

**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**

**SUPPLEMENTARY MOTION RECORD OF THE RECEIVER
(Re: Contempt, Production Order, and Sale Process
Returnable: June 16, 2026)**

May 27, 2026

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TO: **THE SERVICE LIST**

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ACT*, R.S.O. 1990, c. C.43, AS AMENDED**

**SERVICE LIST
(as of May 6, 2026)**

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INDEX

TAB	DESCRIPTION
1.	Second Report of the Receiver, dated May 27, 2026
	Schedule 1 – Summary Table of Outstanding Information Requests
	Schedule 2 – Summary of Inconsistencies and Discrepancies with Cheema Information
	Appendix A – Letter from Mr. Vig dated May 7, 2026
	Appendix B – Letter to Mr. Vig dated May 15, 2026
	Appendix C – Email exchange between RECON and Xpert Dispatch dated May 7, 2026
	Appendix D – Letter to Haulex Expedite dated May 21, 2026
	Appendix E – Letter to Mikkaal Motor Freight dated May 21, 2026

	Appendix F – Letter from Farukh Bhatti of FAB Law Professional Corporation dated May 21, 2026
	Appendix G – Email from RECON to Mr. Bhatti dated May 22, 2026
	Appendix H – Email from Anirban Mukherjee dated May 4, 2026
	Appendix I – Affidavit of Service of Alina Stoica sworn May 6, 2026
	Appendix J – Copy of Mr. Cheema’s driver’s licence (redacted)
	Appendix K – Affidavit of Attempted Service of Christopher Maniaci sworn May 11, 2026
	Appendix L – Transcript of Initial Meeting dated March 6, 2026
	Appendix M – Email from Mr. Cheema sent in February 2026 from Cheema email address
	Appendix N – Google Workspace Help page for recovering administrator access
	Appendix O – Mutual Release relating to the \$1.3 million deposit monies
	Appendix P – Fee Affidavit of Karen Fung sworn May 5, 2026
	Appendix Q – Fee Affidavit of Alina Stoica sworn May 5, 2026
2.	Draft Sale Process and Ancillary Relief Order

TAB 1

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

**ONTARIO
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**SECOND REPORT OF THE RECEIVER
MAY 27, 2026**

TABLE OF CONTENTS

INTRODUCTION	1
PURPOSE OF THIS REPORT.....	2
UPDATES SINCE THE FIRST REPORT	3
i. Mr. Cheema’s Ongoing Non-Compliance	5
ii. Requests for Production from Third Parties.....	7
a. Xpert	7
b. Haulex and Mikaal.....	8
c. Anirban Mukherjee	9
ATTEMPTS TO SERVE MR. CHEEMA PERSONALLY	11
CONTEMPT MOTION: COMMENTS ON RESPONDING RECORD	12
i. Fundamental Information Remains Outstanding	12
a. Login Credentials and Digital Platforms.....	12
b. Vehicle Information and Locations.....	17
c. Books and Records.....	19
d. Deposit Monies Relating to the Terminated Real Estate Transaction	20
ii. Mr. Cheema’s Explanations are Inadequate.....	20
a. Production from Third Parties	20
b. Attempts to Shift Disclosure Obligations on the Receiver	21
c. Alleged Compliance and Cooperation	21
iii. Inconsistencies and Contradictions	22
SALE PROCESS	23
i. Broker Selection Process	23
ii. Sale Process.....	24
iii. Sealing.....	28
ANCILLARY RELIEF.....	28
i. Approval of Receiver’s Reports and Activities	28
ii. Approval of Professional Fees	29
CONCLUSION	29

SCHEDULES

Schedule 1 – Summary Table of Outstanding Information Requests

Schedule 2 – Summary of Inconsistencies and Discrepancies with Cheema Information

APPENDICES

Appendix A – Letter from Mr. Vig dated May 7, 2026

Appendix B – Counsel to the Receiver’s letter dated May 15, 2026

Appendix C – Email exchange between the Receiver’s counsel and Xpert Dispatch dated May 7, 2026

Appendix D – May 21, 2026 letter to Haulex Expedite

Appendix E – May 21, 2026 letter to Mikaal Motor Freight

Appendix F – Letter from Farukh Bhatti of FAB Law Professional Corporation dated May 21, 2026

Appendix G – Email from counsel to the Receiver to Mr. Bhatti dated May 22, 2026

Appendix H – Email response from Anirban Mukherjee dated May 4, 2026

Appendix I – Affidavit of Service of Alina Stoica sworn May 6, 2026

Appendix J – Copy of Mr. Cheema’s driver’s licence (redacted)

Appendix K – Affidavit of Attempted Service of Christopher Maniaci sworn May 11, 2026

Appendix L – Transcript of March 6, 2026 Meeting

Appendix M – Emails from Mr. Cheema sent in February 2026 from Cheema email addresses

Appendix N – Google Workspace Help page for recovering administrator access

Appendix O – Mutual Release relating to the \$1.3 million deposit monies

Appendix P – Fee Affidavit of the Karen Fung sworn May 5, 2026

Appendix Q – Fee Affidavit of Alina Stoica sworn May 5, 2026

Confidential Appendices

Confidential Appendix 1 – Summary of Listing Proposals

Confidential Appendix 2 – Listing Agreement executed April 9, 2026

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INTRODUCTION

1. On February 18, 2026 (the “**Appointment Date**”), Goldhar & Associates Ltd. was appointed as receiver and manager (in such capacity, the “**Receiver**”), without security, of all of the property, assets, and undertakings (collectively, the “**Property**”) of Cheema Carriers Corp. (“**Cheema**”) and 1000083465 Ontario Inc. (“**465 Ontario**”, together with Cheema, the “**Debtors**”) pursuant to the Order (Appointing Receiver) (the “**Appointment Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”). These proceedings are referred to herein as the “**Receivership Proceedings**”.

2. The Appointment Order was made upon the application by the Bank of Montreal (“**BMO**”) for the appointment of a receiver pursuant to section 243(1) of the *Bankruptcy and Insolvency*

Act, R.S.C. 1985, c. B-3 (the “**BIA**”) and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended.

3. On May 5, 2026, the Receiver filed its First Report (the “**First Report**”) describing, among other things, the relief being sought by the Receiver in the proposed Contempt Order and the proposed Compliance and Production Order, and providing the Receiver’s views and recommendations in connection therewith.

PURPOSE OF THIS REPORT

4. The purpose of this report (the “**Second Report**”) is to:

- (a) provide updates to the Court since the First Report;
- (b) disclose the Receiver’s efforts to serve Faraz Cheema (aka Elahi) with the Receiver’s motion record with respect to the Contempt Order and Compliance and Production Order (the “**Receiver’s Motion Record**”);
- (c) address certain issues raised in the responding record of Mr. Cheema (the “**Responding Record**”), and the Affidavit of Faraz Elahi sworn May 19, 2026 (the “**Cheema Affidavit**”) contained therein;
- (d) recommend the Court issue an Order (the “**Sale Process and Ancillary Relief Order**”) to, among other things:
 - (i) approve the proposed sale process described herein (the “**Sale Process**”) in respect of the commercial property municipally known as 860 Progress Court, Oakville, Ontario and described by PIN 24848-0050 (LT) (the “**Real Property**”);

- (ii) seal the Confidential Appendices (as defined below);
- (iii) approve the First Report, this Second Report, and the Receiver's activities described in the First Report and this Second Report; and
- (iv) approve the fees of the Receiver and its counsel, Reconstruct LLP ("**RECON**").

5. This Second Report should be read in conjunction with the First Report and is subject to the restrictions and limitations described therein. Capitalized terms used and not defined in this Second Report have the meanings given to them in the First Report.

TERMS OF REFERENCE AND DISCLAIMER

6. In preparing and filing this Second Report, the Receiver has relied upon discussions and correspondence with the Debtors and its agents, and information obtained from others, including reports and discussions with third parties (collectively, the "**Information**").

7. The Receiver has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the Information and expresses no opinion, or other form of assurance, in respect of the Information, unless otherwise noted. The Receiver will not assume any responsibility or liability for losses incurred by the reader as a result of the circulation, publication, reproduction or use of this Second Report for any other purpose.

8. Unless otherwise stated, all monetary amounts are expressed in Canadian dollars.

9. Additional background information regarding the Debtors, including an overview of the circumstances leading to the appointment of the Receiver, is contained in the Application Record of BMO, the Debtors' senior secured lender, dated April 28, 2025 (the "**Application Record**"). Copies of the Application Record and the other Court materials filed to date are available on the

Receiver's case website at <https://goldhar.ca/corporateengagements/cheema-carriers-corp-and-1000083465-ontario-inc-in-receivership> (the "**Case Website**").

UPDATES SINCE THE FIRST REPORT

10. Since the First Report, the Receiver has continued its efforts to investigate and assume administration of the Property, assets, and undertakings of the Debtors. Notwithstanding these efforts, the Receiver's ability to fulfill its duties and obligations under the Appointment Order continues to be materially impeded by a lack of information regarding fundamental aspects of the Debtors' business and Property, as set out in the First Report and the further information provided below.

11. The Receiver has repeatedly requested material information from the Debtors and their principal, Mr. Cheema, that remains outstanding or incomplete, including: (a) valid login credentials and electronic records/digital platform access; (b) the Debtors' books and records; (c) banking and credit card records; (d) fleet, vehicle, and asset information; (e) payroll and employee information; (f) tax, HST, and related financial reporting; (g) receivables, transaction support, general ledger, and trial balance records; (h) records relating to 465 Ontario; (i) details of intercompany transactions and related-party payments; and (j) an accounting of deposit monies connected to the 2025 aborted sale of the Real Property.

12. Since the First Report, the Receiver has also continued to face difficulties obtaining production from third parties, including: (a) the Debtors' dispatch software provider, Xpert IT Solutions Inc. ("**Xpert**"); (b) two trucking companies with ties to the Debtors and/or Mr. Cheema, 6403361 Canada Inc. d.b.a. Mikaal Motor Freight ("**Mikaal**") and Haulex Inc. aka Haulex Expedite ("**Haulex**"); and the (c) Debtors' accountant, Anirban Mukherjee of A.M. Professional Corporation ("**AMPC**"). None of these third parties have served any responding materials in respect of the Compliance and Production Order sought by the Receiver.

i. Mr. Cheema's Ongoing Non-Compliance

13. Mr. Cheema's counsel, Raghav Vig, wrote to counsel to the Receiver on May 7, 2026 (the "**May 7 Letter**"). Mr. Vig's letter denied that Mr. Cheema had breached, or was in contempt of, the Appointment Order. Mr. Vig provided some limited further responses to certain outstanding items on behalf of Mr. Cheema, and requested an updated and particularized list of the outstanding document and information requests. A copy of this letter is attached hereto as **Appendix "A"**.

14. By letter dated May 15, 2026, counsel for the Receiver followed up on categories of information and records that remained outstanding (the "**May 15 Letter**"), including:

- (a) **Login credentials and access** to the Debtors' digital business platforms and accounts;
- (b) **Books and records**, including business, financial, and operational records;
- (c) **Banking records and account information**, including account statements, account particulars and credit card records;
- (d) **Fleet, vehicle, and asset information**, including vehicle lists, VINs, ownership and location particulars, and continuity of capital assets;
- (e) **Payroll, employee, and source deduction information**, including employee and contractor lists, hire and termination dates, payroll registers, records of employment, source deductions, and unpaid entitlements;
- (f) **Tax, HST, and related financial reporting** including HST returns, supporting documentation, bookkeeping records, and related financial materials;

- (g) **Receivables, transaction support, general ledger records, and trial balances;**
- (h) **465 Ontario records**, including banking, financial, tenancy, and operational records;
- (i) **Intercompany transactions and related-Party payments.** The Receiver reiterated its outstanding requests for information concerning intercompany transactions and payments to related parties, directors, and shareholders; and
- (j) **Deposit Monies Relating to the Terminated Real Estate Transaction.** Separately from the May 15 requests, the Receiver had previously sought an accounting of the deposit monies paid in connection with the terminated sale of 860 Progress Court.
- (k) **Additional Requests Arising from Productions.** The Receiver also raised certain additional requests arising from its review of the limited materials produced to date.

15. The Receiver also raised certain additional requests and clarifications arising from the limited materials produced to date and the various deficiencies identified in those productions, including requests relating to cash reconciliation, post-shutdown sales activity, HST reconciliation, a soil berm at the Real Property,¹ and certain other transactions.

16. A copy of counsel to the Receiver's letter of May 15, 2026 is attached hereto as **Appendix "B"**.

¹ Because the origin of the berm was unknown and was not subsequently disclosed, the Receiver was required to retain consultants to complete the Environmental Phase I assessment, which is a critical component of evaluating the Real Property and facilitating its eventual sale.

17. Mr. Cheema delivered his Responding Record on May 20, 2026. As discussed further below, the Responding Record does not provide any further material in response to the requests outstanding since the May 15 Letter.

18. As of the date of this Second Report, the Receiver has not received any further disclosure or cooperation from Mr. Cheema since the May 15 Letter.

ii. Requests for Production from Third Parties

a. *Xpert*

19. As set out in the First Report, Xpert is the Debtors' dispatch software provider. The Receiver has been seeking the production of information relating to Cheema from Xpert, including invoicing records, GPS data, mileage tracking, scheduling records, among other things.

20. Xpert was served with Receiver's Motion Record on May 5, 2026.

21. By email to the Receiver's counsel of May 7, 2026, Xpert stated:

Hi,

Not sure why this is addressed to us. We are just a service provider of a product called Xpert Dispatch. It is just a business electronic platform to keep / maintain their data and records fully controlled by the user. Cheema Carrier is the main admin user and all users , password , access permissions to their users , data , records are all maintained within their office. All records they want to keep, maintain, add, edit is all controlled by Cheema Carriers and their team.

Cheema Carriers(now may be their lawyer) might have shared or can share login credentials, if not done already, to give you full access to their account.

I would request to please contact them to get the information you are seeking.

Thanks

Xpert Team

22. By email on May 7, 2026, counsel for the Receiver responded:

The reasons you are being served with our materials are set out in the materials. Principally, as the Court-appointed receiver for Cheema, Goldhar & Associates (the “**Receiver**”) requires and is entitled to access to Cheema’s Xpert account and all information contained therein. We have contacted you multiple times seeking this information as required under the Appointment Order (as defined in the First Report of the Receiver, in the materials you received). You have not responded. If you would like to comply with the Order we would be happy to talk with you about receiving this information. Otherwise, we will proceed with our motion and seek the Estate’s cost of doing from Xpert.

23. A copy of the email exchange on May 7, 2026 is attached hereto as **Appendix “C”**.

24. To date, the Receiver has not received any productions or further response from Xpert.

b. Haulex and Mikaal

25. As set out in the First Report, Haulex and Mikaal are other GTA-based trucking companies with ties to Cheema and Mr. Cheema that the Receiver believes is using or has been using current or former Cheema Vehicles.

26. Haulex and Mikaal were served with the Receiver’s Motion Record on May 5, 2026.

27. Following service of the Receiver’s motion materials, counsel to the Receiver sent letters to Haulex and Mikaal on May 21, 2026. In those letters, the Receiver’s counsel reminded each party that the Receiver had previously served an Aide Memoire on April 23, 2026 and the Motion Record on May 5, 2026, and reiterated that the Receiver requires an inventory of the trucks and trailers used by each company in the preceding twelve months. A copy of the May 21 letter to Haulex is attached as **Appendix “D”**.

28. A copy of the May 21 letter to Mikaal is attached as **Appendix “E”**.

29. In the May 21 letters, the Receiver's counsel advised Haulex and Mikaal that the Receiver's motion for this relief was returnable on June 16, 2026, that no responding motion material had been received by the Court-ordered deadline of May 19, 2026, and that if the requested information was not provided forthwith, the Receiver would proceed with the motion and seek costs against them.

30. On May 21, 2026, counsel for the Receiver received a letter from Farukh Bhatti of FAB Law Professional Corporation, who advised that he had been retained as counsel to Mikaal. In his letter, Mr. Bhatti advised that he was reviewing the materials served to date, obtaining instructions, and requested an indulgence of three weeks to provide a substantive response regarding the information sought and the pending motion. A copy of this letter is attached as **Appendix "F"**.

31. On May 22, 2026, counsel for the Receiver responded to Mr. Bhatti's letter, clarifying that the Receiver's request was for targeted information that is readily available to Mikaal – specifically, a list of the vehicles used by Mikaal in the preceding 12 months. Counsel for the Receiver noted that Mikaal had been on notice of the motion since May 5, 2026, and that any responding materials had been due on May 19, 2026. Counsel for the Receiver expressed the Receiver's preference that Mikaal provide the material sought, failing which the Receiver was prepared to extend the deadline for responding materials to June 5, 2026 to permit time for the Receiver to respond and any necessary cross examinations prior to the June 16, 2026 motion. A copy of this email is attached as **Appendix "G"**.

c. Anirban Mukherjee

32. As noted in the First Report, on May 1, 2026, Mr. Mukherjee was served with a demand letter from the Receiver's counsel asserting that he had failed to provide the Receiver with information relating to the Debtors' account despite earlier requests and despite the Receiver's

authority under the Appointment Order and demanding compliance with same and the production of financial statements, bookkeeping records, trial balance, HST returns, employee records, and payroll information.

33. Later that day, Mr. Mukherjee responded that due to tax season workload, he could not meet the requested deadline. Mr. Mukherjee also noted that he had already provided 2025 payroll records and requested to have until May 31, 2026 to produce the remaining records in his possession. A copy of Mr. Mukherjee email response of May 4, 2026 is attached hereto as **Appendix “H”**.

34. Mr. Mukherjee was served with the Receiver’s Motion Record on May 5, 2026.

35. Mr. Mukherjee’s office wrote to the Receiver’s counsel on May 9, 2026, attaching certain further documents. Mr. Mukherjee’s office represented that it was attaching “all the requested documents”.

36. Notwithstanding this representation, the production remained materially deficient in several respects, including: (a) the tax and payroll materials provided were incomplete and did not clearly establish the relevant reporting periods or the amounts remitted to governmental authorities; (b) key accounting records, including current bookkeeping materials and summary financial records, remained outstanding; (c) the materials produced could not be readily reconciled to the available banking records and did not permit verification of the information provided; (d) historical tax information necessary to assess continuity and reconcile the records to the financial statements was not provided; (e) certain files produced were unusable or inaccessible; (f) records relating to receivables and underlying accounting transactions remained incomplete, notwithstanding indications that such records should exist; and (g) asset-level records remained deficient, including documentation necessary to identify, value, and trace vehicle and

other capital assets over time, which was particularly significant given the substantial vehicle assets reflected in the earlier financial statements.

37. On May 22, 2026, Counsel to the Receiver wrote a further letter to Mr. Mukherjee identifying these deficiencies. As of the date of this Second Report, no response has been received from Mr. Mukherjee.

ATTEMPTS TO SERVE MR. CHEEMA PERSONALLY

38. On May 5, 2026, the Receiver served the Receiver's Motion Record on the email service list, which included Mr. Cheema's counsel, Mr. Vig. A copy of the Affidavit of Service of Alina Stoica sworn May 6, 2026 is attached hereto as **Appendix "I"**.

39. Rule 60.11(2) of the Ontario *Rules of Civil Procedure* requires that a notice of motion seeking a contempt order be served personally on the individual against whom the order is sought. In accordance with that requirement, the Receiver's counsel retained Reliable Process Servers Inc. ("**Reliable**") to effect personal service on Mr. Cheema.

40. Reliable made multiple, unsuccessful attempts to serve Mr. Cheema personally at 188 First Nations Trail, Kleinburg, Ontario. This address is listed as Mr. Cheema's address on both his driver's licence and the Ontario Corporate Profile Report for Cheema. Copies of the corporate profile reports for Cheema and 465 Ontario were previously attached as Appendices "D" and "E" to the First Report of the Receiver. A copy of Mr. Cheema's driver's licence, with irrelevant personal information redacted, is attached hereto as **Appendix "J"**.

41. As set out in the Affidavit of Attempted Service of Christopher Maniaci sworn May 11, 2026, service was attempted at the residence on three occasions. During two attendances on May 6, 2026, an unidentified woman advised over the intercom that "Faraz was not home." During

a further attendance on May 7, 2026, a woman stated over the intercom that “you wouldn’t find him here.” A copy of Mr. Maniaci’s affidavit is attached hereto as **Appendix “K”**.

42. Despite these efforts, the Receiver has been unable to effect personal service upon Mr. Cheema to date.

43. On May 20, 2026, following delivery of Mr. Cheema’s responding record by Mr. Vig’s office, Mr. Vig confirmed that he was authorized to accept service on behalf of Mr. Cheema.

CONTEMPT MOTION: COMMENTS ON RESPONDING RECORD

44. The Receiver makes the following comments in reply to the Cheema Affidavit.

i. Fundamental Information Remains Outstanding

45. The Cheema Affidavit does not provide any further information required by the Receiver. As a result, the Receiver remains without critical categories of information and documents that would have been essential to running the business and are now similarly essential to the Receiver’s efforts to discharge its duties. A table summarizing such outstanding categories of documents and information is attached as **Schedule “1”**. Certain of the categories are further addressed below.

a. Login Credentials and Digital Platforms

46. Mr. Cheema has so far not provided access to **any** of the Debtors’ digital accounts, platforms, or services. These services were essential to running the Debtors’ business and contain information essential to the Receiver’s discharge of its duties, including:

- (a) **Google**: Mr. Cheema advised at a virtual meeting with the Receiver on March 6, 2026 (the “**March 6 Meeting**”) that the Debtors’ books and records are stored

digitally using Google.² A transcript of the meeting on March 6, 2026, generated using Microsoft Teams live transcription and annotated with highlights by counsel to the Receiver, is attached as **Appendix “L”**.³ The Company’s books and records are essential to the Receiver’s ability to identify, preserve, and realize upon assets, administer the Company’s affairs, investigate potential claims or transactions, and fulfill its court-ordered and statutory duties.

(b) **Email:** Mr. Cheema has not provided access to Cheema’s email accounts. Mr. Cheema has indicated that the company’s email accounts were on the Google platform.⁴ Access to the Company’s historical email accounts is necessary for the Receiver to reconstruct the Company’s operations and communications, identify and investigate assets and transactions, locate records and contractual arrangements, and assess potential claims, liabilities, or misconduct relevant to the administration of the estate.

(c) **Samsara:** Mr. Cheema advised at the March 6 Meeting that Samsara was the primary platform for tracking Cheema vehicles.⁵ Access to Samsara for the Receiver is critical, particularly in light of the Receiver’s concerns that they have not been able to identify all of the vehicles of Cheema, and that assets may be being dissipated or concealed.

Mr. Cheema advised that Samsara was also used to support day-to-day bookkeeping for the Debtors, including recording revenue and expenses, paying

² Transcript of meeting on March 6, 2026 (“**Transcript**”), pp 5-6.

³ The Receiver has reviewed the Transcript and recognizes that it may contain certain transcription errors. However, to the extent the Receiver cites to the Transcript in this Second Report, the Receiver has reviewed the cited portions and confirms that they generally accord with the Receiver’s recollection of the Initial Meeting.

⁴ Cheema Affidavit, para 40.

⁵ Transcript, pp 20, 24-25.

employees and contractors, payments to the bank, and lease payments.⁶ Historical day-to-day accounting information is necessary for the Receiver to reconstruct and assess the Company's financial affairs, trace the use of funds, verify revenues and liabilities, evaluate past transactions and payments, and identify potential assets, claims, or irregularities relevant to the administration of the estate.

- (d) **Xpert Dispatch Software ("Xpert")**: Mr. Cheema advised at the March 6 Meeting that trucking operations were managed and some bookkeeping done using the Xpert platform.⁷

47. The Receiver has made multiple requests for this information, including: (a) on February 23, 2026, when the Receiver requested dispatch software access and credentials; (b) on February 26, 2026, when the Receiver advised that certain login information was incomplete and inaccessible (c); through further email follow-up in March 2026 after the login details provided did not work; (d) on April 30, 2026 in the Receivers' final demand letter, which sought complete and accurate credentials for Google, company email, Xpert, and Samsara, and (e) the May 15 Letter.

48. Mr. Cheema now claims he is unable to provide access to any of his companies' digital platforms. It is the Receiver's view that this claim is not credible.

49. First, Mr. Cheema confirmed at the March 6 Meeting that the day-to-day business was run "mostly" by Mr. Cheema himself.⁸ Mr. Cheema ran the business for years, and appears to have been continuing to run the business at least into December 2025 (contrary to representations he has made to BMO and the Receiver). Mr. Cheema's position is therefore that he irretrievably lost

⁶ Transcript, p 7.

⁷ Transcript, pp 9-10.

⁸ Transcript, pp 3 and 9.

access to all of the companies' digital platforms in a span of approximately two months, coinciding with the start of the Receivership.

50. Second, Mr. Cheema evidently continued to have access to Cheema's Gmail (Google email) and Xpert platform account at the start of the Receivership. Mr. Cheema emailed the Receiver from the Cheema email address after the issuing of the Appointment Order (see Admin - Cheema Carrier's email of February 19, 2026, attached hereto as **Appendix "M"**). At the March 6 Meeting, Mr. Cheema indicated that he had and would provide the Xpert login details along with his account number.⁹

51. Third, Mr. Cheema has provided inconsistent—and implausible—explanations for why he has not provided access to the Debtors' Google account. At the March 6 Meeting, Mr. Cheema claimed that the services for his Google account had been "discontinued". The Receiver pointed out that most Google services are free:

Karen Fung 16:06

Okay, so for Google Docs, was this a use the free system? Is it, can we get access to your Google Docs?

Faraz 16:17

I signed out of my Google account.

Karen Fung 16:21

I'm sorry.

Faraz 16:22

I said, I found out of my Google account and the services are also discontinued.

Karen Fung 16:26

⁹ Transcript, p 12.

But most of Google is free.¹⁰

52. The Receiver notes that Mr. Cheema has not tendered any evidence to the contrary.

53. Mr. Cheema has since claimed (including in the Cheema Affidavit) that he used a “randomly generated password which was saved on the Debtors’ computer systems”.¹¹ Prior to these mentions of the Debtors’ “computer systems” in the May 7 Letter and the Cheema Affidavit, Mr. Cheema had not previously identified Debtor-owned computers or provided same to the Receiver, contrary to the requirements of the Appointment Order.¹² The Receiver has not been provided with or otherwise been made aware of the existence of any Debtor-owned computer systems.

54. Fourth, the Receiver’s view is that Mr. Cheema’s position that he has not only forgot and lost his passwords for all of the Cheema platforms, but has also been unable to regain access to any of those platforms via ‘Forgot Your Password?’ recovery tools or contacting the relevant service provider, is not credible. Forgetting or losing and then recovering a password has become a routine feature of a modern life in which any individual may have dozens or even of hundreds of sets of log-in credentials. Mr. Cheema’s claim that no such tools have been useful to him across any of the companies’ various accounts is not credible. As an example, the Receiver attaches a print-out of the Google Workspace Help page for recovering administrator access to an organization’s Google Workspace account as **Appendix “N”**.

55. Mr. Cheema’s statement that he is prepared to assist with reasonable password or account recovery is not a sufficient response. Any such assistance is not discretionary, but rather, forms part of his obligations under the Appointment Order, which requires persons in possession or control of electronically stored records to provide the Receiver with unfettered access and all

¹⁰ Transcript, pp 14-15.

¹¹ Cheema Affidavit, para 40.

¹² Appointment Order dated February 18, 2026, paras 3, 5-6.

assistance necessary to obtain immediate access to that information. The Receiver's position is that Mr. Cheema has not fulfilled that obligation to date.

b. Vehicle Information and Locations

56. The Receiver believes that it possess materially incomplete information regarding the Vehicles that are or were owned by Cheema.

57. The Receiver made multiple requests for this information, including: (a) on February 23, 2026, when the Receiver requested a complete reconciliation of fleet and equipment, including VINs, plate numbers, ownership status, lender or lessor details, and bills of sale; (b) on February 24, 2026, when counsel for the Receiver directed the Debtors to make full and complete disclosure of the vehicles used in the preceding twelve months, including VIN, licence plate, ownership and location; (c) on April 30, 2026, when the Receiver's final demand letter again sought complete and accurate disclosure of all vehicles owned by, registered to, or used by the Debtors in the preceding twelve months; and (d) in the May 15 Letter. In the May 15 Letter, the Receiver further particularized the deficiencies by requesting transaction-level support for sales, a capital asset continuity schedule, and a distinction between owned assets and assets under capital lease.

58. The Receiver has significant concerns regarding the dissipation and concealment of Cheema Vehicles.

59. First, Cheema's primary assets were its Vehicles. Based on the company's balance sheet and the Receiver's cash flow analysis, it appears that Cheema acquired \$1.3 million in assets in 2024. The balance sheet also suggests that these vehicles were purchased with cash rather than leased. However, all of the trucks and trailers that have thus far been identified by Mr. Cheema have been leased Vehicles.

