

Court File No.: BK-26-03390093-0035
Estate No.: 35-3390093

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF
BLIZZA BRANDS INC.

MOTION RECORD OF BLIZZA BRANDS INC.
(Returnable June 29, 2026)

June 26, 2026

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TO: THE SERVICE LIST

ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY AND INSOLVENCY)
(COMMERCIAL LIST)

IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C.
1985, c. B-3, AS AMENDED

AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A
PROPOSAL OF BLIZZA BRANDS INC.

SERVICE LIST

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ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF
BLIZZA BRANDS INC.

I N D E X

TAB	DOCUMENT
1.	Notice of Motion, returnable
2.	Affidavit of Linh Diep, sworn June 26, 2026
<i>Exhibits</i>	
A.	Exhibit A – Blizza Brands Inc. Corporate Profile Report
B.	Exhibit B – Parcel Register for at 371 Neptune Crescent, London, Ontario
C.	Exhibit C - Excise Licence
D.	Exhibit D - May 13, 2026 correspondence
E.	Exhibit E - June 15, 2026 correspondence
F.	Exhibit F - June 23, 2026 correspondence
G.	Exhibit G – Certified PPSA search for Blizza Brands Inc.
H.	Exhibit H - Certificate of filing of a Notice of Intention to Make a Proposal
3.	Draft Order

TAB 1

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF
BLIZZA BRANDS INC.

NOTICE OF MOTION

Blizza Brands Inc. (“**Blizza**” or the “**Company**”) will make a Motion to the court on Monday, June 29, 2026 at 11:00 a.m., or as soon after that time as the Motion can be heard.

PROPOSED METHOD OF HEARING: The Motion is to be heard

- In writing under subrule 37.12.1(1) because it is;
- In writing as an opposed motion under subrule 37.12.1(4);
- In person;
- By telephone conference;
- By video conference.

at the following location:

<https://ca01web.zoom.us/j/68763445471?pwd=c2l2MHFNentlVXZrS0NYTkZXWUdQOT09#success>

THE MOTION IS FOR

1. An order substantially in the form of the draft order at **Tab “3”** to this Motion Record, among other things:

- (a) validating and abridging the time and manner of service of the Notice of Motion and Motion Record and dispensing with further service thereof;
- (b) ordering that the status quo in respect of the Company’s Health Canada and cannabis excise licences shall be preserved and maintained during the pendency of the stay of proceedings, and to the extent any such licences may expire during the stay of proceedings, the terms of such licences shall be deemed to be extended by a period equal to the stay of proceedings in favour of the Company (the “**Stay Period**”);
- (c) ordering that any garnishments, freezes, holds, restrictions or limitations imposed on the Company’s bank accounts be lifted, terminated or suspended during the NOI proceedings, and directing the Company’s financial and banking institutions to permit the Company to access and utilize its bank accounts in the ordinary course of business;
- (d) authorizing the Company, with the consent of the Proposal Trustee, to pay certain pre-filing amounts owing to critical suppliers, regulatory authorities and service providers (together “**Critical Vendors**”) where such payments are necessary to preserve the Company’s business, assets, operations, licences or restructuring prospects;

- (e) granting the Administration Charge (defined below); and
- (f) such other relief as this Court may deem just.

THE GROUNDS FOR THE MOTION ARE

Background on the Business

2. Blizza is a private corporation that was formed by amalgamation on May 10, 2021 pursuant to the *Business Corporations Act* (Ontario) (the “**OBCA**”) with its registered head office at 371 Neptune Crescent, London, Ontario.
3. Blizza is a federally licensed cannabis cultivator and processor. It produces and sells premium craft cannabis products for the Canadian recreational market and distributes its products through provincial wholesalers.
4. In addition to marketing and distributing its own branded products, the Company maintains business-to-business supply relationships with other participants in the cannabis industry and derives revenue from wholesale cannabis sales and processing activities.
5. The Company owns and operates a facility located at 371 Neptune Crescent, London, Ontario (the “**Facility**”), which houses approximately 9,000 square-feet of indoor cannabis cultivation and processing space. The Company has 8 full-time employees and two independent contractors.
6. Blizza holds two licences that are essential to its operations: (a) a cannabis licence issued by Health Canada pursuant to the *Cannabis Act*, and a cannabis excise licence issued by Canada

Revenue Agency (“**CRA**”) pursuant to the *Excise Act*, 2001 (the “**Excise Licence**”, and together with the Health Canada Licence, the “**Licences**”).

7. As a holder of the Excise Licence and pursuant to the *Excise Act*, the Company is required to remit to CRA excise duties which accrue from the sale of cannabis. As of the NOI Filing Date, the Company has excise arrears in the approximate amount of \$430,011.63 (the “**Excise Arrears**”).

Causes of Insolvency

8. The Company’s financial difficulties arose from a combination of operational, financial and industry-specific factors. Among other things, in or around 2024, the Company experienced significant deficiencies in its finance and accounting functions, which contributed to delays and inaccuracies in tax reporting, remittance obligations and other regulatory compliance matters. These issues resulted in audits, assessments, penalties and growing liabilities owing to CRA and other governmental authorities.

9. These difficulties were exacerbated by broader challenges facing the Canadian cannabis industry, including regulatory and tax burdens, compressed margins, intense market competition and ongoing liquidity constraints.

10. The Company’s Excise Arrears have increased significantly over time and frequently became payable before the Company had collected corresponding receivables from customers.

11. Despite efforts to reduce costs, improve operations, negotiate payment arrangements with creditors and governmental authorities, and raise additional capital, the Company's liquidity position continued to deteriorate.

12. By June 2026, the Company was facing substantial tax arrears, escalating CRA enforcement measures, including liens, garnishments and requirements to pay, and the imminent loss of the Excise Licence.

13. There have also been significant collection and enforcement measures against the Company by CRA, including the registration of tax liens against title to the London Facility; attendance by CRA representatives at the London Facility including the destruction of certain cannabis inventory and cannabis products, and garnishment of the Company's main bank operating bank accounts.

14. These measures have materially impacted the Company's liquidity and ability to continue its operations in the ordinary course and have necessitated the filing of the NOI in order to preserve enterprise value, maintain the Licences and pursue a restructuring for the benefit of its stakeholders.

Creditors

Mortgage Lenders

15. The Company has one secured lending facility made available by 0933805 BC Limited and Pierino Alberto Papa (collectively, the "**Mortgage Lenders**"), pursuant to which the Mortgage Lenders advanced a loan in the original principal amount of \$1,100,000 (the "**Mortgage Loan**").

16. Title to the London Facility is subject to a first-ranking registered charge in favour of the Mortgage Lenders securing the Mortgage Loan.

17. The Company has maintained an ongoing relationship with the Mortgage Lenders and has been advised that the Mortgage Lenders are supportive of the Company's restructuring efforts and, if required, are prepared to consider extending the Mortgage Loan beyond its current maturity date, if necessary, while the Company pursues a restructuring through these NOI proceedings.

Crown Obligations

18. The Company estimates that it owes approximately \$599,196.79 to the CRA as of the NOI Filing Date, comprised of approximately \$430,011.63 in Excise Arrears, \$139,214.35 in payroll-related obligations and \$29,970.81 in GST/HST obligations.

Unsecured Creditors

19. The Company has unpaid trade debt and other unsecured obligations incurred in the ordinary course of business. Based on the Company's books and records, as of June 2026 its trade accounts payable were approximately \$885,704.53.

NOI Proceedings

20. On June 23, 2026, as a result of the enforcement activity by CRA and the imminent expiry of the Excise Licence, the Company filed the NOI.

21. The Company intends to use the NOI Proceedings to preserve the status quo while it continues to engage with its key stakeholders, including CRA and its other creditors. During the

NOI proceedings, the Company, with the assistance of the Proposal Trustee, intends to assess restructuring alternatives and develop a viable restructuring strategy for the benefit of its stakeholders, including formulating and presenting a proposal to its creditors.

22. On June 26, 2026, the Company, through its counsel, engaged in discussions with DOJ regarding the status of the Excise Licence and the renewal applicable. The DOJ confirmed, among other things, that the Excise Licence will be renewed for a period equal to the statutory stay of proceedings. The Company and its advisors are in continued discussions with the DOJ regarding the motion returnable June 29, 2026, including with respect to the terms of the draft Order sought. The Company is currently awaiting formal documentation reflecting the extension.

Relief Sought

Status Quo of Licences

23. The Company is seeking an order that the status quo in respect of the Company's Licences be preserved and maintained during the pendency of the proposed Stay Period, and that to the extent that any Licence may expire during the Stay Period, the term of such licence shall be deemed to be extended for so long as the stay of proceedings under the BIA remains in effect in respect of the Company.

Lifting of Bank account freezes and holds

24. Certain of the Company's bank accounts have been frozen as a result of CRA collection or enforcement activity. The Company requires access to its banking facilities in order to preserve

the value of its business and assets, maintain its regulatory licences, pay ongoing operating expenses, and pursue a restructuring for the benefit of its stakeholders.

25. Although the Company has been advised that CRA has commenced withdrawing the RTPs issued in respect of the Company, the Company has not received confirmation that all restrictions, freezes and holds affecting its bank accounts have been lifted.

26. The Company therefore seeks an Order directing that such freezes, holds, restrictions or limitations imposed on the bank accounts be lifted, terminated or suspended during the NOI proceedings, and directing the financial and banking institutions to permit the Company to access and utilize its bank accounts in the ordinary course of business.

Administration Charge

27. Blizza seeks a first-ranking charge on all of its property, in priority to all other charges in the maximum amount of \$175,000 (the “**Administration Charge**”) to secure the fees and disbursements of the Proposal Trustee, counsel to the Proposal Trustee, and counsel to Blizza, incurred in connection with services rendered to the Company both before and after the commencement of this NOI Proceeding.

