - Minute book and registers;
 - Financial statements (past 3 years);
 - Pending litigation or claims.
-

We require:

1. Completed possession forms for both entities; and
2. Full documentary production responsive to the outstanding items above.
3. Please advise the relationships if any with Haulex, CQR Logistics and Peace Transportation.

Time is of the essence. Please confirm by return email when complete disclosure will be provided.

Yours truly,

Goldhar & Associates Ltd.,

in its capacity as Court-Appointed Receiver and Manager of
Cheema Carriers Corp. and 1000083465 Ontario Inc.,
and not in its personal or corporate capacity

Per:

Richard Goldhar

Richard Goldhar | CIRP, LIT

Licensed Insolvency Trustee

p: 416-929-2500 ext 1301

t-f: 1 855 541 5114 | f: 905 361 0488

e: RGoldhar@goldhar.ca

www.goldhar.ca 	www.goldhartaxsolutions.ca 
---	---

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From: Raghav Vig <raghav@rsglaw.ca>

Sent: February 25, 2026 7:10 PM

To: Richard Goldhar <RGoldhar@goldhar.ca>

Cc: William Main <wmain@reconllp.com>; nrambaran@reconllp.com; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>; Farazelahii@gmail.com

Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Mr. Goldhar,

Thank you for your email. Please find attached the following:

1. List of Trailers
2. List of Trucks
3. Cheema Carriers' Regulatory Package

I have reviewed the Possession Checklist and would appreciate clarification as to whether this is still required to be completed by Mr. Cheema. I can understand the reasoning for requesting such a document prior to surrender of possession, however, given that possession has already been delivered, it is unclear what purpose the Checklist now serves. Further, much of the information requested appears to overlap with the questionnaire you previously circulated and is therefore duplicative. Contrary to your earlier comment, the Checklist does not appear to be entity-specific. By way of example, page 6 references "Soberman Inc." — please confirm the relevance of that entity in this context.

For ease of reference, Mr. Cheema's responses to your questionnaire are embedded in your prior email below in **RED**.

Regards,
Raghav



Raghav Vig
Associate
T: 905 799 0925
F: 866 570 0633
E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Richard Goldhar <RGoldhar@goldhar.ca>

Sent: February 23, 2026 9:17 AM

To: Farazelahii@gmail.com; Raghav Vig <raghav@rsglaw.ca>; ADMIN - CHEEMA CARRIERS <admin@cheemacarriers.com>

Cc: William Main <wmain@reconllp.com>; nrambaran@reconllp.com; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Dear Mr. Cheema,

We write in our capacity as Court-Appointed Receiver and Manager of **Cheema Carriers Corp.** and **1000083465 Ontario Inc.**

Further to our meeting of February 21, 2026 at 7 Kimbel Street, Mississauga, Ontario L4T 3C4, and as requested by you, we are setting out our formal written information and possession requirements.

As Court-Appointed Receiver and Manager, we are obligated to secure and review all assets, records, banking, and operational information. The requests below are entity-specific and are in addition to the attached possession checklist, which must be completed in full for each company.

1. Cheema Carriers Corp.

(Trucking and Dispatch Operations – Canada and USA)

A. Occupancy and “Mikal Corporation”

The security lot attendant referenced “Mikal Corporation” as the tenant of the yard. This is new information and requires immediate clarification. Please provide:

- Full legal name, corporate number, and contact information for Mikal Corporation; **6403361 Canada Inc. d.b.a. Mikaal Motor Freight. E: admin@mikaalmotors.com, T: (416) 519-4295**
- Copies of any lease, sublease, license, or occupancy agreement relating to 7 Kimbel Street; **There is no sublease with Mikaal Motors**
- Details of any corporate, shareholder, director, or related-party relationship between Cheema Carriers Corp., 1000083465 Ontario Inc., and Mikal Corporation; **Mr. Faraz Cheema is an erstwhile director of Mikaal Motors. He was made a director of Mikaal Motors to help obtain CVOR for it in 2023, as this company was coming over from Alberta. Mr. Faraz Cheema ceased to be Director of Mikaal Motors in early 2023. At all material times, Mr. Faraz Cheema did not have financial or operational control of Mikaal Motors.**
- Confirmation of who pays rent, to whom, and from which account; **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**
- Details of any security deposits and rent arrears; **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**
- Confirmation of whether Mikal Corporation carries on business at the yard and whether it owns, leases, or stores any equipment there; **This information would be available with**

Mikaal Motors and is not in the knowledge of Mr. Faraz Cheema.

- Identification of all property currently located at the yard and ownership thereof; **Please refer to the attached lists.**
- Details of any transfers of possession, control, or operational use of the yard since September 2025. **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**

If Mikal Corporation is in possession of any property of Cheema Carriers Corp., full particulars must be provided immediately. **Mr. Faraz Cheema is still in the process of locating all the equipment and presently is not in a position to provide a definitive answer.**

B. Fleet and Equipment (12-Month Lookback and Wind-Down Status)

We require a complete reconciliation of fleet and equipment:

1. During the Last 12 Months of Operations

- Complete fleet list (trucks, trailers, reefers, chassis, yard tractors, etc.); **Please refer to the attached lists.**
- VINs, plate numbers, and ownership status (owned/leased/financed); **Please refer to the attached lists.**
- Lender or lessor details; **This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.**
- Insurance coverage; **The insurance was active until November 2025.**
- Any assets repossessed, surrendered, sold, or otherwise transferred; **Please refer to the attached lists.**
- Copies of bills of sale and disposition details. **This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.**
- Did you operate as a broker or did you broker out any work in past 12 months of operations? **Minimal loads may have been brokered out in exceptional circumstances.**
- Did you complete or partake in any interstate loads in the past 5 years? **Do you mean inter-province? Can you please clarify this question.**

2. At the Time of Wind-Down (September 2025) - Please refer to the attached lists.

- List of all equipment owned, leased, or in possession at wind-down;
- Location of each unit at wind-down;
- Current location of each asset;
- Storage arrangements and costs;
- Confirmation of any assets dismantled, scrapped, or stripped.

Please specifically advise:

- Which trucks currently or previously located at the yard were stripped of onboard computers, ECMs, transmission control modules, GPS units, dash electronics, or other electronic components;
- Who authorized the removal;
- Where those components are currently located;

- Whether any such components were sold or transferred.
-

C. Employees and WEPP Requirements This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

As Receiver, we are required to assess potential claims under the Wage Earner Protection Program (WEPP).

Please provide the following for all employees who worked for Cheema Carriers Corp. at any time in the past six (6) months:

- Full employee list (including terminated and active within that period);
- Employment status (employee vs. independent contractor);
- Position/title;
- Date of hire and date of termination (if applicable);
- Last date worked;
- Wage rate and payroll frequency;
- Accrued but unpaid wages, vacation pay, and commissions;
- Copies of employment agreements;
- Copies of Records of Employment (ROEs), if issued;
- Payroll registers for the past 12 months;
- Details of any outstanding source deductions.

We will be providing WEPP-related forms which must be completed in full for all employees who worked for Cheema Carriers Corp. within the last six months. These forms must be completed accurately and promptly to avoid prejudice to employee claims.

D. Cross-Border and Regulatory Matters- Please refer to the attached package.

Please provide:

- CVOR and NSC certificates;
 - U.S. DOT and MC numbers;
 - IRP and IFTA account details;
 - FAST and customs bond information;
 - Details of audits, penalties, or regulatory actions;
 - List of drivers (active and terminated within 12 months);
 - Independent contractor agreements.
-

E. Dispatch, Contracts and Receivables This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

- Customer and broker list (past 24 months);
- Major transportation contracts;
- A/R aging;
- Factoring agreements;
- Dispatch software access and credentials;

- Outstanding cargo claims or disputes.
-

F. Banking and Financial Information This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

For all accounts including TD Bank and any others:

- Branch details and account numbers (CAD and USD);
- Operating, payroll, tax, credit card, and line of credit accounts;
- Current balances;
- 12 months of bank statements;
- Authorized signing officers;
- Online banking credentials;
- Disclosure of any related-party transfers in the past 24 months.

You are reminded that no withdrawals, transfers, or dealings are permitted from company bank accounts.

2. 100083465 Ontario Inc.

(Real Estate Holding Company)

A. Property and Title

- Confirmation of ownership of 7 Kimbel Street; This property is owned by Carrier Systems.
 - Copy of deed/transfer; N/A
 - Mortgage statements and lender contacts; N/A
 - Property tax status; N/A
 - Insurance policies; N/A
 - Any environmental reports; N/A
 - Details of liens or encumbrances. N/A
-

B. Tenancies and Mikal Corporation - Are these questions pertaining to 7 Kimbel?

- Complete rent roll;
- All leases and amendments;
- Confirmation whether Cheema Carriers Corp. was a tenant;
- Confirmation whether Mikal Corporation is or was a tenant;
- Details of any transfer of occupancy since September 2025;
- Related-party arrangements;
- Security deposits;
- Intercompany rent settlements;
- Any unregistered lease or trust arrangements.

Given the new reference to Mikal Corporation, please clearly explain the timeline of occupancy and any change in tenancy structure.

C. Banking and Corporate Records- This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

- All bank accounts and statements (12 months);
 - Authorized signatories;
 - Intercompany transfers (past 24 months);
 - Shareholder loans or advances;
 - Minute book and registers;
 - Financial statements (past 3 years);
 - Pending litigation or claims.
-

Deadline and Ongoing Cooperation

The attached possession checklist must be completed in full for each entity and returned together with all requested documentation no later than Wednesday, February 25, 2026, by end of day.

Please note that this request is not exhaustive. Additional information requests may follow as our review progresses. We expect your full, transparent, and ongoing cooperation in fulfilling the Receiver's Court-ordered mandate.

Should you require clarification in completing the materials, please advise immediately.

We appreciate your prompt attention and cooperation.

Yours truly,

Goldhar & Associates Ltd.