60. Second, Mr. Cheema has provided inconsistent information regarding the Vehicles. Initially, on or around February 21, 2026, Mr. Cheema advised the Receiver that the Debtors' only vehicles were two cabs and one trailer owned by Cheema, and he identified one additional cab plated for Cheema as belonging to an independent contractor. The Receiver has since determined that this information was false and through its own independent investigation, discovered a significant number of vehicles belonging to the Debtors that not been disclosed. Mr. Cheema now says that his initial comments about the Cheema Vehicles were made only in the context of the location being discussed at the time and were based on his immediate knowledge then available.¹³

61. In the Receiver's view, this explanation does not resolve the discrepancy. Mr. Cheema's obligations require disclosure and cooperation, not merely a point-in-time response based on Mr. Cheema's immediate recollection. The information initially provided materially understated the scope of the Debtors' fleet and was followed by further incomplete or inaccurate location information, with the result that the Receiver has been required to attempt to locate assets independently.

62. Third, and as discussed in the First Report¹⁴, the Receiver has information indicating that Cheema Vehicles have been re-decaled and/or transferred to other trucking companies with connections to Mr. Cheema.

63. Mr. Cheema states he has not been given full particulars of every alleged re-decating or re-plating of Vehicles by the Receiver. The Appointment Order required Mr. Cheema to provide complete disclosure and cooperation concerning the Debtors' Property and Records in his possession or control. He is not entitled to withhold or limit that disclosure pending the Receiver's

¹³ Cheema Affidavit, paras 57-62 and 65-66.

¹⁴ First Report of the Receiver dated May 6, 2026, paras 9, 51 and 69.

prior identification of each instance in which assets may have been moved, altered, rebranded or concealed.

64. Without a Vehicles list that is both complete and provides sufficient information regarding each Vehicle, access to Cheema's tracking platforms, or access to Cheema's books and records, the Receiver lacks the means to ascertain what Vehicles should exist and where they should be located.

c. Books and Records

65. The Receiver continues to be without basic books and records of the Debtors, including certain bank and credit card statements, certain HST documentation, the general ledger and trial balance as at December 2025 and February 2026, accounts receivable records, intercompany loan records, payroll and employee information, or sales records. The Receiver has virtually no banking or finance records for 465 Ontario.

66. The Receiver has made multiple requests for this information, including: (a) on February 23, 2026, when the Receiver delivered its formal written information and possession requirements; (b) on February 24, 2026, when counsel for the Receiver directed the Debtors to provide all other information sought pursuant to the Appointment Order; (c) on April 30, 2026, when the Receiver's final demand letter stated that the Receiver remained without the books and records of the Debtors and demanded their immediate production; and (d) in the May 15 Letter.

67. Mr. Cheema claims that he has provided all books and records available to him. The Receiver again notes that Mr. Cheema informed the Receiver at the March 6 Meeting that he was responsible for running the day-to-day business of the Debtors. At no time has Mr. Cheema directed the Receiver to someone else within the Debtors who would have possession of the books and records. Mr. Cheema has advised that certain documents and information were

provided or made available to Mr. Mukherjee. As discussed above, the Receiver has sought and received some material from Mr. Mukherjee. However, the documents and information indicated above remain outstanding.

d. Deposit Monies Relating to the Terminated Real Estate Transaction

68. In the Cheema Affidavit, Mr. Cheema only accounts for \$600,000 of the \$1.3 million in deposit monies apparently paid in connection with the terminated sale of 860 Progress Court. The remaining \$700,000 remain unaccounted for. A copy of the Mutual Release, which identifies the \$1.3 million deposit amount to be disbursed to the deposit holder is attached as **Appendix "O"**.

69. The Receiver made multiple requests for this information, including: (a) on March 19, 2026, when counsel for the Receiver requested disclosure of all deposit monies paid in trust, any transfers from those funds, and the amount remaining in trust, together with remittance of any remaining funds; (b) on April 30, 2026, when the Receiver's final demand letter stated that the Receiver remained without a proper accounting of those deposit monies; and (c) the May 15 Letter.

ii. Mr. Cheema's Explanations are Inadequate

a. Production from Third Parties

70. The Receiver does not accept Mr. Cheema's assertion that the Receiver's efforts to also obtain production of certain information or documents from third parties somehow establish that the requested records are outside his possession or control. The Appointment Order required Mr. Cheema, and all persons acting on the Debtors' behalf, to forthwith advise the Receiver of the existence of any Property and Records in their possession or control, grant access to them, and provide all assistance necessary to enable the Receiver to recover and copy information, including access codes, account names, and account numbers.

71. The fact that relevant records may also be available from third parties does not relieve Mr. Cheema of those obligations, nor does it prove that he lacks possession or control.

72. The Receiver has been attempting to obtain such documents and information from third party sources not because Mr. Cheema does not have possession or control of such material, but because to date he has not provided it and the material is necessary for the progress of the Receivership. The need for the Receiver to undertake such efforts vis-à-vis third parties—as opposed to simply obtaining it from Mr. Cheema as the operating mind of the Debtors—has caused and continues to cause unnecessary additional expense for the estate.

b. Attempts to Shift Disclosure Obligations on the Receiver

73. Mr. Cheema now asserts that the Receiver has not provided a specific list of disputed vehicles, including VINs, license plates, and the basis for asserting that he possesses or controls information about them.

74. The Receiver does not accept that this shifts the burden of disclosure. The Appointment Order required Mr. Cheema to provide information concerning the Debtors' Property and Records in his possession, power, or control. In any event, the Receiver had previously requested complete fleet lists, VINs, ownership particulars and locations, and also sought location and history information for specific identified vehicles in March 2026.

c. Alleged Compliance and Cooperation

75. In the Cheema Affidavit, Mr. Cheema claims that he has cooperated with the Receiver. The Receiver acknowledges that, although Mr. Cheema declined to respond to questions during the parties' only in-person interaction on February 21, 2026, he later attended the March 6 Meeting and provided some documents and information to the Receiver. However, the March 6 Meeting is the only meeting Mr. Cheema has agreed to attend for the purpose of responding to

the Receiver's substantive questions. Furthermore, the information provided by Mr. Cheema has been consistently deficient or inaccurate, with the result being that the Receivership has now been ongoing for more than three months and the Receiver continues to lack basic and essential information regarding the Debtors' business. Much of what the Receiver has been able to accomplish, it has done using information it obtained through its own investigations.

76. The Receiver's position is not that any discreet gap in information, viewed in isolation, constitutes contempt. Rather, the Responding Record must be considered against the broader chronology already before the Court: repeated requests for basic information, followed by repeated non-responses, inaccurate, deficient, or unusable information when responses were provided, explanations that are in the Receiver's view implausible or contradictory, information indicating asset dissipation, and the Receiver's continuing inability to obtain the fundamental information necessary to discharge its mandate.

77. The Receiver does not agree that Mr. Cheema has cooperated with the Receiver.

iii. Inconsistencies and Contradictions

78. The information the Receiver has been able to piece together regarding the Debtors' business has revealed a number of inconsistencies and contradictions regarding the Debtors' assets and business, and information provided by Mr. Cheema, including those set out at **Schedule "2"**.

79. These inconsistencies and contradictions warrant further investigation by the Receiver which will only be possible with the information sought from Mr. Cheema.

SALE PROCESS

80. 465 Ontario is the registered owner of the Real Property, which constitutes a significant asset of the estate.

81. Pursuant to paragraph 3(j) of the Appointment Order, the Receiver is authorized "...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."

82. The Receiver has determined that it is appropriate to proceed with a formal listing and the Sale Process described herein for the Real Property in order to maximize recovery for creditors.

i. Broker Selection Process

83. Following the Appointment Date, the Receiver received three brokerage proposals for the sale of the Real Property. The Receiver reviewed and compared each brokerage's valuation, marketing strategy, fees, and experience selling similar industrial properties. A summary of the listing proposals (the "**Proposal Summary**") is attached as **Confidential Appendix "1"**.

84. The Receiver conducted interviews with all three brokers on March 10, 2026. The Receiver requested and considered certain information related to each brokerage's: (a) experience in local industrial sites of a similar type; (b) marketing strategy, activity level of outreach, and knowledge of insolvency sale approvals; (c) identification of challenges with marketing the Real Property, sales process, and any hinderances to closing a transaction; and (d) estimated valuation and commission.

85. Following its review and interview process, the Receiver selected Colliers Macaulay Nicolls Inc., Brokerage (the “**Listing Brokerage**”) to list the Real Property. This decision was based on, among other things, the Listing Brokerage’s proposed marketing strategy and approach, competitive commission structure, experience selling similar industrial properties, direct listing experience in the Oakville market, and pricing strategy. A copy of the Listing Agreement executed April 9, 2026 is attached as **Confidential Appendix “2”**.

ii. Sale Process

86. Following selection of the Listing Brokerage, the Receiver worked with the Listing Brokerage to develop the Sale Process for the Real Property.

87. The terms of the proposed Sale Process are as follows:

Sale Process		
Milestone	Description of Activities	Timeline
Phase 1 – Preparation	Listing Brokerage, in consultation with the Receiver, to: <ul style="list-style-type: none"> • Prepare marketing materials; • Establish and populate a virtual data room (“VDR”); and • Create a list of prospective purchasers. 	Commenced upon signing the Listing Agreement
Phase 2 – Marketing Launch	Commencement of marketing to target prospective purchasers, including: <ul style="list-style-type: none"> • Distribution of marketing materials; 	Listing went live on April 27, 2026

Sale Process		
Milestone	Description of Activities	Timeline
	<ul style="list-style-type: none"> • Providing access to the VDR (upon execution of applicable non-disclosure agreements); • Launching online marketing, including on MLS; • Advertising in real estate related publications; and • Arranging site visits. 	
Phase 3 – Bid Deadline (if any)	Prospective purchasers to submit offers in the form of purchase and sale agreement [available on the VDR / made available to prospective purchasers].	The Receiver may set a bid deadline, in consultation with the Listing Brokerage (the “ Bid Deadline ”).
Phase 4 – Offers Review & Negotiation	Listing Brokerage and the Receiver to review offers as received or following any Bid Deadline and, as applicable, provide potential purchasers with opportunities to improve offers.	Flexible and ongoing
Phase 5 – Selection of the Successful Bid	Receiver to select the successful offer (the “ Successful Bid ”). Definitive documents to be finalized. Deposits are to be paid to the Receiver, in trust, in an amount to be determined by the Receiver.	-
Sale Approval Motion	Receiver to seek Court approval of the Successful Bid following completion of all relevant diligence.	To be scheduled by the Receiver, subject to availability of the Court
Closing	Closing of the Successful Bid.	As soon as possible following Court approval of the Successful Bid

88. Additional aspects of the Sale Process include:

- (a) the Real Property will be marketed on an “as is, where is” basis with limited representations and warranties, which is consistent with sale transactions in similar receivership proceedings;
- (b) to the extent permitted by law, all of the right, title, and interest of 465 Ontario in the Real Property will be sold free and clear of all pledges, liens, security interests, encumbrances and claims, pursuant to an approval and vesting order to be sought by the Receiver;
- (c) the Receiver has the right to: (i) waive strict compliance with the terms of the Sale Process, including the timelines set out above; and (ii) modify and adopt such other procedures that will better promote the sale of the Real Property or increase the aggregate recovery from the sale for stakeholders;
- (d) the Receiver will have the right to reject any and all offers, including the highest dollar value offer(s);
- (e) the Receiver will consult with BMO on all material aspects of the Sale Process, including in respect of the selection of the Successful Bid, and BMO shall have the right to such consultation;
- (f) the Receiver is not obligated to accept any offer; and
- (g) any transaction will be subject to Court approval.

89. The Receiver recommends that the Court approve the Sale Process for the following reasons:

- (a) the Sale Process is commercially reasonable and appropriate. The Sale Process is fair, open, and transparent, and intended to canvass the market broadly on an orderly basis to secure the highest and best price;
- (b) the Sale Process follows procedures commonly used for selling commercial real property, including those utilized by the Receiver in other Court-supervised receivership proceedings;
- (c) the Sale Process provides the Receiver and Listing Brokerage with the timelines, procedures, and flexibility that it believes are necessary to maximize the value of the Real Property;
- (d) the duration of the Sale Process will be sufficient to allow interested parties to perform diligence and submit an offer during the listing period. Further, the marketing process is subject to the Receiver's right to extend or amend timelines, as appropriate and based on market feedback and discussions with the Listing Brokerage;
- (e) the Sale Process is consistent with the Appointment Order, which authorizes the Receiver to market the Real Property, including advertising and soliciting offers in respect of the Real Property or any parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate; and
- (f) BMO supports the Sale Process.

iii. Sealing

90. The Receiver seeks a sealing order in respect of Confidential Appendices “1” and “2” to this First Report.

91. The Receiver is of the view that the Proposal Summary and the Listing Agreement should be filed with the Court on a confidential basis and sealed. Both documents contain information regarding the estimated value of the Real Property which, if made public, could influence the value of offers submitted in the Sale Process and thereby impair the Receiver's ability to maximize recoveries for the estate's stakeholders.

92. The sealing order is sought on a temporary basis, expiring upon the earlier of: (a) the completion of a transaction; or (b) further Order of this Court.

93. The Receiver is not aware of any party that would be prejudiced by the sealing of the Confidential Appendices at this time.

94. The Receiver submits that the sealing order sought in respect of the Confidential Appendices: (a) aligns with the value-maximizing purpose of the Sale Process and the interests it is designed to promote; (b) is fair and reasonable in the circumstances; (c) will achieve the desired benefit without unduly impairing the openness of the Court's process; and (d) is narrowly tailored in scope and duration, such that public disclosure of the confidential information could impair the integrity and efficacy of the Sale Process.

ANCILLARY RELIEF

i. Approval of Receiver's Reports and Activities

95. The Receiver seeks approval of its activities to date as set out in the First Report and this Second Report, as well as the fees of the Receiver and its counsel to date.

ii. Approval of Professional Fees

96. Paragraph 18 of the Appointment Order provides that the Receiver and its counsel shall be paid their reasonable fees and disbursements. In addition, the Receiver and its counsel were granted a charge on the Property as security for such fees and disbursements.

97. The professional fees of the Receiver for the reporting period from June 16, 2025 to March 22, 2026 are \$158,359.33, comprised of fees of \$140,141.00 and HST of \$18,218.33.

98. The fees of the Receiver's counsel, "**RECON**", for the reporting period from April 25, 2025 to March 31, 2026 are \$59,351.47, comprised of fees of \$52,355.50, disbursements of \$170.68, and HST of \$6,825.29.

99. The Fee Affidavit of Karen Fung sworn May 5, 2026 in respect of the fees and disbursements of the Receiver for the reporting period is attached as **Appendix "P"**.

100. The Fee Affidavit of Alina Stoica sworn May 5, 2026 in respect of the fees and disbursements of RECON for the reporting period is attached as **Appendix "Q"**.

101. The Receiver is of the view that the hourly rates charged by the Receiver's counsel are consistent with those charged by other law firms practicing in the areas of insolvency in the Toronto market, and that its fees are reasonable and appropriate in the circumstances.

CONCLUSION

102. For the reasons stated in this Second Report, the Receiver recommends that the Court grant the Sale Process and Ancillary Relief Order as described in this Second Report.

ALL OF WHICH IS RESPECTFULLY SUBMITTED THIS 27th DAY OF MAY, 2026

GOLDHAR & ASSOCIATES LTD.

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



Per: _____

Name: Richard Goldhar, CIRP, LIT

Title: President

SCHEDULE "A"

Schedule 1- Table of Outstanding Requests

#	INFORMATION REQUESTED	REASON REQUESTED	DATES REQUESTED	RESPONSE (IF ANY)
1	Login credentials	To access company's books and records (Google), email (Google), financial data (Samsara and Xpert), and vehicle tracking (Samsara and Xpert).	Feb. 21, 23, 24 & 26, 2026 Mar. 9, 2026 Apr. 30, 2026 May 15, 2026	<ul style="list-style-type: none"> Mr. Cheema has not provided correct login details for any of the Debtors' accounts At Initial Meeting on Feb. 21, Mr. Cheema claimed Google services had been "discontinued" Mr. Cheema now claims that the Google credentials are saved in the Debtors' "computer systems". No "computer systems" have been located by or brought to the attention of the Receiver
2	Complete list of Cheema Vehicles <ul style="list-style-type: none"> i.e. Complete fleet list (trucks, trailers, reefers, chassis, yard tractors, etc.) of Vehicles used in 2025 and 2026 (to February) including VINs, plate numbers, and ownership status (owned/leased/financed) 	To locate, verify, and secure the Debtors' assets and assess ownership, security interests, condition and realization value.	Feb. 21, 23, 24 & 26, 2026 Mar. 6, 2026 Apr. 30, 2026 May 15, 2026	<ul style="list-style-type: none"> Mr. Cheema has provided multiple lists of vehicle assets. However those lists have (1) been incomplete; (2) contained errors; and (3) lacked sufficient particulars
3	TD bank statements and account particulars	To provide information regarding financial activity and verify cash flows.	Feb. 21, 23, 24 & 26, 2026 Apr. 30, 2026 May 15, 2026	<ul style="list-style-type: none"> TD bank statements for 2024 and 2025 were obtained from the Debtors' accountant The Receiver continues to seek (1) statements for January and February 2026; and (2) details for the account ending in -4016
4	TD Visa statements	To provide information regarding financial activity.	Apr. 30, 2026 May 15, 2026	<ul style="list-style-type: none"> TD Visa statements provided by Mr. Cheema / the Debtors' accountant up to 2022 Receiver has requested statements for 2023 through 2026, or confirmation that

#	INFORMATION REQUESTED	REASON REQUESTED	DATES REQUESTED	RESPONSE (IF ANY)
				there was no card activity during this period
5	BMO Bank Statements and Account Particulars <ul style="list-style-type: none"> For 2026 for all accounts Particulars for each BMO bank account, including a description of its purpose and use 	To provide information regarding financial activity and verify cash flows.	Feb. 21, 23, 24 & 26, 2026 Apr. 30, 2026 May 15, 2026	<ul style="list-style-type: none"> Statements up to 2025 provided by the Debtors' accountant The Receiver continues to seek statements for January and February 2026
6	BMO credit card statements for January and February 2026	To provide information regarding financial activity.	Apr. 30, 2026 May 15, 2026	<ul style="list-style-type: none"> Remains outstanding
7	Deposit information regarding sale of 860 Progress Road	To locate \$700,000 in unaccounted for deposit monies.	Mar. 20, 2026 May 15, 2026	<ul style="list-style-type: none"> Response of May 7, 2026 only provided for accounting of the \$600,000 of the deposit monies already known to the Receiver
8	HST documentation for 2025 and 2026 <ul style="list-style-type: none"> Supporting HST documentation for 2026 Documentation and support as to why no HST was collected or remitted from sales made Advise why the 2025 HST documentation provided only includes transactions involving some of the bank accounts, and not all of the transactions in all of the bank accounts 	To determine outstanding tax obligations and filing status.	Apr. 30, 2026 May 15, 2026	<ul style="list-style-type: none"> Some HST documentation provided by Mr. Cheema / the Debtors' accountant Information in bullets in first column remains outstanding
9	Transaction documentation <ul style="list-style-type: none"> Invoices, contracts, customer correspondence, payment and deposit records, and any other relevant materials that confirm details of the transactions 	For financial information and to investigate transactions and assess whether further review or	Apr. 30, 2026 May 15, 2026	<ul style="list-style-type: none"> Some transaction documentation provided by Mr. Cheema / the Debtors' accountant. However, information provided not sufficient to verify underlying transactions, as they appear to rely primarily on verbal phone confirmations

#	INFORMATION REQUESTED	REASON REQUESTED	DATES REQUESTED	RESPONSE (IF ANY)
		recovery action is required.		
10	General ledger and trial balances (as at December 2025 and February 2026)	For financial information and to reconcile financial statements and current financial information, including assets.	Feb. 23, 2026 Apr. 30, 2026 May 15, 2026	• None
11	A/R aging reports	To identify outstanding customer receivables and assess collectability.	Feb. 23, 24 & 26, 2026 Apr. 30, 2026 May 15, 2026	• None
12	Intercompany and related party loans and transfers <ul style="list-style-type: none"> • Particulars of the intercompany loan from Cheema to 465 Ontario, together with Cheema, including: (a) when the amounts were advanced or borrowed; (b) the purpose of those advances or borrowings; (c) the amounts involved; (d) how those transactions were recorded in the books and records; and (e) how those funds were used and, to the extent they were not used, where the remaining funds are • Details of amounts that were paid in 2025 and 2026 to related parties, directors and shareholders, either through a dividend, capital draw, salary, loan or loan repayment, or other cash outflows 	For financial information, reconciliation of financial accounts, and investigation of related party transfers.	Feb 23, 2026 Apr. 30, 2026 May 15, 2026	• None

#	INFORMATION REQUESTED	REASON REQUESTED	DATES REQUESTED	RESPONSE (IF ANY)
13	<p>Payroll Summary</p> <p>(a) <u>Employee Information</u>. (i) details of all outstanding vacation pay; (ii) confirmation, with supporting records, of whether source deductions were fully remitted; (iii) each employee's date of hire; (iv) each employee's date of termination; and (v) each employee's years of service.</p> <p>(b) <u>T4 Provider</u>. Name and contact particulars of that provider so that the Receiver may communicate with them directly regarding issuance of T4s.</p> <p>(c) <u>Source Deductions</u>. Returns and payments, along with complete supporting documentation confirming all 2025 payroll source deductions were properly filed and remitted</p>	To identify and address employee obligations, source deductions, WEPP entitlements, and related liabilities.	Feb. 23, 24 & 26, 2026 Apr. 30, 2026 May 15, 2026	<ul style="list-style-type: none"> Some information provided but materially deficient
14	<p>860 Progress Court soil berm information</p> <p>(a) Who installed the soil berm at 860 Progress Court; and</p> <p>(b) Where the soil used for that berm was sourced</p>	To identify responsible parties and assess potential environmental liabilities and compliance issues.	Apr. 30, 2026 May 15, 2026	<ul style="list-style-type: none"> None
15	<p>SFJ Canada transaction information</p> <ul style="list-style-type: none"> Advise who this party is and its relationship to the Debtors Full particulars of all payments made to or from SFJ Canada, including the amounts, dates, and 	To investigate material transactions and assess whether recovery action may be required.	Mar. 19, 2026 Apr. 30, 2026 May 15, 2026	<ul style="list-style-type: none"> None

#	INFORMATION REQUESTED	REASON REQUESTED	DATES REQUESTED	RESPONSE (IF ANY)
	the nature/purpose of such transactions			
16	Foreign currency / financial instrument transaction information <ul style="list-style-type: none"> Particulars regarding the company providing several foreign currency payments and settlements in 2025, a copy of the relevant contracts or other documentation, and relevant statements for 2025 and 2026 	For financial information and to investigate material transactions.	Apr. 30, 2026 May 15, 2026	<ul style="list-style-type: none"> None
17	1000083465 Ontario Inc. Records <ul style="list-style-type: none"> Banking and financial information for 2024, 2025, and 2026, including: (a) bank statements; (b) financial statements; (c) general ledgers and trial balances; (d) records of operating costs; and (e) records of rental revenue 	For books and records and financial information regarding the operations, transactions, employee information, banking information to investigate items such as material transactions, recoverable costs, employment, source deductions or WEPP obligations, environmental liabilities, outstanding tax liabilities, and contract liabilities.	Feb 23 & 26, 2026 Mar. 19, 2026 May 15, 2026	<ul style="list-style-type: none"> Financial Statements for 2023 have been provided by Mr. Cheema / the Debtors' accountant The balance has not been provided

SCHEDULE "B"

Schedule 2 – Significant Discrepancies Identified to Date

	Discrepancy	Detail
1.	Unexplained lack of cash on hand	<p>The Receiver has been unable to reconcile Cheema’s 2025 cash flow with the cash indicated in Cheema’s financial statements, or the cash in Cheema’s financial statements with the cash on hand as at December 21, 2025.</p> <p>The HST summaries provided reflect substantial monthly cash flow for all of 2025 (with the exception of April), in the approximate amount of \$5.1 million for 2025. However, the bank statements for 2025 indicate a cash outflow of approximately \$53,000.</p> <p>Further, based on the bank statements provided, there was only approximately \$34,000 in cash on hand as at December 31, 2025.</p>
2.	Shut down of business	<p>Mr. Cheema has at various points suggested that the Cheema business wound down operations in September 2025 or November 2025. However, the information reviewed by the Receiver to date indicates that Cheema continued to receive sales revenue into December 2025.</p>
3.	Unexplained lack of accounts receivable	<p>Based on the revenues reported in Cheema for 2025, there potentially could have been accounts receivable outstanding at the time of Appointment Order. The Receiver has thus far been unable to identify any accounts receivable.</p>
4.	Unaccounted for Vehicles	<p>Based on the company’s balance sheet and the Receiver’s cash flow analysis, it appears that Cheema acquired \$1.3 million in equipment in 2024. However, all of the trucks and trailers that have so far been disclosed by Mr. Cheema were leased. The Receiver has so far been unable to locate any Cheema owned Vehicles.</p> <p>The Receiver’s concerns regarding what they believe to be unaccounted for Cheema Vehicles are accentuated in light of information indicating that Cheema Vehicles have continued to be used and moved since the Appointment Date, and in some instances have been replated and redecaled into the branding of other trucking companies with ties to Mr. Cheema (as discussed in the First Report).</p>
5.	2025 sales and HST information	<p>The information thus far obtained by the Receiver indicates that Cheema had significant sales revenue in 2025. However, no HST appears to have been collected or remitted from the sales made to date.</p>

APPENDIX "A"



RSG LAW

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

Raghav Vig
T: 905 799 0925
F: 1.866.570.0633
E: raghav@rsglaw.ca

DATE: May 7, 2026

TO: **Reconstruct LLP**
80 Richmond Street West,
Suite 1700, Toronto, ON M5H 2A4
Attn: Mr. William Main
E: wmain@reconllp.com
Lawyers for Goldhar & Associates Ltd.

By E-mail only

RE: **Court File No. CV-25-00742000-00CL – Bank of Montreal and
Cheema Carriers Corp et al.**
Your Correspondence dated April 30, 2026

We are counsel to Mr. Cheema and write in response to your correspondence dated April 30, 2026.

At the outset, Mr. Cheema categorically denies any allegation that he is in contempt of Court. He further denies that he has knowingly or intentionally breached the Receivership Order, obstructed the Receiver, concealed or dissipated assets, provided false information, or attempted to interfere with the Receiver's mandate.

There has been no breach, and there has been no attempt to breach, any Court order.

Mr. Cheema has the highest respect for the Court, the Receivership Order, and the administration of justice. He has at all times understood the seriousness of the receivership proceeding and will continue to abide by all Court orders.

Your letter makes very serious allegations. Those allegations should not be advanced lightly. As you can appreciate, contempt motion is not an investigative tool. It is a serious quasi-criminal remedy and requires proof of an intentional act

or omission in breach of a clear and unequivocal order. The facts do not support any such allegation against Mr. Cheema.

Mr. Cheema does not dispute that he must provide cooperation, records, access, and information that are within his possession, power, or control, and he remains prepared to do so. However, the Receivership Order does not convert Mr. Cheema into the Receiver's employee, investigator, records reconstruction agent, or field recovery officer. Respectfully, the Receiver cannot expect Mr. Cheema to do the Receiver's work for it.

The Receiver was appointed to take possession of, preserve, administer, investigate, and realize upon the Debtors' property. To the extent the Receiver requires information from third-party platforms, banks, accountants, payroll providers, government registries, insurers, contractors, yards, lienholders, or software providers, those are matters the Receiver is empowered to pursue directly. Mr. Cheema is not required to guarantee the success of the Receiver's investigation or independently recreate records, passwords, locations, or accountings that are not within his possession or control.

With respect to the specific matters raised in your letter:

1. Books and Records

Mr. Cheema denies refusing to provide books and records. The specific records in his possession or control are produced herewith. Given the size of the files, they are being shared through wetransfer and can be accessed through the link- <https://we.tl/t-eO4d1GVwTT5CqLSz> (the link will expire in three days). Please let us know if you face any difficulty in accessing the document. If the Receiver says particular records remain outstanding, please identify those records with specificity, including the basis upon which the Receiver says they are in Mr. Cheema's possession or control.

2. Log-in Credentials

Mr. Cheema denies that he intentionally provided false credentials or withheld available credentials. Specifically, please note-

- a. **Google and Gmail:** As informed earlier, Mr. Cheema used a randomly generated password which was saved on the Debtors' computer systems. Mr. Cheema has independently 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. A screenshot is reproduced below-



Account recovery

To help keep your account safe, Google wants to make sure it's really you trying to sign in

 admin@cheemacarriers.com ▾

Add a CNAME record to your domain's DNS records

[Learn more](#)

1. Open another browser tab and sign in to your domain host's site
2. Go to your domain's DNS records
3. Create a CNAME record with **google5e23c35eed6ae6ab** as the label and **google.com** as the destination
4. Save your changes
5. Wait for at least 30 seconds
6. Come back here and select the Next button

Please provide a working contact email when prompted on the next page, so that we can contact you in case of DNS propagation delay.

[Try another way](#)

Next

Mr. Cheema will provide all assistance and cooperation to the Receiver if the Receiver were to contact Google directly.

- b. **Xpert:** As previously informed, the login credentials are as follows:

Login: admin

PW: admin

Xpert is not a website, but an application previously downloaded on the Debtors' computer systems. Mr. Cheema will provide all assistance and cooperation to the Receiver if the Receiver were to contact Xpert directly.