28. The professionals that are the beneficiaries of the Administration Charge have significantly contributed, and continue to contribute, to this restructuring.

29. The quantum of the Administration Charge was arrived at in consultation with the Company’s advisors and the Proposal Trustee and is reasonable and appropriate in the circumstances. The Administration Charge is supported by the Proposal Trustee.

Critical Vendors

30. Limited flexibility to satisfy certain critical pre-filing obligations may be necessary to maintain key relationships, preserve the value of the business and facilitate the formulation of a viable proposal for the benefit of creditors.

31. The Company seeks authority, with the consent of the Proposal Trustee, to pay certain Critical Vendors up to the aggregate amount of \$75,000, where such payments are necessary to preserve the Company's business, assets, operations, licences or restructuring prospects.

32. Such further and other grounds as counsel may advise and this Court may permit.

Other Grounds

33. Rules 1.04, 1.05, 2.01, 2.03, 16.04 and 37 of the *Rules of Civil Procedure* (Ontario).

34. The provisions of the BIA.

35. Such further and other grounds as counsel may advise and this Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the Motion:

- (a) The Affidavit of Linh Diep sworn June 26, 2026;
- (b) The First Report of the Proposal Trustee, to be filed; and
- (c) Such further and other evidence as the lawyers may advise and this Honourable Court may permit.

June 26, 2026

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TO: SERVICE LIST

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

Proceeding Commenced at
Toronto

**NOTICE OF MOTION
(returnable June 29, 2026)**

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TAB 2

Court File No.: BK-26-03390093-0035
Estate No.: 35-3390093

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

**IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF
BLIZZA BRANDS INC.**

**AFFIDAVIT OF LINH DIEP
(June 26, 2026)**

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I, Manh Linh Diep, of the City of Vancouver, in the Province of British Columbia, MAKE OATH AND SAY:

1. I am the President and director of Blizza Brands Inc. (“**Blizza**” or the “**Company**”) and a member of the board of directors of the Company, having served in these roles since the business began operating in 2021.

2. My primary responsibilities include managing the Company’s overall operations and resources, making strategic business decisions, and acting as the main point of contact between the board of directors and the day-to-day management team.

3. As such, I have knowledge of the matters to which I depose in this affidavit, save and except for matters which are stated to be based on information and belief, and where so stated, I believe same to be true.

4. On June 23, 2026 (the “**NOI Filing Date**”), Blizza filed a Notice of Intention to Make a Proposal (“**NOI**”) pursuant to section 50.4(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”). Goldhar & Associates Ltd. (“**Goldhar**”) was appointed as the proposal trustee in the proposal proceedings (in such capacity, the “**Proposal Proceedings**”).

5. This affidavit is sworn in connection with the Company’s filing of the NOI and its current motion for an order, among other things:

- (a) abridging and validating the time for service of the Notice of Motion and the Motion Record and dispensing with further service thereof;

-3-

- (b) ordering that the status quo in respect of the Company's Licences shall be preserved and maintained during the pendency of the stay of proceedings, and to the extent any such licences may expire during the stay of proceedings, the terms of such licences shall be deemed to be extended by a period equal to the stay period (the "**Stay Period**");
- (c) ordering that any garnishments, freezes, holds, restrictions or limitations imposed on the Company's bank accounts be lifted, terminated or suspended during the NOI proceedings, and directing the Company's financial and banking institutions to permit the Company to access and utilize its bank accounts in the ordinary course of business;
- (d) authorizing the Company, with the consent of the Proposal Trustee, to pay certain pre-filing amounts owing to critical suppliers, regulatory authorities and service providers (together "**Critical Vendors**") where such payments are necessary to preserve the Company's business, assets, operations, licences or restructuring prospects;
- (e) granting the Administration Charge (defined below); and
- (f) such other relief as this Court may deem just.

A. BACKGROUND ON THE BUSINESS

(i) *Corporate Structure, Operations and Place of Business*

6. Blizza is a private corporation that was formed by amalgamation on May 10, 2021 pursuant to the *Business Corporations Act* (Ontario) (the “**OBCA**”) with its registered head office at 371 Neptune Crescent, London, Ontario. A copy of Blizza’s corporate profile report is attached as **Exhibit “A”**.

7. Blizza is a federally licensed cannabis cultivator and processor. It produces and sells premium craft cannabis products for the Canadian recreational market and distributes its products through provincial wholesalers, including the Ontario Cannabis Store (“**OCS**”) and authorized retailers across Canada. Blizza markets products under several consumer brands, including VOLO, OP, KWALL, Deep Value and KEFF. Established in 2021, Blizza has focused on indoor craft cannabis cultivation and the development of premium branded products.

8. In addition to marketing and distributing its own branded products, the Company maintains business-to-business supply relationships with other participants in the cannabis industry and derives revenue from wholesale cannabis sales and processing activities.

9. The Company owns and operates a facility located at 371 Neptune Crescent, London, Ontario (the “**Facility**”), which houses approximately 9,000 square-feet of indoor cannabis cultivation and processing space. The Facility contains cultivation rooms, processing and packaging areas, multi-purpose production space, office space, and a secure vault storage for cannabis inventory and finished goods. The Facility serves as the Company’s principal operating location. A copy of the Parcel Register for the Facility is attached as **Exhibit “B”**.

(ii) *Cannabis Licences*

10. Blizza holds two licences that are essential to its operations: (a) a cannabis licence issued by Health Canada pursuant to the *Cannabis Act* (the “**Health Canada Licence**”); and (b) a cannabis excise licence issued by the Canada Revenue Agency (“**CRA**”) pursuant to the *Excise Act, 2001* (the “**Excise Licence**”, and together with the Health Canada Licence, the “**Licences**”).

11. The Licences are among the Company’s most significant assets. The Licences are non-transferable and are critical to the Company’s operations and going-concern value. Without the Licences, the Company cannot lawfully cultivate, process, package or sell cannabis products in Canada.

12. The Health Canada Licence permits the Company to conduct cannabis cultivation, processing and sale activities from its licensed facility. The Health Canada Licence is subject to various conditions and regulatory requirements prescribed by Health Canada and the *Cannabis Act*, including requirements relating to security, record-keeping, quality assurance, reporting and inventory controls.

13. The Health Canada Licence is currently valid until September 15, 2026. To the best of my knowledge, Health Canada has not raised any material concerns regarding the Company’s compliance with the *Cannabis Act* or the conditions of the Health Canada Licence. As of the date of this affidavit, the Company remains in good standing with respect to its Health Canada licensing obligations. The Company does, however, owe approximately \$28,713 to Health Canada in respect of licensing fees.

14. A copy of the Excise Licence is attached as **Exhibit “C”**.

15. As a holder of the Excise Licence and pursuant to the *Excise Act*, the Company is required to remit to CRA excise duties which accrue from the sale of cannabis. I understand that approximately \$430,011.63 in excise taxes were owing to CRA as of the NOI Filing Date (the “**Excise Arrears**”).

(iii) Employees

16. As of the date of this affidavit, the Company employs 8 full-time employees. Functions of employees include, among other roles, grow technicians, sales managers, marketing and regulatory affairs and compliance managers, a bookkeeper, and production managers. Employees are paid bi-weekly in arrears. The Company also has two independent contractors.

17. The Company does not have any employees that are unionized or otherwise party to a collective agreement in connection with their employment. The Company provides a standard benefits plan to certain of its employees that covers, among other things, medical assistance and extended health services, dental care, accidental death and dismemberment insurance, life insurance, and critical illness insurance.

18. The Company is current on payroll to its employees.

B. CAUSES OF INSOLVENCY

19. The Company’s financial difficulties arose from a combination of operational, financial and industry-specific factors. Beginning in or around 2024, the Company experienced significant deficiencies in its finance and accounting functions, which contributed to delays and inaccuracies in tax reporting, remittance obligations and other regulatory compliance matters. These issues

resulted in audits, assessments, penalties and growing liabilities owing to CRA and other governmental authorities.

20. Although the Company subsequently found replacement finance personnel and undertook efforts to improve its financial reporting and compliance functions, by that time substantial arrears had accumulated and operational issues had compounded.

21. The Company's financial difficulties were exacerbated by broader challenges facing the Canadian cannabis industry, including significant regulatory and tax burdens, compressed margins, intense market competition and ongoing liquidity constraints. In particular, the Company's Excise Arrears increased significantly over time and frequently became payable before the Company had collected corresponding receivables from customers.

22. Despite management's efforts to reduce costs, improve operations, negotiate payment arrangements with creditors and governmental authorities, and raise additional capital, the Company's liquidity position continued to deteriorate. By June 2026, the Company was facing substantial tax arrears, escalating CRA enforcement measures, including liens, garnishments and requirements to pay ("**RTPs**"), and the imminent loss of the Excise Licence. In the circumstances, the value of the Company's business, inventory and other assets was at significant risk. The Company concluded that the NOI Proceedings were necessary to preserve enterprise value, maintain its regulatory licences and pursue a restructuring for the benefit of its stakeholders.

(i) CRA Communications regarding Excise Licence

23. Beginning in or around late 2025, the Company was subject to increasing collection activity and engagement with CRA regarding excise duties, GST/HST and payroll-related

obligations. As a result of the Company's growing Excise Arrears and other tax liabilities, the CRA initiated discussions with the Company regarding its compliance with the *Excise Act* and the continued renewal of the Excise Licence.