Court-Appointed Receiver and Manager of
Cheema Carriers Corp. and 1000083465 Ontario Inc.
Not in our personal or corporate capacity

Richard Goldhar, ASO

Richard Goldhar | CIRP, LIT

Licensed Insolvency Trustee

p: [416-929-2500](tel:416-929-2500) ext 1301

t-f: 1 855 541 5114 | f: [905 361 0488](tel:905-361-0488)

e: RGoldhar@goldhar.ca



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From: [Karen Fung](#)
To: [Raghav Vig](#)
Cc: [William Main](#); [Natasha Rambaran](#); [Marlene Oilgisser](#); [Laisie Cedeno](#); [Farazelahii@gmail.com](#); [Richard Goldhar](#)
Subject: Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.
Date: March 9, 2026 3:39:51 PM
Attachments: [image003.jpg](#)
[image004.jpg](#)
[image005.png](#)
[image001.jpg](#)
[rsq_blue-01-copy\(2\)_9736f3ce-8917-4749-9ce7-5c86ec9988e8.jpg](#)

Hi Faraz and Raghav,

We have gone to 18 Spalding Drive and no VINS on site there match the ones provided. Please confirm again the address and location. Please also describe to us the location on which you left it.

We have gone to 110 Dunlop Drive and this is a transfer station. Please confirm again the address and location. We went down the street to 165 Dunlop, which is owned/operated by Cargill. Is this the location that you ment? If so, please let them know to release the vehicle to us.

Please provide us contact information for the owner or operator of the correct yards.

Karen

From: Raghav Vig <raghav@rsglaw.ca>
Sent: March 6, 2026 2:44 PM
To: Karen Fung <KFung@goldhar.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>; Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Karen,

Further to our meeting today, please see attached updated trailer list. Anirban's information is mentioned below-

Anirban Mukherjee CPA, CGA

AM final logo MARCH 2-01

T 905 499-4535 Ext 124 | F 905 812-8889 www.ampcorp.ca
anirban@ampcorp.ca

We are compiling the remaining information and would provide it shortly.

Thanks,
Raghav



Raghav Vig

Associate

T: 905 799 0925

F: 866 570 0633

E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Karen Fung <KFung@goldhar.ca>

Sent: March 4, 2026 4:56 PM

To: Raghav Vig <raghav@rsglaw.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp.
and 1000083465 Ontario Inc.

Hi Rag,

Can we book for 10 -12? Does that work for Faraz as well?

Thanks,

Karen

From: Raghav Vig <raghav@rsglaw.ca>
Sent: March 4, 2026 1:56 PM
To: Karen Fung <KFung@goldhar.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and
1000083465 Ontario Inc.

Hi Karen,

Sure, I am generally available on Friday, let me know what time works.

Thanks,
Raghav



Raghav Vig
Associate
T: 905 799 0925
F: 866 570 0633
E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Karen Fung <KFung@goldhar.ca>
Sent: March 3, 2026 11:55 PM
To: Raghav Vig <raghav@rsglaw.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp.
and 1000083465 Ontario Inc.

Hi Raghav,

Can we set up a call with you and your client to go over the information that has been received, clarify the requests being made and also get the timing of information outstanding?

From: Richard Goldhar <RGoldhar@goldhar.ca>
Sent: March 2, 2026 8:02 PM
To: Karen Fung <KFung@goldhar.ca>
Subject: Fwd: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Sent from my iPhone

Begin forwarded message:

Richard Goldhar | CIRP, LIT
Licensed Insolvency Trustee

p: [416-929-2500](tel:416-929-2500) ext 1301
t-f: 1 855 541 5114 | f: [905 361 0488](tel:905-361-0488)
e: RGoldhar@goldhar.ca



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From: Raghav Vig <raghav@rsglaw.ca>
Date: February 25, 2026 at 7:10:59 PM EST
To: Richard Goldhar <RGoldhar@goldhar.ca>
Cc: William Main <wmain@reconllp.com>, nrambaran@reconllp.com,
Marlene Oilgisser <MOilgisser@goldhar.ca>, Laisie Cedeno
<Lcedeno@goldhar.ca>, Farazelahii@gmail.com
Subject: Expanded Information and Possession Requirements – Cheema

Carriers Corp. and 1000083465 Ontario Inc.

Mr. Goldhar,

Thank you for your email. Please find attached the following:

1. List of Trailers
2. List of Trucks
3. Cheema Carriers' Regulatory Package

I have reviewed the Possession Checklist and would appreciate clarification as to whether this is still required to be completed by Mr. Cheema. I can understand the reasoning for requesting such a document prior to surrender of possession, however, given that possession has already been delivered, it is unclear what purpose the Checklist now serves. Further, much of the information requested appears to overlap with the questionnaire you previously circulated and is therefore duplicative. Contrary to your earlier comment, the Checklist does not appear to be entity-specific. By way of example, page 6 references "Soberman Inc." — please confirm the relevance of that entity in this context.

For ease of reference, Mr. Cheema's responses to your questionnaire are embedded in your prior email below in **RED**.

Regards,
Raghav

Raghav Vig
Associate
T: 905 799 0925
F: 866 570 0633
E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Richard Goldhar <RGoldhar@goldhar.ca>

Sent: February 23, 2026 9:17 AM

To: Farazelahii@gmail.com; Raghav Vig <raghav@rsglaw.ca>; ADMIN - CHEEMA CARRIERS <admin@cheemacarriers.com>

Cc: William Main <wmain@reconllp.com>; nrambaran@reconllp.com; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Ceden0 <Lcedeno@goldhar.ca>; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Expanded Information and Possession Requirements – Cheema Carriers Corp.

and 1000083465 Ontario Inc.

Dear Mr. Cheema,

We write in our capacity as Court-Appointed Receiver and Manager of **Cheema Carriers Corp.** and **1000083465 Ontario Inc.**

Further to our meeting of February 21, 2026 at 7 Kimbel Street, Mississauga, Ontario L4T 3C4, and as requested by you, we are setting out our formal written information and possession requirements.

As Court-Appointed Receiver and Manager, we are obligated to secure and review all assets, records, banking, and operational information. The requests below are entity-specific and are in addition to the attached possession checklist, which must be completed in full for each company.

1. Cheema Carriers Corp.

(Trucking and Dispatch Operations – Canada and USA)

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- Full legal name, corporate number, and contact information for Mikal Corporation; **6403361 Canada Inc. d.b.a. Mikaal Motor Freight. E: admin@mikaalmotors.com, T: (416) 519-4295**
- Copies of any lease, sublease, license, or occupancy agreement relating to 7 Kimbel Street; **There is no sublease with Mikaal Motors**
- Details of any corporate, shareholder, director, or related-party relationship between Cheema Carriers Corp., 1000083465 Ontario Inc., and Mikal Corporation; **Mr. Faraz Cheema is an erstwhile director of Mikaal Motors. He was made a director of Mikaal Motors to help obtain CVOR for it in 2023, as this company was coming over from Alberta. Mr. Faraz Cheema ceased to be Director of Mikaal Motors in early 2023. At all material times, Mr. Faraz Cheema did not have financial or operational control of Mikaal Motors.**
- Confirmation of who pays rent, to whom, and from which account; **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**
- Details of any security deposits and rent arrears; **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**
- Confirmation of whether Mikal Corporation carries on business at the yard and whether it owns, leases, or stores any equipment there; **This information would be available with Mikaal Motors and is not in the knowledge of Mr. Faraz Cheema.**

- Identification of all property currently located at the yard and ownership thereof; **Please refer to the attached lists.**
- Details of any transfers of possession, control, or operational use of the yard since September 2025. **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**

If Mikal Corporation is in possession of any property of Cheema Carriers Corp., full particulars must be provided immediately. **Mr. Faraz Cheema is still in the process of locating all the equipment and presently is not in a position to provide a definitive answer.**

B. Fleet and Equipment (12-Month Lookback and Wind-Down Status)

We require a complete reconciliation of fleet and equipment:

1. During the Last 12 Months of Operations

- Complete fleet list (trucks, trailers, reefers, chassis, yard tractors, etc.); **Please refer to the attached lists.**
- VINs, plate numbers, and ownership status (owned/leased/financed); **Please refer to the attached lists.**
- Lender or lessor details; **This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.**
- Insurance coverage; **The insurance was active until November 2025.**
- Any assets repossessed, surrendered, sold, or otherwise transferred; **Please refer to the attached lists.**
- Copies of bills of sale and disposition details. **This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.**
- Did you operate as a broker or did you broker out any work in past 12 months of operations? **Minimal loads may have been brokered out in exceptional circumstances.**
- Did you complete or partake in any interstate loads in the past 5 years? **Do you mean inter-province? Can you please clarify this question.**

2. At the Time of Wind-Down (September 2025) - Please refer to the attached lists.

- List of all equipment owned, leased, or in possession at wind-down;
- Location of each unit at wind-down;
- Current location of each asset;
- Storage arrangements and costs;
- Confirmation of any assets dismantled, scrapped, or stripped.

Please specifically advise:

- Which trucks currently or previously located at the yard were stripped of onboard computers, ECMs, transmission control modules, GPS units, dash electronics, or other electronic components;
 - Who authorized the removal;
 - Where those components are currently located;
 - Whether any such components were sold or transferred.
-

C. Employees and WEPP Requirements This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

As Receiver, we are required to assess potential claims under the Wage Earner Protection Program (WEPP).

Please provide the following for all employees who worked for Cheema Carriers Corp. at any time in the past six (6) months:

- Full employee list (including terminated and active within that period);
- Employment status (employee vs. independent contractor);
- Position/title;
- Date of hire and date of termination (if applicable);
- Last date worked;
- Wage rate and payroll frequency;
- Accrued but unpaid wages, vacation pay, and commissions;
- Copies of employment agreements;
- Copies of Records of Employment (ROEs), if issued;
- Payroll registers for the past 12 months;
- Details of any outstanding source deductions.