- c. **Samsara:** As previously informed, the login is faraz.cheema@cheemacarriers.com and the password was randomly generated. Mr. Cheema will provide all assistance and cooperation to the Receiver if the Receiver were to contact Samsara directly.

He cannot provide passwords he does not know or does not possess.

3. Fleet and Vehicle Information

Mr. Cheema denies that he knowingly provided false fleet information. If the Receiver asserts that particular vehicles were omitted or that particular locations were inaccurate, please provide the specific VINs, licence plates, ownership particulars, and evidence upon which the Receiver relies. Mr. Cheema has provided list of equipment on two separate occasions. For ease of reference, the complete list of equipment is annexed hereto as **TAB**

1.

4. Use or Movement of Vehicles

Mr. Cheema denies directing, authorizing, or participating in any improper movement or use of the Debtors' property in breach of the Receivership Order. If the Receiver relies on interviews with yard staff, contractors, or third parties, please provide particulars of the alleged movement, including dates, vehicles, persons involved, and the basis for attributing any such conduct to Mr. Cheema.

5. Alleged Alteration of Identifying Features

Mr. Cheema denies any improper alteration of vehicle decals or identifying features. If the Receiver alleges otherwise, please provide the evidence relied upon, including photographs, dates, vehicle identifiers, and the names of the persons said to have supplied this information.

6. Deposit Monies Relating to the Proposed Transaction

Mr. Cheema denies refusing to provide an accounting. As previously informed, as per the Agreement of Purchase and Sale, the following deposits were required and paid-

- \$200,000 as per the Agreement of Purchase and Sale
- \$100,000 pursuant to the amendment dated July 18, 2025
- \$300,000 pursuant to the endorsement dated October 3, 2025

Cumulatively, \$600,000 being the entire deposit amount was paid to the Bank of Montreal pursuant to the agreement between the Bank and Mr. Cheema.

Your correspondence repeatedly characterizes alleged gaps in the Receiver's information as intentional non-compliance by Mr. Cheema. That characterization is rejected. The Receiver's dissatisfaction with the pace, completeness, or ease of its investigation does not establish contempt. Nor does it establish any deliberate breach by Mr. Cheema.

If the Receiver intends to proceed with its motion seeking contempt relief, Mr. Cheema will oppose that relief and will seek costs. We trust that will not be necessary. The appropriate course is for the Receiver to provide a precise, itemized list of any outstanding documents, records, credentials, vehicles, or information that it says are within Mr. Cheema's possession or control, together with the factual basis for that assertion. Mr. Cheema will then review the request and provide any proper response.

Nothing in this letter should be construed as an admission of liability, breach, non-compliance, contempt, possession, control, or wrongdoing. Mr. Cheema expressly reserves all rights.

Yours truly,

RSG LAW

A handwritten signature in blue ink, appearing to read "Raghav", with a stylized flourish extending from the top of the letter 'h'.

Raghav Vig

RV: rv

Enclosed: Tab 1 – List of Equipment

Tab 1

	MAKE	YEAR	VIN #	PLATE #	LOCATION:
1	VOLV	2016	4V4NC9EH7GN928468	PA44384	KIMBLE YARD
2	FRHT	2016	1FUJGLD58GLHR8193		SOLD
3	FRHT	2017	1FUJGLDR0HLHW1868		KIMBLE YARD
4	FRHT	2017	1FUJGLDR2HLHW1869		SOLD
5	FRHT	2018	3AKJHHDR9JSJD9931		SOLD
6	FRHT	2019	3AKJHHDR1KSKC6093		SOLD
7	FRHT	2019	3AKJHHDR5KSKN0675		SOLD
8	VOLV	2019	4V4WC9EHOKN195502		SOLD
9	VOLV	2021	4V4NC9EHXMN272911	PA34497	KIMBLE YARD
10	VOLV	2021	4V4NC9EH3MN281773		SOLD
11	VOLV	2021	4V4NC9EH5MN281774		SOLD
12	VOLV	2021	4V4NC9EH1MN272912	PA34485	REPAIR - IRON CREEK
13	FRHT	2022	3AKJHHDR2NSNA8800		SOLD
14	FRHT	2022	1FUJHHDR4NLMX0776	PA44363	REPOSESSED
15	FRHT	2022	3AKJHHDR8NSNE4040	PA54437	REPAIR - ORANGEVILLE
16	FRHT	2022	3AKJHHDRXNSNE4038	PA55438	REPOSESSED
17	FRHT	2023	3AKJHHDR3PSNY8793	PA90849	REPAIR - BREN RD
18	FRHT	2023	3AKJHHDR0PSNY7908	PA90487	REPAIR - ORANGEVILLE
19	FRHT	2023	3AKJHHDR5PSNH1893	PA59268	REPAIR - ORANGEVILLE
20	FRHT	2023	3AKJHHDR3PSUL9221	PA74146	REPOSESSED

	TYPE	YEAR	MAKE	VIN #	PLATE	LOCATION
1	REEFER	2008	UTIL	1UYVS25338M254502		SOLD
2	REEFER	2016	GREA	1GRAA0627GW700640		SOLD
3	REEFER	2014	GREA	1GRAA0622EB702798		SOLD
4	REEFER	2014	UTIL	1UYVS2536EM787407		SOLD
5	REEFER	2015	UTIL	1UYVS2535FM350628		SOLD
6	REEFER	2015	UTIL	1UYVS2537FM350629		SOLD
7	REEFER	2015	UTIL	1UYVS2533FM350630		SOLD
8	REEFER	2019	CIMC	527SR5328KM016511	Y9762S	3 Walker Dr, Brampton
9	REEFER	2019	UTIL	1UYVS253XK6609418	V2028M	Reposessed by Bailiff
10	REEFER	2019	WABA	1JJV532BXKL118122	T7778A	Reposessed by Bailiff
11	REEFER	2019	HYTR	3H3V532C2KT893001	T7029E	Under Repair at Brend Rd
12	REEFER	2019	CIMC	527SR532XKM016512	X2516F	1201 Harrisburg Pike #11 Carlisle, PA
13	REEFER	2019	WABA	1JJV532BXKL118086	W2229T	Reposessed by Bailiff
14	REEFER	2019	UTIL	1UYVS2538K6609420	X6721N	Reposessed by Bailiff
15	REEFER	2020	UTIL	1UYVS2533L6801720	Y1061T	Kimble Yard
16	REEFER	2020	STOU	1DW1R532XLEA31357	V8237L	Reposessed by Bailiff
17	REEFER	2020	STOU	1DW1R532XLEA31345	V8236L	Reposessed by Bailiff
18	REEFER	2020	UTIL	1UYVS2538L6082304		SOLD
19	REEFER	2021	STOU	1DW1R5324MEA48644	Y2139W	3 Walker Dr, Brampton
20	REEFER	2021	STOU	1DW1R5329MEA48638	V7004A	Under Repair at Brend Rd
21	REEFER	2021	STOU	1DW1R5322MEA48643	V7175A	3 Walker Dr, Brampton
22	REEFER	2022	CIMC	2SHSR5322NS000544	W6908K	3 Walker Dr, Brampton
23	REEFER	2022	CIMC	2SHSR5327NS000278	W6992K	3 Walker Dr, Brampton
24	REEFER	2023	UTIL	1UYVS2536P6833826	X8661D	18 Spalding drive, Brantford
25	REEFER	2023	UTIL	1UYVS2538P6833830	X8665D	18 Spalding drive, Brantford
26	REEFER	2023	UTIL	1UYVS2538P6833827	X8662D	18 Spalding drive, Brantford
27	REEFER	2023	UTIL	1UYVS2531P6833832	X8840D	18 Spalding drive, Brantford

28	REEFER	2023	UTIL	1UYVS2535X6833831	X8839D	110 Dunlop Drive, Guelph
29	REEFER	2023	UTIL	1UVYS2533P6833833	X8666D	Accident Write-Off
30	REEFER	2023	UTIL	1UYVS2535P6833834	X8667D	110 Dunlop Drive, Guelph
31	REEFER	2023	UTIL	1UYVS253XP6833828	X8663D	Repossessed by Bailiff
32	REEFER	2023	UTIL	1UYVS2537P6833835	X8696D	3 Walker Dr, Brampton
33	REEFER	2023	UTIL	1UYVS2531P6833829	X8664D	110 Dunlop Drive, Guelph

APPENDIX "B"

May 15, 2026

BY EMAIL

RSG LAW

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

Attention: Mr. Raghav Vig - raghav@rsglaw.ca

Dear Counsel:

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

We have your letter of May 7, 2026, and have reviewed the documents you enclosed therein on behalf of Mr. Cheema. There remain significant categories of records that missing, incomplete, unusable or altogether missing. We address those issues, the Receiver's outstanding requests, and certain additional requests below. Where documents or information are available on digital platforms or software, please direct the Receiver to that material and provide any login or other information required from the Receiver to access it.

1. **Login Credentials.** The suggestion that Mr. Cheema does not know the login information for platforms that were used daily in his business for years is not credible. The suggestion that he cannot retrieve the login information for any of those platforms is even less credible.

Where Mr. Cheema previously had access to accounts, systems, or records necessary to the administration of the estate, he is obliged to take all reasonable steps to restore that access, including by exhausting password reset options and contacting service providers, domain administrators, recovery contacts, or IT personnel, and to provide the Receiver with the necessary information and cooperation. The suggestion that the Receiver should pursue access directly with relevant providers is not an adequate discharge of that obligation. Whether by remembering them or working through the necessary password recovery or reset process with the relevant provider, Mr. Cheema must provide the login credentials for the business.

2. **TD Bank Statements and Account Particulars.** TD bank statements up to 2025 were provided. The 2024 and 2025 statements provided are corrupt and cannot be opened. However, we obtained copies of the 2024 and 2025 statements from the Debtors'¹ accountant that can be opened. Statements for 2026 remain outstanding.

¹ As defined below.

We believe there was another account ending in -4016. Please provide details of this account. Please also provide a description of each TD bank account's purpose and use.

3. **TD Visa Statements.** The TD Visa statements produced end in 2022. Please confirm whether there was any activity on the TD Visa from 2023 through 2026, or whether this card was cancelled in 2022. If there was any activity after 2022, please produce the complete statements for that period to present.
4. **BMO Bank Statements and Account Particulars.** BMO bank statements up to 2025 were provided. The 2024 and 2025 statements provided are corrupt and cannot be opened. However, we obtained copies of the 2024 and 2025 statements from the Debtors' accountant that can be opened. Statements for 2026 remain outstanding. Please also identify each BMO bank account, including a description of its purpose and use. There are discrepancies between the year end cash stated in the financial statements and the cash on hand in the bank accounts known to the Receiver to date, indicating that there are additional accounts that have not been disclosed.
5. **BMO Credit Card.** Please provide all BMO credit card statements for 2026.
6. **HST Documentation for 2025 and 2026.** Please provide the supporting HST documentation for 2026. Based on the 2025 HST documentation, please provide:
 - (a) Documentation and support as to why no HST was collected or remitted from sales made; and
 - (b) Why the 2025 HST documentation provided only includes transactions involving some of the bank accounts, and not all of the transactions in all of the bank accounts.
7. **HST Summaries and Monthly Cash Flow.** The HST summaries provided appear to reflect substantial monthly cash flow for all of 2025 (with the exception of April), in the approximate amount of \$5.1 million for 2025. However, based on the bank statements provided, there was only approximately \$34,000 in cash on hand as at December 31, 2025. The Receiver requires reconciliation of the receivables reflected in the HST summaries to the bank balance, thereby providing a complete accounting of the cash outflows for 2025 to filing in 2026. Please provide the underlying reconciliations and supporting explanations.
8. **Sales Activity Following September 2025 Shutdown.** The HST documentation show sales in October, November, and December 2025. That appears inconsistent with your client's position that operations ceased in September 2025. Please provide an explanation as to:
 - (a) The nature of the post-September 2025 activity;
 - (b) Why sales continued to be recorded after the alleged shutdown date; and
 - (c) Whether goods or services continued to be provided after September 2025.

9. **Transaction Support.** The sales records provided are not sufficient to verify the underlying transactions, as they appear to rely primarily on verbal phone confirmations. Please provide complete supporting documentation for each sale, including invoices, contracts, customer correspondence, payment and deposit records, and any other relevant materials that confirm details of the transactions.
10. **Accounts Receivable Aging Reports and GL Transaction Listings for 2025/2026.** Please provide accounts receivable aging reports for 2025 and 2026, and detailed general ledger transaction listings. Based on the reported revenues, there should have been accounts receivable outstanding at the time of Appointment Order.
11. **Capital Assets and Vehicle Continuity.** Your letter refers to the equipment list annexed as Tab 1. However, a list of assets alone is not sufficient to permit the Receiver to assess completeness or reconcile the fixed asset balances reflected in the financial statements. Further, the Receiver notes that based on the company's balance sheet and the Receiver's cash flow analysis, it appears that Cheema Carriers Corp. ("**Cheema**") acquired \$1.3 million in assets in 2024. However, all of the trucks and trailers listed on the equipment list attached to your letter were leased. The equipment list does not provide the accounting continuity necessary to determine opening values, additions, disposals, depreciation, transfers, or closing balances. Accordingly, please provide: (a) the capital asset continuity schedule² for 2025 and 2026 (to February), including asset values and VIN numbers in addition to the information above; and (b) segregation of owned and those under capital leases.
12. **Intercompany Loan.** Please provide particulars of the intercompany loan from Cheema to 1000083465 Ontario Inc. ("**465 Ontario**", together with Cheema, the "**Debtors**"), including: (a) when the amounts were advanced or borrowed; (b) the purpose of those advances or borrowings; (c) the amounts involved; (d) how those transactions were recorded in the books and records; and (e) how those funds were used and, to the extent they were not used, where the remaining funds are. In addition, we need details of amounts that were paid in 2025 and 2026 to related parties, directors and shareholders, either through a dividend, capital draw, salary, loan or loan repayment, or other cash outflows.
13. **General Ledger and Trial Balance.** Please provide the general ledger and trial balance as at December 2025 and February 2026.
14. **Payroll Summary.** The payroll and employee information provided to date remains materially deficient.
 - (a) Employee Information. The Receiver does not presently have sufficient information to determine employee entitlements, including under the Wage Earner Protection Program (WEPP), or remittance compliance. Please provide: (i) details of all outstanding vacation pay; (ii) confirmation, with supporting records, of whether source

² i.e. An unbroken trail of asset activity, including opening balances, additions, disposals, transfers, and depreciation, culminating in the closing balances for the period.

- deductions were fully remitted; (iii) each employee's date of hire; (iv) each employee's date of termination; and (v) each employee's years of service.
- (b) T4 Provider. It appears a third-party provider was used in relation to payroll and/or T4 preparation. Please provide the name and contact particulars of that provider so that the Receiver may communicate with them directly regarding issuance of T4s.
- (c) Source Deductions. Although the materials appear to show a credit balance in 2025, that does not establish that all 2025 source deduction filings were made or that all remittances were completed. Please provide the returns and payments, along with complete supporting documentation confirming all 2025 payroll source deductions were properly filed and remitted.
15. **1000083465 Ontario Inc. Records**. The Receiver remains without the necessary banking and financial records for 465 Ontario. Please produce all banking and financial information for 2024, 2025, and 2026, including: (a) bank statements; (b) financial statements; (c) general ledgers and trial balances; (d) records of operating costs; and (e) records of rental revenue.
16. **860 Progress Court Soil Berm**. In light of information recently received from the Receiver's environmental consultants, please advise: (a) who installed the soil berm at 860 Progress Court; and (b) where the soil used for that berm was sourced.
17. **SFJ Canada**. Upon reviewing the 2025 information, the Receiver identified a transaction involving SFJ Canada. Please advise who this party is and its relationship to the Debtors. Please also provide full particulars of all payments made to or from SFJ Canada, including the amounts, dates, and the nature/purpose of such transactions.
18. **Financial instrument transactions**. Upon review of 2025 information, it appears there are several foreign currency payments and settlements. Please provide particulars regarding the company providing these instruments, a copy of the relevant contracts or other documentation, and relevant statements for 2025 and 2026.

The Receiver expects prompt production of the above records and information in complete and usable form. If your client takes the position that any requested record is not in his possession, power, or control, please state that position expressly and provide the factual basis for it. If any record once existed but is no longer available, please explain when it ceased to be available, what became of it, and who presently has or last had possession of it.

Mr. Cheema's Obligations under the Appointment Order

The Receiver also rejects the attempt in your letter to shift the onus onto the Receiver to supply particulars before Mr. Cheema will discharge obligations that arise directly under the Appointment Order. In several instances, including with respect to fleet and vehicle information, alleged movement of vehicles, and alleged alteration of identifying features, your letter demands that the Receiver first provide specific VINs, licence plates, dates, photographs, or names before any substantive response will be given. That is not the framework established by the Appointment

Order, which requires Mr. Cheema to forthwith advise the Receiver of all Property and Records in his possession or control, grant immediate and continued access, and provide all assistance necessary to recover and copy records, including access codes and account information.

Moreover, many of the particulars your letter demands have already been provided, both in the Receiver's prior correspondence and in the First Report of the Receiver dated May 5, 2026, which was served on you and which documents, among other things, repeated deficiencies in disclosure, incorrect login credentials, undisclosed or inaccurately described vehicles, and the Receiver's inability to verify purported sales, transfers, or locations on the basis of information supplied by Mr. Cheema.

Mr. Cheema is required to provide complete and accurate disclosure of all matters within his knowledge, possession, power, or control. He is not entitled to withhold compliance until the Receiver first proves the very facts his disclosure is meant to address.

Given the continuing deficiencies in production to date, the Receiver reserves all rights arising from any failure to provide complete, accurate, and usable disclosure. Prompt and complete compliance is expected. If such compliance is not forthcoming, the Receiver will ask the Court to assess the state of Mr. Cheema's cooperation at the contempt motion scheduled for June 16, 2026.

Yours truly,

RECONSTRUCT LLP



William Main
WM/as

ec: R. Goldhar & K. Fung
C. Fell & N. Rambaran

APPENDIX "C"

Alina Stoica

From: William Main
Sent: May 7, 2026 7:10 PM
To: support xpertdispatch.com; Natasha Rambaran
Cc: Richard Goldhar; Karen Fung; Caitlin Fell; Alina Stoica
Subject: RE: Final Demand for Compliance with Receivership Order - Court File No. CV-25-00742000-00CL - Cheema Carriers Corp et al.

Hi,

The reasons you are being served with our materials are set out in the materials. Principally, as the Court-appointed receiver for Cheema, Goldhar & Associates (the “**Receiver**”) requires and is entitled to access to Cheema’s Xpert account and all information contained therein. We have contacted you multiple times seeking this information as required under the Appointment Order (as defined in the First Report of the Receiver, in the materials you received). You have not responded. If you would like to comply with the Order we would be happy to talk with you about receiving this information. Otherwise, we will proceed with our motion and seek the Estate’s cost of doing from Xpert.

Will



William Main
Partner
Litigation
T | 416.613.4885
F | 416.613.8290
E | wmain@reconllp.com

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

From: support xpertdispatch.com <support@xpertdispatch.com>
Sent: May 7, 2026 3:59 PM
To: Natasha Rambaran <nrambaran@reconllp.com>
Cc: Richard Goldhar <rgoldhar@goldhar.ca>; Karen Fung <kfung@goldhar.ca>; Caitlin Fell <cfell@reconllp.com>; William Main <wmain@reconllp.com>; Alina Stoica <astoica@reconllp.com>
Subject: Re: Final Demand for Compliance with Receivership Order - Court File No. CV-25-00742000-00CL - Cheema Carriers Corp et al.

Hi,
Not sure why this is addressed to us. We are just a service provider of a product called Xpert Dispatch. It is just a business electronic platform to keep / maintain their data and records fully controlled by the user. Cheema Carrier is the main admin user and all users , password , access permissions to their users , data , records are all maintained within their office. All records they want to keep, maintain, add, edit is all controlled by Cheema Carriers and their team. Cheema Carriers(now may be their lawyer) might have shared or can share login credentials, if not done already, to give you full access to their account.

I would request to please contact them to get the information you are seeking.

Thanks
Xpert Team

From: Natasha Rambaran <nrambaran@reconllp.com>

Sent: Friday, May 1, 2026 6:44 PM

To: support xpertdispatch.com <support@xpertdispatch.com>

Cc: Richard Goldhar <rgoldhar@goldhar.ca>; Karen Fung <kfung@goldhar.ca>; Caitlin Fell <cfell@reconllp.com>;
William Main <wmain@reconllp.com>; Alina Stoica <astoica@reconllp.com>

Subject: Final Demand for Compliance with Receivership Order - Court File No. CV-25-00742000-00CL - Cheema Carriers Corp et al.

Good evening,

Please see the attached letter from William Main.

Regards,



Natasha Rambaran

Associate

T | 416.613.4880

C | 416.587.1439

E | nrambaran@reconllp.com

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

This e-mail may contain information that is privileged, confidential and/or exempt from disclosure. No waiver whatsoever is intended by sending this e-mail which is intended only for the named recipient(s). Unauthorized use, dissemination or copying is prohibited. If you receive this email in error, please notify the sender and destroy all copies of this e-mail.

APPENDIX “D”

May 21, 2026

BY EMAIL AZFAR@HAULEXPEDITE.COM

HAULEX EXPEDITE
6789 MILLCREEK DR
MISSISSAUGA, ON, L5N 5M4

Dear Sir/Madam:

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**”).

On April 23, 2026, we served an aide memoire on you. On May 5, 2026, we served a motion record on you. As set out in those documents, the Receiver requires **an inventory from Haulex Expedite (“Haulex”) of the trucks and trailers used by Haulex in the preceding twelve (12) months**. The Receiver has brought a motion returnable before the Honourable Justice Dietrich on June 16, 2026 for this information.

We did not receive any responding motion material from you by the Court-ordered deadline of May 19, 2026. If you are not opposing the motion and will provide the information sought please direct the information to me forthwith. Otherwise, the Receiver will have no alternative but to proceed with its motion. We will seek the Estate’s cost of the motion from you.

Yours truly,

RECONSTRUCT LLP



William Main
WM/as

ec: R. Goldhar & K. Fung
C. Fell & N. Rambaran

APPENDIX “E”

May 21, 2026

BY EMAIL 6403361CANADAINC@GMAIL.COM

MIKAAL MOTOR FREIGHT
4412 MARYVALE RD NE
CALGARY, AB T2A 2V2

Dear Sir/Madam:

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**”).

On April 23, 2026, we served an aide memoire on you. On May 5, 2026, we served a motion record on you. As set out in those documents, the Receiver requires **an inventory from Mikaal Motor Freight (“Mikaal”) of the trucks and trailers used by Mikaal in the preceding twelve (12) months**. The Receiver has brought a motion returnable before the Honourable Justice Dietrich on June 16, 2026 for this information.

We did not receive any responding motion material from you by the Court-ordered deadline of May 19, 2026. If you are not opposing the motion and will provide the information sought please direct the information to me forthwith. Otherwise, the Receiver will have no alternative but to proceed with its motion. We will seek the Estate’s cost of the motion from you.

Yours truly,

RECONSTRUCT LLP



William Main
WM/as

ec: R. Goldhar & K. Fung
C. Fell & N. Rambaran

APPENDIX “F”

Alina Stoica

From: Farukh Bhatti <farukh@fablaw.ca>
Sent: May 21, 2026 6:19 PM
To: William Main
Cc: FAB Law Info
Subject: RE: Cheema Carriers Corp. and 1000083465 Ontario Inc. - Court File No. CV-25-00742000-00CL
Attachments: Response to Reconstruct LLP - 05.21.2026.pdf
Importance: High

Good Evening Mr. Main,

I hope all is well. By way of introduction, my name is Farukh Bhatti, and I am legal counsel for Mikaal Motor Freight.

We have recently been retained by Mikaal. Please see attached our response to your letter dated for May 21, 2026.

I kindly ask for your indulgence as we gather the necessary documents and information to prepare a response to your request.

I can make myself available for a phone call as well to discuss and understand exactly what it is you seek from our clients.

I look forward to hearing from you.

Thank you.

Best Regards,



FAB LAW

REAL ESTATE • IMMIGRATION • WILLS/POAS



Farukh A. Bhatti
Managing Lawyer

Office : (416) 457-6454

Fax : (416) 981-7646

Email : farukh@fablaw.ca

7880 Keele Street, Suite 206
Concord, ON L4K 4G7

This e-mail and any attachments are confidential and intended solely for the use of the individual to whom they are addressed. If you have received this e-mail in error, please notify the sender. This message contains confidential information and is intended only for the individual named. If you are not the named addressee you should not disseminate, distribute, copy, retain, use or modify this e-mail. Please notify the sender immediately by e-mail or by telephone at 416-457-6454 if you have received this e-mail by mistake and delete this e-mail from your system. E-mail can be intercepted in transit or sent to the wrong address, so use secure means to communicate with us if you are concerned about confidentiality. If you are not the intended recipient you are notified that disclosing, copying, distributing or taking any action in reliance on the contents of this information is strictly prohibited.

PLEASE NOTE WE HAVE MOVED OUR OFFICE TO: 7880 KEELE STREET, UNIT 206, CONCORD, ON L4K 4G7. THANK YOU.



FAB LAW

REAL ESTATE • IMMIGRATION • WILLS/POAS

7880 Keele Street, Suite 206
Concord, ON L4K 4G7
Office | (289) 818-2774
Phone | (416) 457-6454
Fax | (416) 981-7646
Email | farukh@fablaw.ca

May 21, 2026

DELIVERED BY EMAIL

RECONSTRUCT LLP

80 Richmond St W, Suite 1700
Toronto, ON M5H 2A4

Attn: William Main

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

Dear Mr. Main

We acknowledge receipt of your correspondence dated May 21, 2026.

Please be advised that our office has only recently been retained by Mikaal Motor Freight in connection with the above-noted matter. We are presently in the process of reviewing the materials served to date and obtaining instructions from our client.

In these circumstances, we respectfully request an indulgence of three (3) weeks to permit our office to complete its review and provide a substantive response regarding the information sought and the pending motion returnable before Justice Dietrich.

Our client's position is not yet finalized, and nothing in this correspondence should be construed as an admission or waiver of any rights, remedies, or positions available to Mikaal Motor Freight.

We would appreciate your confirmation that the requested indulgence may be accommodated. In the interim, we trust that no further steps will be taken against our client without prior notice to our office.

We look forward to your prompt response.

Yours truly,

Farukh A. Bhatti
Counsel for Mikaal Motor Freight

APPENDIX “G”

Alina Stoica

From: William Main
Sent: May 22, 2026 3:21 PM
To: Farukh Bhatti
Cc: FAB Law Info; Natasha Rambaran; Karen Fung
Subject: RE: Cheema Carriers Corp. and 1000083465 Ontario Inc. - Court File No. CV-25-00742000-00CL

Counsel,

The Receiver is just looking for a list of Mikhaal's vehicles used in last 12 months. This is a targeted request for information that is readily available to Mikhaal. Mikhaal has been on notice of the motion since May 5. Its responding materials were due May 19. We are hopeful that Mikhaal will provide the material sought. If not, we will agree to Mikhaal delivering its responding materials on or before June 5, to permit time for the Receiver to respond and any necessary cross-examinations and facta prior to the June 16 hearing date.

If you would like to discuss the matter further I am happy to do so.

Will

**RECON**
RECONSTRUCT LLP

William Main
Partner
Litigation
T | 416.613.4885
F | 416.613.8290
E | wmain@reconllp.com

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

From: Farukh Bhatti <farukh@fablaw.ca>
Sent: May 21, 2026 6:19 PM
To: William Main <wmain@reconllp.com>
Cc: FAB Law Info <info@fablaw.ca>
Subject: RE: Cheema Carriers Corp. and 1000083465 Ontario Inc. - Court File No. CV-25-00742000-00CL
Importance: High

Good Evening Mr. Main,

I hope all is well. By way of introduction, my name is Farukh Bhatti, and I am legal counsel for Mikhaal Motor Freight.

We have recently been retained by Mikhaal. Please see attached our response to your letter dated for May 21, 2026.

I kindly ask for your indulgence as we gather the necessary documents and information to prepare a response to your request.

I can make myself available for a phone call as well to discuss and understand exactly what it is you seek from our clients.

I look forward to hearing from you.

Thank you.

Best Regards,



FAB LAW

REAL ESTATE • IMMIGRATION • WILLS/POAS



Farukh A. Bhatti

Managing Lawyer

Office : (416) 457-6454

Fax : (416) 981-7646

Email : farukh@fablaw.ca

**7880 Keele Street, Suite 206
Concord, ON L4K 4G7**

This e-mail and any attachments are confidential and intended solely for the use of the individual to whom they are addressed. If you have received this e-mail in error, please notify the sender. This message contains confidential information and is intended only for the individual named. If you are not the named addressee you should not disseminate, distribute, copy, retain, use or modify this e-mail. Please notify the sender immediately by e-mail or by telephone at 416-457-6454 if you have received this e-mail by mistake and delete this e-mail from your system. E-mail can be intercepted in transit or sent to the wrong address, so use secure means to communicate with us if you are concerned about confidentiality. If you are not the intended recipient you are notified that disclosing, copying, distributing or taking any action in reliance on the contents of this information is strictly prohibited.