24. On May 13, 2026, CRA advised the Company that its Excise Licence had been renewed effective May 16, 2026, but only until June 15, 2026. CRA further advised that the renewal constituted a "final renewal" and provided no assurance of any further renewal. CRA indicated that any future renewal would depend on the Company's compliance with its filing and payment obligations, the payment of amounts owing to CRA, the reduction of existing Excise Arrears, and the maintenance of sufficient financial resources to conduct its business in a responsible manner. CRA also advised that failure to satisfy these requirements could render the Company ineligible for future renewal of the Excise Licence. A copy of the May 13, 2026 correspondence is attached as **Exhibit "D"**.

25. Following receipt of the May 13, 2026 correspondence, the Company engaged with CRA Collections and other CRA representatives in an effort to negotiate a payment arrangement that would address the Excise Arrears and permit the Company to continue operating under a renewal of the Excise Licence. The Company explored various restructuring measures and liquidity alternatives in an effort to meet CRA's requirements.

26. On June 15, 2026, CRA advised the Company that its cannabis licence would not be renewed and would be cancelled effective June 16, 2026. CRA advised that the Company had failed to satisfy certain conditions imposed in connection with the May 13, 2026 renewal and further advised that an excise duty officer would attend at the Company's facility on June 16, 2026

to facilitate the destruction of cannabis products, plants, seeds and excise stamps located onsite. A copy of the June 15, 2026 letter is attached as **Exhibit “E”**.

27. Following urgent discussions involving the Company, its advisors, CRA representatives and representatives of the Department of Justice, CRA subsequently extended the Company’s Excise Licence until June 30, 2026. The extension was conditional and imposed significant restrictions on the Company’s operations, including restrictions on cultivation, processing, packaging, stamping and sales activities. CRA further required that all current balances and arrears be paid in full before June 30, 2026 and advised that, failing compliance, CRA would attend at the Company’s facility to destroy cannabis inventory and excise stamps remaining onsite. A copy of the June 23, 2026 extension letter is attached as **Exhibit “F”**.

28. In accordance with the June 23, 2026 extension letter, the Company has submitted a renewal application which includes all of the requirements set out in the letter.

29. Since the issuance of the June 23 extension letter, the Company has continued discussions with CRA and representatives of the Department of Justice concerning renewal of the Excise Licence and the resolution of outstanding tax arrears. As described below, the DOJ has confirmed that the Excise Licence will be extended beyond June 30, 2026. The Company is currently awaiting formal documentation reflecting that extension.

(ii) CRA Enforcement Activity

30. There have been substantial recent collection and enforcement measures against the Company by CRA, including, among other things:

-10-

- (a) On June 16, 2026, CRA registered three tax liens directly against title to the London Facility, as follows: (i) a lien under the *Excise Act* in the amount of approximately \$369,645.22; (ii) a lien under the *Excise Tax Act* in the amount of approximately \$299,129.61; and (iii) a lien under the *Income Tax Act* in the amount of approximately \$138,947.64;
- (b) Also on June 16, 2026, CRA representatives attended at the Facility. During that attendance, certain cannabis inventory, plants and genetics were destroyed;
- (c) On or about June 23, 2026, CRA issued RTPs to the OCS and other recipients, directing them to remit funds otherwise payable to the Company directly to CRA;
- (d) On or about June 23, 2026, the Company learned that its bank accounts had become subject to garnishment and related restrictions arising from CRA collection activity. The Company's banking institution, Bank of Montreal ("**BMO**"), advised that certain transactions could no longer be processed as a result of the garnishment and the main operating bank accounts with BMO currently remain frozen.

31. These enforcement measures have materially impacted the Company's liquidity and ability to continue its operations in the ordinary course and have necessitated the filing of the NOI.

32. However, following the filing of the NOI, the Company, through its counsel, engaged in discussions with DOJ regarding the status of the Excise Licence. On June 26, 2026, DOJ advised that CRA intends to extend the Excise Licence for a period corresponding with the duration of the statutory stay of proceedings. The Company is currently awaiting formal documentation reflecting

that extension. The Company and its advisors continue to engage with DOJ and CRA regarding the implementation of that extension and the terms of the relief sought on this motion.

33. In addition, after the filing of the NOI, DOJ advised the Company that CRA had begun withdrawing the RTPs issued. The Company understands that CRA expected the withdrawal process to be completed by the end of the day on June 26, 2026. As of the date of this Affidavit, however, the Company has not received confirmation that all restrictions, freezes and holds affecting its bank accounts and banking arrangements have been lifted and remains concerned that its access to banking services may continue to be impaired absent the relief sought on this motion.

C. ASSETS AND LIABILITIES

34. The Company is both cash flow and balance sheet insolvent.

35. The Company's principal assets include: (a) cannabis inventory, including cannabis plants, dried flower and packaged products; (b) equipment and other property used in its cultivation and processing operations; (c) accounts receivable; (d) cash on hand; and (e) the Licences. As noted above, the Licences are critical to the Company's operations and are necessary for the Company to lawfully cultivate, process, package and sell cannabis products in Canada.

36. Based on the Company's internal financial statements as at May 31, 2026, the Company had assets with a total book value of approximately \$5.4 million. The Company's largest asset categories consisted of property and equipment of approximately \$2.9 million and inventory of approximately \$2.0 million.

-12-

37. The Company also had approximately \$43,000 in cash, approximately \$25,000 in accounts receivable and approximately \$120,000 held as a CRA bond deposit.

38. A significant portion of the Company's indebtedness is comprised of amounts owing to CRA, together with obligations owing to secured and unsecured creditors.

39. The Company's financial position has continued to deteriorate as a result of ongoing operating losses, increasing tax liabilities and escalating enforcement activity.

D. CREDITORS

(i) PPSA Registrations

40. Based on the searches conducted in the Personal Property Security Registration System ("PPSA"), the following registrations have been filed against the Company:

- (a) a registration in favour of 1537638 Ontario Limited, registered on January 10, 2025 and expiring on January 10, 2030, relating to certain equipment described as a Lexmark XC4342 printer and accessories;
- (b) a registration in favour of Stoke Receivables Finance II Corp., registered on February 26, 2025; and
- (c) a registration in favour of Stoke Receivables Finance Corp. (and together with Stoke Receivables Finance II Corp, "**Stoke**"), registered on March 28, 2025.

41. A copy of a certified search of the PPSA registry as at June 26, 2026 with respect to the Company is attached as **Exhibit "G"**.

(ii) 0933805 BC Limited and Pierino Alberto Papa

42. In October 2023, the Company (then operating as Volo Inc.) entered into a loan transaction with 0933805 BC Limited and Pierino Alberto Papa (collectively, the “**Mortgage Lenders**”), pursuant to which the Mortgage Lenders advanced a loan in the original principal amount of \$1,100,000 (the “**Mortgage Loan**”). The Mortgage Loan was advanced pursuant to a commitment letter dated October 11, 2023 and is secured by a first-ranking mortgage against the Company’s London Facility.

43. The Mortgage Loan was originally structured as a one-year facility and has subsequently been extended by agreement on an annual basis. The current maturity date of the Mortgage Loan is October 19, 2026. The facility bears interest at 13% per annum and is serviced through monthly interest-only payments.

44. The Company has maintained an ongoing relationship with the Mortgage Lenders and has been advised that the Mortgage Lenders are supportive of the Company’s restructuring efforts and, if required, are prepared to consider extending the Mortgage Loan beyond its current maturity date, if necessary, while the Company pursues a restructuring through these NOI proceedings.

45. Title to the London Facility is subject to a first-ranking registered charge in favour of the Mortgage Lenders securing the Mortgage Loan. The charge was registered on October 19, 2023 as Instrument No. ER1550209 against the London Facility.

(iii) Stoke

46. The Company has utilized a receivables financing facility with Stoke having a purchase limit of up to \$500,000. Stoke has registered security interests under the PPSA. The Company is not currently indebted to Stoke.

(iv) Crown Obligations and Priority Claimants

47. As of the NOI Filing Date, the Company estimates that it owes approximately \$599,196.79 to the CRA, comprised of approximately \$430,011.63 in Excise Arrears, \$139,214.35 in payroll-related obligations and \$29,970.81 in GST/HST obligations.

(v) Unsecured Creditors

48. The Company has unpaid trade debt and other unsecured obligations incurred in the ordinary course of business. Based on the Company's books and records, as of June 2026 its trade accounts payable were approximately \$885,704.53.

49. The Company's unsecured creditors include suppliers, professional advisors, service providers, cannabis industry participants and governmental authorities.

E. NOI PROCEEDINGS

50. On June 23, 2026, as a result of the enforcement activity by CRA and the imminent expiry of the Excise Licence, the Company filed the NOI.

51. Attached as **Exhibit "H"** is a copy of Blizza's certificate of filing of an NOI and the related filings. Goldhar was appointed as the Proposal Trustee in the NOI Proceedings.

52. The Company intends to use the NOI Proceedings to preserve the status quo while it continues to engage with its key stakeholders, including CRA and its other creditors. During the proposed extension period, the Company, with the assistance of the Proposal Trustee, intends to assess restructuring alternatives and develop a viable restructuring strategy for the benefit of its stakeholders, including formulating and presenting a proposal to its creditors.

F. RELIEF SOUGHT

(i) Status Quo of Licences

53. The Company is currently operating under a limited extension of its Excise Licence issued by CRA on June 23, 2026.

54. The Company and its advisors have continued discussions with representatives of the Department of Justice and CRA regarding the status of the Excise Licence. I am advised that as of June 26, 2026, DOJ has confirmed that the Excise Licence will be extended beyond June 30, 2026 for the duration of the statutory stay period. The Company is currently awaiting formal documentation reflecting that extension. While this development is positive, the Company continues to require the protections of these NOI Proceedings in order to stabilize its operations, address CRA's claims and pursue a restructuring for the benefit of its stakeholders.

55. The Company is therefore seeking an order that the status quo in respect of the Company's Licences be preserved and maintained during the pendency of the proposed Stay Period, and that to the extent that any Licence may expire during the Stay Period, the term of such licence shall be deemed to be extended by a period equal to the Stay Period granted by the Court.