We will be providing WEPP-related forms which must be completed in full for all employees who worked for Cheema Carriers Corp. within the last six months. These forms must be completed accurately and promptly to avoid prejudice to employee claims.

D. Cross-Border and Regulatory Matters- Please refer to the attached package.

Please provide:

- CVOR and NSC certificates;
 - U.S. DOT and MC numbers;
 - IRP and IFTA account details;
 - FAST and customs bond information;
 - Details of audits, penalties, or regulatory actions;
 - List of drivers (active and terminated within 12 months);
 - Independent contractor agreements.
-

E. Dispatch, Contracts and Receivables This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

- Customer and broker list (past 24 months);
 - Major transportation contracts;
 - A/R aging;
 - Factoring agreements;
 - Dispatch software access and credentials;
 - Outstanding cargo claims or disputes.
-

F. Banking and Financial Information This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

For all accounts including TD Bank and any others:

- Branch details and account numbers (CAD and USD);
- Operating, payroll, tax, credit card, and line of credit accounts;
- Current balances;
- 12 months of bank statements;
- Authorized signing officers;
- Online banking credentials;
- Disclosure of any related-party transfers in the past 24 months.

You are reminded that no withdrawals, transfers, or dealings are permitted from company bank accounts.

2. 1000083465 Ontario Inc.

(Real Estate Holding Company)

A. Property and Title

- Confirmation of ownership of 7 Kimbel Street; This property is owned by Carrier Systems.
 - Copy of deed/transfer; N/A
 - Mortgage statements and lender contacts; N/A
 - Property tax status; N/A
 - Insurance policies; N/A
 - Any environmental reports; N/A
 - Details of liens or encumbrances. N/A
-

B. Tenancies and Mikal Corporation - Are these questions pertaining to 7 Kimbel?

- Complete rent roll;
- All leases and amendments;
- Confirmation whether Cheema Carriers Corp. was a tenant;
- Confirmation whether Mikal Corporation is or was a tenant;
- Details of any transfer of occupancy since September 2025;
- Related-party arrangements;
- Security deposits;
- Intercompany rent settlements;
- Any unregistered lease or trust arrangements.

Given the new reference to Mikal Corporation, please clearly explain the timeline of occupancy and any change in tenancy structure.

C. Banking and Corporate Records- This information is not readily accessible, Mr. Faraz

Cheema is working on collating this information.

- All bank accounts and statements (12 months);
 - Authorized signatories;
 - Intercompany transfers (past 24 months);
 - Shareholder loans or advances;
 - Minute book and registers;
 - Financial statements (past 3 years);
 - Pending litigation or claims.
-

Deadline and Ongoing Cooperation

The attached possession checklist must be completed in full for each entity and returned together with all requested documentation no later than Wednesday, February 25, 2026, by end of day.

Please note that this request is not exhaustive. Additional information requests may follow as our review progresses. We expect your full, transparent, and ongoing cooperation in fulfilling the Receiver's Court-ordered mandate.

Should you require clarification in completing the materials, please advise immediately.

We appreciate your prompt attention and cooperation.

Yours truly,

Goldhar & Associates Ltd.

Court-Appointed Receiver and Manager of
Cheema Carriers Corp. and 1000083465 Ontario Inc.
Not in our personal or corporate capacity

Richard Goldhar, ASO

Richard Goldhar | CIRP, LIT

Licensed Insolvency Trustee

p: [416-929-2500](tel:416-929-2500) ext [1301](tel:416-929-2500)

t-f: 1 855 541 5114 | f: [905 361 0488](tel:905-361-0488)

e: RGoldhar@goldhar.ca

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From: [Karen Fung](#)
To: [Raghav Vig](#)
Cc: [William Main](#); [Natasha Rambaran](#); [Marlene Oilgisser](#); [Laisie Cedeno](#); [Farazelahii@gmail.com](#); [Richard Goldhar](#)
Subject: Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.
Date: March 9, 2026 4:41:44 PM
Attachments: [image003.jpg](#)
[image004.jpg](#)
[image005.png](#)
[image001.jpg](#)
[rsq_blue-01-copy\(2\)_9736f3ce-8917-4749-9ce7-5c86ec9988e8.jpg](#)

In addition, can you provide us with the location and/or history of these units:

Trailers

527SR3234M002034
527SR5329M016520
1UYVS25387M968706
1UYVS2538L6885405
1UYVS2530EM787547
1UYVS25317U999702
1UYVS25347M968704
1GRAA0620GW700639
1GRAA0620EB702797
1UYVS253XP6833831
4V4NC9EH4MN269163
1C6SRFHM2LN243638
1JJV532B9JL064522
1JJV532BXKL118086

Other vehicles:

Model 3	2021	Tesla	5YJ3E1EAXMF030023
Model 3	2022	Tesla	5YJ3E1EA6NF251121
2022	Hyundai	3H3V532K9NJ090068	
2022	Hyundai	3H3V532K3NJ090082	

From: Karen Fung <KFung@goldhar.ca>
Sent: March 9, 2026 3:39 PM
To: Raghav Vig <raghav@rsglaw.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>; Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Faraz and Raghav,

We have gone to 18 Spalding Drive and no VINS on site there match the ones provided. Please confirm again the address and location. Please also describe to us the location on which you left it.

We have gone to 110 Dunlop Drive and this is a transfer station. Please confirm again the address and location. We went down the street to 165 Dunlop, which is owned/operated by Cargill. Is this the location that you ment? If so, please let them know to release the vehicle to us.

Please provide us contact information for the owner or operator of the correct yards.

Karen

From: Raghav Vig <raghav@rsglaw.ca>
Sent: March 6, 2026 2:44 PM
To: Karen Fung <KFung@goldhar.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>; Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Karen,

Further to our meeting today, please see attached updated trailer list. Anirban's information is mentioned below-

Anirban Mukherjee CPA, CGA

AM final logo MARCH 2-01

T 905 499-4535 Ext 124 | F 905 812-8889 www.ampcorp.ca
anirban@ampcorp.ca

We are compiling the remaining information and would provide it shortly.

Thanks,
Raghav



Raghav Vig

Associate

T: 905 799 0925

F: 866 570 0633

E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Karen Fung <KFung@goldhar.ca>

Sent: March 4, 2026 4:56 PM

To: Raghav Vig <raghav@rsglaw.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp.
and 1000083465 Ontario Inc.

Hi Rag,

Can we book for 10 -12? Does that work for Faraz as well?

Thanks,

Karen

From: Raghav Vig <raghav@rsglaw.ca>
Sent: March 4, 2026 1:56 PM
To: Karen Fung <KFung@goldhar.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and
1000083465 Ontario Inc.

Hi Karen,

Sure, I am generally available on Friday, let me know what time works.

Thanks,
Raghav



Raghav Vig
Associate
T: 905 799 0925
F: 866 570 0633
E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Karen Fung <KFung@goldhar.ca>
Sent: March 3, 2026 11:55 PM
To: Raghav Vig <raghav@rsglaw.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp.
and 1000083465 Ontario Inc.

Hi Raghav,

Can we set up a call with you and your client to go over the information that has been received, clarify the requests being made and also get the timing of information outstanding?

From: Richard Goldhar <RGoldhar@goldhar.ca>
Sent: March 2, 2026 8:02 PM
To: Karen Fung <KFung@goldhar.ca>
Subject: Fwd: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Sent from my iPhone

Begin forwarded message:

Richard Goldhar | CIRP, LIT
Licensed Insolvency Trustee

p: [416-929-2500](tel:416-929-2500) ext 1301
t-f: 1 855 541 5114 | f: [905 361 0488](tel:905-361-0488)
e: RGoldhar@goldhar.ca



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From: Raghav Vig <raghav@rsglaw.ca>
Date: February 25, 2026 at 7:10:59 PM EST
To: Richard Goldhar <RGoldhar@goldhar.ca>
Cc: William Main <wmain@reconllp.com>, nrambaran@reconllp.com,
Marlene Oilgisser <MOilgisser@goldhar.ca>, Laisie Cedeno
<Lcedeno@goldhar.ca>, Farazelahii@gmail.com
Subject: Expanded Information and Possession Requirements – Cheema

Carriers Corp. and 1000083465 Ontario Inc.

Mr. Goldhar,

Thank you for your email. Please find attached the following:

1. List of Trailers
2. List of Trucks
3. Cheema Carriers' Regulatory Package

I have reviewed the Possession Checklist and would appreciate clarification as to whether this is still required to be completed by Mr. Cheema. I can understand the reasoning for requesting such a document prior to surrender of possession, however, given that possession has already been delivered, it is unclear what purpose the Checklist now serves. Further, much of the information requested appears to overlap with the questionnaire you previously circulated and is therefore duplicative. Contrary to your earlier comment, the Checklist does not appear to be entity-specific. By way of example, page 6 references "Soberman Inc." — please confirm the relevance of that entity in this context.

For ease of reference, Mr. Cheema's responses to your questionnaire are embedded in your prior email below in **RED**.

Regards,
Raghav

Raghav Vig
Associate
T: 905 799 0925
F: 866 570 0633
E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Richard Goldhar <RGoldhar@goldhar.ca>

Sent: February 23, 2026 9:17 AM

To: Farazelahii@gmail.com; Raghav Vig <raghav@rsglaw.ca>; ADMIN - CHEEMA CARRIERS <admin@cheemacarriers.com>

Cc: William Main <wmain@reconllp.com>; nrambaran@reconllp.com; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Ceden0 <Lcedeno@goldhar.ca>; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Expanded Information and Possession Requirements – Cheema Carriers Corp.

and 1000083465 Ontario Inc.

Dear Mr. Cheema,

We write in our capacity as Court-Appointed Receiver and Manager of **Cheema Carriers Corp.** and **1000083465 Ontario Inc.**

Further to our meeting of February 21, 2026 at 7 Kimbel Street, Mississauga, Ontario L4T 3C4, and as requested by you, we are setting out our formal written information and possession requirements.