PLEASE NOTE WE HAVE MOVED OUR OFFICE TO: 7880 KEELE STREET, UNIT 206, CONCORD, ON L4K 4G7. THANK YOU.

APPENDIX “H”

Alina Stoica

From: Anirban Mukherjee <anirban@ampcorp.ca>
Sent: May 4, 2026 7:49 PM
To: Natasha Rambaran
Cc: Richard Goldhar; Karen Fung; Caitlin Fell; William Main; Alina Stoica
Subject: Re: Final Demand for Compliance with Receivership Order - Court File No. CV-25-00742000-00CL - Cheema Carriers Corp et al.

Hi Natasha,

We are in receipt of your Email dated May1st,2026.

Please be advised that we already informed everyone on file that due to the busy schedule of the ongoing tax season it will take more than usual time for us to submit the documents that's being asked for.

In between we have already submitted the payroll records for 2025 that's are in possession of us.

For the rest of the documents we have to deploy at least one senior and one junior Staff Accountants in our office to compile the data spreading over multiple years and definitely its not possible for us to submit everything by the deadline provided in the letter send by you.

We need at least till 31st May,2026 to submit the relevant paperwork.

Also we are curious who are going to bear the cost that we will be incurring to deploy the staff members and the time that will be spent on this file.

Please let us know.

Rest assured we will be submitting all the documents asked for, whatever is in our possession for the above client by 31st May,2026.

Thanks

**Anirban Mukherjee CPA
Principal**



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

Do you need to print this email? Let's reduce our paper use.

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From: Natasha Rambaran <nrambaran@reconllp.com>

Sent: Friday, May 1, 2026 6:38 PM

To: Anirban Mukherjee <anirban@ampcorp.ca>

Cc: Richard Goldhar <rgoldhar@goldhar.ca>; Karen Fung <kfung@goldhar.ca>; Caitlin Fell <cfell@reconllp.com>; William Main <wmain@reconllp.com>; Alina Stoica <astoica@reconllp.com>

Subject: Final Demand for Compliance with Receivership Order - Court File No. CV-25-00742000-00CL - Cheema Carriers Corp et al.

Good evening,

Please see the attached letter from William Main.

Regards,



Natasha Rambaran

Associate

T | 416.613.4880

C | 416.587.1439

E | nrambaran@reconllp.com

Reconstruct LLP | Restructuring and Litigation Lawyers

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

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APPENDIX "I"

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N :

BANK OF MONTREAL

Applicant

– and –

CHEEMA CARRIERS CORP. AND 1000083465 ONTARIO INC.

Respondents

**AFFIDAVIT OF SERVICE
(Sworn May 6, 2026)**

I, **ALINA STOICA**, of the City of Toronto, in the province of Ontario, **MAKE OATH AND SAY:**

1. I am a law clerk with the law firm of Reconstruct LLP, and as such, have knowledge of the following matters:

2. On May 5 and 6, 2026 I served the Motion Record of the Receiver on the email service list. Attached as **Exhibit “A”** is a copy of the service list.

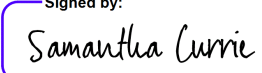
3. Attached as **Exhibit “B”** are copies of the emails.

4. I am advised and verily believe same to be true that on May 6, 2026, Levi Rivers served the Motion Record of the Receiver by overnight courier on:

(a) Mercedes Benz Financial Services Canada Corporation, 2680 Matheson Blvd. E. Ste 500 Mississauga, ON L4W 0A5;

- (b) Concentra Bank c/o Comm Leasing, Box 3030 Regina, SK S4P 3G8;
- (c) The Bank of Nova Scotia, 10 Wright Boulevard, Stratford, ON N5A 7X9;
- (d) Wells Fargo Equipment Finance Company, 1290 Central Parkway W., Suite 1100,
Mississauga, ON L5C 4R3;
- (e) Lbel Inc., 5035 South Service Road, Burlington, ON L7L 6M9; and
- (f) Tesla Motors Canada ULC, 3401 Dufferin Street, Suite 320, Toronto, ON M6A 2T9.

SWORN BEFORE ME at the City of)
 Toronto, in the Province of Ontario, on 6th)
 day of May 2026.)

Signed by:)
)
5B320F36BB88405...)

A Commissioner for taking Affidavits.
 Samantha Currie, a Commissioner, etc,
 Province of Ontario, for Reconstruct LLP,
 Barristers & Solicitors.
 Expires: Aug 13, 2028

Signed by:)
)
121A421EEB2349C...)

ALINA STOICA

THIS IS **EXHIBIT "A"** REFERRED TO IN THE
AFFIDAVIT OF ALINA STOICA SWORN BEFORE ME,
THIS 6TH DAY OF MAY, 2026

Signed by:

Samantha Currie

5B320F36B88405...

A COMMISSIONER FOR TAKING AFFIDAVITS

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**

**SERVICE LIST
(as of May 6, 2026)**

Applicant	
Torys LLP 79 Wellington St. W., 30th Floor Box 270, TD South Tower Toronto, ON M5K 1N2 Counsel to Bank of Montreal, the Applicant	Adam M. Slavens Tel: 416.865.7333 Email: aslavens@torys.com Mike Noel Tel: 416.865.7378 Email: mnoel@torys.com
Proposed Receiver	
Goldhar & Associates Ltd. 1220 Eglinton Ave W Toronto, ON M6C 2E3 Receiver	Richard Goldhar Email: RGoldhar@goldhar.ca Karen Fung Email: kfung@goldhar.ca

<p>Reconstruct LLP 80 Richmond St W Suite #1700 Toronto, ON M5H 2A3</p> <p>Counsel to the Proposed Receiver</p>	<p>Caitlin Fell Tel: 416-613-8282 Email: cfell@reconllp.com</p> <p>Will Main Tel: 416-613-4885 Email: wmain@reconllp.com</p>
<p>Respondents</p>	
<p>RSG Law 6605 Hurontario Street Suite 400 Mississauga, ON L5T 0A3</p> <p>Counsel to the Respondents</p>	<p>Raghav Vig Tel: 905-799-0925 Email: raghav@rsqlaw.ca</p> <p>Raj S. Grewal Tel: 905-799-0925 Email: raj@rsqlaw.ca</p>
<p>Minister of National Revenue</p>	
<p>Attorney General of Canada Department of Justice Canada Ontario Regional Office 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1 Fax: 416-973-0942</p> <p>Counsel to His Majesty the King in Right of Canada as represented by the Minister of National Revenue</p>	<p>General Intake for Department of Justice - AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca</p>

Ministry of Finance	
<p>Ministry of Finance 6th Floor 33 King St. W. Oshawa, ON L1H 8H5</p>	<p>Steven Groeneveld Counsel, Legal Services Branch, Ministry of Finance, Civil Law Division, Ministry of the Attorney General Ontario Public Service</p> <p>Tel: 905-431-8380 Email: steven.groeneveld@ontario.ca</p>
<p>Insolvency Unit Ministry of Finance 6th Floor 33 King St. W. Oshawa, ON L1H 8H5</p>	<p>Email: insolvency.unit@ontario.ca</p>
PPSA Creditors	
<p>TFG Financial Corporation 3501-1055 Dunsmuir Street PO Box 49215 Vancouver, BC V7X 1K8</p> <p>info@tfqfinancial.com</p>	<p>Lbel Inc. 5035 South Service Road Burlington, ON L7L 6M9</p>
<p>CWB National Leasing Inc. 1525 Buffalo Place (3221827) Winnipeg, MB R3T 1L9</p> <p>contractadmin@cwbnationalleasing.com</p>	<p>Daimler Truck Financial Services Canada Corporation 2680 Matheson Blvd. E. Ste 202 Mississauga, ON L4W 0A5</p> <p>john.f.otoole@daimlertruck.com</p>
<p>Tesla Motors Canada ULC 3401 Dufferin Street, Suite 320 Toronto, ON M6A 2T9</p>	<p>Garfinkle Biderman LLP 1 Adelaide St. E Toronto, ON M5C 2V9</p> <p>Wendy Greenspan Email: wgreenspoon@GARFINKLE.com</p> <p>Counsel to PNC Vendor Finance Corporation Canada</p>
<p>Coast Capital Equipment Leasing Ltd. 800-9900 King George Blvd. Surrey, BC V3T 0K7</p> <p>centralprivacyoffice@coastcapitalsavings.com</p>	<p>Honda Canada Finance Inc. 180 Honda Blvd Markham, ON L6C 0H9</p> <p>cs@honda.ca</p>

<p>Meridian OneCap Credit Corp. Suite 1500, 4710 Kingsway Burnaby, BC V5H 4M2</p> <p>client.service@meridianonecap.ca</p>	<p>Meridian OneCap 204 – 3185 Willingdon Green Burnaby, BC V5G 4P3</p> <p>client.service@meridianonecap.ca</p>
<p>Mercedes-Benz Financial Services Canada Corporation 2680 Matheson Blvd. E. Ste 500 Mississauga, ON L4W 0A5</p>	<p>Bodkin, A division of Bennington Financial Corp. 102-1465 North Service Rd E Oakville, ON L6H 1A7</p> <p>executiveoffice@benningtonfinancial.ca</p>
<p>Concentra Bank c/o Comm Leasing, Box 3030 Regina, SK S4P 3G8</p> <p>complaints@eqbank.ca</p>	<p>The Bank of Nova Scotia 10 Wright Boulevard Stratford, ON N5A 7X9</p>
<p>Riordan Leasing Inc. 1158 King St. E Kitchener, ON N2G 2N4</p> <p>stacey@riordanleasing.com</p>	<p>Wells Fargo Equipment Finance Company 1290 Central Parkway W., Suite 1100 Mississauga, ON L5C 4R3</p>

EMAIL SERVICE LIST

aslavens@torys.com; mnoel@torys.com; RGoldhar@goldhar.ca; kfung@goldhar.ca; cfell@reconllp.com; wmain@reconllp.com; raghav@rsglaw.ca; raj@rsglaw.ca; AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca; steven.groeneveld@ontario.ca; insolvency.unit@ontario.ca; wgreenspoon@GARFINKLE.com; contractadmin@cwbnationalleasing.com; john.f.otoole@daimlertruck.com; cs@honda.ca; client.service@meridianonecap.ca; LossRecovery@meridianonecap.ca; operations@cqrlogistics.com; lisal@benningtonfinancial.ca; info@tfqfinancial.com; executiveoffice@benningtonfinancial.ca; complaints@eqbank.ca; stacey@riordanleasing.com; centralprivacyoffice@coastcapitalsavings.com

THIS IS **EXHIBIT "B"** REFERRED TO IN THE
AFFIDAVIT OF ALINA STOICA SWORN BEFORE ME,
THIS 6TH DAY OF MAY, 2026

Signed by:

Samantha Currie

5B320F365B88405...

A COMMISSIONER FOR TAKING AFFIDAVITS

Samantha Currie

From: Alina Stoica
Sent: May 5, 2026 11:51 PM
To: Mike Noel; Elizabeth Nigro; Adam Slavens; raghav@rsglaw.ca; raj@rsglaw.ca; AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca; insolvency.unit@ontario.ca; wgreenspoon@garfinkle.com; LossRecovery@meridianonecap.ca; operations@cqrlogistics.com; lisal@benningtonfinancial.ca; birpal@benipallaw.ca; anirban@ampcorp.ca; support@xpertdispatch.com; bijakanksha@gmail.com; 6403361canadainc@gmail.com; azfar@haulexpedite.com
Cc: Caitlin Fell; RGoldhar@goldhar.ca; Karen Fung; Levi Rivers; William Main; Natasha Rambaran
Subject: Cheema Carriers Corp. and 1000083465 Ontario Inc. - Court File No. CV-25-00742000-00CL
Attachments: Motion Record - Receiver - May 5, 2026.pdf

To the Service List:

Please see attached the Motion Record of Goldhar & Associates Ltd. in its capacity as Court-appointed Receiver in the above proceedings, for the motion returnable June 16, 2026 seeking a Contempt Order and Compliance and Production Order, which is hereby served on you pursuant to the *Rules*.

Regards,



Alina Stoica
Law Clerk
T | 416.613.8287
C | 437.871.2251
E | astoica@reconllp.com

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

Samantha Currie

From: Alina Stoica
Sent: May 6, 2026 9:39 AM
To: info@tfgfinancial.com; centralprivacyoffice@coastcapitalsavings.com; executiveoffice@benningtonfinancial.ca; stacey@riordanleasing.com
Subject: FW: Cheema Carriers Corp. and 1000083465 Ontario Inc. - Court File No. CV-25-00742000-00CL
Attachments: Motion Record - Receiver - May 5, 2026.pdf

Good day,

Please see attached the Motion Record of Goldhar & Associates Ltd. in its capacity as Court-appointed Receiver in the above proceedings, for the motion returnable June 16, 2026 seeking a Contempt Order and Compliance and Production Order, which is hereby served on you pursuant to the *Rules*.

Regards,



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

BANK OF MONTREAL

and

**CHEEMA CARRIERS CORP. AND 1000083465
ONTARIO INC.**

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

AFFIDAVIT OF SERVICE

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Lawyers for the Proposed Receiver

APPENDIX “J”



Driver's Licence
Permis de conduire

ON
CANADA



1,2 NAME/ NOM

ELAHI,
FARAZ

8 188 FIRST NATIONS TRAIL
KLEINBURG, ON, L4H 4W6

4d NUMBER/
NUMÉRO

[REDACTED]

4a ISS/ DÉL.

2022/03/10

4b EXP./ EXP.

2026/12/09

5 DD/ RÉF.

HH3700390

16 HGT/HAUT.

176 cm

15 SEX/ SEXE

M

9 CLASS/
CATEG.

G

REST./
COND.

Z

3 DOB/ DN

[REDACTED]

[REDACTED]

APPENDIX “K”

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

BETWEEN :

BANK OF MONTREAL

Applicant

and

CHEEMA CARRIERS CORP. AND 1000083465 ONTARIO INC.

Respondents

AFFIDAVIT OF ATTEMPTED SERVICE

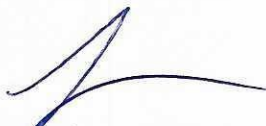
I, Christopher Maniaci, Process Server, of the City of Toronto, in the Province of Ontario
MAKE OATH AND SAY AS FOLLOWS:

1. On May 6, 2026, at 1:00 p.m., I attempted to serve Faraz Cheema with a copy of the Motion Record of the Receiver, at 188 First Nations Trail, Kleinburg, Ontario L4H 4W6.
2. This address is a home in a residential area.
3. A woman answered the door and she told me that Faraz Cheema was not at home. The woman told me Faraz Cheema would be home in the evening.
4. On May 6, 2026, at 5:55 p.m., and 6:50 p.m., I attended again at the same address and spoke to a woman over the doorbell intercom. She told me Faraz Cheema was not there.
5. On May 7, 2026, at 2:14 p.m., I attended again at the same address and spoke to a woman over the doorbell intercom. I asked if "Faraz Cheema" was at home, and the woman told me "You won't find him here".

SWORN Before me at the City of)
Toronto, in the Province of Ontario)
This 11th day of May 2026)



Christopher Maniaci


A Commissioner of Oaths

Franco Tempria, a Commissioner, etc., Province of Ontario, for 911027 Ontario Inc. e/a Reliable Process Servers Inc., and for Process Serving and Residential Tenancies Act, 2006 matters only. Expires December 16, 2028

BANK OF MONTREAL
Applicant

CHEEMA CARRIERS CORP. et al.
Respondents

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

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

PROCEEDING COMMENCED AT
TORONTO

AFFIDAVIT OF ATTEMPTED SERVICE

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

APPENDIX “L”

Transcript

6 March 2026, 03:00pm

□ **Karen Fung** started transcription

KF **Karen Fung** 0:04

Okay.

I think we're just waiting for your council for us.

So, while we're waiting for your your counsel, is there how how is is is Nyla related to you?

She's the other director on the document.

F **Faraz** 1:32

I think we can just wait for Raghu to come in and we'll all start together.

KF **Karen Fung** 1:35

Okay.

Good morning, Raghav. How are you?

RV **Raghav Vig** 2:30

Yeah, hi, good morning everyone. Good morning, Karen.

KF **Karen Fung** 2:33

My name.

Thank you both of you for taking the time to join us. I think this is going to be very helpful for our file and what we have to do as receiver. As I mentioned, I'm Karen Fung. I'm the new addition to this file. You've probably been dealing a lot with Richard, Laisie, and Marlene on this.

But I'm been added to the team to take the lead for this particular one. So I just wanted to introduce myself. Also on the line, I think we do have William Main, who's our counsel from Torres. You've probably seen his name.

around and once again, thanks for making the time. I know there has been a few emails back and forth with Richard on some questions and just looking at some of the responses. I think I thought it would be helpful to get on the line and

and actually kind of go, not just go through those questions per se, but get a broader picture of what has been happening in the company and the location leading all the way up until this and other information that will help us with our duties as a receiver for this particular file. So some of this will, you know, be a little bit of the background because we were, you know, thrown into the file, or I was thrown into the file late. So it's helpful for my own personal knowledge to be able to, you know, really understand.

the operations and, you know, once again, all the duties that we have as receiver. Is that fair? So...

I think from what?

So what I'd like to do is just get, once again, just get a little bit of the background information. And just for your knowledge, I am recording and transcribing just to help, hopefully, with some of the notes. Like I said, I'm hoping for a really good dialogue and a lot of information coming back from you. So I just want to make sure that

You know, we're we're capturing everything that we that the information that's being shared today. Maybe just step back a little bit in terms of, you know, CHEMA Carrier Corporate. I see that there are two particular directors, one on CHEMA and one on the numbered company, 46, which is going to call it 465 Ontario.

For now, is there is Nala is there a relations with the with Nala and Faraz, or are they just are they just like friends? Cause we we haven't had any conversations with Nala to date, I don't believe.

RV Raghav Vig 5:39

Yeah, no, there is a relationship. For us, you can confirm. I believe they're spouses of each other.

KF Karen Fung 5:44

Okay.

F Faraz 5:44

That's where she's my wife.

KF Karen Fung 5:46

Okay. And is she active in the day-to-day, or was active in the day-to-day, or is it more of just, once again, just splitting between the corporations?

F Faraz 6:00

Uh, it's mostly just me.

KF Karen Fung 6:03

Okay, so she wasn't she wasn't active in the day-to-day for either of the corps.

RV Raghav Vig 6:03

So, I mean...

Not really, like mostly like the minds of the of the companies was for us, who was basically in charge of the day-to-day operations and who also basically took all the decisions on behalf of the corporations. But yeah, Naila is a director on record.

KF Karen Fung 6:13

Yeah.

Okay.

Okay, and Bassarat is, I'm assuming father, father, father-in-law or something, or brother, like, is he also, he's the other guarantor.

F Faraz 6:35

She's my mother.

KF Karen Fung 6:37

Mother, OK.

And so the Kema carrier that was located, you guys did both, you guys had your own fleet, I see, as well as you brokered.

For.

You had a brokerage arm for other for your operations, or was it just your own fleet?

F Faraz 7:05

I would like Gary, please.

KF **Karen Fung** 7:07

Okay, so all the work was just for you with your own fleet.

F **Faraz** 7:13

That's correct, by and large.

KF **Karen Fung** 7:15

Okay. And the location that is registered, I think it's Anson. What was there?

F **Faraz** 7:28

That with our offices.

KF **Karen Fung** 7:29

Just offices, so that...

And when you say offices, was it like the whole front back office dispatch?

F **Faraz** 7:36

Deb.

No, that that was the main office.

KF **Karen Fung** 7:45

So, accounting was there?

accounting and finance.

F **Faraz** 7:50

Okay.

Right, you have a separate accountant.

KF **Karen Fung** 7:55

I'm sorry, say that again.

WM **William Main** 7:56

Sorry, Mr. Jimmy, could you speak up a little bit? I'm having some difficulty hearing you.

F **Faraz** 7:59
We, we have our honour bond is our company.

KF **Karen Fung** 8:02
I'm sorry, say that again.

F **Faraz** 8:06
Uh, Anna, the account to put it up.

RV **Raghav Vig** 8:09
No, I think, yeah, I think for us the question is that the office space that you mentioned, what this was sort of like a back office where the account accounts were handled or was it just like dispatch and...

KF **Karen Fung** 8:09
Anna bund.

F **Faraz** 8:14
Mhm.

RV **Raghav Vig** 8:23
The.

F **Faraz** 8:23
Yeah, the day-to-day activities of the company.

KF **Karen Fung** 8:27
So they, so that location has all the books and records.

F **Faraz** 8:34
The application has been one down as of like last September.

KF **Karen Fung** 8:41
Okay, so where were all the books and record? Like, were you guys using hard copy?

Like, what, where were the books and records kept? Like, where is it? Did you guys use Google Drive? Did you guys use an ERP system? Like, did you guys use QuickBooks? Like, what was the... platform that you guys use for books and records.

F Faraz 9:02
Yeah, most of them were kept digitally using Google.

KF Karen Fung 9:06
Using Google.
Until all the accounting, your account, how about your accounting?
You mentioned Anabon, is that a person or is that a company?

F Faraz 9:17
Yeah, that's a that's a.

RV Raghav Vig 9:17
Yeah, yeah, so Anirban is, I can probably answer that. Anirban is their accountant who used to handle all their operations. I can probably give him his full name.

KF Karen Fung 9:27
Yeah, that would be great.

RV Raghav Vig 9:29
Uh, it's Anirban Mukherjee.

KF Karen Fung 9:31
If you don't mind, e-mail it to me because...

RV Raghav Vig 9:31
And yeah, yeah, I can let me make a note. Okay, I'm going to do it.

WM William Main 9:36
And when you say accountant, he was doing day-to-day bookkeeping in addition to just sort of more periodic accounting work.

RV **Raghav Vig** 9:46

For us, was it? I know that it was it was almost quarterly that you made your statements, but...

Uh, did I mean also do the the day-to-day accounting?

F **Faraz** 10:00

What do you mean by the day-to-day accounting?

KF **Karen Fung** 10:03

Will record.

WM **William Main** 10:04

Sorry, go ahead, Karen. This is your barely work.

KF **Karen Fung** 10:05

Yeah, it's okay. Well, I appreciate it. It like we're, you know, recording of all your all of your.

WM **William Main** 10:10

BA.

KF **Karen Fung** 10:17

you know, recording of the revenue that's coming in, like just very, you know, the basics, recording of the revenue, recording the expenses, taking care of the, like, the payment of employees and contractors and, you know, making, you know, payments to the bank using the revolver loan.

Lease payments, all those, all the day-to-day accounting.

F **Faraz** 10:42

No, most of that stuff was being done out of Samson.

KF **Karen Fung** 10:47

Out of out of an was doing that.

F **Faraz** 10:49
No, he wasn't doing the day-to-day stuff. That was done in our office.

KF **Karen Fung** 10:55
Okay, so, sorry, he is not part of your organization?

RV **Raghav Vig** 11:01
No, he's a he has his own firm. He's like a like a third-party accountant.

KF **Karen Fung** 11:02
Okay.
Okay, I see.

WM **William Main** 11:07
Sounds like he was doing their statements or something, Karen.

KF **Karen Fung** 11:10
Okay, okay. Do you have, can you share with us the employee list and positions of the previous employees? Because we do need to get copies of financial statement.

F **Faraz** 11:29
I.

KF **Karen Fung** 11:30
and transaction history. So it's either through, you know, we need a couple of things. One is understanding or getting access to the Google Docs that were used to record. I find it a little bit challenging to understand why Google Docs work.

F **Faraz** 11:33
BA.
You.
Yeah.

KF **Karen Fung** 11:49

would be your accounting system, but maybe, you know, once again, the people that were previously responsible, I don't know, did you have a, like either your CFO or your director of finance or your controller, that person would have a better understanding of how and where the books and records are.

F **Faraz** 11:53
1.
Yes.
Thank you.

KF **Karen Fung** 12:08
Um, allowing us to get access to that, unless you have, unless you have direct knowledge.

F **Faraz** 12:11
No, the company, no, the company wasn't that big that we had, like all of these roles, we were pretty small operation. Most of that stuff was being done primarily by myself, and yeah, so we used Google and we used a...

KF **Karen Fung** 12:28
Okay.

F **Faraz** 12:30
Dispatch system expert, actually dispatch.

KF **Karen Fung** 12:35
Okay, but what for...

WM **William Main** 12:35
But on tracking money for us, sorry to jump in, Karen, like when money's coming in, usually a business, if you have a receivable, you're booking it somewhere like in QuickBooks and then you get paid on it and you say, okay, well now this money is in our cash and it's no longer a receivable. If you get expenses, you're tracking those so you can write them off and count it against your profit. How is all those kind of

KF **Karen Fung** 12:39
The.

F **Faraz** 12:48
Thanks.

WM **William Main** 12:57
comings and goings being tracked from an accounting perspective on a day-to-day and week-to-week basis. Did you use something like a QuickBooks?

F **Faraz** 13:07
No, that was done by the expert, the dispatch. So that's where we did most of our booking. Payments, we kind of just paid them as they came in.
Like, we gotta invoice him to pay it.

KF **Karen Fung** 13:18
and didn't really record.
Right, but who's recording it? Because at some point you're going to need to take all that information and give it to your third party accounting. And what are you giving him?
Are you giving him?

F **Faraz** 13:32
Well, can we normally give them like our bank statements and our credit card statements?

WM **William Main** 13:39
That's what he would work from. You wouldn't give him documents or some sort of software you guys generated yourself to track stuff.

F **Faraz** 13:47
He also had access to the dispatch software.

WM **William Main** 13:53

And it is the dispatch software. I mean, sorry for dumb questions here. I've never worked in a trucking business. Like I would have thought that's kind of operational and it helps you move around the trucks and keep track of them. Is it also tracking loads and like the, you know, comings and goings and dollars?

KF **Karen Fung** 13:53
Yeah.

F **Faraz** 14:12
It had like some basic stuff that would help. Like I said, you were like a massive operation where we needed anything really sophisticated.

KF **Karen Fung** 14:20
Deb.
Can you say again what the software you said was called Expert?

F **Faraz** 14:24
Yeah, expert dispatch.

KF **Karen Fung** 14:26
Dispatch, can you give us the like the full details of that that company?

WM **William Main** 14:31
Do you have access to that account, Karen?

KF **Karen Fung** 14:34
I don't, sorry, I don't, but it would be helpful if we can get the full name of that company and your and your account.

WM **William Main** 14:34
See you back, you too.

KF **Karen Fung** 14:44
Number.

That would have been.

needed in order to log on or and if you do have, do you still have access to that?

F Faraz 14:56
No.

KF Karen Fung 14:58
OK, yeah, if you can give us.

WM William Main 14:59
BA.

KF Karen Fung 15:00
Yeah.

WM William Main 15:01
What about his login details, Karen?

KF Karen Fung 15:03
Yeah, if you can give me login details, but on it, but and in addition to like the full name of that company and the contact that you have at that company, as well as your account number.

F Faraz 15:12
Yeah.
Okay.

KF Karen Fung 15:21
Or your customer number, whatever it would have been for them to.

F Faraz 15:22
Yeah.

KF Karen Fung 15:25
Have set us set.

WM William Main 15:25

For us, is it is it is it called expert but without the E? Like it starts with the letter X?

F Faraz 15:25

Yeah, sure.

I think, I think so, yeah.

WM William Main 15:33

Yeah, okay, I think I found it.

KF Karen Fung 15:39

Okay, so you gave him, they had access to your system, which would theoretically help track some of your revenues. You gave them credit card statements and bank statements. What else would you give Anabon?

To for their bookkeeping.

Sorry for your financial statements. Is that it?

F Faraz 16:04

That's what I can remember right now, Len.

KF Karen Fung 16:06

Okay, so for Google Docs, was this a use the free system? Is it, can we get access to your Google Docs?

F Faraz 16:17

I signed out of my Google account.

KF Karen Fung 16:21

I'm sorry.

F Faraz 16:22

I said, I found out of my Google account and the services are also discontinued.

KF **Karen Fung** 16:26
But most of Google is free.

WM **William Main** 16:26
Yeah.

KF **Karen Fung** 16:29
Can you still, if you don't mind, if you can send us information, what was your Google sign in for this particular business?

F **Faraz** 16:38
It was the Chima carrier one.

KF **Karen Fung** 16:42
Sorry, can you what was say that again? Chima Kerry.

F **Faraz** 16:45
The, the, yeah, the chima carriers one at chima carriers.com.

KF **Karen Fung** 16:56
Okay.
And...
And you log in, so it would be helpful if you can give us the e-mail. What was the your e-mail that you would log into?

F **Faraz** 17:13
The uh, admin, admin@hmercarriers.com.

KF **Karen Fung** 17:13
So you...
Do you have an, can you send us like a recent statement from, like an invoice from your Google account for paying for that particular one? Whatever the last one is, is fine, or any one is, so that we can see the details of that.

F **Faraz** 17:34
BA.

KF **Karen Fung** 17:39
Your account with Google.

F **Faraz** 17:43
I would have to find it.

WM **William Main** 17:47
I mean, we're gonna need the password too, right?
To Corporate account.

KF **Karen Fung** 17:51
It.
Yeah, can you give us the password for that account? I know it's, I know you said it's disconnected, but you don't mind.

F **Faraz** 18:00
Oh.
I used like one of those strong generated safe passwords, so when I signed out of it, I don't have access to it anymore.