(ii) Lifting of any bank account freezes and holds

56. As described, certain of the Company's bank accounts have been frozen as a result of CRA collection or enforcement activity. The Company requires access to its banking facilities in order to preserve the value of its business and assets, maintain its regulatory licences, pay ongoing operating expenses, and pursue a restructuring for the benefit of its stakeholders.

57. The Company therefore seeks an Order directing that such freezes, holds restrictions or limitations imposed on the bank accounts be lifted, terminated or suspended during the NOI proceedings, and directing the financial and banking institutions to permit the Company to access and utilize its bank accounts in the ordinary course of business.

(iii) Administration Charge

58. The Company seeks a first-ranking charge on all of its property, in priority to all other charges in the maximum amount of \$175,000 (the "**Administration Charge**") to secure the fees and disbursements of the Proposal Trustee, counsel to the Proposal Trustee and counsel to the Company incurred in connection with services rendered to Blizza both before and after the commencement of this NOI Proceeding.

59. It is critical to the success of the Company's restructuring to have the Administration Charge in place to ensure that the restructuring professionals who have rendered services prior to and after the commencement of the NOI Proceeding are protected with respect to their fees and disbursements. The professionals that are the beneficiaries of the Administration Charge have significantly contributed, and continue to contribute, to the restructuring of the Company.

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60. Blizza has worked with the Proposal Trustee and the other restructuring professionals to estimate the proposed quantum of the Administration Charge and I believe it to be reasonable and appropriate in the circumstances when considering amounts accrued and owed to certain of the restructuring professionals.

(iv) Critical Vendors

61. The Company seeks authority, with the consent of the Proposal Trustee, to pay Critical Vendors up to the aggregate amount of \$75,000, where such payments are necessary to preserve the Company's business, assets, operations, licences or restructuring prospects.

62. The Company believes that limited flexibility to satisfy certain critical pre-filing obligations may be necessary to maintain key relationships, preserve the value of the business and facilitate the formulation of a viable proposal for the benefit of creditors.

63. I make this Affidavit in support of the Company's motion as described herein, and for no other or improper purpose or delay.

SWORN by Linh Diep of the City of Vancouver, in the Province of British Columbia, before me at the City of Mississauga, in the Province of Ontario, on June 26, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



DocuSigned by:
Monica Faheim
A927328446B742A

Commissioner for Taking Affidavits
(or as may be)

MONICA FAHEIM

Signed by:
Linh Diep
265BBE686D784F7...

LINH DIEP

This is Exhibit "A" referred to in the Affidavit of Manh Linh Diep sworn by Manh Linh Diep of the City of Vancouver, in the Province of British Columbia, before me at the City of Mississauga, in the Province of Ontario, on June 26, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

Monica Faheim

A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



Ministry of Public and
Business Service Delivery

Profile Report

BLIZZA BRANDS INC. as of June 19, 2026

Act	Business Corporations Act
Type	Ontario Business Corporation
Name	BLIZZA BRANDS INC.
Ontario Corporation Number (OCN)	5048904
Governing Jurisdiction	Canada - Ontario
Status	Active
Date of Amalgamation	May 10, 2021
Registered or Head Office Address	371 Neptune Crescent, London, Ontario, N6M 1A2, Canada

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

This report sets out the most recent information filed on or after June 27, 1992 in respect of corporations and April 1, 1994 in respect of Business Names Act and Limited Partnerships Act filings and recorded in the electronic records maintained by the Ministry as of the date and time the report is generated, unless the report is generated for a previous date. If this report is generated for a previous date, the report sets out the most recent information filed and recorded in the electronic records maintained by the Ministry up to the "as of" date indicated on the report. Additional historical information may exist in paper or microfiche format.

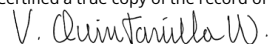
Minimum Number of Directors 1
Maximum Number of Directors 10

Active Director(s)

Name WAI HUNG CHAN
Address for Service 4562 Frances Street, Burnaby, British Columbia, V5C 2R7,
Canada
Resident Canadian Yes
Date Began May 12, 2021

Name MANH LINH DIEP
Address for Service 1350 West 6th Avenue, 16, Vancouver, British Columbia,
V6H 1A7, Canada
Resident Canadian Yes
Date Began May 12, 2021

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.



Director/Registrar

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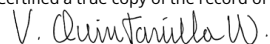
Active Officer(s)

Name WAI HUNG CHAN
Position Secretary
Address for Service 4562 Frances Street, Burnaby, British Columbia, V5C 2R7,
Canada
Date Began May 12, 2021

Name WAI HUNG CHAN
Position Treasurer
Address for Service 4562 Frances Street, Burnaby, British Columbia, V5C 2R7,
Canada
Date Began May 12, 2021

Name MANH LINH DIEP
Position President
Address for Service 1350 West 6th Avenue, 16, Vancouver, British Columbia,
V6H 1A7, Canada
Date Began May 12, 2021

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Corporate Name History

Name	BLIZZA BRANDS INC.
Effective Date	January 17, 2024
Previous Name	VOLO INC.
Effective Date	November 09, 2022
Previous Name	AAA HEIDELBERG INC.
Effective Date	May 10, 2021

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V. Quintanilla W.

Director/Registrar

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Amalgamating Corporations

Corporation Name	2830718 ONTARIO LIMITED
Ontario Corporation Number	2830718

Corporation Name	AAA HEIDELBERG INC.
Ontario Corporation Number	2394761

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Active Business Names

This corporation does not have any active business names registered under the Business Names Act in Ontario.

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V. Quintanilla W.

Director/Registrar

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Expired or Cancelled Business Names

This corporation does not have any expired or cancelled business names registered under the Business Names Act in Ontario.

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V. Quintanilla W.

Director/Registrar

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Document List

Filing Name	Effective Date
Archive Document Package	November 14, 2025
Annual Return - 2024 PAF: MANH LINH DIEP	June 26, 2025
Annual Return - 2023 PAF: MANH LINH DIEP	June 13, 2024
Annual Return - 2022 PAF: MANH LINH DIEP	June 13, 2024
BCA - Articles of Amendment	January 17, 2024
Annual Return - 2021 PAF: WAI HUNG CHAN	February 17, 2023
BCA - Articles of Amendment	November 09, 2022
CIA - Initial Return PAF: ALEXANDER SHAW - OTHER	May 13, 2021
BCA - Articles of Amalgamation	May 10, 2021

All "PAF" (person authorizing filing) information is displayed exactly as recorded in the Ontario Business Registry. Where PAF is not shown against a document, the information has not been recorded in the Ontario Business Registry.

Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

V. Quintanilla W.

Director/Registrar

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This is Exhibit “B” referred to in the Affidavit of Manh Linh Diep sworn by Manh Linh Diep of the City of Vancouver, in the Province of British Columbia, before me at the City of Mississauga, in the Province of Ontario, on June 26, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica Faheim
A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



LAND
REGISTRY
OFFICE #33

08131-0031 (LT)

PAGE 1 OF 3
PREPARED FOR Patricia01
ON 2026/06/25 AT 11:44:07

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: PARCEL 1-10, SECTION 33-L-B PART LOT 1 CONCESSION "B" DESIGNATED PART 37 33R3716 LONDON/LONDON TOWNSHIP

PROPERTY REMARKS:

ESTATE/QUALIFIER:

FEE SIMPLE
ABSOLUTE

RECENTLY:

FIRST CONVERSION FROM BOOK 0

PIN CREATION DATE:

1990/11/05

OWNERS' NAMES

BLIZZA BRANDS INC.

CAPACITY SHARE

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
<p>**EFFECTIVE 2000/07/29 THE NOTATION OF THE "BLOCK IMPLEMENTATION DATE" OF 1990/11/05 ON THIS PIN** **WAS REPLACED WITH THE "PIN CREATION DATE" OF 1990/11/05** ** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 1989/06/06 **</p>						
LT71056	1984/02/01	REST COV APL ANNEX		*** COMPLETELY DELETED ***		
LT95794	1986/02/06	TRANSFER		*** COMPLETELY DELETED ***	D G M FOUNDRY LTD.	
LT95795	1986/02/06	REST COV APL ANNEX		*** COMPLETELY DELETED ***		
LT142091	1988/05/16	CHARGE		*** COMPLETELY DELETED ***	CIBC MORTGAGE CORPORATION	
LT142217	1988/05/19	NO ASSG LESSOR INT		*** COMPLETELY DELETED ***		
REMARKS: RE: CHARGE LT142091						
LT212071	1990/06/29	TRANSFER		*** COMPLETELY DELETED *** D G M FOUNDRY LTD.	ATHLETICS INTERNATIONAL INC.	
ER922858	2014/03/25	DISCH OF CHARGE		*** COMPLETELY DELETED *** CIBC MORTGAGE CORPORATION		
REMARKS: LT142091.						
ER923052	2014/03/27	TRANSFER	\$328,000	ATHLETICS INTERNATIONAL INC.	AAA HEIDELBERG INC.	C
REMARKS: PLANNING ACT STATEMENTS.						
ER937955	2014/07/08	CHARGE		*** COMPLETELY DELETED *** AAA HEIDELBERG INC.	BELMONT CAPITAL CORPORATION	
ER974934	2015/03/16	NOTICE		*** COMPLETELY DELETED *** BELMONT CAPITAL CORPORATION	AAA HEIDELBERG INC.	
REMARKS: ER937955						