As Court-Appointed Receiver and Manager, we are obligated to secure and review all assets, records, banking, and operational information. The requests below are entity-specific and are in addition to the attached possession checklist, which must be completed in full for each company.

1. Cheema Carriers Corp.

(Trucking and Dispatch Operations – Canada and USA)

A. Occupancy and “Mikal Corporation”

The security lot attendant referenced “Mikal Corporation” as the tenant of the yard. This is new information and requires immediate clarification. Please provide:

- Full legal name, corporate number, and contact information for Mikal Corporation; **6403361 Canada Inc. d.b.a. Mikaal Motor Freight. E: admin@mikaalmotors.com, T: (416) 519-4295**
- Copies of any lease, sublease, license, or occupancy agreement relating to 7 Kimbel Street; **There is no sublease with Mikaal Motors**
- Details of any corporate, shareholder, director, or related-party relationship between Cheema Carriers Corp., 1000083465 Ontario Inc., and Mikal Corporation; **Mr. Faraz Cheema is an erstwhile director of Mikaal Motors. He was made a director of Mikaal Motors to help obtain CVOR for it in 2023, as this company was coming over from Alberta. Mr. Faraz Cheema ceased to be Director of Mikaal Motors in early 2023. At all material times, Mr. Faraz Cheema did not have financial or operational control of Mikaal Motors.**
- Confirmation of who pays rent, to whom, and from which account; **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**
- Details of any security deposits and rent arrears; **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**
- Confirmation of whether Mikal Corporation carries on business at the yard and whether it owns, leases, or stores any equipment there; **This information would be available with Mikaal Motors and is not in the knowledge of Mr. Faraz Cheema.**

- Identification of all property currently located at the yard and ownership thereof; **Please refer to the attached lists.**
- Details of any transfers of possession, control, or operational use of the yard since September 2025. **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**

If Mikal Corporation is in possession of any property of Cheema Carriers Corp., full particulars must be provided immediately. **Mr. Faraz Cheema is still in the process of locating all the equipment and presently is not in a position to provide a definitive answer.**

B. Fleet and Equipment (12-Month Lookback and Wind-Down Status)

We require a complete reconciliation of fleet and equipment:

1. During the Last 12 Months of Operations

- Complete fleet list (trucks, trailers, reefers, chassis, yard tractors, etc.); **Please refer to the attached lists.**
- VINs, plate numbers, and ownership status (owned/leased/financed); **Please refer to the attached lists.**
- Lender or lessor details; **This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.**
- Insurance coverage; **The insurance was active until November 2025.**
- Any assets repossessed, surrendered, sold, or otherwise transferred; **Please refer to the attached lists.**
- Copies of bills of sale and disposition details. **This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.**
- Did you operate as a broker or did you broker out any work in past 12 months of operations? **Minimal loads may have been brokered out in exceptional circumstances.**
- Did you complete or partake in any interstate loads in the past 5 years? **Do you mean inter-province? Can you please clarify this question.**

2. At the Time of Wind-Down (September 2025) - Please refer to the attached lists.

- List of all equipment owned, leased, or in possession at wind-down;
- Location of each unit at wind-down;
- Current location of each asset;
- Storage arrangements and costs;
- Confirmation of any assets dismantled, scrapped, or stripped.

Please specifically advise:

- Which trucks currently or previously located at the yard were stripped of onboard computers, ECMs, transmission control modules, GPS units, dash electronics, or other electronic components;
 - Who authorized the removal;
 - Where those components are currently located;
 - Whether any such components were sold or transferred.
-

C. Employees and WEPP Requirements This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

As Receiver, we are required to assess potential claims under the Wage Earner Protection Program (WEPP).

Please provide the following for all employees who worked for Cheema Carriers Corp. at any time in the past six (6) months:

- Full employee list (including terminated and active within that period);
- Employment status (employee vs. independent contractor);
- Position/title;
- Date of hire and date of termination (if applicable);
- Last date worked;
- Wage rate and payroll frequency;
- Accrued but unpaid wages, vacation pay, and commissions;
- Copies of employment agreements;
- Copies of Records of Employment (ROEs), if issued;
- Payroll registers for the past 12 months;
- Details of any outstanding source deductions.

We will be providing WEPP-related forms which must be completed in full for all employees who worked for Cheema Carriers Corp. within the last six months. These forms must be completed accurately and promptly to avoid prejudice to employee claims.

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Please provide:

- CVOR and NSC certificates;
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-

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For all accounts including TD Bank and any others:

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- Online banking credentials;
- Disclosure of any related-party transfers in the past 24 months.

You are reminded that no withdrawals, transfers, or dealings are permitted from company bank accounts.

2. 1000083465 Ontario Inc.

(Real Estate Holding Company)

A. Property and Title

- Confirmation of ownership of 7 Kimbel Street; This property is owned by Carrier Systems.
 - Copy of deed/transfer; N/A
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 - Property tax status; N/A
 - Insurance policies; N/A
 - Any environmental reports; N/A
 - Details of liens or encumbrances. N/A
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- Complete rent roll;
- All leases and amendments;
- Confirmation whether Cheema Carriers Corp. was a tenant;
- Confirmation whether Mikal Corporation is or was a tenant;
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- Related-party arrangements;
- Security deposits;
- Intercompany rent settlements;
- Any unregistered lease or trust arrangements.

Given the new reference to Mikal Corporation, please clearly explain the timeline of occupancy and any change in tenancy structure.

C. Banking and Corporate Records- This information is not readily accessible, Mr. Faraz

Cheema is working on collating this information.

- All bank accounts and statements (12 months);
 - Authorized signatories;
 - Intercompany transfers (past 24 months);
 - Shareholder loans or advances;
 - Minute book and registers;
 - Financial statements (past 3 years);
 - Pending litigation or claims.
-

Deadline and Ongoing Cooperation

The attached possession checklist must be completed in full for each entity and returned together with all requested documentation no later than Wednesday, February 25, 2026, by end of day.

Please note that this request is not exhaustive. Additional information requests may follow as our review progresses. We expect your full, transparent, and ongoing cooperation in fulfilling the Receiver's Court-ordered mandate.

Should you require clarification in completing the materials, please advise immediately.

We appreciate your prompt attention and cooperation.

Yours truly,

Goldhar & Associates Ltd.

Court-Appointed Receiver and Manager of
Cheema Carriers Corp. and 1000083465 Ontario Inc.
Not in our personal or corporate capacity

Richard Goldhar, ASO

Richard Goldhar | CIRP, LIT

Licensed Insolvency Trustee

p: [416-929-2500](tel:416-929-2500) ext [1301](tel:416-929-2500)

t-f: 1 855 541 5114 | f: [905 361 0488](tel:905-361-0488)

e: RGoldhar@goldhar.ca

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From: [Karen Fung](#)
To: [Raghav Vig](#)
Cc: [William Main](#); [Natasha Rambaran](#); [Marlene Oilgisser](#); [Laisie Cedeno](#); [Farazelahii@gmail.com](#); [Richard Goldhar](#)
Subject: Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.
Date: March 26, 2026 12:06:51 AM
Attachments: [image005.png](#)
[image006.png](#)
[image007.png](#)
[image008.png](#)
[image009.png](#)
[image010.png](#)
[image011.jpg](#)
[image012.jpg](#)
[image013.jpg](#)
[image014.png](#)
[rsq_blue-01-copy\(2\)_9736f3ce-8917-4749-9ce7-5c86ec9988e8.jpg](#)
[image966282.png](#)
[image784950.png](#)
[image607296.png](#)
[image027955.png](#)
[image465909.png](#)
[image389543.png](#)
[image274220.png](#)
[image602573.png](#)
[image816836.png](#)
[image819183.png](#)
[image096698.png](#)
[image346403.png](#)

Hi Raghav and Faraz,

The login passwords aren't sufficient for us to get access. We need to know the account information or the emails that were used to register the accounts. Please provide.

Karen

Get [Outlook for Android](#)

Karen Fung | CPA, CA, CIRP, LIT

Vice President

Goldhar & Associates Ltd.

Licensed Insolvency Trustee

p: 416-929-2500 ext. 1340

t-f: 1 855 541 5114

e: KFung@goldhar.ca | w: www.shedthedebt.ca

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From: Karen Fung <KFung@goldhar.ca>
Sent: Thursday, March 12, 2026 12:33:50 PM
To: Raghav Vig <raghav@rsglaw.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and
1000083465 Ontario Inc.

Thanks.

Karen Fung

Goldhar & Associates Ltd.
Licensed Insolvency Trustee

t-f: 1 855 541 5114

e: KFung@goldhar.ca | w: www.shedthedebt.ca



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* Please consider the environment before printing this information.

From: Raghav Vig <raghav@rsglaw.ca>
Sent: March 12, 2026 12:19 PM
To: Karen Fung <KFung@goldhar.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>; Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Karen, we will get that information. Meanwhile, our client has found that one of the trailers that were believed to be in Guelph have been listed for auction by Ritchie Bros.

<https://www.rbauction.com/pdp/2023-utility-3000r-53-ft-x-102-in-t-a-refrigerated-trailer/14860384>



Raghav Vig

Associate

T: 905 799 0925

F: 866 570 0633

E: raghav@rsglaw.ca

6605 Hurontario Street

Suite 400

Mississauga, ON L5T 0A3

www.rsglaw.ca

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From: Karen Fung <KFung@goldhar.ca>
Sent: March 12, 2026 12:16 PM
To: Raghav Vig <raghav@rsglaw.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>; Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Thanks for the additional information. With respect to Spalding and Dunlop, can we have the contact information of the persons that your client had spoken to, in order to

make the arrangement to store the vehicles? Also, can he let us know what data, or approximate date, he last knew that these units were at these locations?

What email did he use for google? Was this also what he used as his business email? Please please provide the business email if different and platform that was used if not google.

We still would like to have the records of all the sales of all vehicles over the past two years and also would like to know if claims were put in for the damaged units and copies of the claims for all the accidents and damaged items.