WM **William Main** 18:09
Mr. Chima, we're going to need the login. It's not acceptable to say we can't have the login.

F **Faraz** 18:14
Well, I am giving the login.
Yeah, Adam at dot com account.

RV **Raghav Vig** 18:17
Uh, so...

WM William Main 18:19

Well, you're going to have to do it, forgot your password or something. A court's not going to accept that you no longer have access to that Google account. It's not going to fly.

RV Raghav Vig 18:20

Yeah, for that.

WM William Main 18:29

If you don't have your password, you have forgot your password. We need to get in there. There's essential books and records for this business. We're 2 weeks into this receivership or more, we don't have them. It's not acceptable.

KF Karen Fung 18:42

If you can help us get us into that account, yeah.

F Faraz 18:43

Okay.

WM William Main 18:44

We're trying to do this cooperatively, but if we have to go to court, we'll go to court.

F Faraz 18:45

Okay, no.

I can try to see what I can do.

WM William Main 18:52

You were using this account for years. It strains credulity that in a matter of weeks, you've now lost all access to the main means by which you were running the business. A court's not going to accept that in my respectful submission.

F Faraz 18:53

Okay.

KF **Karen Fung** 19:08

And we needed to change past, yeah.

WM **William Main** 19:09

So we can leave it with you, but we're going to need that login information.

KF **Karen Fung** 19:15

Yeah, it would be helpful to have all of that. Like most of these, I understand that it, you know, it will ask you for your password. It will probably just say that you need to pay the fee, you know, whatever, but it will let you, kind of, it will let you back in to that, at least to get to that part, and that is helpful for us.

And then send us the information, the login information, and similar with the dispatch system, once again, it's these are all things that, you know, will help us recover the information that's sitting in there.

OK, and so.

At a certain point, I think the you you wound down the business or you stopped trucking. Is that is that correct or are you still operating?

F **Faraz** 20:15

No, we're no longer operating after the insurance lab in November, but we began winding down operations in September.

KF **Karen Fung** 20:23

Okay, and when you said winding down operations, what did that entail in terms of the, like, what did that entail? And I think maybe we can start off with the trucks and trailers.

What happened to the trucks and what do you what did you do to wind down the trucks and trailers?

F **Faraz** 20:50

What?

Good.

KF **Karen Fung** 20:53

Sorry, I can't hear you if you're speaking.

F **Faraz** 20:56

Yeah, uh, I'm not sure what you mean by, or what can we do to wind up with some controllers in the...

RV **Raghav Vig** 21:01

Okay, so I can I can probably answer and then for us you can supplement that information. So there were a bunch of trailers that were leased out.

KF **Karen Fung** 21:01

Why?

F **Faraz** 21:05

Noah.

RV **Raghav Vig** 21:14

Some of those trailers were taken back by those leasing companies. Some of those were repossessed by bailiff. There are a few that are parked in a yard.

And there is, I believe, that there's five that are under repairs. All that information is there in the Excel that I had earlier shared with Richard. There's also an updated list with some of the other trailers also that were located. And I can send that list to you, but.

KF **Karen Fung** 21:25

Deb.

Yep.

RV **Raghav Vig** 21:43

Essentially, there's a few more trailers that are parked at 3 Walker Drive, Brampton.

Then there's one that's stuck in Pennsylvania, which would have to be sort of towed back. I believe it's operational, so somebody can get that back, but that's where it is.

Then there's a few at...

18 Spalding Drive at Branford.

Yeah, that's pretty much it. But that and then, yeah, I'll do that.

KF **Karen Fung** 22:11

Yeah, if you could send me that the updated list, that would be great, and and so it's just so I saw that it's some of them said locating beforehand. Just curious, like did you guys there was no tracking of?

RV **Raghav Vig** 22:22

Yeah.

KF **Karen Fung** 22:29

Any of your, like, you guys didn't have a tracking system for your vehicle, your trucks and trailers?

RV **Raghav Vig** 22:38

I believe there was a GPS. Was it was it turned off in September for us? I don't tell you.

F **Faraz** 22:38

Uh...

Yeah, before when we were operational, there were stuff that was used for GPS and stuff, but like I said, it's been several months since I've been.

KF **Karen Fung** 22:54

And who was tracking your GPS?

For you.

F **Faraz** 22:58

Back in September.

KF **Karen Fung** 22:59

Yeah.

F **Faraz** 23:01
So, you mean like the company?

KF **Karen Fung** 23:04
Yeah.

F **Faraz** 23:05
Uh, to be reading some Sarah.

KF **Karen Fung** 23:10
Sam's.

F **Faraz** 23:15
Sam Sarah.

KF **Karen Fung** 23:15
Sorry, what was that? Samson Sarah?

F **Faraz** 23:17
Yeah.

KF **Karen Fung** 23:19
OK, if you don't mind, once again, send me.

RV **Raghav Vig** 23:19
Yeah.
Yeah, Karen, I can also, yeah, of course I will give you that information. I can also tell you that in the updated list, like we've located, like all the ones that said locating, we've given you the, we have the addresses now of where the trailers are.

F **Faraz** 23:23
What?
But, say it's...

KF **Karen Fung** 23:29

Yeah.

Okay.

Okay, I see. Okay. Perfect. Thank you. And just, but one second, just so I understand, when you said locating, it was just trying to, because they were.

It's not that you lost them or you gave them away. Like, you just had to find where their final resting spot was or...

I'm just curious as to why it said locating.

RV **Raghav Vig** 23:55

Yeah, I believe we were trying to find out, like, where the where the units were.

They weren't lost or anything as such.

KF **Karen Fung** 24:03

Okay, so when you say you wound down in November, they were borrowed by somebody else?

How do they end up?

I wouldn't say missing, but not knowing where their final resting place was.

RV **Raghav Vig** 24:24

No, I don't think, uh, uh...

KF **Karen Fung** 24:26

Because they must have been moving if you, if you like.

RV **Raghav Vig** 24:30

They were moving, but like, for example, let's say if they picked up a load and dropped it off somewhere, and then they're supposed to, so they weren't like being kept at the Kimber yard. So, as he sort of as they started finishing trips, whenever they finished the trip, they were parked like somewhere close to that destination, so they weren't like brought back to the to the company yard.

KF **Karen Fung** 24:34

O.
Mhm.

RV **Raghav Vig** 24:49
as it was being bound on.

KF **Karen Fung** 24:53
Okay, but were there last loads back in November or?

RV **Raghav Vig** 25:01
For us, you can confirm when was the last load.

RG **Richard Goldhar** 25:03
Deb.
Sorry, Karen, I just want to pop in. For our advice is that the company went down in September, not in November. So you might want to correct your notes.

F **Faraz** 25:04
Yeah.
Uh, Richard, uh, the office went on in September, but I also told you the insurance lab in November.
So, that's up until then the equipment was still operating, so that our last loads would be in and around that time.
That my memory certainly correctly.

KF **Karen Fung** 25:32
Okay, so the trucks and trailers haven't been moving since, since November.
According to your knowledge.

F **Faraz** 25:44
And that's correct.

KF **Karen Fung** 25:49
Okay.

WM William Main 25:49

And to be clear, Mr. Chima, that means both hasn't been being moved by your company, but also have they been leased out or lent to any other companies for use in that period?

KF Karen Fung 25:51

Oh
You're on mute for us, sorry.

F Faraz 26:10

Yeah, right.

KF Karen Fung 26:12

Okay, so it has not, there has been no authorization by you to allow another company to move with your trucks and trailers.

F Faraz 26:17

Stop.
I like the two.

WM William Main 26:25

Mr. Chima, what's the corporate login for the Samson Sarah account?

F Faraz 26:29

I don't have that on there.

WM William Main 26:34

Okay, we'll follow up with you about that.

F Faraz 26:35

Perfect call.
I love you.

KF Karen Fung 26:42

Okay, in terms of the GPS, I mean, GPS is, you know, always remains in all the vehicles. Do you have the list of, like, a list of the GPS? Because you would have had to, like, those stay with the vehicles, even though you turn off the tracking system. They don't, they don't disappear. Do you have a list of the coordinates of the GPS? like whatever code or whatever it is that.

That.

That marks that particular truck and trailer.

F **Faraz** 27:25
I think the the Samsar was our ELB provider, but that was in Fox.

KF **Karen Fung** 27:27
So...
The GPS is only for trucks.

F **Faraz** 27:33
With the ELD, yeah, with the ELD, that also we have GPS.

KF **Karen Fung** 27:42
Okay, if you could send us with us that information.

F **Faraz** 27:48
Fell.

WM **William Main** 27:49
Sorry, I maybe it's just me. There's GPS distinct from the Samsara tracking.

F **Faraz** 27:50
Yes, please.
I'm sorry, what's the question?

KF **Karen Fung** 28:02
No, I think, yeah, William just trying to clarify if there's a different tracking other than what Samson Sarah would track, but I think what we're saying is that each truck has GPS in it and you have

WM **William Main** 28:04
You.

F **Faraz** 28:16
Discussion.

KF **Karen Fung** 28:18
Record of what that?

F **Faraz** 28:18
Okay, so this is, so I, I, I, uh, modern thing separate from the some cell.

KF **Karen Fung** 28:20
is the DLD, right?
So, sorry, what's the, you said DLD?

F **Faraz** 28:31
Yieldish.

KF **Karen Fung** 28:32
Sorry, ELD.

F **Faraz** 28:34
Yes.

KF **Karen Fung** 28:35
Can you, what is that? What's your sorry?

F **Faraz** 28:38
For the driver logs.

KF **Karen Fung** 28:45
ELD has your driver logs.

F Faraz 28:48
Yeah, so it's the device that does the logging for the drivers.

WM William Main 28:53
But it's, they're all Samsara devices. ELD is electronic logging devices, Karen. Those are all Samsara ELDs for us. I'm just trying to understand what, so we're going to get the access to Samsara and wondering if there's anything else that would have helped track the trucks over time, like...

KF Karen Fung 28:54
OK, what?

F Faraz 28:59
Yeah.

KF Karen Fung 29:00
Okay.

F Faraz 29:04
Yes.

WM William Main 29:13
some other form of GPS that's put in the trucks or the trailers.

F Faraz 29:18
Uh, no, I I it would have been a long time ago. We weren't uh using any other GPS like tracking devices when you at the end, it was just Samson.

KF Karen Fung 29:35
So all these yards that these vehicles are in.
The how are they?
Um...
How are they, like, they are none, I'm assuming, are any of these related party yards?
Sorry for as you're on mute again.

F **Faraz** 30:03
Not sure what that means.

KF **Karen Fung** 30:06
Are the yards for which all these trucks are located, the owners of those yards, are they related to Chima or yourself?

F **Faraz** 30:15
Noah.

KF **Karen Fung** 30:18
And how are they?

RG **Richard Goldhar** 30:18
And sorry, just to clarify, Karen, I think to clarify for us, what she's trying to say is like, when the day you and I went to Kimball and they were asking you about McCall, and at that moment you didn't remember, but then your response to us, you advised about your relationship to McCall. What she's asking on these yards, Are the master leases with the yards related to you?

F **Faraz** 30:47
Thank you.

RV **Raghav Vig** 30:47
Okay, I can, I mean, perhaps you can clarify. I believe Karen's question was that the, for example, these yards where these trailers are now located, are these related to GMA or the holding company? Is that the question? And then we'll get to Richard's question later.

KF **Karen Fung** 31:00
That's my...
Yeah, that's my first question.

RV **Raghav Vig** 31:03

Yeah, so for us, for example, the 18th Spalding Drive property or the three Walker Drive property, the owner of those properties, are they related to the holding company or Chema?

F Faraz 31:05

But not really.

No, no, no.

RV Raghav Vig 31:16

Okay, and I believe Richard's question was that, do you have a master lease signed with them for these parking?

F Faraz 31:17

Yes.

No.

KF Karen Fung 31:28

So, why would they?

F Faraz 31:28

Parneet.

RG Richard Goldhar 31:29

That wasn't my question. Yeah, my question is like, did McCall have a master lease? or any of these other named companies.

And then Farrez was using their space.

RV Raghav Vig 31:39

Sort.

So the problem with that is that Mikal is not related to, I mean, it's a legally, it's a separate company. So any question that's regarding Mikal would have to be asked to Mikal.

So, I mean, we are not in a position to say whether Mikal has assigned leads with those properties or with those yards.

KF **Karen Fung** 32:05

So, we'll come back to the McCall issue in a bit.

In order for you to park these vehicles in these yards.

Is that a contract? Is that what's the relationship that allows you to park that?

Is it per, like, there has to be some sort of contract or something that allows you to park. What is that?

How is that arrangement put together?

Sorry, Fries, you're on mute.

RV **Raghav Vig** 32:48

Faraz, you can, you can answer. I mean, essentially, I can, while he comes back, I can tell you, like, most of these are like, you have relationships through the industry when you know yard owners, and no, no, I mean, I think in the community, like, no paperwork is exchanged, but I think, and Faraz, correct me if I'm wrong, but and there's a daily parking rate that you pay, or...

F **Faraz** 32:50

Hello!

Yeah, like, if she.

Yes, did you hear?

And from.

But I know everyone, that's your state around traffic.

RV **Raghav Vig** 33:11

Uhh.

How do you decide?

F **Faraz** 33:13

No, so we were winding down, we essentially lost access to Kimball, and I had to call on some personal to ask people to log the requirement shoulders.

KF **Karen Fung** 33:31

I think I'm just trying to understand, like, when you're, I understand that there's, you know, you're obviously yards everywhere, and you know, these are just open yards.

Anyone can kind of utilise them. They're not specific for a particular trucking company. But when you're operating, you know, there would I would assume that you would have certain yards that you were very specific to using, right? And if you're using a yard... I'm assuming there's a contract for you to lease or use that yard. I'm just trying to understand what the, what the right one, the regular course of operations are and why, you know.

F **Faraz** 34:07
If we love, I look at you.
Bye.

KF **Karen Fung** 34:20
How many yards across?
in the country and in the US you were using.

F **Faraz** 34:23
So, so, during the normal course of operating, we were using the Kimber Yard, and then after which I had called them personal favours to find spaces to park the trailers.

KF **Karen Fung** 34:34
And when you find these other spaces, is this like, what's the contract for you?
What's the agreement to be able to park at these yards?

F **Faraz** 34:45
Just calling on a personal favor.

KF **Karen Fung** 34:52
Okay, so these trucks are sitting there for free.

F **Faraz** 34:58
Uh, that's correct, we didn't make CIM for this.

KF **Karen Fung** 35:01
There's a difference. They're sitting there for free, like as in there was no charge for

them being there.

There's a difference between that and making payments, but they're sitting, the agreement is that they would sit there for free.

F **Faraz** 35:17

That's right.

KF **Karen Fung** 35:23

So when we pick up these other, we are not going to get any pushback from any of these yards, these new yards of payment.

It.

F **Faraz** 35:34

No, not for knowledge.

KF **Karen Fung** 35:38

Okay.

OK.

So.

So what you're telling me is right now there is no insurance.

You weren't able to get insurance or you did not obtain insurance for the last.

I think you have.

You know, less handful of vehicles and trailers.

F **Faraz** 36:10

Yes, the insurance lock in a little bit.

KF **Karen Fung** 36:11

Mm.

Okay, and did you notify any of the regulatory authorities that you were winding down?

Both in Canada and in the US.

Or you just...

F **Faraz** 36:34
We have.

KF **Karen Fung** 36:37
I'm sorry, I didn't catch that. Did you notify any of the...

F **Faraz** 36:39
I, I would have to, I would have to cheque to make an accurate CIM.

KF **Karen Fung** 36:46
Okay.
Out of curiosity, how...
Is this?
Sorry, dispatch.
Okay.
OK, and with banking, you were...
You said that you give bank statements, which which banks in particular are related to the trucking business?
Was it all through BMO? Was there other banks that you were using for the US components? Like how did that all work?

F **Faraz** 37:34
I think we provided the information on VMO and TD for going to be given statements with us.

KF **Karen Fung** 37:43
How many people worked in that head office?

F **Faraz** 37:53
We had about four people in total, four or five.
I can, I can confirm on the list here that you're going for; I think, might be rather not guess it gets to be right now.
Oh.

KF **Karen Fung** 38:10

Ken.

And 4 in the office and how many and how did you hire drivers? Did you have your own drivers? Did you have contracts?

F **Faraz** 38:24

I'm sorry.

KF **Karen Fung** 38:25

Your drivers, how were they? How did you?

F **Faraz** 38:26

Yeah.

KF **Karen Fung** 38:30

How did you hire drivers for your vehicles?

F **Faraz** 38:32

So, yeah, we had to with the contractor as well as the owner operators.

KF **Karen Fung** 38:47

None that you were your own drivers, like employees.

F **Faraz** 38:51

No, no, I took somewhere as well, but I'd have to cheque on some things.

KF **Karen Fung** 38:57

Okay, we're going to need details of all of that. Full details of the employees, both in head office and on the road.

F **Faraz** 38:58

Fell.

KF **Karen Fung** 39:11

Anyone that was actually under Chima and under the holding company.
as well as a list of the contractors and owner operators.
And who took care of your payroll?

F **Faraz** 39:33

That.

It was processed by on one.

KF **Karen Fung** 39:40

Sorry, I didn't catch that process by Audubon, you said?

F **Faraz** 39:46

Yes, honour bond the accountant.

KF **Karen Fung** 39:48

OK, so he took care of payroll.

So every, and you guys paid how often?

F **Faraz** 39:55

Uh, I think payroll will reference different.

KF **Karen Fung** 39:58

First in the 15th.

Okay.

F **Faraz** 40:10

It.

KF **Karen Fung** 40:11

And he, did Audubon also take care of the, your, your GST filings or HST filings?

F **Faraz** 40:20

Yes.

Avi.

KF Karen Fung 40:21
And he took care of all your source from payroll? Like he took care of all the payroll?

F Faraz 40:27
Bye.

KF Karen Fung 40:30
Like you remitted on your behalf.

F Faraz 40:32
Yes.
I think so. I would, I'm not sure what you mean by remitted.

KF Karen Fung 40:41
Well, every time you take money from your...
from your employees, like all the source deduction, you have to send it to.
The right authority.

F Faraz 40:52
Yeah, yeah, so, yeah, so he would follow that, he would rest up.

KF Karen Fung 40:57
OK, so he's authorized.
Under CRA.
He's one of your authorised reps for CRA.

F Faraz 41:05
Yes, I think so.

KF Karen Fung 41:11
Okay, and since you're winding down, when was the last date of...
that you had employees actually working for this company or is there still like a
trickle, like a cup, you know, maybe one or two people that kind of just help that, you
know, help with the wind down or the continued whatever operations that there is.

F **Faraz** 41:40

I would have to cheque and confirm.

WM **William Main** 41:44

Sorry, I didn't I didn't catch that, Mr. Chu, could you repeat it?

F **Faraz** 41:47

I thought I would have to cheque and confirm the date, the last date that he processed.

KF **Karen Fung** 41:52

It would be helpful if, you know, once again, and like, we'd like to speak to Anna Rambaran directly, but he should have all the, you know, records of employment and, you know, all the information about the employees, their wages, when they were last paid, if they're owed anything, vacation pay, all that kind of stuff.

F **Faraz** 42:09

Yeah.

KF **Karen Fung** 42:12

And last day of employment, so that's kind of what we're expecting.

F **Faraz** 42:17

Shupak.

KF **Karen Fung** 42:21

Okay.

F **Faraz** 42:23

Deb.

KF **Karen Fung** 42:25

It.

The property that you worked out of, that was a lease on Samson.

F **Faraz** 42:39

And that's right.

KF **Karen Fung** 42:41

And lease has been terminated. Is there any amount that is owed on that lease?

F **Faraz** 42:43

Uh, I don't, I don't think so.

KF **Karen Fung** 42:55

Okay.

Um...

K.

Team, do you, I'm going to move on to the, just, I'm going to move off the, oh, just in general, also, I think that we've been asking for books in addition to the books and records, the corporate records, minute books, shareholder, if there's any shareholder loans or authorization, but I think these are things that we can

Get from the financial statements, once again, please.

direct, you know, Anson, well, we're going to be calling him, so we're going to be getting that information from him. But who holds all the books and like the corporate records?

Like articles of incorporation, shareholder, and all that stuff - who holds that?

F **Faraz** 43:51

I should be able to get that over you.

KF **Karen Fung** 43:54

Okay.

F **Faraz** 43:54

Three message.

If not, I think Andrew does as well, but I think I should be able to get that.

KF **Karen Fung** 44:04

OK.

Richard, do you have any more questions or Laisie, do you have any more questions on the trucking side?

RG **Richard Goldhar** 44:13

I do. I just know that we have, there was an address on Queen Street and we see it in the corporate search. What's there and when was the last time they were present at Queen Street?

F **Faraz** 44:28

I'm not sure what that address is. Which one are you referring to?

RG **Richard Goldhar** 44:36

On the most, it's on your corporate profile search. I can just pull that for you one sec.

KF **Karen Fung** 44:43

Was there a particular, do you remember the lawyer law firm that, did you guys incorporate yourself or did you use someone to help you?

F **Faraz** 44:53

The company was incorporated before I joined it, so I don't know.
Yeah.

WM **William Main** 44:59

No.

KF **Karen Fung** 45:01

Sorry, it was incorporated by whom before you joined it. I thought this was your company.

F **Faraz** 45:04

Okay.

I'm sorry.

No, the company has been around since 2013. I joined the company in the year 2018, I think.

WM **William Main** 45:15
Do you know if it was it always called Chima?

F **Faraz** 45:21
I don't want to guess, but I think so, yes.

WM **William Main** 45:24
So, so was it started by a relative of yours?

F **Faraz** 45:29
TW.

WM **William Main** 45:31
Is your name right?

F **Faraz** 45:31
It was, I'm sorry.

WM **William Main** 45:33
Is it your name, the company?

F **Faraz** 45:35
The company was started in 2013 by my uncle.

KF **Karen Fung** 45:39
Okay, and that's Riaz, right? Is that Riaz?

F **Faraz** 45:41
That's right, that's right.

KF **Karen Fung** 45:45
And then you took over the company from your uncle and that's when you changed it over into as you as director.

F **Faraz** 45:46
Big.

KF **Karen Fung** 45:53
Is that kind of what happened? Or how did you?

F **Faraz** 45:53
Ohh.
Yeah, I I can I can provide a detailed list of like the history of it. I don't want to just say something off the top of my mind.

KF **Karen Fung** 45:58
Mhm.
OK, that.

RG **Richard Goldhar** 46:05
So there's an address, sorry, there's 2335 Derry Road East. What's 2355 Derry Road East?

F **Faraz** 46:12
That was the office before the Anson Drive office.

RG **Richard Goldhar** 46:18
And then there was one at 167 Boone Road.

F **Faraz** 46:24
I...
I, I don't know the other problem; that probably three days to me.

RG **Richard Goldhar** 46:31
Somebody could tell us what that is.

KF **Karen Fung** 46:37
Mm.

RG **Richard Goldhar** 46:38

I know, and then there is 2355 Derry Road East, Unit 43.

F **Faraz** 46:48

Yeah, I think that's the one that was the address before the answer drive address.

KF **Karen Fung** 47:02

That's different from the 233. Sorry, Richard, because you just said 255. Is that different from 233?

RG **Richard Goldhar** 47:07

That's right. Yeah, so I'm just going through the PPSA and there's several addresses and we're just trying to understand.

F **Faraz** 47:11

Pick up.

KF **Karen Fung** 47:11

Mhm.

F **Faraz** 47:13

So, make sure you're still going to be, but yeah, it's it's it's it's.

RG **Richard Goldhar** 47:16

Because it's our understanding in the trucking business, you don't really want to change your address too often.

Sorry, my head's turned because the way our screens are, like I have to like read this PPSA sideways. I'm not so technically savvy to figure this out, how to turn it around.

KF **Karen Fung** 47:32

Income.

F **Faraz** 47:36

Thanks, and then the other one tried to see it.

RG **Richard Goldhar** 47:44

But maybe Karen, it'll be easier if I can just give you the list of addresses or we can get one of our clerks to do it. And then we could just send a list directly to Rajiv and Faraz and they can just tell us all these different addresses.

KF **Karen Fung** 47:46

Deb.

Yeah, I think that would be correct.

RG **Richard Goldhar** 48:01

Just one quick question, was there ever any trucks stored at 860 Progress Court?

F **Faraz** 48:13

I think you had already asked me this. I answered it in the past. We used it. We did store the prior to the telephone again. I don't know the exact dates, but it's been some time since we have it. Since the time has been there, we have a consensus like that.

RG **Richard Goldhar** 48:40

That answers like what I have right now, Karen.

KF **Karen Fung** 48:42

Okay.

Okay, so let's move over to the Hold Cole. What banking was used for Hold Cole?

RG **Richard Goldhar** 48:44

TW.

F **Faraz** 48:55

Just be able. Sorry, just give me one second, please.

KF **Karen Fung** 48:59

Cho.

F **Faraz** 49:25
I'm back.

KF **Karen Fung** 49:27
Sorry, before I forgot one other thing on the on the trucking side, you used to use um FedEx.

F **Faraz** 49:38
I'm sorry.

KF **Karen Fung** 49:39
I think they used to have something called Benex.
NX or Benin FX.

F **Faraz** 49:49
FX support exchange.

KF **Karen Fung** 49:51
Yeah, I think it was a processing payment processing company called Benin.

F **Faraz** 49:58
Yeah, we would use them to transfer USD to native.
Okay.

KF **Karen Fung** 50:09
And they're just payment processing for Canadian to USD for.
For your customers.

F **Faraz** 50:14
Yeah, FX, one exchange.
It was just me.

KF **Karen Fung** 50:42
Okay, and what kind of, you know, I think we're also missing just some of the...

the banking and history with respect to that company. Some of the things that, you know, in addition to their regular rent, were you charging additional rents or the occupancy costs?

F **Faraz** 51:11

I can cheque the lease in the agreements I have to verify.

KF **Karen Fung** 51:15

Okay, but they would have, you would have, I'm assuming you would have had to calculate on an annual basis what, or at least on an annual basis, what additional monies you.

Or collecting from the tenant.

How were you recording that?

F **Faraz** 51:40

I'm not sure what you mean by...

KF **Karen Fung** 51:43

Well, you know, on your lease you have additional rent and like there's additional rent clauses and there's occupancy clauses that you can collect additional monies from the tenant.

F **Faraz** 51:51

Info.

KF **Karen Fung** 51:57

I'm assuming you would have...

Recorded what you were your operating costs were for that property somewhere.

F **Faraz** 52:04

I mean, thank you. No, I I I didn't keep a detail right there, so that, but I can look at the agreements and let you know what they were.

KF **Karen Fung** 52:13

OK.

Oh, we have the copy of the agreements. It's not the words, it's more of the, it's more of what you actually did and how you collecting that. So how would you, so who was responsible for the, you know, the bookkeeping for this property? Is that still Anson?

F **Faraz** 52:20

Open.

And.

Good.

Yeah, so the accounting was done by Audubon for it in terms of like multiple accounting, but yeah.

KF **Karen Fung** 52:39

Oh, sorry, Anna bomb.

OK, for both of them.

And what would you give him for this?

F **Faraz** 52:49

Uh, mostly just bank statements. I don't think we even have credit cards for you. It's just bank statements for you.

KF **Karen Fung** 52:57

Okay, and so when it came to things like repairs and...

you know, anything to do with the property, how would you recoup it from the...

Tenant.

F **Faraz** 53:14

The tenants were responsible for the day-to-day upkeep of the property.

KF **Karen Fung** 53:22

OK, what about property taxes?

F **Faraz** 53:30

We were responsible for that.

KF **Karen Fung** 53:33
What else were you responsible? And the property taxes is too...

F **Faraz** 53:36
The.

KF **Karen Fung** 53:38
Okay.
The town of Oakville or?
Was it a...
Region.

F **Faraz** 53:49
I'm not sure I can pull up the proper test agent.

KF **Karen Fung** 53:54
Yeah, if you could send that to us.

F **Faraz** 53:54
Yeah.

KF **Karen Fung** 54:02
Pam, at this time, is there any addition more than one tenant at?
A60 progress.

F **Faraz** 54:13
No.
Okay.

KF **Karen Fung** 54:17
And the lease is for the then that lease represents the full.
Property.

F **Faraz** 54:25

Yes.

I agree with the opening box.

KF **Karen Fung** 54:30

OK.

During the time that you were, like I know there was a back and forth, I think there was a potential sale.

With the existing tenant.

and that had not been completed. Was there any funds that were collected from the tenant related to?

That APA.

RV **Raghav Vig** 54:57

There was a, I can answer that. There was a deposit collected which was paid to BMO.

As per the consent terms, then there was a final order for a payment of additional deposit, which was not paid by the by the potential purchasers.

KF **Karen Fung** 55:13

Okay, so the first deposit was collected and paid to BMO and the second one was not.

RV **Raghav Vig** 55:19

So there were three deposits in total. So in total, 600,000 has been paid to BMO, which was comprised of two of the deposits which were obtained from the..

from the purchaser. Then at the December hearing, there was another consent order that was passed where basically we were asked to obtain a further deposit. That further deposit was never collected.

KF **Karen Fung** 55:46

Was that the 100,000?

RV **Raghav Vig** 55:48

I can just put it up.

KF **Karen Fung** 55:56
So this was never collected from the tenant.