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
ER1053904	2016/07/26	CHARGE		*** COMPLETELY DELETED *** AAA HEIDELBERG INC.	KENEX MANUFACTURING MATTHEWS, CAROLYN ANN SPRINGETT, JASON PARRY, DAVID MARAGOS, ANASTASE	
ER1064413	2016/09/21	DISCH OF CHARGE		*** COMPLETELY DELETED *** BELMONT CAPITAL CORPORATION		
		REMARKS: ER937955.				
ER1097951	2017/04/21	NO CHNG ADDR INST		*** COMPLETELY DELETED *** KENEX MANUFACTURING MATTHEWS, CAROLYN ANN SPRINGETT, JASON PARRY, DAVID MARAGOS, ANASTASE		
		REMARKS: ER1053904.				
ER1100191	2017/05/03	TRANSFER OF CHARGE		*** COMPLETELY DELETED *** KENEX MANUFACTURING MATTHEWS, CAROLYN ANN SPRINGETT, JASON PARRY, DAVID MARAGOS, ANASTASE	PUF VENTURES INC.	
		REMARKS: ER1053904.				
ER1297728	2020/04/16	CONSTRUCTION LIEN		*** COMPLETELY DELETED *** RX CONSULTING & CONSTRUCTION INC.		
ER1319213	2020/08/24	DISCH OF CHARGE		*** COMPLETELY DELETED *** PUF VENTURES INC.		
		REMARKS: ER1053904.				
ER1361694	2021/03/17	APL DEL CONST LIEN		*** COMPLETELY DELETED *** RX CONSULTING & CONSTRUCTION INC.		
		REMARKS: ER1297728.				
ER1489182	2022/09/14	CONSTRUCTION LIEN		*** COMPLETELY DELETED *** ACE INSULATION INC.		
ER1493047	2022/10/04	CONSTRUCTION LIEN		*** COMPLETELY DELETED *** TRADEFORCE TECH INC.		

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* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
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	REMARKS: ER1489182					
ER1507142	2022/12/23	CERTIFICATE		*** COMPLETELY DELETED *** TRADEFORCE TECH INC.		
	REMARKS: ER1493047					
ER1535816	2023/07/21	APL DEL CONST LIEN		*** COMPLETELY DELETED *** ACE INSULATION INC.		
	REMARKS: ER1489182. AND ER1506226					
ER1537592	2023/08/01	APL DEL CONST LIEN		*** COMPLETELY DELETED *** TRADEFORCE TECH INC.		
	REMARKS: ER1493047.					
ER1549902	2023/10/18	APL CH NAME OWNER		AAA HEIDELBERG INC.	VOLO INC.	C
ER1550209	2023/10/19	CHARGE	\$1,100,000	VOLO INC.	0933805 BC LIMITED PAPA, PIERINO ALBERTO	C
ER1607876	2024/12/11	APL CH NAME OWNER		VOLO INC.	BLIZZA BRANDS INC.	C
ER1607915	2024/12/11	NOTICE		BLIZZA BRANDS INC.	0933805 BC LIMITED PAPA, PIERINO ALBERTO	C
	REMARKS: ER1550209					
ER1685064	2026/06/16	LIEN		HIS MAJESTY THE KING IN RIGHT OF CANADA AS REPRESENTED BY THE MINISTER OF NATIONAL REVENUE		C
	REMARKS: TAX LIEN					
ER1685087	2026/06/16	LIEN		HIS MAJESTY THE KING IN RIGHT OF CANADA AS REPRESENTED BY THE MINISTER OF NATIONAL REVENUE		C
	REMARKS: TAX LIEN					
ER1685106	2026/06/16	LIEN		HIS MAJESTY THE KING IN RIGHT OF CANADA AS REPRESENTED BY THE MINISTER OF NATIONAL REVENUE		C
	REMARKS: TAX LIEN					

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

This is Exhibit "C" referred to in the Affidavit of Manh Linh Diep sworn by Manh Linh Diep of the City of Vancouver, in the Province of British Columbia, before me at the City of Mississauga, in the Province of Ontario, on June 26, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



May 13, 2026

Blizza Brands Inc.
371 Neptune Crescent
London ON N6M 1A2
Attention: Manh Linh Diep

Dear Manh Linh Diep:

Subject: Renewal of Cannabis Licence under the Excise Act, 2001

We have reviewed your cannabis licence renewal application, and your cannabis licence under the Excise Act, 2001 has been renewed effective May 16, 2026 and will expire effective June 15, 2026.

A new form L300 Cannabis Licence Application is required to be submitted at least thirty (30) days prior to the expiry.

Cannabis licence number

The following licence number should be recorded on all correspondence with the CRA:

84038 7971 RD0002

Each of the physical business locations included in the licence application has been provided with a separate account number as follows:

Location	Account Identifier	Account Type	Premises Address
1	RD0002	Filing	371 Neptune Crescent, London N6M 1A2

Sufficient Financial Resources

A holder of a licence issued under the Act who wishes to maintain or renew their excise licence must continue to meet certain conditions imposed under the Act. Pursuant to paragraph 2(2)(e) of the Regulations Respecting Excise Licences and Registrations a licensee must maintain sufficient financial resources to conduct their business in a responsible manner.

In order to demonstrate that you have sufficient financial resources to conduct business in a responsible manner in accordance with section 2 of the Regulations, we require that the following requirements are met before June 15, 2026:

1. The licence is renewed for **one (1) month only** and constitutes a **final renewal**, with no assurance of further renewal.
2. The licensee must remain **fully compliant with all filing and payment obligations** under the *Excise Act, 2001*, with all current RD, RT, and RP amounts **paid in full and by their due dates**.
3. **No increase in any arrears balances** is permitted during the renewal period.
4. A **payment toward existing RD arrears** must be made during the renewal period, applied to **older outstanding periods**, unless otherwise directed.
5. All reporting periods required for stamp issuance must be **paid in full; stamp orders may be rejected** due to non-payment.

Failure to meet the above mentioned payment requirements may render you ineligible for renewal of your cannabis licence, as you will not meet the requirements of the Regulations as previously noted.

Obligations of a Cannabis Licensee

Changes to Information

The CRA must be informed of any changes to the name, legal entity, business or mailing address, location of books and records or changes to any other information provided in the licence application form. The CRA must also be informed if your business/operations have been discontinued or sold.

Books and Records

All cannabis licensees are required to maintain adequate books and records and provide access to those books and records to excise officers. Denied access to books and records could result in a suspension or the cancellation of a cannabis licence

Filing of Returns

A form B300, Cannabis Duty and Information Return for each filing division under your cannabis licence must be filed for each calendar month whether or not any duty is payable. Your returns are due at the end of the month following the calendar month for the production being reported.

Electronic filing of the monthly B300 Cannabis Duty and Information Return, the B301 Application for a Refund of Cannabis Duty, as well as other account information, such as account transactions and balances, licence status and account maintenance activities, is available at canada.ca/my-cra-business-account. Electronic filing of returns provides immediate

confirmation that your return has been received by the CRA. Enrollment can be completed online, and further information is available at canada.ca/my-cra-business-account or by phone at 1-800-959-5525.

Excise cannabis returns may also be printed from our website at canada.ca/cannabis-excise so that they may be completed and submitted by mail. Please note that should a return and any payment due not be filed or received within the time limits, penalty and interest charges may be applied in accordance with the Act.

Methods of Destruction and Analysis

As a reminder, methods for destruction and analysis of cannabis products must be approved by the Minister. Any changes to the previously approved methods must be submitted in writing to the Regional Manager for Excise Duty for approval, prior to implementation of the revised procedures.

Although we reserve the right to be present during any destruction, mandatory notification and witnessing of destruction is not required for regular, routine destruction. However, unusual destruction or the destruction of packaged goods returned from a purchaser are required to be reported and may require witnessing of the destruction by an officer.

Should you have any questions or require clarification regarding the above information, please do not hesitate to contact Muhammad Malik at 905-379-4531. For general information regarding the excise duty on cannabis products please call 1-866-330-3304 or go to canada.ca/cannabis-excise. To request a ruling or interpretation or make a technical enquiry on cannabis excise duty, please email cannabis@cra-arc.gc.ca.

Sincerely,

Kwasi Henry
Ontario Regional Manager
Excise Duties and Taxes
Legislative Policy and Regulatory Affairs
55 Bay Street North, Hamilton ON L8R 3P7

This is Exhibit “D” referred to in the Affidavit of Manh Linh Diep sworn by Manh Linh Diep of the City of Vancouver, in the Province of British Columbia, before me at the City of Mississauga, in the Province of Ontario, on June 26, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica Faheim
A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



May 13, 2026

Blizza Brands Inc.
371 Neptune Crescent
London ON N6M 1A2
Attention: Manh Linh Diep

Dear Manh Linh Diep:

Subject: Renewal of Cannabis Licence under the Excise Act, 2001

We have reviewed your cannabis licence renewal application, and your cannabis licence under the Excise Act, 2001 has been renewed effective May 16, 2026 and will expire effective June 15, 2026.

A new form L300 Cannabis Licence Application is required to be submitted at least thirty (30) days prior to the expiry.

Cannabis licence number

The following licence number should be recorded on all correspondence with the CRA:

84038 7971 RD0002

Each of the physical business locations included in the licence application has been provided with a separate account number as follows:

Location	Account Identifier	Account Type	Premises Address
1	RD0002	Filing	371 Neptune Crescent, London N6M 1A2

Sufficient Financial Resources

A holder of a licence issued under the Act who wishes to maintain or renew their excise licence must continue to meet certain conditions imposed under the Act. Pursuant to paragraph 2(2)(e) of the Regulations Respecting Excise Licences and Registrations a licensee must maintain sufficient financial resources to conduct their business in a responsible manner.