Thanks

Karen

Karen Fung

Goldhar & Associates Ltd.
Licensed Insolvency Trustee

t-f: 1 855 541 5114

e: KFung@goldhar.ca | w: www.shedthedeht.ca



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* Please consider the environment before printing this information.

From: Raghav Vig <raghav@rsglaw.ca>
Sent: March 12, 2026 12:02 PM
To: Karen Fung <KFung@goldhar.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and
1000083465 Ontario Inc.

Hi Karen,

Apologies for the delay, I was in Court the past few days. In response to your request, please note-

1. 18 Spalding Drive- This was the last known location for those units.
2. 110 Dunlop Drive- This was the last known location for those units.
3. Other Information-
 - a. Expert Dispatch Software - Login: admin PW: admin
 - b. Google Sign in- Our client does not have any invoice for them. He tried resetting the password by using the "forgot password" method, however, as there is no attached recovery email, Google is asking our client to contact the domain DNS records. Our client is speaking to their erstwhile IT vendor for assistance. Meanwhile, the Receiver is welcome to try themselves and our client will continue to cooperate.
 - c. Samsara Account Login- Login: faraz.cheema@cheemacarriers.com PW: Randomly generated password which is not saved by our client.
 - d. Property Tax Statements – Attached.
 - e. Business Numbers - 850189838RT0001
4. Additional VINs- please see attached

Thanks,
Raghav



Raghav Vig
Associate
T: 905 799 0925
F: 866 570 0633
E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Karen Fung <KFung@goldhar.ca>

Sent: March 9, 2026 4:41 PM

To: Raghav Vig <raghav@rsglaw.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;

Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;

Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

In addition, can you provide us with the location and/or history of these units:

Trailers

527SR3234M002034
527SR5329M016520
1UYVS25387M968706
1UYVS2538L6885405
1UYVS2530EM787547
1UYVS25317U999702
1UYVS25347M968704
1GRAA0620GW700639
1GRAA0620EB702797

1UYVS253XP6833831

4V4NC9EH4MN269163
1C6SRFHM2LN243638

1JJV532B9JL064522

1JJV532BXKL118086

Other vehicles:

--	--	--	--

Model 3	2021	Tesla	5YJ3E1EAXMF030023
Model 3	2022	Tesla	5YJ3E1EA6NF251121

2022	Hyundai	3H3V532K9NJ090068
2022	Hyundai	3H3V532K3NJ090082

From: Karen Fung <KFung@goldhar.ca>

Sent: March 9, 2026 3:39 PM

To: Raghav Vig <raghav@rsglaw.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Faraz and Raghav,

We have gone to 18 Spalding Drive and no VINS on site there match the ones provided. Please confirm again the address and location. Please also describe to us the location on which you left it.

We have gone to 110 Dunlop Drive and this is a transfer station. Please confirm again the address and location. We went down the street to 165 Dunlop, which is owned/operated by Cargill. Is this the location that you ment? If so, please let them know to release the vehicle to us.

Please provide us contact information for the owner or operator of the correct yards.

Karen

From: Raghav Vig <raghav@rsglaw.ca>

Sent: March 6, 2026 2:44 PM

To: Karen Fung <KFung@goldhar.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Karen,

Further to our meeting today, please see attached updated trailer list. Anirban's information is mentioned below-

Anirban Mukherjee CPA, CGA

AM final logo MARCH 2-01



T 905 499-4535 Ext 124 | F 905 812-8889 www.ampcorp.ca
anirban@ampcorp.ca

We are compiling the remaining information and would provide it shortly.

Thanks,
Raghav



Raghav Vig

Associate

T: 905 799 0925

F: 866 570 0633

E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Karen Fung <KFung@goldhar.ca>

Sent: March 4, 2026 4:56 PM

To: Raghav Vig <raghav@rsglaw.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;

Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;

Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Rag,

Can we book for 10 -12? Does that work for Faraz as well?

Thanks,

Karen

From: Raghav Vig <raghav@rsglaw.ca>
Sent: March 4, 2026 1:56 PM
To: Karen Fung <KFung@goldhar.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Karen,

Sure, I am generally available on Friday, let me know what time works.

Thanks,
Raghav



Raghav Vig
Associate
T: 905 799 0925
F: 866 570 0633
E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Karen Fung <KFung@goldhar.ca>
Sent: March 3, 2026 11:55 PM
To: Raghav Vig <raghav@rsglaw.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Raghav,

Can we set up a call with you and your client to go over the information that has been received, clarify the requests being made and also get the timing of information outstanding?

From: Richard Goldhar <RGoldhar@goldhar.ca>

Sent: March 2, 2026 8:02 PM

To: Karen Fung <KFung@goldhar.ca>

Subject: Fwd: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Sent from my iPhone

Begin forwarded message:

Richard Goldhar | CIRP, LIT

Licensed Insolvency Trustee

p: [416-929-2500](tel:416-929-2500) ext 1301

t-f: 1 855 541 5114 | f: [905 361 0488](tel:905-361-0488)

e: RGoldhar@goldhar.ca



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From: Raghav Vig <raghav@rsglaw.ca>
Date: February 25, 2026 at 7:10:59 PM EST
To: Richard Goldhar <RGoldhar@goldhar.ca>
Cc: William Main <wmain@reconllp.com>, nrambaran@reconllp.com,
Marlene Oilgisser <MOilgisser@goldhar.ca>, Laisie Cedeno
<Lcedeno@goldhar.ca>, Farazelahii@gmail.com
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Mr. Goldhar,

Thank you for your email. Please find attached the following:

1. List of Trailers
2. List of Trucks
3. Cheema Carriers' Regulatory Package

I have reviewed the Possession Checklist and would appreciate clarification as to whether this is still required to be completed by Mr. Cheema. I can understand the reasoning for requesting such a document prior to surrender of possession, however, given that possession has already been delivered, it is unclear what purpose the Checklist now serves. Further, much of the information requested appears to overlap with the questionnaire you previously circulated and is therefore duplicative. Contrary to your earlier comment, the Checklist does not appear to be entity-specific. By way of example, page 6 references "Soberman Inc." — please confirm the relevance of that entity in this context.

For ease of reference, Mr. Cheema's responses to your questionnaire are embedded in your prior email below in **RED**.

Regards,
Raghav

Raghav Vig
Associate
T: 905 799 0925
F: 866 570 0633
E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Richard Goldhar <RGoldhar@goldhar.ca>

Sent: February 23, 2026 9:17 AM

To: Farazelahii@gmail.com; Raghav Vig <raghav@rsglaw.ca>; ADMIN - CHEEMA CARRIERS <admin@cheemacarriers.com>

Cc: William Main <wmain@reconllp.com>; nrambaran@reconllp.com; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Dear Mr. Cheema,

We write in our capacity as Court-Appointed Receiver and Manager of **Cheema Carriers Corp.** and **1000083465 Ontario Inc.**

Further to our meeting of February 21, 2026 at 7 Kimbel Street, Mississauga, Ontario L4T 3C4, and as requested by you, we are setting out our formal written information and possession requirements.

As Court-Appointed Receiver and Manager, we are obligated to secure and review all assets, records, banking, and operational information. The requests below are entity-specific and are in addition to the attached possession checklist, which must be completed in full for each company.

1. Cheema Carriers Corp.

(Trucking and Dispatch Operations – Canada and USA)

A. Occupancy and “Mikal Corporation”

The security lot attendant referenced “Mikal Corporation” as the tenant of the yard. This is new information and requires immediate clarification. Please provide:

- Full legal name, corporate number, and contact information for Mikal Corporation; **6403361 Canada Inc. d.b.a. Mikaal Motor Freight. E: admin@mikaalmotors.com, T: (416) 519-4295**
- Copies of any lease, sublease, license, or occupancy agreement relating to 7 Kimbel Street; **There is no sublease with Mikaal Motors**
- Details of any corporate, shareholder, director, or related-party relationship between Cheema Carriers Corp., 1000083465 Ontario Inc., and Mikal Corporation; **Mr. Faraz Cheema is an erstwhile director of Mikaal Motors. He was made a director of Mikaal Motors to help obtain CVOR for it in 2023, as this company was coming over from Alberta. Mr. Faraz Cheema ceased to be Director of Mikaal Motors in early 2023. At all material times, Mr. Faraz Cheema did not have financial or operational control of Mikaal**

Motors.

- Confirmation of who pays rent, to whom, and from which account; **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**
- Details of any security deposits and rent arrears; **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**
- Confirmation of whether Mikal Corporation carries on business at the yard and whether it owns, leases, or stores any equipment there; **This information would be available with Mikaal Motors and is not in the knowledge of Mr. Faraz Cheema.**
- Identification of all property currently located at the yard and ownership thereof; **Please refer to the attached lists.**
- Details of any transfers of possession, control, or operational use of the yard since September 2025. **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**

If Mikal Corporation is in possession of any property of Cheema Carriers Corp., full particulars must be provided immediately. **Mr. Faraz Cheema is still in the process of locating all the equipment and presently is not in a position to provide a definitive answer.**

B. Fleet and Equipment (12-Month Lookback and Wind-Down Status)

We require a complete reconciliation of fleet and equipment:

1. During the Last 12 Months of Operations

- Complete fleet list (trucks, trailers, reefers, chassis, yard tractors, etc.); **Please refer to the attached lists.**
- VINs, plate numbers, and ownership status (owned/leased/financed); **Please refer to the attached lists.**
- Lender or lessor details; **This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.**
- Insurance coverage; **The insurance was active until November 2025.**
- Any assets repossessed, surrendered, sold, or otherwise transferred; **Please refer to the attached lists.**
- Copies of bills of sale and disposition details. **This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.**
- Did you operate as a broker or did you broker out any work in past 12 months of operations? **Minimal loads may have been brokered out in exceptional circumstances.**
- Did you complete or partake in any interstate loads in the past 5 years? **Do you mean inter-province? Can you please clarify this question.**

2. At the Time of Wind-Down (September 2025) - Please refer to the attached lists.

- List of all equipment owned, leased, or in possession at wind-down;
- Location of each unit at wind-down;
- Current location of each asset;
- Storage arrangements and costs;

- Confirmation of any assets dismantled, scrapped, or stripped.