RV **Raghav Vig** 56:00
Yes, so.
If you have the endorsement from December 3rd.

KF **Karen Fung** 56:07
Mhm.

RV **Raghav Vig** 56:08
So...
We were asked to pay to the bank 300,000 by December 5th. This was done, but term C.
Yeah, the the this additional \$100,000 deposit was not paid by the by the parent.

KF **Karen Fung** 56:26
Okay.

MO **Marlene Oilgisser** 56:31
Karen, can you just clarify who gave those deposits?

RV **Raghav Vig** 56:35
It was RZ law because we were holding the deposit.

KF **Karen Fung** 56:40
So you collected.

MO **Marlene Oilgisser** 56:40
But who did it come from?

RV **Raghav Vig** 56:44
Sorry, I think it were cut off.

MO **Marlene Oilgisser** 56:49

Can you just clarify?

KF **Karen Fung** 56:49

She wants to know where it came from, who it came from, the original deposits. We understand that you paid it to BMO, but who did that?

Who did the deposit come from?

RV **Raghav Vig** 56:59

Ohh.

The deposit came from the purchasers CQR logistics.

I can probably send you a copy.

KF **Karen Fung** 57:28

Okay.

Okay, I think that's been extremely helpful. I think there are probably some documents relating to the property that we will need.

I don't think, sorry, you know, just me being the last on, last to the party. I think we're missing some documents related to the property itself.

But I will double-check with team, I think, you know, like...

deeds, title, like things like that, the actual, like I think we're missing, I think we're missing them. I'm not sure who has those.

But I will get back to you and we might have to ask you for those if you guys have copies of.

Of that of the deed.

If Bimo doesn't, but we'll have to get back to you on that.

Um...

I don't have any more on the...

Corporation, I think some similar things, corporate records with the numbered companies. We'd like to have those. I'm assuming Faraz you have.

All of that.

I can send it.

RG **Richard Goldhar** 58:58

And our second request for information was sent to Rajan for us, so I'm just assuming you will follow up to get the responses, because we never got the response on the 2nd follow-up.

RV **Raghav Vig** 59:10

Yeah, actually I can I did have some questions while we're on this topic.

See.

But, like, some of the information.

Seems duplicative, like, do you still want us to answer?

Uhh...

The e-mail that you sent on February 26th, is that the one you're referring to?

RG **Richard Goldhar** 59:34

The second one where I sent, you wrote me and said you didn't understand the 1st and then I wrote you and said, yes, these need to be.

completed for both companies. So I'll be honest, as one of the trustees on the file, as a receiver, it's always best that you guys complete the information as much as possible, because those are your statements and we don't want any confusion as to what you think you provided, what you didn't provide. So the more comprehensive information we get from Raj,

you and Faraz, it's only going to be helpful to the administration of the estate. And so, you know, that is very standard information. That's very cut and dry, as I've offered and Karen will offer again today. Faraz is welcome to come to our office and we can meet him in a public setting.

that's private, but in a safe setting for all parties, and go through the application, which we offered to do on the Saturday that him and I had met. So it does need to be completed.

RV **Raghav Vig** 1:00:35

Okay, so I'll we'll send over the information that you requested on the possession checklist.

RG **Richard Goldhar** 1:00:41

Mhm.

RV **Raghav Vig** 1:00:41

Is this also something you still need?

RG **Richard Goldhar** 1:00:44

Yes, because that's, if you'll notice at some point, we'll ask for us to sign it, because that's his statement as to what the assets are.

Because remember, we have our own due diligence that has to be done and we just have to make sure that everything balances because we report back to the court.

RV **Raghav Vig** 1:01:02

Absolutely. So, and just to sort of, I appreciate like what you guys are trying to do. I just want to make sure like we understand that we're all on the same page. So I'm seeing the possession checklist document. If you see page two, there's something, it's titled Real Property and then it says change locks, locks with the range. Like I don't know if this is supposed to be answered by.

RG **Richard Goldhar** 1:01:19

Well, that's so that would have pertained. That's why it's always better if you do it with us, because obviously this is our checklist. So that's to do with the numbered company, but it's a standard possession checklist. So we would have written right beside it on CIM, not applicable, or we might have had to change locks on if we get to a compound.

So like say 7 Kimball, because I know that McCall and Shima rent in the same location, had we figured out that there was a second gate, we would have changed the lock, I make it up, changed the lock on the second gate to stop the trucks from moving. So this makes sense when you work with the receiver and not try, it's not meant to be done.

by yourselves. This is meant to be done with the receiver.

KF **Karen Fung** 1:02:04

So how about we do this? How about we, like, we've asked for a bunch of information today, and also, you know, you're going to send us today the updated inventory. Can we book some time with you and your client, other?

you know, next week and we can go through this checklist with what you have, you

know, and help.

help bridge some of the gaps. And some of it, like I said, I think a lot of the information that was provided today is relevant and it's, like you said, seems duplicative. I won't say it is, but it's from what Richard is getting at. This is from your clients like Faraz's mouth is supposed to be his statement. So I think it's helpful if we get the information and then we sit back down and we go through the checklist and then we can help clarify like like all the things that were that is being referred to and what is missing. If there is anything, but it's meant to be some from from Faraz's.

RV **Raghav Vig** 1:03:13
Happy.

KF **Karen Fung** 1:03:17
perspective, and that's why it's important that it gets filled out so that we have, you know, in essence, like his statement of affairs.

RV **Raghav Vig** 1:03:29
Absolutely. So, and just to clarify, so today I have the updated equipment list so that I can send right away. That's not a problem. Then you also ask for information about the account and that also something that I readily have. I can send that over. Then you ask for the login details for the various softwares.

KF **Karen Fung** 1:03:46
Yeah.
Yes.

RV **Raghav Vig** 1:03:50
that we can send you. And then, so now this information I'll send you now, the earlier e-mail that Richard just mentioned and the one that we referred to February 26th, do you want us to answer that also? Because that's going to require some time. And then, or do you want to wait for us to send you the information that we currently have today?
You guys can go over it and then let us know like if there's anything additional required and maybe we can jump on another call. You do.

KF **Karen Fung** 1:04:16

I think we, I think once you send us all that information, it probably will make sense for your client to try and fill out as much as possible. And then we sit down and go through the remainder of it. And that's where we can help clarify what specifically is being asked.

I know you've kind of taken one stab at it, but I think with some of the discussions that we've had today, maybe you under I think you kind of get a better understanding of the information that we are we are looking for, and then that should help you and for us go through that checklist and and like and then we and then we...

have a meeting either next week or to be able to help fill in, help clarify and have the rest of the information filled out.

RV **Raghav Vig** 1:05:10

Okay, so.

KF **Karen Fung** 1:05:10

Richard, sorry, does that work for you? I know.

RG **Richard Goldhar** 1:05:12

Yes, exactly. So Rajiv, you're going to sit with Faraz, get the information filled out as soon as possible, send us what you have on the checklist, and then we'll have a meeting and help you complete the balance of the parts that you don't like. You know, just highlight it or you don't have to make give me a 20 paragraph. Just highlight the parts. Hey, we need help with this, this and this.

And then when we sit down, at least we're just going through that part and Karen will have an opportunity to look at the balance of the application that you've already filled out so we can like get to the bottom of this.

RV **Raghav Vig** 1:05:41

Yeah, absolutely. I think that sounds good. And just on a side note, I mean, I know we're going to be talking to each other quite a bit on this file. So the correct way to pronounce my name is Raghav. There's another Raj at my office, so maybe that's why you're getting confused, but it's just Raghav. Yeah. No, absolutely. I completely

understand. I just want to do because we're going to be communicating with each other, so I just want to clear that up.

KF **Karen Fung** 1:05:43
Yeah.

RG **Richard Goldhar** 1:05:55
Rocco, I apologise for my mispronunciation.
Thank you. I apologize.

RV **Raghav Vig** 1:06:05
Yeah, no worries, absolutely.

KF **Karen Fung** 1:06:08
Okay, okay. And so if you, after you know, the information is signed, if you want to send us some dates and times, I know that we're kind of heading into the holiday, like a little bit of the March break and all that kind of stuff. So if you can send us some dates and times and.
And like, we can either do this ideally in person, then we can fill things out together, we can facilitate that, or if it does have to be online, we'll, you know, we'll work with it and we'll share screens maybe if that's possible. So the teams, we can share.

RG **Richard Goldhar** 1:06:46
Better in person. I think it really is better in person. And if Faraz comes down to our office, we have a big boardroom and we have our screens. And Rocco, we would welcome to have you as well in our office.

KF **Karen Fung** 1:06:47
Okay.

RV **Raghav Vig** 1:06:59
You nailed it this time. Absolutely.

WM **William Main** 1:07:00
Yeah.

KF **Karen Fung** 1:07:01
Yeah.

RG **Richard Goldhar** 1:07:01
Exactly.

KF **Karen Fung** 1:07:03
This.

RV **Raghav Vig** 1:07:04
OK, that's good.

KF **Karen Fung** 1:07:04
Yeah, so that that that would be helpful, uh, that yeah, that that would be great, so...

RG **Richard Goldhar** 1:07:09
And by that time, Karen will have been further down the path of, you know, reviewing more documents and probably be able to give you a bit more insight as to what she sees.

KF **Karen Fung** 1:07:20
Yeah, yeah, and please.

WM **William Main** 1:07:22
Karen, can I just ask a couple of questions quicker before we wrap?

KF **Karen Fung** 1:07:26
Go for it, William.

WM **William Main** 1:07:27
So Mr. Cheam, I know you used Mr. Big and his firm for these proceedings, but prior to that, what law firm did you use for corporate counsel for either of the businesses?

F **Faraz** 1:07:45

Um...

There wasn't any specific law firm that we had on console, but various different firms that I think we have engaged with throughout the course of the history of the company. I don't remember every single one of them off the top of my head.

WM William Main 1:08:01

OK, can you tell us the ones you do remember?

F Faraz 1:08:07

I believe the.

The closing of the property when the purchaser was done the three JZK law.

Uh...

I, I've been leaving page the B.K. law here and there.

WM William Main 1:08:41

Okay.

F Faraz 1:08:41

Minis.

Yeah.

I believe that Laney McLafferty is like a downtown firm.

I think, but again, like I don't wanna, I I again see, I don't wanna blaming McMurphy or McLafferty.

WM William Main 1:08:56

When you have mercury, maybe?

Yeah, Blainey McLafferty, we know them. You got it.

F Faraz 1:09:05

OK, alright, something like that.

That's what immediately comes to mind. I don't know if there's a specific matter or a specific thing I could always try to, you know.

WM William Main 1:09:17

Sure, I just wanted to get your recollection off the top of your head. And I asked

specifically about corporate law firms, but it sounds like you're also giving me law firms that helped you with real estate matters.

F Faraz 1:09:18
There's an appointment.

WM William Main 1:09:29
Like, were there any other law firms that helped you with anything else?
that you can recall.

F Faraz 1:09:39
Mm.
Not that I can recall from that, but those are some of the names that came off to me
off the top of my head like.

WM William Main 1:09:50
Thank you. Did either of the businesses that ever have a national bank account that is
a bank account with National Bank?

F Faraz 1:09:53
But.
No, I don't think we bank the national bank, not that I remember.

WM William Main 1:10:09
Okay, thank you.

KF Karen Fung 1:10:15
Okay.

F Faraz 1:10:17
Okay.

KF Karen Fung 1:10:18
Thank you again for your time. Look forward to seeing those, you know, like of the...

F **Faraz** 1:10:20
Yeah.

KF **Karen Fung** 1:10:27
pieces of information that you do have, come in, you know, obviously don't wait till they pile up, just fire them over.

F **Faraz** 1:10:27
Yeah.
Smile.

KF **Karen Fung** 1:10:36
Like, obviously, specifically, I'm just going to reiterate myself, the updated list where the locations are of those other vehicles, Anna Bom's contact information, all the logins, you know, the logins for the various systems.
You know, in the meantime, as you're working through the logins, like just the proper names of...
Sorry, the logins, yeah, and then...
Also.
I, in case we don't, but you know, the accounts, the CRA, the business, I don't know if we have the business, we have the business number, business number, and the account so that we can, you know, connect with CRA.
And then, you know, later, as soon as possible, the employee list, but I think you, I think hopefully Annabaum has that, but if you have the employee list, contractor lists, any other payroll related property, property taxes and statements.
So, the ones that I can...
that I'm thinking of that are probably more readily available.
Okay, that's great. I think what we'll do is also provide maybe a follow-up e-mail of some of the documents just so that they don't get lost. But that would be great if we could send those things as soon as possible.

RV **Raghav Vig** 1:12:25
Yep, definitely.

KF **Karen Fung** 1:12:26
Okay, okay. Once again, anything else from any other team? Otherwise, we can...
Log off. Okay. Thanks again for your time. It was great to meet you.

RV **Raghav Vig** 1:12:38
Absolutely. Thank you so much, everyone. Thank you. Thank you.

KF **Karen Fung** 1:12:40
Okay.

RG **Richard Goldhar** 1:12:40
Bye bye, have a great weekend and happy, happy Eid. Bye bye.

F **Faraz** 1:12:44
You as well. I think we'll probably speak before then, but yes, hopefully it will. Happy.
Well, no, sorry, you don't. Sorry, reflex, reflex. I'm sorry. Yeah, no, thank you,
everyone. Thank you. Take care. Bye.

RG **Richard Goldhar** 1:12:47
Thank you. Thank you. Bye-bye.

KF **Karen Fung** 1:12:48
Thank you.

RG **Richard Goldhar** 1:12:51
No problem, but I appreciate it. Please be well with your family. Thank you.

WM **William Main** 1:12:54
Thanks, Mister Chima.

RV **Raghav Vig** 1:12:55
Okay, thank you.

RG **Richard Goldhar** 1:12:55
Bye-bye.

KF **Karen Fung** 1:12:56
Bye.

□ **Karen Fung** stopped transcription

APPENDIX “M”

Alina Stoica

From: ADMIN - CHEEMA CARRIERS <admin@cheemacarriers.com>
Sent: February 19, 2026 11:18 AM
To: Richard Goldhar
Cc: faraz.cheema@cheemacarriers.com; William Main; Marlene Oilgisser; Pro5.0@hotmail.com; Raghav Vig
Subject: Re: Cheema Carriers

Hi Richard,

Thank you for your email.

I am not available to meet tomorrow, as it is the first Friday of Ramadhan. I would be available to meet on Monday at a mutually convenient time and can make myself available, is 11:30 AM still fine?

With respect to the forms you referenced, if possible, please forward them in advance via our counsel.

As previously discussed, please direct formal communications and requests, through our counsel, Raghav Vig (CC'ed here) who will coordinate as appropriate.

I remain committed to cooperating fully and facilitating an orderly transition in accordance with the Court's Order.

*****PLEASE REPLY ALL FOR VISIBILITY AND FASTER RESPONSE TIMES*****

Warm Regards,

Faraz Cheema



2423 Anson Drive | Mississauga, Ontario L5S 1G1

On Thu, 19 Feb 2026 at 08:13, Richard Goldhar <RGoldhar@goldhar.ca> wrote:

Faraz

Kindly confirm the time is ok to meet you and the location where the trucks are located.

You did not reply last evening.

Thanks

Richard

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



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* Please consider the environment before printing this information.

From: Richard Goldhar <RGoldhar@goldhar.ca>

Sent: February 18, 2026 4:34 PM

To: faraz.cheema@cheemacarriers.com

Cc: William Main <wmain@reconllp.com>; Marlene Oilgisser <MOilgisser@goldhar.ca>;

Pro5.0@hotmail.com <abcltd@bellnet.ca>

Subject: Cheema Carriers

Faraz

Thank you for calling back this afternoon.

Please confirm that we can meet in person at 11:30 am, in which your counsel is welcome to be present in person or on the phone.

We would like to meet at the location of all the trucks.

We have several forms which need to be completed, so please schedule 3 to 4 hours with me.

Once we go through the preliminary forms we will follow up by email.

Kindly provide your personal email, so we can continue to connect with you outside the company account.

Thank you

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



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APPENDIX “N”

Recovering administrator access to your account

If you're an administrator of your organization's Google Workspace or Cloud Identity account and you forgot your password, or you're a user and your administrator is unreachable, here's what you can do to access your account.

Recover administrator access using automated recovery

If you forgot your password or username, choose an option below depending on whether you added a recovery phone number or email address to your administrator account. If you're not sure, start with Option 1.

- Option 1: If you set up email or phone recovery information

Forgot your password

1. Go to <https://accounts.google.com/signin/recovery>.
(<https://accounts.google.com/signin/recovery>) and enter the email address you use to sign in to your administrator account.

2. Click **Next**



Try another way.

If you have a recovery email or phone number set up for your account, Google will send you a verification code. Follow the instructions to reset your password. Or, you might receive a message to enter an email address so support can contact you later.

Forgot the email address you use to sign in

1. Go to <https://accounts.google.com/signin/recovery>.
(<https://accounts.google.com/signin/recovery>)
2. Click **Forgot email?**
3. Enter your recovery email address or phone number, then click **Next**.

4. Enter the full name on your account.

If you have a recovery email or phone number set up for your account, Google will send you a verification code. Follow the instructions to reset your password.

Reasons you might not have recovery email or phone options

- You didn't add recovery information to your admin account. Try Option 2 below.
- Your organization doesn't allow admins to reset their own passwords. Go to [Allow super administrators to recover their passwords](#) (/admin/users/allow-super-administrators-to-recover-their-password) for details.

> Option 2: If you did not set up email or phone recovery information

If you don't have recovery options set up, the recovery wizard asks you to verify your domain. This option works best if you are familiar with managing domains.

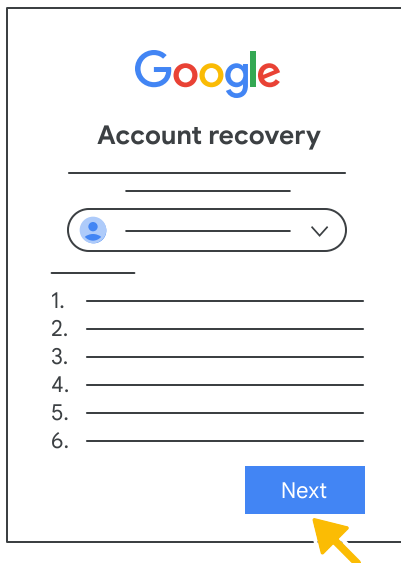
1. Go to <https://accounts.google.com/signin/recovery>.

(<https://accounts.google.com/signin/recovery>) and enter the email address you use to sign in to your administrator account.

2. Click **Next**

>

Try another way until you get to this screen:



- #### 3. Follow the instructions to add a CNAME record to your domain's DNS settings. For details, go to [Recover your Google Workspace password with a CNAME record](#) (/admin/domains/recover-your-google-workspace-password-with-a-cname-record).

If your hosting provider is separate from your domain registrar, make sure you are modifying the CNAME record with your hosting provider.

4. After adding the CNAME record, wait a few minutes before clicking **Next**. This makes it more likely that Google will find the new record and allow you to immediately reset your password.
5. Return to the recovery wizard and click **Next**. If Google finds the new CNAME record, the **Create Password** screen displays.
6. Create a new password and sign in to your account.
If the CNAME record is not found, continue with the following steps.
7. Enter an email address where we can contact you, then click **Next**. Do not enter the email address of your locked account. Google sends a verification code to the email address you provided.
8. Enter the verification code you received, then click **Next**. After Google verifies the new CNAME record, you'll get an email with a password reset link.
9. Use the password reset link to reset your password and sign in to your account.
10. Answer the questions about your Google Workspace account. You don't have to answer all the questions correctly to verify that it's your account. If you're having trouble answering them, go to [Tips to complete account recovery steps](https://support.google.com/accounts/answer/7299973) (<https://support.google.com/accounts/answer/7299973>).

If the CNAME isn't found in 48 hours, you'll get an email letting you know the password recovery was unsuccessful.

If you still can't reset your administrator password

- Ask another admin in your organization with [Super Admin privileges](#) (/admin/users/prebuilt-administrator-roles) to [reset your password](#) (/admin/users/reset-a-users-password) using the Google Admin console.
- If you purchased your Google service from a Google reseller, go to [Contact your Google reseller](#) (/admin/billing/contact-your-google-reseller).
- The recovery wizard may provide an option to initiate a support-assisted recovery flow. If so, click **Contact support** and follow the steps below.

Recover administrator access using support-assisted recovery

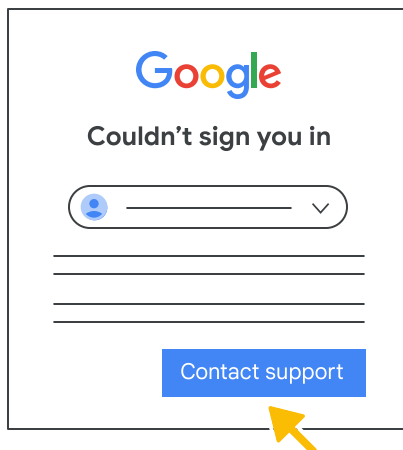
If you're unable to recover your administrator account through the automated self-recovery flow outlined above, you may be able to use supported-assisted recovery. You will need to provide evidence of ownership of the domain name and the data within the domain.

Before you begin

- You need to try automated recovery first, which may resolve your issue. Follow the steps above in [Recover administrator access using automated recovery \(#automated\)](#).
- Before contacting Support, review the account information that will help Support verify you're the account owner. Go to [Account recovery information for support \(/admin/users/account-recovery-information-for-support\)](#) and [Tips to complete account recovery steps](https://support.google.com/accounts/answer/7299973) (<https://support.google.com/accounts/answer/7299973>).

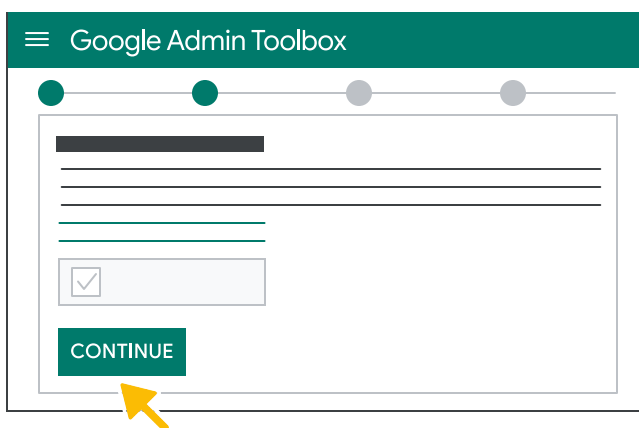
Use support-assisted recovery

1. After going through the automated-recovery flow, click **Contact support** on this screen:



You're directed to the Apps Admin Toolbox.

2. Enter an email address where we can contact you, then click **Continue**. *Do not enter the email address of your locked account.* Google generates a support reference number and sends it to the email address you provide.



3. Follow the instructions to help us verify that you own the domain. You'll need to add a [CNAME record](/admin/domains/add-a-cname-record-to-your-domains-dns-records) or [TXT record](/admin/domains/verify-your-domain-with-a-txt-record) to your DNS record at your domain host. If you're not sure who your domain host is, go to [Identify your domain host](/admin/domains/identify-your-domain-registrar).
4. After adding the CNAME or TXT record, click **Check Again**.
The DNS record can take up to 24 hours to propagate. You can check if the DNS record has propagated using one of the following:
 - https://toolbox.googleapps.com/apps/dig/#CNAME/{reference_number}.{your_domain}
 - https://toolbox.googleapps.com/apps/dig/#TXT/{your_domain}
5. After your DNS record successfully updates, return to the form to complete your request.
6. Select **Request for Password Reset (Recommended)**, and then click **Submit Request**.

After you submit the request, the support team will contact you for the next steps. In some cases, you may need to provide additional verification to make sure access is only granted to the rightful owner of the account.

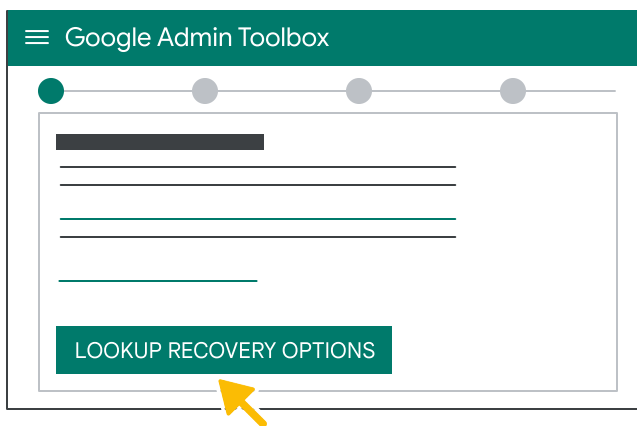
If you're a user and can't contact your administrator

If you're having issues reaching the administrator of your Google Workspace or Cloud Identity account, your user account can be promoted to the [super administrator role](/admin/users/about-administrator-roles) with proof of domain ownership.

1. [Sign in to your Google Account](https://accounts.google.com/signin) (<https://accounts.google.com/signin>) (if you haven't signed in recently). Only active accounts can be promoted to administrator. If you're unable to sign in, you'll need to [Recover your Google Account](https://support.google.com/accounts/answer/7682439) (<https://support.google.com/accounts/answer/7682439>).

2. Go to <https://toolbox.googleapps.com/apps/recovery/form> (<https://toolbox.googleapps.com/apps/recovery/form>) and enter the domain name you use for your account.

The domain name is the unique name that appears after the @ sign in your email address. For example, if your email address is *alice@solarmora.com*, the domain name is *solarmora.com*.



3. Click **Lookup Recovery Options**.

4. Select **I am a user and cannot contact my administrator**, then click **Continue**.

5. Confirm your details, then click **Continue**.

Google generates a support reference number and sends it to your email address.

6. Follow the instructions to help us verify that you own the domain. You'll need to add a [CNAME record](/admin/domains/add-a-cname-record-to-your-domains-dns-records) (</admin/domains/add-a-cname-record-to-your-domains-dns-records>) or [TXT record](/admin/domains/verify-your-domain-with-a-txt-record) (</admin/domains/verify-your-domain-with-a-txt-record>) to your DNS record at your domain host. If you're not sure who your domain host is, go to [Identify your domain host](/admin/domains/identify-your-domain-registrar) (</admin/domains/identify-your-domain-registrar>).

7. After adding the CNAME or TXT record, click **Check Again**.

The DNS record can take up to 24 hours to propagate. You can check if the DNS record has propagated using one of the following:

- https://toolbox.googleapps.com/apps/dig/#CNAME/{reference_number}.{your_domain}

- https://toolbox.googleapps.com/apps/dig/#TXT/{your_domain}
8. After your DNS record successfully updates, return to the form to complete your request.
 9. Select **Request User Promotion (Recommended)**, then click **Submit Request**.
 10. Google will reach out to the existing administrators.
 - If the administrators are inactive and unresponsive, Google will promote your user account.
 - Alternatively, you will have the option to have Google provide the current administrators with your contact information.

Related topics

- [Change or reset your password](https://support.google.com/mail/answer/41078) (https://support.google.com/mail/answer/41078).
- [Create a strong password & a more secure account](https://support.google.com/accounts/answer/32040) (https://support.google.com/accounts/answer/32040)
- [Can't sign in to your Google Account](https://support.google.com/accounts/troubleshooter/2402620) (https://support.google.com/accounts/troubleshooter/2402620)
- [Contact your Google reseller](/admin/billing/contact-your-google-reseller) (/admin/billing/contact-your-google-reseller)
- [Account recovery information for support](/admin/users/account-recovery-information-for-support) (/admin/users/account-recovery-information-for-support)

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Last updated 2026-05-21 UTC.

APPENDIX “O”

Mutual Release Agreement of Purchase and Sale

Form 122

for use in the Province of Ontario

BETWEEN:

BUYER: 9089365 Canada Inc. o/s CQR LOGISTICS

AND

SELLER: 1000083465 Ontario Inc.

BROKERAGE(S):

(Listing Brokerage)

(Co-operating Brokerage)

RE: Agreement of Purchase and Sale between the Seller and Buyer dated the 12 day of May

20 25 concerning the property known as: 860 Progress Ct, Oakville, ON L6L 6K1

as more particularly described in the aforementioned Agreement of Purchase and Sale.

We, the Buyer and the Seller in the above noted transaction hereby acknowledge that the above described transaction is terminated and release each other and the Brokerage in the proposed transaction, from all liabilities, covenants, obligations, claims and sums of money arising out of the above Agreement of Purchase and Sale, together with any rights and causes of action that each party may have had against the other and/or the Brokerage, and we direct the deposit holder to disburse the deposit of:

One Million Three Hundred Thousand Dollars Canadian Dollars (\$CDN) 1,300,000

payable to: 9089365 Canada Inc. o/s CQR LOGISTICS

IRREVOCABILITY: This Mutual Release shall be irrevocable by Seller until pm 10 on the 13 (N.E) day of February, 20 26, after which time if not fully executed by Buyer and Seller, this Mutual Release shall become null and void

For the purposes of this Mutual Release, "Buyer" includes purchaser, "Seller" includes vendor, Brokerage includes Listing Brokerage, Co-operating Brokerage (if applicable) and the registrants and employees of the Brokerage(s).

This release shall be binding upon the heirs, executors, administrators and assigns of all the parties executing same.