In order to demonstrate that you have sufficient financial resources to conduct business in a responsible manner in accordance with section 2 of the Regulations, we require that the following requirements are met before June 15, 2026:

1. The licence is renewed for **one (1) month only** and constitutes a **final renewal**, with no assurance of further renewal.
2. The licensee must remain **fully compliant with all filing and payment obligations** under the *Excise Act, 2001*, with all current RD, RT, and RP amounts **paid in full and by their due dates**.
3. **No increase in any arrears balances** is permitted during the renewal period.
4. A **payment toward existing RD arrears** must be made during the renewal period, applied to **older outstanding periods**, unless otherwise directed.
5. All reporting periods required for stamp issuance must be **paid in full; stamp orders may be rejected** due to non-payment.

Failure to meet the above mentioned payment requirements may render you ineligible for renewal of your cannabis licence, as you will not meet the requirements of the Regulations as previously noted.

Obligations of a Cannabis Licensee

Changes to Information

The CRA must be informed of any changes to the name, legal entity, business or mailing address, location of books and records or changes to any other information provided in the licence application form. The CRA must also be informed if your business/operations have been discontinued or sold.

Books and Records

All cannabis licensees are required to maintain adequate books and records and provide access to those books and records to excise officers. Denied access to books and records could result in a suspension or the cancellation of a cannabis licence

Filing of Returns

A form B300, Cannabis Duty and Information Return for each filing division under your cannabis licence must be filed for each calendar month whether or not any duty is payable. Your returns are due at the end of the month following the calendar month for the production being reported.

Electronic filing of the monthly B300 Cannabis Duty and Information Return, the B301 Application for a Refund of Cannabis Duty, as well as other account information, such as account transactions and balances, licence status and account maintenance activities, is available at canada.ca/my-cra-business-account. Electronic filing of returns provides immediate

confirmation that your return has been received by the CRA. Enrollment can be completed online, and further information is available at canada.ca/my-cra-business-account or by phone at 1-800-959-5525.

Excise cannabis returns may also be printed from our website at canada.ca/cannabis-excise so that they may be completed and submitted by mail. Please note that should a return and any payment due not be filed or received within the time limits, penalty and interest charges may be applied in accordance with the Act.

Methods of Destruction and Analysis

As a reminder, methods for destruction and analysis of cannabis products must be approved by the Minister. Any changes to the previously approved methods must be submitted in writing to the Regional Manager for Excise Duty for approval, prior to implementation of the revised procedures.

Although we reserve the right to be present during any destruction, mandatory notification and witnessing of destruction is not required for regular, routine destruction. However, unusual destruction or the destruction of packaged goods returned from a purchaser are required to be reported and may require witnessing of the destruction by an officer.

Should you have any questions or require clarification regarding the above information, please do not hesitate to contact Muhammad Malik at 905-379-4531. For general information regarding the excise duty on cannabis products please call 1-866-330-3304 or go to canada.ca/cannabis-excise. To request a ruling or interpretation or make a technical enquiry on cannabis excise duty, please email cannabis@cra-arc.gc.ca.

Sincerely,

Kwasi Henry
Ontario Regional Manager
Excise Duties and Taxes
Legislative Policy and Regulatory Affairs
55 Bay Street North, Hamilton ON L8R 3P7

This is Exhibit "E" referred to in the Affidavit of Manh Linh Diep sworn by Manh Linh Diep of the City of Vancouver, in the Province of British Columbia, before me at the City of Mississauga, in the Province of Ontario, on June 26, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

Monica Faheim

A9273284488742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



June 15, 2026

Blizza Brands Inc.
371 Neptune Crescent
London ON N6M 1A2
Attention: Manh Linh Diep

Dear Manh Linh Diep:

Subject: Renewal of Cannabis Licence under the Excise Act, 2001

We are writing to inform you that cannabis licence number 840387971 RD0002 **will not be renewed and cancelled** effective June 16, 2026.

We have determined that you **do not** meet the requirements for a licence renewal as detailed in the Excise Act, 2001 and the Regulations Respecting Excise Licenses and Registrations. Specifically, you have not met the following conditions that was placed on your licence on May 13, 2026:

1. You failed to remain current with your filing and payment obligations of RD, RT, and RP current amounts to be paid in full and by their due dates
2. You failed to make a payment toward existing RD arrears
3. You have not demonstrated that your business has sufficient financial resources to conduct business in a responsible manner
4. Your business has not provided sufficient financial security, in an acceptable form, to ensure payment of the amount of duty referred to in section 160 of the Act.

As such, Blizza Brands Inc. is not eligible for a renewal of a cannabis licence under the Act at this time.

Your current licence will expire at the end of the day on June 15, 2026, and you will no longer be authorized to carry on activities that are granted to cannabis licence holders under the Act. These activities include cultivation, production or packaging of cannabis products. As well, you will not be entitled to possess unpackaged, unstamped cannabis products. Operating without a cannabis licence may result in penalties and enforcement action under the Act.

An excise duty officer will be onsite on June 16, 2026 at 10:00am to facilitate the destruction of all cannabis products, plants and seeds on site as well as Excise Duty stamps.

Should circumstances affecting your eligibility for a cannabis licence change, you may apply for a licence by submitting a completed licence application (Form L300) and required supporting documentation to your regional excise office. At such time, we would review your application for

PROTECTED B

eligibility again. Please note that the requirements for licensing under the Act would still apply and you must demonstrate that all eligibility criteria are satisfied at that time to qualify for issuance of a cannabis licence.

Should you have any questions or require clarification regarding the above information, please do not hesitate to contact Muhammad Malik at 905-379-4531. For general information regarding the excise duty on cannabis products please call 1-866-330-3304 or go to canada.ca/cannabis-excise. To request a ruling or interpretation or make a technical enquiry on cannabis excise duty, please email cannabis@cra-arc.gc.ca.

Sincerely,

Kwasi Henry
Ontario Regional Manager
Excise Duties and Taxes
Legislative Policy and Regulatory Affairs
55 Bay Street North, Hamilton ON L8R 3P7

This is Exhibit "F" referred to in the Affidavit of Manh Linh Diep sworn by Manh Linh Diep of the City of Vancouver, in the Province of British Columbia, before me at the City of Mississauga, in the Province of Ontario, on June 26, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

Monica Faheim

A027328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



June 23, 2026

Blizza Brands Inc.
371 Neptune Crescent
London ON N6M 1A2
Attention: Manh Linh Diep

Dear Manh Linh Diep:

Subject: Extension of Cannabis Licence under the Excise Act, 2001

We have reviewed your cannabis licence renewal application, and your cannabis licence under the Excise Act, 2001 has been extended effective June 19, 2026 and will expire on June 30, 2026 at the end of the business day.

Cannabis licence number

The following licence number should be recorded on all correspondence with the CRA:

84038 7971 RD0002

371 Neptune Crescent, London N6M 1A2

In order to demonstrate that you have sufficient financial resources to conduct business in a responsible manner in accordance with section 2 of the Regulations, we require that the following requirements are met before June 30, 2026:

1. All balances current and arrears are paid in full, posted and received on our CRA system before June 30, 2026;
2. You must file all required returns, including your B300 return, and remit all amounts owing; and
3. You will increase your financial security by \$16,000, by providing an acceptable form of financial security to Excise Duty, 55 Bay Street N, Hamilton ON, L8R 3P7.

Subject to these provisions, the CRA imposes the following conditions on the activities that may be conducted by Blizza Brands Inc. for the period of June 19, 2026 to June 30, 2026:

4. The propagating, cultivation, processing or packaging of cannabis products is not permitted;
5. The stamping and sale of currently packaged cannabis products is not permitted;
6. Destruction or Re-work of packaged products is not permitted;
7. The sale to any province or retail store is not permitted;
8. Any destruction activities must be reported to team leader, Amanda Harris at 905-381-0126 and approved prior to taking place; and

PROTECTED B

9. The disposition of any remaining unpackaged cannabis seeds, unpackaged (bulk) cannabis, unpackaged (bulk) cannabis extracts/edibles/oils/topicals or packaged cannabis products may occur by either selling to another CRA cannabis licensee or a scheduled destruction.

Your licence will expire on **June 30, 2026**. If the requirements above are not met, we will be on site on June 30, 2026 at 10:00am to destroy the cannabis and remaining Excise Duty stamps currently onsite. You will no longer be authorized to carry on activities that are granted to cannabis licence holders under the Act. These activities include cultivation, production or packaging of cannabis products. As well, you will not be entitled to possess unpackaged, unstamped cannabis products. Operating without a cannabis licence may result in penalties and enforcement action under the Act.

Should you have any questions or require clarification regarding the above information, please do not hesitate to contact Muhammad Malik at 905-379-4531, or his team leader, Amanda Harris at 905-381-0126. For general information regarding the excise duty on cannabis products please call 1-866-330-3304 or go to canada.ca/cannabis-excise. To request a ruling or interpretation or make a technical enquiry on cannabis excise duty, please email cannabis@cra-arc.gc.ca.

Sincerely,

Kwasi Henry
Ontario Regional Manager
Excise Duties and Taxes
Legislative Policy and Regulatory Affairs
55 Bay Street North, Hamilton ON L8R 3P7

This is Exhibit “G” referred to in the Affidavit of Manh Linh Diep sworn by Manh Linh Diep of the City of Vancouver, in the Province of British Columbia, before me at the City of Mississauga, in the Province of Ontario, on June 26, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica Faheim
A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

RUN NUMBER : 176
RUN DATE : 2026/06/25
ID : 20260625120137.05

PROVINCE OF ONTARIO
MINISTRY OF PUBLIC AND BUSINESS SERVICE DELIVERY
PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
ENQUIRY RESPONSE
CERTIFICATE

REPORT : PSSR060
PAGE : 1
(11603)

THIS IS TO CERTIFY THAT A SEARCH HAS BEEN MADE IN THE RECORDS OF THE CENTRAL OFFICE
OF THE PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM IN RESPECT OF THE FOLLOWING:

TYPE OF SEARCH : BUSINESS DEBTOR

SEARCH CONDUCTED ON : BLIZZA BRANDS INC.