Please specifically advise:

- Which trucks currently or previously located at the yard were stripped of onboard computers, ECMs, transmission control modules, GPS units, dash electronics, or other electronic components;
 - Who authorized the removal;
 - Where those components are currently located;
 - Whether any such components were sold or transferred.
-

C. Employees and WEPP Requirements This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

As Receiver, we are required to assess potential claims under the Wage Earner Protection Program (WEPP).

Please provide the following for all employees who worked for Cheema Carriers Corp. at any time in the past six (6) months:

- Full employee list (including terminated and active within that period);
- Employment status (employee vs. independent contractor);
- Position/title;
- Date of hire and date of termination (if applicable);
- Last date worked;
- Wage rate and payroll frequency;
- Accrued but unpaid wages, vacation pay, and commissions;
- Copies of employment agreements;
- Copies of Records of Employment (ROEs), if issued;
- Payroll registers for the past 12 months;
- Details of any outstanding source deductions.

We will be providing WEPP-related forms which must be completed in full for all employees who worked for Cheema Carriers Corp. within the last six months. These forms must be completed accurately and promptly to avoid prejudice to employee claims.

D. Cross-Border and Regulatory Matters- Please refer to the attached package.

Please provide:

- CVOR and NSC certificates;
 - U.S. DOT and MC numbers;
 - IRP and IFTA account details;
 - FAST and customs bond information;
 - Details of audits, penalties, or regulatory actions;
 - List of drivers (active and terminated within 12 months);
 - Independent contractor agreements.
-

E. Dispatch, Contracts and Receivables This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

- Customer and broker list (past 24 months);
 - Major transportation contracts;
 - A/R aging;
 - Factoring agreements;
 - Dispatch software access and credentials;
 - Outstanding cargo claims or disputes.
-

F. Banking and Financial Information This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

For all accounts including TD Bank and any others:

- Branch details and account numbers (CAD and USD);
- Operating, payroll, tax, credit card, and line of credit accounts;
- Current balances;
- 12 months of bank statements;
- Authorized signing officers;
- Online banking credentials;
- Disclosure of any related-party transfers in the past 24 months.

You are reminded that no withdrawals, transfers, or dealings are permitted from company bank accounts.

2. 100083465 Ontario Inc.

(Real Estate Holding Company)

A. Property and Title

- Confirmation of ownership of 7 Kimbel Street; This property is owned by Carrier Systems.
 - Copy of deed/transfer; N/A
 - Mortgage statements and lender contacts; N/A
 - Property tax status; N/A
 - Insurance policies; N/A
 - Any environmental reports; N/A
 - Details of liens or encumbrances. N/A
-

B. Tenancies and Mikal Corporation - Are these questions pertaining to 7 Kimbel?

- Complete rent roll;
- All leases and amendments;
- Confirmation whether Cheema Carriers Corp. was a tenant;
- Confirmation whether Mikal Corporation is or was a tenant;
- Details of any transfer of occupancy since September 2025;

- Related-party arrangements;
- Security deposits;
- Intercompany rent settlements;
- Any unregistered lease or trust arrangements.

Given the new reference to Mikal Corporation, please clearly explain the timeline of occupancy and any change in tenancy structure.

C. Banking and Corporate Records- This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

- All bank accounts and statements (12 months);
 - Authorized signatories;
 - Intercompany transfers (past 24 months);
 - Shareholder loans or advances;
 - Minute book and registers;
 - Financial statements (past 3 years);
 - Pending litigation or claims.
-

Deadline and Ongoing Cooperation

The attached possession checklist must be completed in full for each entity and returned together with all requested documentation no later than Wednesday, February 25, 2026, by end of day.

Please note that this request is not exhaustive. Additional information requests may follow as our review progresses. We expect your full, transparent, and ongoing cooperation in fulfilling the Receiver's Court-ordered mandate.

Should you require clarification in completing the materials, please advise immediately.

We appreciate your prompt attention and cooperation.

Yours truly,

Goldhar & Associates Ltd.

Court-Appointed Receiver and Manager of
Cheema Carriers Corp. and 1000083465 Ontario Inc.
Not in our personal or corporate capacity

Richard Goldhar, ASO

Licensed Insolvency Trustee

p: [416-929-2500](tel:416-929-2500) ext 1301

t-f: 1 855 541 5114 | f: [905 361 0488](tel:905-361-0488)

e: RGoldhar@goldhar.ca

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* Please consider the environment before printing this information.

From: [Karen Fung](#)
To: [Raghav Vig](#)
Cc: [William Main](#); [Natasha Rambaran](#); [Marlene Oilgisser](#); [Laisie Cedeno](#); [Farazelahii@gmail.com](#); [Richard Goldhar](#)
Subject: Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.
Date: March 31, 2026 9:11:44 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[image006.png](#)
[image007.jpg](#)
[image008.jpg](#)
[image009.jpg](#)
[image010.png](#)
[rsq_blue-01-copy\(2\)_9736f3ce-8917-4749-9ce7-5c86ec9988e8.jpg](#)
[image717283.png](#)
[image846761.png](#)
[image591120.png](#)
[image089346.png](#)
[image562118.png](#)
[image583557.png](#)

Hi Raghav,

It says the password is incorrect. Please have him reset the password to gain access.

Get [Outlook for Android](#)

Karen Fung | CPA, CA, CIRP, LIT

Vice President

Goldhar & Associates Ltd.

Licensed Insolvency Trustee

p: 416-929-2500 ext. 1340

t-f: 1 855 541 5114

e: KFung@goldhar.ca | w: www.shedthedebt.ca

ShedtheDebt.ca



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* Please consider the environment before printing this information.

From: Raghav Vig <raghav@rsglaw.ca>
Sent: Monday, March 30, 2026 10:17:44 AM
To: Karen Fung <KFung@goldhar.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>; Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Karen,

I have been advised that it should be admin@cheemacarriers.com



Raghav Vig

Associate
T: 905 799 0925
F: 866 570 0633
E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Karen Fung <KFung@goldhar.ca>
Sent: March 26, 2026 10:01 PM
To: Raghav Vig <raghav@rsglaw.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>; Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Raghav,

Expert login needs to have an email address. Cannot be login: admin.

Karen Fung | CPA, CA, CIRP, LIT

Vice President

Goldhar & Associates Ltd.
Licensed Insolvency Trustee

p: [416-929-2500](tel:416-929-2500) ext. 1340

t-f: 1 855 541 5114

e: KFung@goldhar.ca | w: www.shedthedebt.ca



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* Please consider the environment before printing this information.

From: Raghav Vig <raghav@rsglaw.ca>

Sent: March 26, 2026 12:16 PM

To: Karen Fung <KFung@goldhar.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Karen,

The account information is mentioned below-

1. Expert Dispatch Software - admin
2. Google Sign in- admin@cheemacarriers.com
3. Samsara Account: faraz.cheema@cheemacarriers.com



Raghav Vig

Associate

T: 905 799 0925

F: 866 570 0633

E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3
www.rsglaw.ca

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From: Karen Fung <KFung@goldhar.ca>

Sent: March 26, 2026 12:06 AM

To: Raghav Vig <raghav@rsglaw.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;

Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;

Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Raghav and Faraz,

The login passwords aren't sufficient for us to get access. We need to know the account information or the emails that were used to register the accounts. Please provide.

Karen

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Karen Fung | CPA, CA, CIRP, LIT

Vice President

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Licensed Insolvency Trustee

p: [416-929-2500 ext. 1340](tel:416-929-2500)

t-f: 1 855 541 5114

e: KFung@goldhar.ca | w: www.shedthedebt.ca



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* Please consider the environment before printing this information.

From: Karen Fung <KFung@goldhar.ca>

Sent: Thursday, March 12, 2026 12:33:50 PM

To: Raghav Vig <raghav@rsglaw.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;

Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;

Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and

1000083465 Ontario Inc.

Thanks.

Karen Fung

Goldhar & Associates Ltd.
Licensed Insolvency Trustee

t-f: 1 855 541 5114

e: KFung@goldhar.ca | w: www.shedthedebt.ca



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* Please consider the environment before printing this information.

From: Raghav Vig <raghav@rsglaw.ca>
Sent: March 12, 2026 12:19 PM
To: Karen Fung <KFung@goldhar.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Karen, we will get that information. Meanwhile, our client has found that one of the trailers that were believed to be in Guelph have been listed for auction by Ritchie Bros.

<https://www.rbauction.com/pdp/2023-utility-3000r-53-ft-x-102-in-t-a-refrigerated-trailer/14860384>



Raghav Vig

Associate

T: 905 799 0925

F: 866 570 0633

E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3

www.rsglaw.ca

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From: Karen Fung <KFung@goldhar.ca>

Sent: March 12, 2026 12:16 PM

To: Raghav Vig <raghav@rsglaw.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Thanks for the additional information. With respect to Spalding and Dunlop, can we have the contact information of the persons that your client had spoken to, in order to make the arrangement to store the vehicles? Also, can he let us know what data, or approximate date, he last knew that these units were at these locations?

What email did he use for google? Was this also what he used as his business email? Please provide the business email if different and platform that was used if not google.

We still would like to have the records of all the sales of all vehicles over the past two years

and also would like to know if claims were put in for the damaged units and copies of the claims for all the accidents and damaged items.

Thanks

Karen

Karen Fung

Goldhar & Associates Ltd.
Licensed Insolvency Trustee

t-f: 1 855 541 5114

e: KFung@goldhar.ca | w: www.shedthedeht.ca



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* Please consider the environment before printing this information.