SIGNED, SEALED AND DELIVERED in the presence of:

IN WITNESS whereof I have hereunto set my hand and seal:

Naila Ejaz
(Witness)

Naila Ejaz
(Buyer/Seller)

Feb. 12 / 2026
(Seal) (Date)

(Witness)

(Buyer/Seller)

(Seal) (Date)

I, the Undersigned, agree to the above offer to Mutual Release.

SIGNED, SEALED AND DELIVERED in the presence of:

IN WITNESS whereof I have hereunto set my hand and seal:

Jashish Tiwana
(Witness)

Jashish Tiwana
(Buyer/Seller) (PRAVINDEP SAIB)

Feb 13 / 2026
(Seal) (Date)

(Witness)

(Buyer/Seller)

(Seal) (Date)

CONFIRMATION OF ACCEPTANCE: Notwithstanding anything contained herein to the contrary, I confirm this Mutual Release with all changes both typed and written was finally accepted by all parties at 3:00 this 13 day of Feb, 20 26

PRAVINDEP SAIB
(Signature of Seller or Buyer)

The Brokerage hereby releases all parties from any claim that the Brokerage may have had for commission or other remuneration in the above transaction except as may be hereinbefore specifically provided

SIGNED, SEALED AND DELIVERED in the presence of:

IN WITNESS whereof I have hereunto set my hand and seal:

(Witness)

(Listing Brokerage's Broker of Record/Manager)

(Seal) (Date)

(Witness)

(Co-operating Brokerage's Broker of Record/Manager)

(Seal) (Date)

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APPENDIX “P”

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

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

FEE AFFIDAVIT OF KAREN FUNG
(Sworn May 5, 2026)

I, **KAREN FUNG**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a Licenced Insolvency Trustee with the company Goldhar & Associates Ltd. ("**GA**") and therefore have knowledge of the matters set out in this fee affidavit. Where this fee affidavit is based on information and belief, I have stated the source of my information and believe it to be true.
2. GA has been appointed as Receiver (in such capacity, the "**Receiver**") of the undertakings, property and assets of Cheema Carriers Corp. and 1000083465 Ontario Inc.
3. GA has prepared statements of account (the "**GA Invoices**") in connection with its mandate, detailing its fees and disbursements incurred for the period from June 16, 2025 to March 22, 2026 (the "**Billing Period**"). Attached as **Exhibit "A"** are copies of the invoices.

4. The GA Invoices are a fair and accurate description of the services provided, the disbursements incurred, and the amounts charged by GA and are based on its standard rates and charges.

5. As detailed in the GA Invoices, the total amount being claimed for the work performed by GA during the Billing Period is \$158,359.33 (fees of \$140,141.00, and HST of \$18,218.33).

6. Attached as **Exhibit "B"** is a summary all invoices and attached as **Exhibit "C"** is a summary of the timekeepers whose services are reflected in the GA Invoices, including their title and hourly rate. GA incurred a total of 245.60 hours, at an average hourly rate of \$570.61 exclusive of HST.

7. This fee affidavit is sworn in support of the Receiver's motion for, *inter alia*, approval of the fees and disbursements of the Receiver and its counsel, RECON, and for no other improper purpose.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario, on the 5th day of May 2026.

Signed by:
Alina Stoica
121A421EEB2349C...

ALINA STOICA
Notary Public



Signed by:
Karen Fung
3886567849284C6...

KAREN FUNG

EXHIBIT "A"

THIS IS **EXHIBIT "A"** REFERRED TO IN THE FEE AFFIDAVIT OF **KAREN FUNG** SWORN BEFORE ME AT THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO THIS 5TH DAY OF MAY 2026.

Signed by:

Alina Stoica

121A421EEB2349C

A COMMISSIONER FOR TAKING
AFFIDVAITS



**IN THE MATTER OF THE RECEIVERSHIP OF
CHEEMA CARRIERS CORP. and 1000083465 ONTARIO INC.
OF THE CITY OF MISSISSAUGA
IN THE PROVINCE OF ONTARIO**

Receiver's Time summary from June 16, 2025- March 3, 2026

TRUSTEE'S	Hours	Rate	Total
R. Goldhar	0.40	\$675.00	\$270.00
R. Goldhar	51.80	\$710.00	\$36,778.00
P. Singh	0.90	\$625.00	\$562.50
P. Singh	1.05	\$655.00	\$687.75
J. Kideckel	2.70	\$665.00	\$1,795.50
PROFESSIONAL STAFF			
J. Cabacungan	4.00	\$225.00	\$900.00
C. Snow	7.00	\$350.00	\$2,450.00
V. Bhusal	4.00	\$225.00	\$900.00
L. Cedeno	17.60	\$370.00	\$6,512.00
S. Adhikari	0.50	\$235.00	\$117.50
A. Goryunova	2.10	\$235.00	\$493.50
A. Goryunova	1.50	\$225.00	\$337.50
E. Bowles	8.50	\$410.00	\$3,485.00
M. Oilgisser	31.10	\$450.00	\$13,995.00
Totals June 16, 2025 to March 3, 2026	133.15		\$ 69,284.25

Note: Rate changes effective August 1, 2025

**IN THE MATTER OF THE RECEIVERSHIP OF
CHEEMA CARRIERS CORP. and 1000083465 ONTARIO INC.
OF THE CITY OF MISSISSAUGA
IN THE PROVINCE OF ONTARIO**

**Receiver's Work in Progress Report from
June 16, 2025- March 3, 2026**

Date	Staff	Services	Time
2025-06-12	Goldhar	Receipt, review invoice from Recon	0.10
2025-06-20	Singh	Email from TCE Equipment looking for release of their secured asset, documents provided	0.10
2025-06-20	Singh	Email exchange with TC Equipment regarding whether stay remains effective, given adjournment of appointment motion, forward request to counsel	0.10
2025-07-09	Goldhar	Receipt, review 2nd invoice from Recon	0.10
2025-07-09	Goryunova	Prepare work in progress/ time docket, prepare invoice	1.50
2025-07-22	Singh	Updating invoice, consolidating lawyer's invoice, sending to BMO AP division , request for update on Oakville property sale, email exchange with L. Chun at BMO	0.50
2025-07-23	Goldhar	Email to L. Chun re set up as a supplier to BMO, contact	0.10
2025-07-23	Singh	Email exchange with L. Chun at BMO, revise Receiver's invoice and send to BMO	0.20
2025-07-24	Goldhar	Receipt collections email from TC Collection/ IBC Capital , email to BMO contact re same	0.10
2025-08-01	Goldhar	Email to L. Chun followup	0.10
2025-08-14	Singh	Email to R. Goldhar re allocation of funds to counsel/Receiver	0.10
2025-08-20	Goldhar	Email from counsel re status of property sale, pending receivership	0.10

2025-09-26	Goldhar	Email update from W. Main, re status of receivership appointment/ property sale still pending	0.10
2025-10-01	Goldhar	Followup for status, email to M. Noel, advised sale did not close, BMO pursuing appointment of Receiver	0.10
2025-10-03	Goldhar	Prepare for and attend court hearing by zoom , email update from counsel	1.00
2025-11-28	Singh	Email exchange with W. Main re status of BMO appointment of Receiver	0.10
2025-12-01	Singh	Reviewing Tory's Aide memoire re appointment of Receiver	0.50
2025-12-02	Goldhar	Email from M. Noel, update re status of receivership appointment, forbearance does not appear to be viable	0.10
2025-12-03	Goldhar	Further status update email from W. Main, last minute forbearance deal to adjourn the motion to appoint receiver,	0.10
2025-12-03	Singh	Email update from the counsel, reviewing the adjournment order	0.35
2026-01-15	Goldhar	Email exchange with C. Fell re payment of their invoice, BMO's position re receivership	0.20
2026-01-16	Goldhar	Email from W. Main that the Receivership motion is again going ahead	0.10
2026-02-09 - 2026-02-13	Oilgisser	RE numerous internal discussions regarding set up/ strategy and delegation, coordination of attendances, documents needed	3.00
2026-02-13	Goldhar	Email from A. Slavens at Tory's that they are intending to obtain receivership order	0.10
2026-02-14	Goldhar	Email to team, preparation for appointment, delegation of matters	0.10
2026-02-14	Goldhar	Email exchange with contractor C. Snow re status of appointment, draft Order	0.10
2026-02-14	Goldhar	Email to L. Chun/ A. Slavens with pictures of trailers/ trucks at 860 Progress, noting labeling/logos no longer indicate Debtor name	0.10

2026-02-16	Snow	Emails exchanged and discussions in preparation for possible Receivership Order, organization of necessary checklists, documents to be prepared	1.00
2026-02-17	Goldhar	Email exchange with L. Chun	0.10
2026-02-17	Goldhar	Email from A. Slavens re which entities will be covered by the Receivership order and advising that the sale of property has been mutually terminated	0.10
2026-02-17	Snow	Preparation and logistics for receivership and possession of assets, numerous emails exchanged, coordination of staff, transportation, coordination with bailiff	2.00
2026-02-18	Snow	Travel to multiple premises, assist with location and identification of assets, pictures, obtain information/documents	4.00
2026-02-18	Oilgisser	Attend Court with Judge via zoom	1.00
2026-02-18	Bhusal	Site attendance, assist with possession, taking pictures, uploading pictures to drive	4.00
2026-02-18	Cedeno	Prepare FCA application for insurance and transmit to them	0.40
2026-02-18	Cedeno	Prepare door notices re possession	0.20
2026-02-18	Cedeno	Prepare draft termination letter for employees	0.25
2026-02-18	Cedeno	Prepare draft notice of Receivership	0.40
2026-02-18	Goldhar	Attendance at 860 Progress Road, change of locks, discussion with tenant, service of Order, attornment of rent, request for documentation re tenancy	4.00
2026-02-18	Cabacungan	Attend premises to assist Trustee with possession, documentation, various asset matters	4.00
2026-02-18	Goldhar	Receipt Order appointing Receiver, review, instructions to staff	0.20
2026-02-18	Goldhar	Review drafted contractor agreement, forward to C. Snow for review	0.30
2026-02-18	Goldhar	Attend at Court hearing by zoom	0.50
2026-02-18	Goldhar	Email to M. Oilgisser re investigations to be undertaken	0.10

2026-02-18	Goldhar	Email from B. Benipal for a call back after receive Order re missing Daimler vehicles, issues with Orangeville Collision potential RSLA, further email with particulars of the vehicles sought	0.10
2026-02-18	Goldhar	Email to Faraz Cheema to contact the Receiver via phone	0.10
2026-02-18	Goldhar	Receipt appointment Order, instructions to staff	0.10
2026-02-18	Goldhar	Call with B. Benipal re Daimler	0.40
2026-02-18	Goldhar	Call with F. Cheema, email to coordinate attendance with Receiver on sites, request alternate email for future communications	0.40
2026-02-18	Goldhar	Multiple calls to Orangeville Collision, no answer	0.20
2026-02-18	Kideckel	Revision and finalization of Notice of Receivership	0.50
2026-02-18	Kideckel	Efiling Order and notice of receivership to OSB	0.10
2026-02-18	Oilgisser	Discussion with R. Goldhar, call with BMO, prepare files, draft letters, attendance at 860 Progress Road with team, change of locks, discussion with tenant, service of Order, attornment of rent, request for documentation re tenancy, pictures of premises/assets, possession matters	4.00
2026-02-19	Adhikari	Open trust account for receivership file	0.30
2026-02-19	Cedeno	Prepare and send letter to Thompson insurance brokers re notice of Receivership and insurance continuation	0.30
2026-02-19	Goldhar	Call with BMO, team and counsel re process and to do's	0.50
2026-02-19	Goldhar	Followup email to F. Cheema re meeting on site as no response to prior email	0.10
2026-02-19	Goldhar	Email instructions to bailiff to attend Orangeville Collision to retrieve two trucks there	0.10
2026-02-19	Goldhar	Call to Orangeville Collision, no answer	0.10
2026-02-19	Goldhar	Email instructions to L. Cedeno to set up file website, posting of Receivership Order	0.10
2026-02-19	Goldhar	Email exchange with Bailiff, forward Order	0.10

2026-02-19	Goldhar	Email from F. Cheema re contacting their counsel with questions, not available to meet until following Monday	0.10
2026-02-19	Goldhar	Email to Luis Almeida re listing presentation for the property needed	0.10
2026-02-19	Goldhar	Email to Cheema counsel for time to meet at site	0.10
2026-02-19	Goldhar	Email to tenant for list of information requested / required	0.40
2026-02-19	Goldhar	Email to L. Chun to freeze all accounts, provide bank statements last 12 months, balance of funds to be remitted to Receiver, response	0.20
2026-02-19	Goldhar	Email to tenant with attornment letter	0.10
2026-02-19	Goldhar	Receive report from Bailiff that the owner was not at Orangeville Collision and employees would not allow seizure of trucks , subsequent report from Bailiff re phone call they received from owner regarding delay in providing invoices due to a fire and wants full payment before releasing the trucks, forward information to Daimler lawyer	0.40
2026-02-19	Goldhar	Email from W. Main re pursuit of the trucks at the collision shop	0.10
2026-02-19	Goryunova	Request multiple PPSA searches	0.40
2026-02-19	Kideckel	Review and comment on letter to insurance brokers, draft receivers report	1.00
2026-02-19	Oilgisser	Email to G. Williamson with some particulars of the building/tenancy re potential listing	0.20
2026-02-20	Goldhar	Receipt, review letter from Garfinkle Biderman for PNC Equipment Finance regarding various assets they claim priority claim over , various documents received in support, response that will be reviewed and reply in due course, forward to W. Main re verifications to be undertaken	0.20
2026-02-20	Goldhar	Email to L. Chun re need for receiver certificate/funds	0.10
2026-02-20	Oilgisser	Discussion with CBRE- Gary Williamson re listing site, review environmental report	2.00

2026-02-21	Goldhar	Instructions to E. Bowles	0.10
2026-02-21	Goldhar	Prepare and send email list of all information required to be provided to the Receiver, attendance at the site and time, to F. Cheema	0.30
2026-02-21	Goldhar	Email from B. Benipal that all information provided to Bailiff was same information they got directly months ago, no invoices ever produced by the collision centre	0.10
2026-02-21	Oilgisser	Visit 7 Kimbell with Debtor, bailiff and R. Goldhar, drive asset to bailiff's pound	5.00
2026-02-23	Cedeno	Prepare and send letter to Purves insurance broker re notice of Receivership, information request, response email that they are no longer insurance broker for the Debtor company	0.50
2026-02-23	Goldhar	Conference call with Eagle Vision Security and A. Goryunova re outstanding invoices and their knowledge re assets	0.40
2026-02-23	Goldhar	Attendance at 6789 Millcreek Drive, with Receiver staff and Bailiff, investigation re assets, discussion with Parm confirming pictures in hand showing trucks having decals replaced	3.50
2026-02-23	Goldhar	Attendance at 7450 Bren Road, with Receiver staff and Bailiff, investigation and location of various assets, trucks, obtain information on additional trucks, issues raised re outstanding payment to premises	3.50
2026-02-23	Goldhar	Receipt security logs from security for Feb 18- Feb 23 at both Mississauga premises	0.20
2026-02-23	Goldhar	Prepare extensive email to F. Cheema for list of information required from them per Order	0.50
2026-02-23	Goldhar	Email update on next steps by receiver re the trucks at collision shop to B. Beripal	0.10
2026-02-23	Goldhar	Prepare memo to file regarding attendances, circulate to counsel, instructions to staff	0.40
2026-02-23	Goldhar	Email from Parm Deol re assets/ information, forward to A. Slavens and bailiff	0.10

2026-02-23	Goldhar	Second contact from Garfinkle for creditor, forward to bailiff	0.10
2026-02-23	Goldhar	Receipt VIN's list from B. Benipal, forward to bailiff	0.10
2026-02-23	Goldhar	Call with W. Greenspoon at Garfinkle re status of potential recovery of their assets by Receiver	0.30
2026-02-23	Goryunova	Request Corporate profile search	0.20
2026-02-23	Goryunova	Transfer all telephone call recordings to file	0.30
2026-02-23	Goryunova	Call with Parm at Eagle Vision Security, discussion with R. Goldhar, second conference call with R. Goldhar and Parm, send email summary of conversation and request for information/ copy of Order	0.75
2026-02-23	Goryunova	Prepare and email to Parm at Eagle Vision re access and security information for the various premises	0.20
2026-02-23	Oilgisser	Review numerous emails on file	3.00
2026-02-23	Oilgisser	Call with CBRE re listing	0.50
2026-02-24	Cedeno	Prepare letters to banks re seizure of accounts by Receiver , service of Order, arrange registered mail and in person service of letters at five major banks	2.00
2026-02-24	Cedeno	Creating form 87 adding info in Ascend	1.50
2026-02-24	Cedeno	Creating letter to send to all major banks with all the documentation needed	1.00
2026-02-24	Cedeno	Corporate search for two corporations re leasing company	0.25
2026-02-24	Cedeno	Contacting insurance company broker to confirm insurance	0.50
2026-02-24	Cedeno	Clean up letter, put to letterhead and send out to MTO per R. Goldhar	0.20
2026-02-24	Cedeno	Coordinate with IT re website, upload documents	0.20
2026-02-24	Goldhar	Receipt invoice from Eagle Vision Security, review, forward to banking	0.10
2026-02-24	Goldhar	Site attendance, service of Order on Debtor corporation and discussion with Masood to reaffirm various matters, possession of trailers on premises	3.50

2026-02-24	Goldhar	Site attendance, attempt service of Order on corporation and discussion with Sunny (manager) to reaffirm various matters, walk of site, arrange further attendance	3.50
2026-02-24	Goldhar	Prepare memo re attendance, findings and further investigations needed, circulate to counsel	0.30
2026-02-24	Goldhar	Draft and send email to John Vu, at Ministry of Transportation for assistance and information regarding trailers/ trucks/ transfers of same - note that no transfers are permitted	0.50
2026-02-24	Goldhar	Forward ownership of a trailer that was located at the Bran Road site, to C. Fell , will attend MTO to obtain RIN search , email to bailiff	0.10
2026-02-24	Goldhar	Email instructions to L. Cedeno re insurance matters to be dealt with	0.10
2026-02-24	Goldhar	Instructions to banking to pay security services invoice	0.10
2026-02-24	Goldhar	Receipt response from MTO, review and circulate information provided, options for additional searches that can be conducted for transfer histories	0.20
2026-02-24	Goldhar	Draft letter to MTO, appointing bailiff to act for receiver to obtain information about vehicles/ RIN, instructions to L. Cedeno	0.30
2026-02-24	Goldhar	Receipt various searches from Recon, corporate profiles, property titles, forward to L. Cedeno for review	0.10
2026-02-24	Goldhar	Email exchange C. Fell re full address for search on Kimbel as nothing showing , provide, but still no showing up	0.10
2026-02-24	Goldhar	Email from W. Main re trucks to be released by Orangeville collision, instructions to bailiff	0.20
2026-02-24	Goldhar	Review drafted letters from W. Main, comment and request one for Collision centre be prepared also, email exchange with W. Main re responses from other to his letters	0.20

2026-02-24	Goldhar	Email exchange with C. Fell re information on the ownership, potential secured creditor, clarify ownership/ PPSA search, and trailer numbers	0.10
2026-02-24	Goldhar	Forward letters written by W. Main to bailiff	0.10
2026-02-24	Goldhar	Review of information /research from L. Cedeno, forward to C. Fell as may be related parties, forward with comment to C. Fell to consider	0.20
2026-02-24	Goldhar	Call with Peel Police for assistance in attendance at sites to enforce Order, followup email re same , forward counsel letters to police for their records	0.40
2026-02-24	Goldhar	Receipt draft letter to Cheema from W. Main, review with M Oilgisser	0.30
2026-02-24	Goldhar	Receipt email from L. Chun re various trucks that are subject to BMO's financing team, forward to bailiff in case found , response	0.20
2026-02-24	Goldhar	Review revised letter to Cheema from W. Main, approval to send	0.20
2026-02-24	Goldhar	Email from W. Greenspoon followup to our conversation	0.10
2026-02-24	Goldhar	Receipt invoice from Orangeville Collision via Bailiff	0.10
2026-02-24	Goldhar	Call with W. Greenspoon	0.40
2026-02-24	Kideckel	Prepare letter to creditors, notice of receivership	0.50
2026-02-24	Kideckel	Review draft Receiver's report with R. Goldhar	0.50
2026-02-24	Oilgisser	Travel to and site attendance with team, service of Order on Debtor corporation and discussion with Masood to reaffirm various matters, possession of trailers on premises, pictures taken re possession	3.50
2026-02-24	Oilgisser	Site attendance, attempt service of Order on corporation and discussion with Sunny (manager) to reaffirm various matters, walk of site, arrange further attendance	3.50
2026-02-24	Oilgisser	Review Kimbel letter with R. Goldhar and counsel	1.50
2026-02-24	Oilgisser	Email followup list to R. Goldhar	0.10

2026-02-25	Cedeno	Sent register mailed to RBC with notices	0.50
2026-02-25	Cedeno	Sent email to insurance company regarding property coverage, completed FCA application	0.40
2026-02-25	Cedeno	Email exchange with TD, response to our inquiry, they to send information by secure link	0.10
2026-02-25	Goldhar	Receipt two invoices from Orangeville Collision via Bailiff, forward to C. Fell	0.20
2026-02-25	Goldhar	Site attendance, meeting with Sunny (manager and Bailiff) to reaffirm various matters, requests for documents and information to be provided,	2.50
2026-02-25	Goldhar	Attendance at Orangeville Collision with Bailiff, locate and identify various assets, serve Order on manager of the shop, instructions and discussions with Bailiff re valuations/ next steps	2.50
2026-02-25	Goldhar	Email to L. Chun, followup on funding of receiver's certificate and reply	0.10
2026-02-25	Goldhar	Followup status email to B. Benipal, status of asset seizures	0.10
2026-02-25	Goldhar	Instructions to L. Cedeno re investigations	0.10
2026-02-25	Goldhar	Followup email to G. Greenspoon	0.10
2026-02-25	Goldhar	Instructions to W. Main to deal with invoice and refusal to release trucks/ Orangeville Collision	0.10
2026-02-25	Goldhar	Email to Eagle re payment of invoice	0.10
2026-02-25	Goldhar	Receipt revised Orangeville receipt with VIN included	0.10
2026-02-25	Goldhar	Call with C. Fell re Orangeville issue	0.30
2026-02-25	Goldhar	Receipt RIN search from bailiff	0.10
2026-02-25	Goldhar	Receipt email invoice from Eagle Vision	0.10
2026-02-25	Goldhar	Receipt/ review letter drafted to Orangeville from Recon, response	0.10
2026-02-25	Goldhar	Two calls with Detective at Toronto Police Services re assistance to enforce order, email to him with backup documents	0.50

2026-02-25	Goldhar	Email from W. Greenspoon re expectation that Receiver will collect/investigate books and records, recover property, review response from C. Fell, matters to be dealt between counsels	0.20
2026-02-25	Goldhar	Email response from R. Vig, counsel for Mr. Cheema, with lists of tractors/ trailers, other documents, responses to various questions, review, forward to C. Fell	0.20
2026-02-25	Oilgisser	Discussion and update with Karen Fung	1.00
2026-02-25	Oilgisser	Email to tenant re real estate agent to walk property, need his cooperation	0.10
2026-02-26	Cedeno	Receipt, download, save and sort numerous documents and pictures of equipment and premises site visits	1.00
2026-02-26	Cedeno	Receipt email response from RBC to confirm no accounts held with them for Debtors	0.10
2026-02-26	Cedeno	Receipt listing of tractors/assets save to file	0.20
2026-02-26	Cedeno	Request PPSA search	0.20
2026-02-26	Cedeno	Analysis multiple corporate entities to determine potential relationships with Debtor/principal	3.00
2026-02-26	Cedeno	Phone call with Ariana at FCA to confirm if we need extra insurance other than the one from Intact sent an email to get the insured name change to Goldhar & Associates Ltd	0.50
2026-02-26	Cedeno	Email to T. Van Stalen re status of payment of insurance policy/ expiry date	0.10
2026-02-26	Goldhar	Prepare memos to file and circulate re various recent site attendances, findings and service of Order, location and recovery of assets ongoing	1.00
2026-02-26	Goldhar	Meeting with Parm of Eagle Vision Security re overnight vehicle log and assets that had entered premises, investigation various vehicles/trailers, call to Bailiff re searches to be conducted, call with counsel from site re asset monitoring and recovery efforts	1.50
2026-02-26	Goldhar	Prepare preliminary draft report of actions to date, next steps, circulate to counsel,	1.00

2026-02-26	Goldhar	Email to K. Fung re engagement to assist Receiver	0.10
2026-02-26	Goldhar	Followup on certificate from OSB, email exchange, receipt certificate later in day	0.10
2026-02-26	Goldhar	Response to creditor request for update	0.10
2026-02-26	Goldhar	Email from L. Chun for Cheema contact information, response	0.10
2026-02-26	Goldhar	Email to R. Vig regarding incomplete information provided by Mr. Cheema, forward further questions to be responded to /clarified	0.50
2026-02-26	Goldhar	Email exchange with tenant re email transfer information for rent payment	0.10
2026-02-26	Goryunova	Prepare precedents/ checklists/ possession forms, forward to R. Goldhar	0.25
2026-02-26	Kideckel	Receipt OSB confirmation of filing	0.10
2026-02-26	Oilgisser	Reviewing emails and discussion with RB , call with Colliers	2.00
2026-02-27	Adhikari	Deposit wire transfer received	0.20
2026-02-27	Cedeno	Fax notice of Receivership to CRA	0.10
2026-02-27	Cedeno	Send followup email to insurance agent to answer various questions/concerns	0.20
2026-02-27	Cedeno	Sending notices of the receivership to known creditors and faxing notice to CRA	1.50
2026-02-27	Cedeno	Research documents, contacted Terri at insurance broker to ask her to have broker contact me or provide contact information for the broker	0.35
2026-02-27	Cedeno	Prepare draft notice of receivership, to R. Goldhar for review /approval	0.30
2026-02-27	Cedeno	Email to insurance broker, list of questions	0.20
2026-02-27	Goldhar	Email instructions to L. Cedeno re followup questions to insurance broker	0.30
2026-02-27	Goldhar	Email to F. Cheema to scan and forward his personal ID to Receiver immediately	0.10
2026-02-27	Goldhar	Instructions to L. Cedeno re insurance, questions to be asked of broker	0.10
2026-02-27	Goldhar	Email to tenant to provide proof of their insurance coverage, response they are obtaining from their broker, later receipt of coverage	0.20

2026-02-27	Goldhar	Receipt search from bailiff re VIN search registered to Empire Truck Sales and Leasing Inc., review	0.20
2026-02-27	Goldhar	Email from F. Cheema asking why we want ID, response , later received scanned ID	0.20
2026-02-27	Goldhar	Email from L. Chun re revisions to creditors list re BMO as secured creditor and additional separate financing security re specific trucks, response	0.10
2026-02-27	Goldhar	Email from B. Benipal re status of location of a third vehicle, advises that tracker not pinging to them, response re condition of vehicles found	0.10
2026-02-27	Goldhar	Multiple attendances, various properties re potential location of assets, call with Mr. Manmohan Grewal re access to the yard, email followup of details of phone call, Order and obligations/Receiver's rights to assets	2.50
2026-02-27	Goldhar	Email from Mr. Manmohan Grewal advising is not renting yard parking to the entities of the Order	0.10
2026-02-27	Oilgisser	Call with CBRE and RG	0.50
2026-03-01	Goldhar	Prepare memo to file regarding attendances of Feb 27/28 various locations and findings, circulate to counsel	1.00
2026-03-02	Cedeno	Receipt insurance certificate FCA	0.10
2026-03-02	Cedeno	Contact insurance broker to followup on questions , change name of insured	0.50
2026-03-02	Cedeno	Email response from TD with information about bank accounts, brief review, response to request 24 months of statements to be provided	0.25
2026-03-02	Cedeno	Email to L. Chun to provide last 24 months of BMO statements for both corporations	0.10
2026-03-02	Goldhar	Email various memos to K. Fung to bring up to speed on issues	0.20
2026-03-02	Goldhar	Receipt TD secure documents link, response to demand for statements	0.10
2026-03-02	Goldhar	Receipt revised /commented draft report to BMO back from W. Main, review '	0.40

2026-03-03	Cedeno	Receipt various statements from TD bank per request	0.20
2026-03-03	Goldhar	Finalize report to BMO, circulate	1.00
2026-03-03	Goldhar	Email from B. Benipal re condition of the tractors located, whether could be identified , reply	0.10
2026-03-03	Goldhar	Email from N. Rambaran at Recon for any updates, advised will review PNC equipment security today	0.10
2026-03-03	Goldhar	Receipt email from National Bank Equipment re issues they are having trying to transfer their asset due to receivership hold on RIN, security seized and sold prior to receivership, release required, intentions re their leases re receiver	0.20
2026-03-03	Goldhar	Instructions to banking to pay security services invoice	0.10
2026-03-03	Oilgisser	Email to R. Goldhar re status of any contact from real estate agent	0.10
2026-03-03	Oilgisser	Email to R. Goldhar/ followup on asset research/ information from insurance re assets they were covering as potential leads, whether have accountants information to followup for financial statements	0.10
2026-03-03	Bowles	Instructions re updating work in progress and email exchanges re same, audit file documents and emails, prepare work in progress report June 16/25 -March 3/26, prepare time summary, circulate for review, revisions as needed	8.00
Total hours from June 16/25 to March 3/26			133.15