FILE CURRENCY : 24JUN 2026

ENQUIRY NUMBER 20260625120137.05 CONTAINS 5 PAGE(S), 3 FAMILY(IES).

THE SEARCH RESULTS MAY INDICATE THAT THERE ARE SOME REGISTRATIONS WHICH SET OUT A BUSINESS DEBTOR NAME
WHICH IS SIMILAR TO THE NAME IN WHICH YOUR ENQUIRY WAS MADE. IF YOU DETERMINE THAT THERE ARE OTHER
SIMILAR BUSINESS DEBTOR NAMES, YOU MAY REQUEST THAT ADDITIONAL ENQUIRIES BE MADE AGAINST THOSE NAMES.

MILLER THOMSON LLP (TORONTO) TORONTOSEARCH TEAM
40 KING ST W
TORONTO ON M5H 3S1

CERTIFIED BY/CERTIFIÉES PAR
V. Quintanilla W.
REGISTRAR OF
PERSONAL PROPERTY SECURITY//
LE REGISTRATEUR
DES SÛRETÉS MOBILIÈRES

(crj) 03/2022

CONTINUED... 2



RUN NUMBER : 176
 RUN DATE : 2026/06/25
 ID : 20260625120137.05

PROVINCE OF ONTARIO
 MINISTRY OF PUBLIC AND BUSINESS SERVICE DELIVERY
 PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
 ENQUIRY RESPONSE
 CERTIFICATE

REPORT : PSSR060
 PAGE : 2
 (11604)

TYPE OF SEARCH : BUSINESS DEBTOR
 SEARCH CONDUCTED ON : BLIZZA BRANDS INC.
 FILE CURRENCY : 24JUN 2026

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

FILE NUMBER
 514670013

CAUTION FILING	PAGE NO.	TOTAL OF PAGES	MOTOR VEHICLE SCHEDULE	REGISTRATION NUMBER	REGISTERED UNDER	REGISTRATION PERIOD
	001	1		20250328 1339 1793 9206	P PPSA	3

02 DEBTOR NAME: BLIZZA BRANDS INC.
 03 BUSINESS NAME: BLIZZA BRANDS INC.
 04 ADDRESS: 371 NEPTUNE CRESCENT LONDON ONTARIO CORPORATION NO. N6M1A2
 05 DEBTOR NAME: [REDACTED]
 06 BUSINESS NAME: [REDACTED]
 07 ADDRESS: [REDACTED] ONTARIO CORPORATION NO. [REDACTED]
 08 SECURED PARTY / LIEN CLAIMANT: STOKE RECEIVABLES FINANCE CORP.
 09 ADDRESS: 700 - 1816 CROWCHILD TRI. NW CALGARY AB T2M3Y7

COLLATERAL CLASSIFICATION		CONSUMER GOODS	INVENTORY	EQUIPMENT	ACCOUNTS OTHER	MOTOR VEHICLE INCLUDED	AMOUNT	DATE OF MATURITY OR	NO FIXED MATURITY DATE
						X			

11 MOTOR VEHICLE: [REDACTED] YEAR MAKE [REDACTED] MODEL [REDACTED] V.I.N. [REDACTED]
 12 [REDACTED]
 13 GENERAL COLLATERAL DESCRIPTION: [REDACTED]
 14 [REDACTED]
 15 [REDACTED]
 16 REGISTERING AGENT: STOKE INVENTORY PARTNERS INC.
 17 ADDRESS: 700 - 1816 CROWCHILD TR NW CALGARY AB T2M3Y7

*** FOR FURTHER INFORMATION, CONTACT THE SECURED PARTY. ***

CONTINUED... 3

CERTIFIED BY/CERTIFIÉES PAR
V. Quintanilla W.
 REGISTRAR OF PERSONAL PROPERTY SECURITY/
 LE REGISTREUR DES SÛRETÉS MOBILIÈRES

(crj1fv 05/2022)



RUN NUMBER : 176
 RUN DATE : 2026/06/25
 ID : 20260625120137.05

PROVINCE OF ONTARIO
 MINISTRY OF PUBLIC AND BUSINESS SERVICE DELIVERY
 PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
 ENQUIRY RESPONSE
 CERTIFICATE

REPORT : PSSR060
 PAGE : 3
 (11605)

TYPE OF SEARCH : BUSINESS DEBTOR
 SEARCH CONDUCTED ON : BLIZZA BRANDS INC.
 FILE CURRENCY : 24JUN 2026

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

FILE NUMBER
 513744768

CAUTION FILING	PAGE NO.	TOTAL OF PAGES	MOTOR VEHICLE SCHEDULE	REGISTRATION NUMBER	REGISTERED UNDER	REGISTRATION PERIOD
	001	1		20250226 1802 1793 6700	P PPSA	3

DEBTOR NAME: BLIZZA BRANDS INC.
 BUSINESS NAME: BLIZZA BRANDS INC.
 ADDRESS: 371 NEPTUNE CRESCENT LONDON ON N6M1A2
 ONTARIO CORPORATION NO.:

DEBTOR NAME: [REDACTED]
 BUSINESS NAME: [REDACTED]
 ADDRESS: [REDACTED]
 ONTARIO CORPORATION NO.:

SECURED PARTY / LIEN CERTIFICATE: STOKE RECEIVABLES FINANCE II CORP.
 ADDRESS: 700 - 1816 CROWCHILD TRL NW CALGARY AB T2M3Y7

COLLATERAL CLASSIFICATION		MOTOR VEHICLE	AMOUNT	DATE OF MATURITY OR	NO FIXED MATURITY DATE
CONSUMER GOODS	INVENTORY EQUIPMENT ACCOUNTS OTHER	INCLUDED			
		X			

MOTOR VEHICLE: YEAR MAKE, MODEL, V.I.N.

GENERAL COLLATERAL DESCRIPTION

REGISTERING AGENT: STOKE INVENTORY PARTNERS INC.
 ADDRESS: 700 - 1816 CROWCHILD TR NW CALGARY AB T2M3Y7

*** FOR FURTHER INFORMATION, CONTACT THE SECURED PARTY ***

CONTINUED... 4

CERTIFIED BY/CERTIFIÉES PAR:
V. Quintanilla
 REGISTRAR OF PERSONAL PROPERTY SECURITY /
 LE REGISTRATEUR DES SÛRETÉS MOBILIÈRES
 (crj1fv 05/2022)



RUN NUMBER : 176
RUN DATE : 2026/06/25
ID : 20260625120137.05

PROVINCE OF ONTARIO
MINISTRY OF PUBLIC AND BUSINESS SERVICE DELIVERY
PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
ENQUIRY RESPONSE
CERTIFICATE

REPORT : PSSR060
PAGE : 4
(11606)

TYPE OF SEARCH : BUSINESS DEBTOR
SEARCH CONDUCTED ON : BLIZZA BRANDS INC.
FILE CURRENCY : 24JUN 2026

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

FILE NUMBER
512565372

CAUTION FILING	PAGE NO.	TOTAL OF PAGES	MOTOR VEHICLE SCHEDULE	REGISTRATION NUMBER	REGISTERED UNDER	REGISTRATION PERIOD
	001	1		20250110 0956 1590 3324	P PPSA	5

DEBTOR NAME	DATE OF BIRTH	FIRST GIVEN NAME	INITIAL	SURNAME	ONTARIO CORPORATION NO.
BLIZZA BRANDS INC. <td></td> <td></td> <td></td> <td></td> <td></td>					
		371 NEPTUNE CRESCENT		LONDON	ON N6M 1A9

DEBTOR NAME	DATE OF BIRTH	FIRST GIVEN NAME	INITIAL	SURNAME	ONTARIO CORPORATION NO.

SECURED PARTY / BENEFIICIAIRY	DATE OF BIRTH	FIRST GIVEN NAME	INITIAL	SURNAME	ONTARIO CORPORATION NO.
1537638 ONTARIO LIMITED					
		726 BARANSWAY DRIVE		LONDON	ON N5V 5J2

COLLATERAL CLASSIFICATION		MOTOR VEHICLE	AMOUNT	DATE OF MATURITY	NO FIXED MATURITY DATE
CONSUMER GOODS	INVENTORY EQUIPMENT ACCOUNTS OTHER	INCLUDED	3449	31DEC2029	

MOTOR VEHICLE	YEAR MAKE	MODEL	V.I.N.
1-LEXMARK XC4342 S/N 75304235132H3 AND ACCESSORIES			

GENERAL COLLATERAL DESCRIPTION	REGISTERING AGENT	ADDRESS	CITY	PROV	POSTAL CODE
	1537638 ONTARIO LIMITED	726 BARANSWAY DRIVE	LONDON	ON	N5V 5J2

REGISTERING AGENT	ADDRESS	CITY	PROV	POSTAL CODE
1537638 ONTARIO LIMITED	726 BARANSWAY DRIVE	LONDON	ON	N5V 5J2

*** FOR FURTHER INFORMATION, CONTACT THE SECURED PARTY. ***

CONTINUED... 5

CERTIFIED BY/CERTIFIÉES PAR
V. Quintanilla W.
 REGISTRAR OF PERSONAL PROPERTY SECURITY/
 LE REGISTRATEUR DES SÛRETÉS MOBILIÈRES

(crj1fv 05/2022)



RUN NUMBER : 176
RUN DATE : 2026/06/25
ID : 20260625120137.05

PROVINCE OF ONTARIO
MINISTRY OF PUBLIC AND BUSINESS SERVICE DELIVERY
PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
ENQUIRY RESPONSE
CERTIFICATE

REPORT : PSSR060
PAGE : 5
(11607)

TYPE OF SEARCH : BUSINESS DEBTOR
SEARCH CONDUCTED ON : BLIZZA BRANDS INC.
FILE CURRENCY : 24JUN 2026

INFORMATION RELATING TO THE REGISTRATIONS LISTED BELOW IS ATTACHED HERETO.