From: Raghav Vig <raghav@rsglaw.ca>

Sent: March 12, 2026 12:02 PM

To: Karen Fung <KFung@goldhar.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;

Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;

Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Karen,

Apologies for the delay, I was in Court the past few days. In response to your request, please note-

1. 18 Spalding Drive- This was the last known location for those units.
2. 110 Dunlop Drive- This was the last known location for those units.
3. Other Information-
 1. Expert Dispatch Software - Login: admin PW: admin
 2. Google Sign in- Our client does not have any invoice for them. He tried resetting the password by using the "forgot password" method, however, as there is no attached recovery email, Google is asking our client to contact the domain DNS records. Our client is speaking to their erstwhile IT vendor for assistance. Meanwhile, the Receiver is welcome to try themselves and our client will continue to cooperate.
 3. Samsara Account Login- Login: faraz.cheema@cheemacarriers.com PW: Randomly generated password which is not saved by our client.
 4. Property Tax Statements – Attached.
 5. Business Numbers - 850189838RT0001
4. Additional VINs- please see attached

Thanks,

Raghav



Raghav Vig

Associate

T: 905 799 0925

F: 866 570 0633

E: raghav@rsglaw.ca

6605 Hurontario Street

Suite 400

Mississauga, ON L5T 0A3

www.rsglaw.ca

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From: Karen Fung <KFung@goldhar.ca>

Sent: March 9, 2026 4:41 PM

To: Raghav Vig <raghav@rsglaw.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;

Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;

Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

In addition, can you provide us with the location and/or history of these units:

Trailers

527SR3234M002034
527SR5329M016520
1UYVS25387M968706
1UYVS2538L6885405
1UYVS2530EM787547
1UYVS25317U999702
1UYVS25347M968704
1GRAA0620GW700639
1GRAA0620EB702797

1UYVS253XP6833831

4V4NC9EH4MN269163
1C6SRFHM2LN243638

1JJV532B9JL064522

1JJV532BXKL118086

Other vehicles:

Model 3	2021	Tesla	5YJ3E1EAXMF030023
Model 3	2022	Tesla	5YJ3E1EA6NF251121

2022	Hyundai	3H3V532K9NJ090068
2022	Hyundai	3H3V532K3NJ090082

From: Karen Fung <KFung@goldhar.ca>

Sent: March 9, 2026 3:39 PM

To: Raghav Vig <raghav@rsglaw.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;

Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;

Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Faraz and Raghav,

We have gone to 18 Spalding Drive and no VINS on site there match the ones provided. Please confirm again the address and location. Please also describe to us the location on which you left it.

We have gone to 110 Dunlop Drive and this is a transfer station. Please confirm again the address and location. We went down the street to 165 Dunlop, which is owned/operated by Cargill. Is this the location that you ment? If so, please let them know to release the vehicle to us.

Please provide us contact information for the owner or operator of the correct yards.

Karen

From: Raghav Vig <raghav@rsglaw.ca>
Sent: March 6, 2026 2:44 PM
To: Karen Fung <KFung@goldhar.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and
1000083465 Ontario Inc.

Hi Karen,

Further to our meeting today, please see attached updated trailer list. Anirban's information is mentioned below-

Anirban Mukherjee CPA, CGA

AM final logo MARCH 2-01



T 905 499-4535 Ext 124 | F 905 812-8889 www.ampcorp.ca

anirban@ampcorp.ca

We are compiling the remaining information and would provide it shortly.

Thanks,

Raghav

**Raghav Vig**

Associate

T: 905 799 0925

F: 866 570 0633

E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3

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From: Karen Fung <KFung@goldhar.ca>

Sent: March 4, 2026 4:56 PM

To: Raghav Vig <raghav@rsglaw.ca>

Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Rag,

Can we book for 10 -12? Does that work for Faraz as well?

Thanks,

Karen

From: Raghav Vig <raghav@rsglaw.ca>
Sent: March 4, 2026 1:56 PM
To: Karen Fung <KFung@goldhar.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com <Farazelahii@gmail.com>; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Hi Karen,

Sure, I am generally available on Friday, let me know what time works.

Thanks,

Raghav



Raghav Vig
Associate
T: 905 799 0925
F: 866 570 0633
E: raghav@rsglaw.ca

6605 Hurontario Street
Suite 400
Mississauga, ON L5T 0A3

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From: Karen Fung <KFung@goldhar.ca>
Sent: March 3, 2026 11:55 PM
To: Raghav Vig <raghav@rsglaw.ca>
Cc: William Main <wmain@reconllp.com>; Natasha Rambaran <nrambaran@reconllp.com>;
Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedeno <Lcedeno@goldhar.ca>;
Farazelahii@gmail.com; Richard Goldhar <RGoldhar@goldhar.ca>
Subject: [External] Re: Expanded Information and Possession Requirements – Cheema Carriers Corp.

and 1000083465 Ontario Inc.

Hi Raghav,

Can we set up a call with you and your client to go over the information that has been received, clarify the requests being made and also get the timing of information outstanding?

From: Richard Goldhar <RGoldhar@goldhar.ca>
Sent: March 2, 2026 8:02 PM
To: Karen Fung <KFung@goldhar.ca>
Subject: Fwd: Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Sent from my iPhone

Begin forwarded message:

Richard Goldhar | CIRP, LIT
Licensed Insolvency Trustee

p: [416-929-2500](tel:416-929-2500) ext 1301
t-f: 1 855 541 5114 | f: [905 361 0488](tel:905-361-0488)
e: RGoldhar@goldhar.ca



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* Please consider the environment before printing this information.

From: Raghav Vig <raghav@rsglaw.ca>
Date: February 25, 2026 at 7:10:59 PM EST
To: Richard Goldhar <RGoldhar@goldhar.ca>
Cc: William Main <wmain@reconllp.com>, nrambaran@reconllp.com, Marlene Oilgisser <MOilgisser@goldhar.ca>, Laisie Cedeno <Lcedeno@goldhar.ca>, Farazelahii@gmail.com
Subject: **Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.**

Mr. Goldhar,

Thank you for your email. Please find attached the following:

1. List of Trailers
2. List of Trucks
3. Cheema Carriers' Regulatory Package

I have reviewed the Possession Checklist and would appreciate clarification as to whether this is still required to be completed by Mr. Cheema. I can understand the reasoning for requesting such a document prior to surrender of possession, however, given that possession has already been delivered, it is unclear what purpose the Checklist now serves. Further, much of the information requested appears to overlap with the questionnaire you previously circulated and is therefore duplicative. Contrary to your earlier comment, the Checklist does not appear to be entity-specific. By way of example, page 6 references "Soberman Inc." — please confirm the relevance of that entity in this context.

For ease of reference, Mr. Cheema's responses to your questionnaire are embedded in your prior email below in **RED**.

Regards,
Raghav

Raghav Vig

Associate

T: 905 799 0925

F: 866 570 0633

E: raghav@rsglaw.ca

6605 Hurontario Street

Suite 400

Mississauga, ON L5T 0A3

www.rsglaw.ca

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From: Richard Goldhar <RGoldhar@goldhar.ca>

Sent: February 23, 2026 9:17 AM

To: Farazelahii@gmail.com; Raghav Vig <raghav@rsglaw.ca>; ADMIN - CHEEMA CARRIERS <admin@cheemacarriers.com>

Cc: William Main <wmain@reconllp.com>; nrambaran@reconllp.com; Marlene Oilgisser <MOilgisser@goldhar.ca>; Laisie Cedenno <Lcedeno@goldhar.ca>; Richard Goldhar <RGoldhar@goldhar.ca>

Subject: [External] Expanded Information and Possession Requirements – Cheema Carriers Corp. and 1000083465 Ontario Inc.

Dear Mr. Cheema,

We write in our capacity as Court-Appointed Receiver and Manager of **Cheema Carriers Corp.** and **1000083465 Ontario Inc.**

Further to our meeting of February 21, 2026 at 7 Kimbel Street, Mississauga, Ontario L4T 3C4, and as requested by you, we are setting out our formal written information and possession requirements.

As Court-Appointed Receiver and Manager, we are obligated to secure and review all assets, records, banking, and operational information. The requests below are entity-specific and are in addition to the attached possession checklist, which must be completed in full for each company.

1. Cheema Carriers Corp.

(Trucking and Dispatch Operations – Canada and USA)

A. Occupancy and “Mikal Corporation”

The security lot attendant referenced “Mikal Corporation” as the tenant of the yard. This is new information and requires immediate clarification. Please provide:

- Full legal name, corporate number, and contact information for Mikal Corporation; **6403361 Canada Inc. d.b.a. Mikaal Motor Freight. E: admin@mikaalmotors.com, T: (416) 519-4295**
- Copies of any lease, sublease, license, or occupancy agreement relating to 7 Kimbel Street; **There is no sublease with Mikaal Motors**
- Details of any corporate, shareholder, director, or related-party relationship between Cheema Carriers Corp., 1000083465 Ontario Inc., and Mikal Corporation; **Mr. Faraz Cheema is an erstwhile director of Mikaal Motors. He was made a director of Mikaal Motors to help obtain CVOR for it in 2023, as this company was coming over from Alberta. Mr. Faraz Cheema ceased to be Director of Mikaal Motors in early 2023. At all material times, Mr. Faraz Cheema did not have financial or operational control of Mikaal Motors.**
- Confirmation of who pays rent, to whom, and from which account; **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**
- Details of any security deposits and rent arrears; **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**
- Confirmation of whether Mikal Corporation carries on business at the yard and whether it owns, leases, or stores any equipment there; **This information would be available with Mikaal Motors and is not in the knowledge of Mr. Faraz Cheema.**
- Identification of all property currently located at the yard and ownership thereof; **Please refer to the attached lists.**
- Details of any transfers of possession, control, or operational use of the yard since September 2025. **This information would be available with the Landlord and is not in the knowledge of Mr. Faraz Cheema.**

If Mikal Corporation is in possession of any property of Cheema Carriers Corp., full particulars must be provided immediately. **Mr. Faraz Cheema is still in the process of locating all the equipment and presently is not in a position to provide a definitive answer.**

B. Fleet and Equipment (12-Month Lookback and Wind-Down Status)

We require a complete reconciliation of fleet and equipment:

1. During the Last 12 Months of Operations

- Complete fleet list (trucks, trailers, reefers, chassis, yard tractors, etc.); **Please refer to the attached lists.**
- VINs, plate numbers, and ownership status (owned/leased/financed); **Please refer to the attached lists.**
- Lender or lessor details; **This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.**
- Insurance coverage; **The insurance was active until November 2025.**
- Any assets repossessed, surrendered, sold, or otherwise transferred; **Please refer to the attached lists.**
- Copies of bills of sale and disposition details. **This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.**
- Did you operate as a broker or did you broker out any work in past 12 months of operations? **Minimal loads may have been brokered out in exceptional circumstances.**
- Did you complete or partake in any interstate loads in the past 5 years? **Do you mean inter-province? Can you please clarify this question.**

2. At the Time of Wind-Down (September 2025) - Please refer to the attached lists.

- List of all equipment owned, leased, or in possession at wind-down;
- Location of each unit at wind-down;
- Current location of each asset;
- Storage arrangements and costs;
- Confirmation of any assets dismantled, scrapped, or stripped.