FILE NUMBER	REGISTRATION NUMBER	REGISTRATION NUMBER	REGISTRATION NUMBER	REGISTRATION NUMBER
514670013	20250328	1339	1793	9206
513744768	20250226	1802	1793	6700
512565372	20250110	0956	1590	3324

3 REGISTRATION(S) ARE REPORTED IN THIS ENQUIRY RESPONSE.

CERTIFIED BY / CERTIFIÉES PAR
V. Quintanilla W.
 REGISTRAR OF
 PERSONAL PROPERTY SECURITY /
 LE REGISTREUR
 DES SÛRETÉS MOBILIÈRES

(crf)6 05/2(22)



This is Exhibit “H” referred to in the Affidavit of Manh Linh Diep sworn by Manh Linh Diep of the City of Vancouver, in the Province of British Columbia, before me at the City of Mississauga, in the Province of Ontario, on June 26, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

Monica Faheim

A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Ontario
Division No.: 05 - London
Court No.: 35-3390093
Estate No.: 35-3390093

In the Matter of the Notice of Intention to make a proposal of:

Blizza Brands Inc

Insolvent Person

GOLDHAR & ASSOCIATES LTD

Licensed Insolvency Trustee

Date of the Notice of Intention:

June 23, 2026

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL
Subsection 50.4 (1)

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the Bankruptcy and Insolvency Act;

Pursuant to subsection 69. (1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

Date: June 24, 2026, 07:28

E-File/Dépôt Electronique

Official Receiver

Federal Building - London, 451 Talbot Street, Suite 303, London, Ontario, Canada, N6A5C9, (877)376-9902

Canada

IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF BLIZZA BRANDS INC.

Court File No.: BK-26-03390093-0035
Estate No.: 35-3390093

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

Proceeding Commenced at
Toronto

**AFFIDAVIT OF LINH DIEP
(June 26, 2026)**

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Lawyers for the Debtor, Blizza Brands Inc.

TAB 3

SERVICE AND INTERPRETATION

1. **THIS COURT ORDERS** that the time for service and filing of the Notice of Motion and Motion Record of the Company are hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service hereof.

2. **THIS COURT ORDERS** that capitalized terms used herein and not otherwise defined shall have the meanings given to such terms in the Diep Affidavit or the First Report, as applicable.

STATUS QUO RELIEF

3. **THIS COURT ORDERS** that the status quo in respect of the excise licence issued by the Canada Revenue Agency held by the Company shall be preserved and maintained during the pendency of the Stay Period, and to the extent that such licence may expire during the stay of proceedings in favour of the Company (the “**Stay Period**”), the term of the licence shall be deemed to be extended by a period equal to the Stay Period.

FILING OF TAX RETURNS AND REMITTANCES

4. **THIS COURT ORDERS** that the Company shall file all returns that have become due since June 23, 2026 (the “**NOI Date**”) and all returns as and when they become due subsequent to the date of this Order.

5. **THIS COURT ORDERS** that the Company shall remit or pay, in accordance with legal requirements, for the period on or after the NOI Date the following amounts:

- (a) any statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to

be deducted from employees' wages, including, without limitation, amounts in respect of (i) employment insurance, (ii) Canada Pension Plan, (iii) Quebec Pension Plan, (iv) income taxes, and (v) and all other amounts related to such deductions or employee wages payable for periods following the Initial Order pursuant to the *Income Tax Act*, the *Canada Pension Plan*, the *Employment Insurance Act* or similar provincial statutes;

- (b) all goods and services or other applicable sales taxes (collectively, "**Sales Taxes**") required to be remitted by the Company in connection with the sale of goods and services by the Company, but only where such Sales Taxes are accrued or collected after NOI Date, or where such Sales Taxes were accrued or collected prior to the NOI Date but not required to be remitted until on or after the NOI Date;
- (c) any amount payable to the Crown in right of Canada or of any Province thereof or any political subdivision thereof or any other taxation authority in respect of municipal realty, municipal business or other taxes, assessments or levies of any nature or kind which are entitled at law to be paid in priority to claims of secured creditors and which are attributable to or in respect of the carrying on of the Business by the Company; and
- (d) any taxes, duties or other amounts required under the *Excise Act, 2001* to the Crown in right of Canada or of any Province thereof or any other taxation authority on or after the NOI Date.

UNFREEZING OF BANK ACCOUNTS

6. **THIS COURT ORDERS** that any garnishments, freezes, holds, restrictions, limitations or other enforcement measures affecting the Company's bank accounts arising from pre-filing collection or enforcement activity are hereby stayed, suspended and lifted for during the Stay Period.

7. **THIS COURT ORDERS** that the Company's financial institutions are authorized and directed to permit the Company to access and utilize its bank accounts and banking facilities in the ordinary course of business during the Stay Period.

POSSESSION OF PROPERTY AND OPERATIONS

8. **THIS COURT ORDERS** that the Company shall remain in possession and control of its current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "**Property**"). The Company is authorized and empowered to continue to retain and employ the employees, consultants, agents, experts, accountants, counsel and such other persons (collectively "**Assistants**") currently retained or employed by it, with liberty to retain such further Assistants as it deems reasonably necessary or desirable in the ordinary course of business or for the carrying out of the terms of this Order.

9. **THIS COURT ORDERS** that the Company shall be entitled, but not required, to pay the following expenses, whether incurred prior to, on or after the date of this Order:

- (a) all outstanding and future wages, salaries, employee benefits (including, without limitation, employee medical, dental, vision, insurance and similar benefit plans or

arrangements), vacation pay and expenses payable on or after the date of this Order, in each case incurred in the ordinary course of business and consistent with existing practices, compensation policies and arrangements of the Company;

- (b) the fees and disbursements of any Assistants retained or employed by the Company in respect of these proceedings, at their standard rates and charges; and
- (c) amounts owing for goods or services actually provided to the Company prior to the date of this Order by third parties if, in the opinion of the Company, such third party is critical to the Company's business and ongoing operations of the Company, provided that such payments shall: (i) not exceed an aggregate amount of \$75,000, and (ii) be approved in advance by the Proposal Trustee or by further Order of the Court.

PROFESSIONAL FEES

10. **THIS COURT ORDERS** that the Proposal Trustee, counsel to the Proposal Trustee and counsel to the Company shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, by the Company as part of the costs of these proceedings. The Company is hereby authorized and directed to pay the accounts of the Proposal Trustee, counsel for the Proposal Trustee and counsel for the Company on a bi-weekly basis.

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

ADMINISTRATION CHARGE

12. **THIS COURT ORDERS** that the Proposal Trustee, counsel to the Proposal Trustee, and the Company's counsel shall be entitled to the benefit of and are hereby granted a charge (the "**Administration Charge**") on the Property, which charge shall not exceed an aggregate amount of \$175,000, as security for their professional fees and disbursements incurred at the standard rates and charges of the Company's counsel, the Proposal Trustee and its counsel both before and after the making of this Order in respect of these proceedings.

13. **THIS COURT ORDERS** that the filing, registration or perfection of the Administration Charge shall not be required, and that the Administration Charge shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the Administration Charge coming into existence, notwithstanding any such failure to file, register, record or perfect.

14. **THIS COURT ORDERS** that the Administration Charge shall constitute a charge on the Property and shall rank in priority to all other security interests, trusts, liens, charges and encumbrances, claims of secured creditors, statutory or otherwise (collectively, "**Encumbrances**") in favour of any Person, except any validly perfected security interest in favour of equipment lessors.

15. **THIS COURT ORDERS** that, in addition to the rights and protections afforded to the Proposal Trustee under the BIA or as an officer of this Court, the Proposal Trustee shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this

Order shall derogate from the protections afforded to the Proposal Trustee under the BIA or any applicable legislation.

GENERAL

16. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the “**Protocol**”) is approved and adopted by reference herein and, in these proceedings, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/eservice-commercial>) shall be valid and effective service. Subject to Rule 17.05 of the Rules of Civil Procedure (the “**Rules**”), this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules. Subject to Rule 3.01(d) of the Rules and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol and shall be accessible by selecting the Company’s name from the engagement list at the following URL *******.

17. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Company and the Proposal Trustee are 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 Company’s creditors or other interested parties at their respective addresses as last shown on the records of the Company 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.

18. **THIS COURT ORDERS** that the Company and the Proposal Trustee and their respective counsel are at liberty to serve or distribute this Order, and other materials and orders as may be reasonably required in these proceedings, including any notices, or other correspondence, by forwarding true copies thereof by electronic message to the Company's creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or judicial obligation, and notice requirements within the meaning of clause 3(c) of the Electronic Commerce Protection Regulations, Reg. 81000-2-175 (SOR/DORS).

19. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or the United States, to give effect to this Order and to assist the Company, the Proposal Trustee and their respective 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 Company and the Proposal Trustee, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Proposal Trustee in any foreign proceeding, or to assist the Company and the Proposal Trustee and their respective agents in carrying out the terms of this Order.

20. **THIS COURT ORDERS** that each of the Company or the Proposal Trustee shall be at liberty and are 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.

21. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Standard/Daylight Time on the date of this Order, and this Order is enforceable without the need for entry and filing.

(Signature of judge, officer or registrar)

**ONTARIO
SUPERIOR COURT OF JUSTICE
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Proceeding Commenced at
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**ORDER
Returnable June 29, 2026**

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SUPERIOR COURT OF JUSTICE
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**MOTION RECORD OF BLIZZA BRANDS INC.
(Returnable June 29, 2026)**

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