Please specifically advise:

- Which trucks currently or previously located at the yard were stripped of onboard computers, ECMs, transmission control modules, GPS units, dash electronics, or other electronic components;
 - Who authorized the removal;
 - Where those components are currently located;
 - Whether any such components were sold or transferred.
-

C. Employees and WEPP Requirements This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

As Receiver, we are required to assess potential claims under the Wage Earner Protection Program (WEPP).

Please provide the following for all employees who worked for Cheema Carriers Corp. at any time in the past six (6) months:

- Full employee list (including terminated and active within that period);
- Employment status (employee vs. independent contractor);
- Position/title;
- Date of hire and date of termination (if applicable);
- Last date worked;
- Wage rate and payroll frequency;
- Accrued but unpaid wages, vacation pay, and commissions;
- Copies of employment agreements;
- Copies of Records of Employment (ROEs), if issued;
- Payroll registers for the past 12 months;
- Details of any outstanding source deductions.

We will be providing WEPP-related forms which must be completed in full for all employees who worked for Cheema Carriers Corp. within the last six months. These forms must be completed accurately and promptly to avoid prejudice to employee claims.

D. Cross-Border and Regulatory Matters- Please refer to the attached package.

Please provide:

- CVOR and NSC certificates;
 - U.S. DOT and MC numbers;
 - IRP and IFTA account details;
 - FAST and customs bond information;
 - Details of audits, penalties, or regulatory actions;
 - List of drivers (active and terminated within 12 months);
 - Independent contractor agreements.
-

E. Dispatch, Contracts and Receivables This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

- Customer and broker list (past 24 months);
 - Major transportation contracts;
 - A/R aging;
 - Factoring agreements;
 - Dispatch software access and credentials;
 - Outstanding cargo claims or disputes.
-

F. Banking and Financial Information This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

For all accounts including TD Bank and any others:

- Branch details and account numbers (CAD and USD);
- Operating, payroll, tax, credit card, and line of credit accounts;
- Current balances;
- 12 months of bank statements;
- Authorized signing officers;
- Online banking credentials;
- Disclosure of any related-party transfers in the past 24 months.

You are reminded that no withdrawals, transfers, or dealings are permitted from company bank accounts.

2. 1000083465 Ontario Inc.

(Real Estate Holding Company)

A. Property and Title

- Confirmation of ownership of 7 Kimbel Street; This property is owned by Carrier Systems.
 - Copy of deed/transfer; N/A
 - Mortgage statements and lender contacts; N/A
 - Property tax status; N/A
 - Insurance policies; N/A
 - Any environmental reports; N/A
 - Details of liens or encumbrances. N/A
-

B. Tenancies and Mikal Corporation - Are these questions pertaining to 7 Kimbel?

- Complete rent roll;
- All leases and amendments;
- Confirmation whether Cheema Carriers Corp. was a tenant;
- Confirmation whether Mikal Corporation is or was a tenant;
- Details of any transfer of occupancy since September 2025;
- Related-party arrangements;
- Security deposits;
- Intercompany rent settlements;
- Any unregistered lease or trust arrangements.

Given the new reference to Mikal Corporation, please clearly explain the timeline of occupancy and any change in tenancy structure.

C. Banking and Corporate Records- This information is not readily accessible, Mr. Faraz Cheema is working on collating this information.

- All bank accounts and statements (12 months);
 - Authorized signatories;
 - Intercompany transfers (past 24 months);
 - Shareholder loans or advances;
 - Minute book and registers;
 - Financial statements (past 3 years);
 - Pending litigation or claims.
-

Deadline and Ongoing Cooperation

The attached possession checklist must be completed in full for each entity and returned together with all requested documentation no later than Wednesday, February 25, 2026, by end of day.

Please note that this request is not exhaustive. Additional information requests may follow as our review progresses. We expect your full, transparent, and ongoing cooperation in fulfilling the Receiver's Court-ordered mandate.

Should you require clarification in completing the materials, please advise immediately.

We appreciate your prompt attention and cooperation.

Yours truly,

Goldhar & Associates Ltd.
Court-Appointed Receiver and Manager of
Cheema Carriers Corp. and 1000083465 Ontario Inc.

Not in our personal or corporate capacity

Richard Goldhar, ASO

Richard Goldhar | CIRP, LIT
Licensed Insolvency Trustee

p: [416-929-2500 ext 1301](tel:416-929-2500)
t-f: 1 855 541 5114 | f: 905 361 0488
e: RGoldhar@goldhar.ca

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6403361 Canada Inc

USDOT 3693933 · DBA Cheema Carrier · Calgary · Allowed to operate



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Below you will find all of the available information on DOT number 3693933 and its associated business, 6403361 Canada Inc.

6403361 Canada Inc is **Allowed** to operate and is reporting 1 driver(s) and 1 power unit(s)

This data is current as of 2021-08-05T11:22:13.141+0000, click **HERE** (<https://dot.report/refresh.php?dot=3693933>) to check for updates.



Public Name	Legal Name	Phone Number	Email
Cheema Carrier	6403361 Canada Inc	(403) 800-7966 (https://phone.gd/phone/403-800-7966)	 6403361CANADAINC@GMAIL.COM  (mailto:6403361CANADAINC@GMAIL.COM)
MC/MX/FF Number	Location		
MC-1289797			

Crash, Inspection, and Insurance Information

Total Crashes	BIPD Insurance	BOND Insurance	Carrier Insurance
1	Required: 750 On File: 0	Not Required On File: 0	Required On File: 0
Injury Crashes			
1			
Towaway Crashes			
1			

OOS and inspection information is based on the most recent 24 months of data

Most Recent Crashes Involving 6403361 Canada Inc Vehicles

Date	Crash State	State - Plate	Injuries	Fatalities
2022-10-29	MO	ON - A33738 (https://dot.report/plate/ON/A33738)	2	None

For a full list of all known crashes involving 6403361 Canada Inc vehicles click [here \(https://dot.report/usdot/3693933/crashes\)](https://dot.report/usdot/3693933/crashes)

Most Recent Inspections on 6403361 Canada Inc Vehicles

Date	Inspected In	State - Plate	Secondary Plate	Violations
▼				

2024-06-21	KY	AB - A33740 (https://dot.report/plate/AB/A33740)	ON - Y2139W (https://dot.report/plate/ON/Y2139W)	No violations
2024-04-30	WV	ON - A36207 (https://dot.report/plate/ON/A36207)	ON - X8665D (https://dot.report/plate/ON/X8665D)	1 Violation(s)
2024-04-17	MI	AB - A33740 (https://dot.report/plate/AB/A33740)	ON - T7029E (https://dot.report/plate/ON/T7029E)	1 Violation(s)
2023-09-14	TN	AB - A33739 (https://dot.report/plate/AB/A33739)	ON - W6992K (https://dot.report/plate/ON/W6992K)	No violations
2023-09-05	NY	AB - A33739 (https://dot.report/plate/AB/A33739)	ON - X8696D (https://dot.report/plate/ON/X8696D)	1 Violation(s)
2023-08-09	OK	AB - A51529 (https://dot.report/plate/AB/A51529)	ON - V2915B (https://dot.report/plate/ON/V2915B)	No violations
2023-06-14	CA	AB - A33736 (https://dot.report/plate/AB/A33736)	ON - W2229T (https://dot.report/plate/ON/W2229T)	1 Violation(s)
2023-05-18	MO	AB - A33740 (https://dot.report/plate/AB/A33740)	ON - X86670 (https://dot.report/plate/ON/X86670)	No violations
2023-03-24	AZ	AB - A66918 (https://dot.report/plate/AB/A66918)	ON - V2028M (https://dot.report/plate/ON/V2028M)	2 Violation(s)
2023-03-18	NM	AB - A70614 (https://dot.report/plate/AB/A70614)	ON - X8667D (https://dot.report/plate/ON/X8667D)	No violations

For a full list of all known inspections on 6403361 Canada Inc vehicles click **here** (<https://dot.report/usdot/3693933/inspections>)

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IN THE MATTER OF AN APPLICATION UNDER SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, C. B-3, AS AMENDED; AND SECTION 101 OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, C. C.43, AS AMENDED

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**
Proceedings commenced at Toronto

AIDE MEMOIRE OF THE RECEIVER

RECONSTRUCT LLP
80 Richmond Street West, Suite 1700
Toronto, ON M5H 2A4

Caitlin Fell LSO No.60091H
cfell@reconllp.com
Tel: 416.613.8282

William Main LSO No.70969C
wmain@reconllp.com
Tel: 416.613.4885

Fax: 416.613.8290

Lawyers for. Goldhar & Associates Ltd., in its
capacity as Receiver