**IN THE MATTER OF THE RECEIVERSHIP OF
CHEEMA CARRIERS CORP. and 1000083465 ONTARIO INC.
OF THE CITY OF MISSISSAUGA
IN THE PROVINCE OF ONTARIO**

**Receiver's Time summary from March 4 - March 22, 2026
Including K. Fung and R. Goldhar time (not
previously recorded)**

TRUSTEE'S	Hours	Rate	Total
R. Goldhar	14.20	\$710.00	\$10,082.00
J. Kideckel	0.90	\$665.00	\$598.50
K. Fung	61.35	\$745.00	\$45,705.75
A, Smith	0.10	\$665.00	\$66.50
PROFESSIONAL STAFF			
L. Capati	4.15	\$395.00	\$1,639.25
F. Nomura	1.20	\$205.00	\$246.00
C. Snow	0.40	\$350.00	\$140.00
L. Cedenno	8.10	\$370.00	\$2,997.00
S. Adhikari	1.80	\$235.00	\$423.00
A. Goryunova	0.25	\$235.00	\$58.75
E. Bowles	2.50	\$410.00	\$1,025.00
M. Oilgisser	17.50	\$450.00	\$7,875.00
Totals June 16, 2025 to March 3, 2026	112.45		\$ 70,856.75

**IN THE MATTER OF THE RECEIVERSHIP OF
CHEEMA CARRIERS CORP. and 1000083465 ONTARIO INC.
OF THE CITY OF MISSISSAUGA
IN THE PROVINCE OF ONTARIO**

**IN THE MATTER OF THE RECEIVERSHIP OF
CHEEMA CARRIERS CORP. and 1000083465 ONTARIO INC.
OF THE CITY OF MISSISSAUGA
IN THE PROVINCE OF ONTARIO**

**Receiver's Time summary from March 4 - March 22, 2026
Including K. Fung and R. Goldhar time (not previously recorded)**

Date	Staff	Services	Time
2026-03-02	Fung	Review of documentation, emails, orders and motion materials	5.60
2026-03-03	Fung	Review bank information, insurance, meeting with team,	3.10
2026-03-03	Fung	Email with counsel re leased assets, information request, responding to creditor inquiries, review of trailer listing	2.30
2026-03-04	Capati	Review and analysis PPSA searches, input secured creditors and assets and appropriate links in Ascend	4.15
2026-03-04	Cedeno	Prepare cheque request for consultant and cheque voucher for rent	0.50
2026-03-04	Cedeno	Email instructions to banks regarding stop all withdrawals, allow all deposits	0.20
2026-03-04	Cedeno	Update Ascend with Meridian information /proof of claim, update to R. Goldhar	0.20
2026-03-04	Fung	Call w/Torys, research on proceedings, call w/ Colliers, review of banking information	1.50
2026-03-04	Fung	Asset Listing, reviewing banking	1.00
2026-03-04	Fung	Discussion e/Richard re possession	0.60
2026-03-04	Fung	Call with Natasha at Reconstruct re units, review of banking information, Asset tracking from various sources, email w/ Debtor, Tenant information	4.40

2026-03-04	Goldhar	Discussion with K. Fung re possession, email documents to broker	0.60
2026-03-04	Goldhar	Email to C. Fell for outstanding invoices for payment , receipt	0.10
2026-03-04	Goldhar	Email from Meridian with secured proof of claim, advised they also have a bailiff looking for the asset secured	0.10
2026-03-04	Kideckel	Review and approve cheque requisition and receipt voucher	0.20
2026-03-04	Kideckel	Email to R. Goldhar, re billing	0.10
2026-03-04	Oilgisser	Prepare and send letter to tenant for responses to our Feb 19 request and further follow up	2.00
2026-03-05	Adhikari	Issue cheque	0.20
2026-03-05	Cedeno	Attend at meeting with tenant	1.00
2026-03-05	Cedeno	Email exchange with K. Fung	0.10
2026-03-05	Fung	Emails with M. Oilgisser re: tenant information, Review of Broker bids, email re: BMO, review of banking information, review of lease for 860, review of asset listing and materials provided by lenders re: Assets.	6.60
2026-03-05	Fung	Asset Listing, checklist, preparation for call with BMO and Debtor	1.50
2026-03-05	Goldhar	Receipt, review legal fees, instructions to banking	0.20
2026-03-05	Goldhar	Email from Tory's re call set up and coordinate time	0.20
2026-03-05	Goldhar	Email from TD	0.10
2026-03-05	Goldhar	Receipt BMO email re Receiver's certificate, and advance of funds , sign, return to BMO	0.20
2026-03-05	Nomura	Cheque issued to Goldhar & Associates Ltd, Fill out the form, sent cheque for approval, print, scan and save	0.30
2026-03-05	Oilgisser	Call with BMO	2.00
2026-03-05	Oilgisser	Call with Debtor	3.00
2026-03-06	Adhikari	Deposit wire transfer	0.20
2026-03-06	Cedeno	Prepare and send fax to CRA to open RT0002 account	0.30
2026-03-06	Cedeno	Set up all mail forwarding instructions with Canada Post	0.50
2026-03-06	Fung	Discussion BMO and Counsel	0.80

2026-03-06	Fung	Preparation and discussion with Cheema and counsels, call w/ counsel	2.30
2026-03-06	Fung	Email w/Lenders re: Truck pick-up and emails w/Counsel re: security reviews	1.20
2026-03-06	Goldhar	Attend at meeting with Tory's	1.00
2026-03-06	Goldhar	Email to Toronto Police, R. Taverner, follow up	0.10
2026-03-06	Goldhar	Email instructions to K. Fung, mail forwarding required	0.10
2026-03-06	Oilgisser	Email follow up for information, sent to Mandeep, receipt answers, review and analysis, email to K. Fung re findings	0.50
2026-03-08	Bowles	Revisions to Work in Progress and time summary/ rate splits	0.50
2026-03-09	Adhikari	Issue payment to OSB filing fees, forward filing form	0.20
2026-03-09	Adhikari	Issue Receiver's fees	0.20
2026-03-09	Fung	Review of assets recovered, review communication from TD bank, review of UCDA's of VINS	2.70
2026-03-09	Fung	Email to Anirban (accountant for Cheema), review of letter to Eagle, email w/Recon re: review of lease, email to PNC, email to Meridian, review of UCDA, email to Debtor re: missing vehicles, email w/Insurance, email to Laisie re: communication to lenders, banks and regulators	3.60
2026-03-10	Cedeno	1.Email: cvor@ontario.ca. - Letter to CVOR notifying them of the Receivership 2. Send letter U.S. DEPARTMENT OF TRANSPORTATION, Federal Motor Carrier Safety Administration 3. Contacted National Motor Freight Traffic Association - scac@nmfta.org	1.50
2026-03-10	Cedeno	Received bank statements from Main Cheema acct form TD and send info as to where to send us the money in the acct.	0.50

2026-03-10	Fung	Interview with Brokers, review of proposals and information request and updates to proposal. Call w lenders re: units and security, review of TD communication	5.80
2026-03-10	Kideckel	Prepare Receiver's invoice, instructions to banking	0.20
2026-03-10	Oilgisser	Calls with Colliers and CBRE	2.00
2026-03-10	Oilgisser	Follow up notes with Tenant-Mandeep	1.00
2026-03-10	Smith	Review and sign cheque	0.10
2026-03-11	Cedeno	Contacted by phone U.S. DEPARTMENT OF TRANSPORTATION, Federal Motor Carrier Safety Administration,	0.50
2026-03-11	Cedeno	Phone call and email to Intact broker underwriter and also Adriana FCA to see if I can get the insurance on 465 Ontario Inc. property	0.50
2026-03-11	Fung	Summary of brokers	1.40
2026-03-11	Fung	Summary of brokers, emails with Brokers, review of letter to Lenders, email to Eagle, email re Xpert	3.80
2026-03-11	Oilgisser	Various emails-re Tenant matters	1.50
2026-03-12	Cedeno	Called Insurance broker to follow up on status of changes on the policy. Also sent email to Adriana as per her questions in order to setup insurance with FCA if Intact does not do the work	0.30
2026-03-12	Cedeno	Created letter of authorization to set up mail forwarding and close the CM number in the USA	0.50
2026-03-12	Fung	Call with Chuck Snow, review of additional materials sent by Cheema counsel, email to Northpoint re vehicle, email to BMO re vehicle return, call with Natasha re security review. Email w/tenant re property, review banking, call w/Jerry re: locations	5.00
2026-03-12	Snow	Call with K. Fung	0.40

2026-03-13	Cedeno	Contacted the FMCSA in the USA to get info about Cheema's fleet send info to Trustee	0.50
2026-03-13	Fung	Meeting w/tenants, call w/ Jerry, emails w/ P. Singh, email w/M, Oilgisser re: Tenant	3.20
2026-03-13	Goryunova	Discuss with L. Cedeno re whether calling lenders is a good option	0.25
2026-03-13	Oilgisser	Email exchange with K. Fung - Debtors payment lists	0.50
2026-03-15	Goldhar	Email to K. Fung re communications to realtors	0.10
2026-03-16	Adhikari	Deposit funds	0.20
2026-03-16	Adhikari	Issue payment to legal fees	0.20
2026-03-16	Cedeno	Four cheques request to paid Corp. Search, mail forwarding, Legal fees, and Property insurance	1.00
2026-03-16	Kideckel	Review and approve various cheque requisitions	0.40
2026-03-16	Nomura	Cheque issued to Reconstruct LLP, Fill out the form, sent cheque for approval, print, Scan and save	0.30
2026-03-17	Adhikari	Issue cheque, property insurance	0.20
2026-03-17	Adhikari	Issue cheque reimbursement to Receiver , disbursements	0.20
2026-03-17	Fung	Email exchange with Tory's, forward commercial lease	0.20
2026-03-17	Fung	Email with responses from Mandeep, review, analysis, email exchanges for additional information	0.75
2026-03-17	Fung	Email exchange with counsel for PNC , request security documents	0.20
2026-03-17	Goldhar	Email invoice to BMO	0.10
2026-03-17	Goldhar	Email to K. Fung to arrange call with W. Greenspoon	0.10
2026-03-17	Nomura	Cheque issued to Goldhar & Associates Ltd, Fill out the form, sent cheque for approval, print, Scan and save	0.30
2026-03-17	Nomura	Cheque issued to Goldhar & Associates Ltd, Fill out the form, sent cheque for approval, print, Scan and save	0.30

2026-03-17	Oilgisser	Call update and preparation -BMO, Lawyers For both parties	2.00
2026-03-18	Adhikari	Issue reimbursement to Receiver, insurance	0.20
2026-03-18	Fung	Receipt, review draft letter from W. Main, authorize to send out	0.30
2026-03-18	Fung	Email from PNC, review documents , email followup for information on any trailers they have already repossessed/claim	0.50
2026-03-18	Fung	Email exchange with BMO re sale of property, prior deposits re same , other creditors	0.50
2026-03-18	Fung	Email to L. Cedeno re financial statement for numbered company, email to BMO re same	0.30
2026-03-18	Goldhar	Receipt / approval invoice from Reconstruct, instructions to banking	0.20
2026-03-19	Fung	Discussion with M. Oilgisser re proposal to tenant re purchase of property	0.40
2026-03-19	Fung	Email to W. Greenspoon with details of trailer appears they are selling through Richie's , call with Ritchie's auction	0.40
2026-03-19	Fung	Email exchange with Meridian, receipt history of payments, review/analysis	0.50
2026-03-19	Fung	Email deposit instructions to W. Main	0.10
2026-03-19	Oilgisser	Discussion with K, Fung to discuss term sheet for listing of building, prepare term sheet, contact with Tenant on potential sale, email Tenant to set up meeting re same	2.50
2026-03-20	Fung	Email to R. Goldhar re need to report unlocated assets as stolen with police, prior email received no response	0.10
2026-03-20	Fung	Email exchanges with Mandeep, various questions answered, analysis	0.50
2026-03-21	Fung	Email exchange with Mandeep re funding source for purchase	0.20
2026-03-22	Oilgisser	Contact with tenant, arrange meeting re sale of building, scheduled for Mar 26/26	0.50

2026-03-22	Goldhar	To record time for various discussions with M. Oilgisser re scope of project, instructions ongoing	1.00
2026-03-22	Goldhar	To record time for discussion and emails with K. Fung re involvement with and scope of project	1.00
2026-03-22	Goldhar	To account for time related to multiple communications, instructions and updates on assets/recovery and issues with J. Siracusa at Associated Bailiffs throughout engagement	2.00
2026-03-22	Goldhar	To account for multiple communications, telephone calls with TPS and Ron at Associated bailiff re advice on missing assets	1.00
2026-03-22	Goldhar	To account for travel to and meeting with counsel and Receiver's staff at BMO	4.00
2026-03-22	Goldhar	To account for conversations with Jll to understand project	2.00
2026-03-22	Bowles	Instructions re updating work in progress, audit notes and emails, update WIP report Mar 4-Mar22/26, prepare time summary, circulate for review, revisions as needed	2.00
		Total hours Mar 4-Mar 22/26 including K. Fung and R. Goldhar time not previously recorded	112.45

EXHIBIT "B"

THIS IS **EXHIBIT "B"** REFERRED TO IN THE FEE AFFIDAVIT OF **KAREN FUNG** SWORN BEFORE ME AT THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO THIS 5TH DAY OF MAY 2026

Signed by:
Alina Stoica
121A421EEB2349C...

A COMMISSIONER FOR TAKING
AFFIDVAITS



EXHIBIT “B”

Summary of Goldhar & Associates Ltd. Invoices from June 16, 2025, to March 22, 2026

INVOICE	TIME PERIOD	HOURS	SUBTOTAL	HST	TOTAL
Invoice #1	June 16, 2025, to March 3, 2026	133.15	\$69,284.25	\$9,006.95	\$78,291.20
Invoice #2	March 4, 2026, to March 22, 2026	112.45	\$70,856.75	\$9,211.38	\$80,068.13
Totals		245.60	\$140,141.00	\$18,218.33	\$158,359.33
Blended Rate			\$570.61/Hr		

EXHIBIT "C"

THIS IS **EXHIBIT "C"** REFERRED TO IN THE FEE AFFIDAVIT OF **KAREN FUNG** SWORN BEFORE ME AT THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO THIS 5TH DAY OF MAY 2026

Signed by:

Alina Stoica

121A421EEB2349C...

A COMMISSIONER FOR TAKING
AFFIDVAITS



EXHIBIT “C”**Billing Rates of Goldhar & Associates for the period June 16, 2025, to March 22, 2026**

	<u>Position</u>	<u>Rate</u>
R. Goldhar	Trustee	\$710.00
K. Fung	Trustee	\$745.00
P. Singh	Trustee	\$655.00
J. Kideckel	Trustee	\$665.00
A. Smith	Trustee	\$665.00
J. Cabacungan	Professional Staff	\$225.00
C. Snow	Professional Staff	\$350.00
V. Bhusal	Professional Staff	\$395.00
L. Cedeno	Professional Staff	\$370.00
S. Adhikari	Professional Staff	\$235.00
A. Goryunova	Professional Staff	\$235.00
M. Oilgisser	Professional Staff	\$450.00
E. Bowles	Professional Staff	\$410.00
L. Capati	Professional Staff	\$395.00
F. Nomura	Professional Staff	\$205.00

*Note that billing rates were updated on August 1st, 2025. The billing rates shown above reflect the most updated rates.

BANK OF MONTREAL v CHEEMA CARRIERS CORP. AND 1000083465 ONTARIO INC.

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

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

**FEE AFFIDAVIT OF KAREN FUNG
(SWORN MAY 5, 2026)**

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

APPENDIX “Q”

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

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

FEE AFFIDAVIT OF ALINA STOICA
(Sworn May 5, 2026)

I, **ALINA STOICA**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a law clerk with the law firm Reconstruct LLP (“**RECON**”) and therefore have knowledge of the matters set out in this fee affidavit. Where this fee affidavit is based on information and belief, I have stated the source of my information and believe it to be true.
2. **RECON** are the lawyers on record for Goldhar & Associated Ltd., in its capacity as the Court-appointed Receiver (in such capacity, the “**Receiver**”) of the undertakings, property and assets of Cheema Carriers Corp. And 1000083465 Ontario Inc.
3. **RECON** has prepared statements of account (the “**RECON Invoices**”) in connection with its mandate, detailing its fees and disbursements incurred for the period from April 25, 2025 to March 31, 2026 (the “**Billing Period**”). Attached as **Exhibit “A”** are copies of the invoices.

EXHIBIT "A"

THIS IS **EXHIBIT "A"** REFERRED TO IN THE FEE AFFIDAVIT OF **ALINA STOICA** SWORN BEFORE ME AT THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO THIS 5TH DAY OF MAY 2026.

Signed by:

Samantha Currie

58320F36B88405...

A COMMISSIONER FOR TAKING AFFIDVAITS



INVOICE

Invoice # 498398
Date: 06/05/2025
Due On: 07/05/2025

80 Richmond Street W., Suite 1700
Toronto, ON
M5H 2A4
T: 416.613.8280
F: 416.613.8290

Goldhar & Associates Ltd
1220 Eglinton Ave W
Toronto, ON
M6C 2E3

00518-Goldhar & Associates Ltd

Receiver to Cheema Carriers Corp and 1000083465 Ontario Inc.

Date	Description	Hours	Rate	Discount	Total	LP
04/25/2025	Review and comment on draft affidavit; exchanges with team and Applicant/ Applicant counsel re same; call with C. Fell and proposed receiver re update and next steps; call C. Fell re draft affidavit, next steps.	1.90	\$695.00	-	\$1,320.50	WM
04/25/2025	Reviewing affidavit and order; emails with W. Main re: same.	0.70	\$885.00	-	\$619.50	CF
04/26/2025	Review of court materials; email to C. Fell re same.	0.70	\$695.00	-	\$486.50	WM
04/28/2025	Email correspondence with applicant counsel re court materials.	0.10	\$695.00	-	\$69.50	WM
04/29/2025	Review of materials; email correspondence with team and counsel re materials; analysis re freight issue and plan next steps.	0.30	\$695.00	-	\$208.50	WM
05/02/2025	Review responding record	0.60	\$885.00	-	\$531.00	CF
05/06/2025	Exchanges with C. Fell re next steps on matter; review and comment on Applicants' draft factum; call with Applicant's counsel re freight issue.	1.60	\$695.00	-	\$1,112.00	WM
05/07/2025	Review revised application factum; analysis re freight issue; exchanges with team, client, BMO counsel re same; call	0.90	\$695.00	-	\$625.50	WM

with BMO counsel re various matters.						
05/07/2025	Conference with W. Main re: issues and options in connection with customer goods in transit or in storage upon appointment of a receiver.	0.30	\$805.00	-	\$241.50	BB
05/07/2025	Emails re: adjournment and next steps.	0.40	\$885.00	-	\$354.00	CF
05/12/2025	Review responding affidavit of Cheema; exchanges with team re same.	0.40	\$695.00	-	\$278.00	WM
05/12/2025	Review affidavit of Cheema re: allegations against Goldhar.	0.50	\$885.00	-	\$442.50	CF
05/13/2025	Prepare responding Goldhar affidavit; exchanges with team, client, and BMO counsel re same; review and revise draft affidavit.	1.40	\$695.00	-	\$973.00	WM
05/13/2025	Revisions to Pre-Appointment Report of the Receiver; calls with R. Goldhar re: same.	1.60	\$885.00	-	\$1,416.00	CF
05/14/2025	Appear at application hearing; preparation for same; de-brief following same and planning next steps.	1.50	\$695.00	-	\$1,042.50	WM
05/14/2025	Attend court hearing; calls with R. Goldhar re: same.	0.50	\$885.00	80.0%	\$88.50	CF

Quantity Subtotal 13.4

Line Item Discount Subtotal -\$354.00

Time Keeper	Hours	Rate	Discount	Total
Brendan Bissell	0.3	\$805.00	-	\$241.50
Caitlin Fell	4.3	\$885.00	-\$354.00	\$3,451.50
William Main	8.8	\$695.00	-	\$6,116.00
Subtotal				\$9,809.00

Interest

Type	Date	Description	Total
Interest	07/06/2025	Interest on overdue invoice #498398	\$91.10
Interest	08/05/2025	Interest on overdue invoice #498398	\$91.10

Interest	09/04/2025	Interest on overdue invoice #498398	\$91.10
Interest	10/04/2025	Interest on overdue invoice #498398	\$91.10
Interest	11/03/2025	Interest on overdue invoice #498398	\$91.10
Interest	12/03/2025	Interest on overdue invoice #498398	\$91.10

Interest Subtotal	\$546.60
Quantity Total	13.4
Subtotal	\$9,809.00
Tax (13.0%)	\$1,275.17
Interest	\$546.60
Total	\$11,630.77
Payment (12/16/2025)	-\$11,084.17
Credit Note	-\$546.60
Balance Owing	\$0.00

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
498398	07/05/2025	\$11,630.77	\$11,630.77	\$0.00

Please make all amounts payable to: Reconstruct LLP

Please pay within 30 days. 10.0% simple annual interest will be charged every 30 days.

HST No.: 737783274 RT 0001



INVOICE

Invoice # 498759
 Date: 07/07/2025
 Due On: 08/06/2025

80 Richmond Street W., Suite 1700
 Toronto, ON
 M5H 2A4
 T: 416.613.8280
 F: 416.613.8290

Goldhar & Associates Ltd
 1220 Eglinton Ave W
 Toronto, ON
 M6C 2E3

00518-Goldhar & Associates Ltd

Receiver to Cheema Carriers Corp and 1000083465 Ontario Inc.

Date	Description	Hours	Rate	Total	LP
06/03/2025	Review of responding motion record; email correspondence with C. Fell re same.	0.30	\$695.00	\$208.50	WM
06/04/2025	Review of materials; analysis re next steps.	0.10	\$695.00	\$69.50	WM
06/05/2025	Call with BMO counsel re cross of debtor.	0.20	\$695.00	\$139.00	WM
06/13/2025	Review updated order (on consent); email correspondence with team and client re same.	0.50	\$695.00	\$347.50	WM
06/16/2025	Prepare for and attend hearing; de-brief following same.	1.20	\$695.00	\$834.00	WM
Quantity Subtotal					2.3

Time Keeper	Hours	Rate	Total
William Main	2.3	\$695.00	\$1,598.50
Subtotal			\$1,598.50

Interest

Type	Date	Description	Total
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Interest	08/07/2025	Interest on overdue invoice #498759	\$14.85
Interest	09/06/2025	Interest on overdue invoice #498759	\$14.85
Interest	10/06/2025	Interest on overdue invoice #498759	\$14.85
Interest	11/05/2025	Interest on overdue invoice #498759	\$14.85
Interest	12/05/2025	Interest on overdue invoice #498759	\$14.85

Interest Subtotal \$74.25

Quantity Total 2.3

Subtotal \$1,598.50

Tax (13.0%) \$207.81

Interest \$74.25

Total \$1,880.56

Payment (12/16/2025) -\$1,806.31

Credit Note -\$74.25

Balance Owing \$0.00

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
498759	08/06/2025	\$1,880.56	\$1,880.56	\$0.00

Please make all amounts payable to: Reconstruct LLP

Please pay within 30 days. 10.0% simple annual interest will be charged every 30 days.

HST No.: 737783274 RT 0001



INVOICE

Invoice # 499127
 Date: 09/03/2025
 Due On: 10/03/2025

80 Richmond Street W., Suite 1700
 Toronto, ON
 M5H 2A4
 T: 416.613.8280
 F: 416.613.8290

Goldhar & Associates Ltd
 1220 Eglinton Ave W
 Toronto, ON
 M6C 2E3

00518-Goldhar & Associates Ltd

Receiver to Cheema Carriers Corp and 1000083465 Ontario Inc.

Date	Description	Hours	Rate	Total	LP
08/18/2025	Follow up with debtor counsel re status of real property transaction.	0.30	\$695.00	\$208.50	WM
08/20/2025	Email correspondence with debtor counsel and client re update on real property transaction, potential receivership.	0.10	\$695.00	\$69.50	WM
Quantity Subtotal					0.4

Time Keeper	Hours	Rate	Total
William Main	0.4	\$695.00	\$278.00
Subtotal			\$278.00

Interest

Type	Date	Description	Total
Interest	10/04/2025	Interest on overdue invoice #499127	\$2.58
Interest	11/03/2025	Interest on overdue invoice #499127	\$2.58
Interest	12/03/2025	Interest on overdue invoice #499127	\$2.58

Interest	01/02/2026	Interest on overdue invoice #499127	\$2.58
Interest	02/01/2026	Interest on overdue invoice #499127	\$2.58
Interest	03/03/2026	Interest on overdue invoice #499127	\$2.58

Interest Subtotal	\$15.48
Quantity Total	0.4
Subtotal	\$278.00
Tax (13.0%)	\$36.14
Interest	\$15.48
Total	\$329.62
Payment (04/01/2026)	-\$314.14
Payment (04/01/2026)	-\$2.58
Payment (04/01/2026)	-\$2.58
Payment (04/01/2026)	-\$2.58
Payment (04/01/2026)	-\$2.58
Payment (04/01/2026)	-\$2.58
Payment (04/01/2026)	-\$2.58
Balance Owing	\$0.00

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
499127	10/03/2025	\$329.62	\$329.62	\$0.00

Please make all amounts payable to: Reconstruct LLP

Please pay within 30 days. 10.0% simple annual interest will be charged every 30 days.

HST No.: 737783274 RT 0001



INVOICE

Invoice # 499612
Date: 11/03/2025
Due Upon Receipt

80 Richmond Street W., Suite 1700
Toronto, ON
M5H 2A4
T: 416.613.8280
F: 416.613.8290

Goldhar & Associates Ltd
1220 Eglinton Ave W
Toronto, ON
M6C 2E3

00518-Goldhar & Associates Ltd

Receiver to Cheema Carriers Corp and 1000083465 Ontario Inc.

Date	Description	Hours	Rate	Total	LP
09/26/2025	Email correspondence with Court and bank counsel re receivership hearing, status.	0.20	\$695.00	\$139.00	WM
10/01/2025	Review appointment order materials; exchanges with team re same and next steps.	0.20	\$695.00	\$139.00	WM
10/02/2025	Email correspondence with C. Fell re appointment hearing; review of Daimler affidavit.	0.30	\$695.00	\$208.50	WM
10/03/2025	Exchanges with bank counsel, C. Fell, and client re developments in potential receivership; prepare for Court appointment hearing.	0.90	\$695.00	\$625.50	WM
10/17/2025	Review endorsement.	0.10	\$695.00	\$69.50	WM
10/21/2025	Call with client re status and next steps.	0.30	\$695.00	\$208.50	WM
Quantity Subtotal					2.0

Time Keeper	Hours	Rate	Total
William Main	2.0	\$695.00	\$1,390.00
Subtotal			\$1,390.00

Interest

Type	Date	Description	Total
Interest	12/04/2025	Interest on overdue invoice #499612	\$13.34
Interest	01/03/2026	Interest on overdue invoice #499612	\$12.91
Interest	02/02/2026	Interest on overdue invoice #499612	\$12.91
Interest	03/04/2026	Interest on overdue invoice #499612	\$12.91

Interest Subtotal \$52.07

Quantity Total 2.0

Subtotal \$1,390.00

Tax (13.0%) \$180.70

Interest \$52.07

Total \$1,622.77

Payment (04/01/2026) -\$1,570.70

Payment (04/01/2026) -\$13.34

Payment (04/01/2026) -\$12.91

Payment (04/01/2026) -\$12.91

Payment (04/01/2026) -\$12.91

Balance Owing \$0.00

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
499612	11/03/2025	\$1,622.77	\$1,622.77	\$0.00

Please make all amounts payable to: Reconstruct LLP

Payment is due upon receipt. 10.0% simple annual interest will be charged every 30 days.

HST No.: 737783274 RT 0001



INVOICE

Invoice # 500095
 Date: 01/07/2026
 Due Upon Receipt

80 Richmond Street W., Suite 1700
 Toronto, ON
 M5H 2A4
 T: 416.613.8280
 F: 416.613.8290

Goldhar & Associates Ltd
 1220 Eglinton Ave W
 Toronto, ON
 M6C 2E3

00518-Goldhar & Associates Ltd

Receiver to Cheema Carriers Corp and 1000083465 Ontario Inc.

Date	Description	Hours	Rate	Total	LP
11/28/2025	Exchanges with BMO counsel and client re status and next steps.	0.30	\$695.00	\$208.50	WM
12/01/2025	Exchanges with bank counsel re: updates on transaction, negotiations, receivership.	0.10	\$695.00	\$69.50	WM
12/02/2025	Email correspondence re: updates on transaction, negotiations, receivership.	0.10	\$695.00	\$69.50	WM
12/03/2025	Exchanges with bank counsel, client, team re: adjournment; attend hearing.	0.90	\$695.00	\$625.50	WM
				Quantity Subtotal	1.4

Time Keeper	Hours	Rate	Total
William Main	1.4	\$695.00	\$973.00
		Subtotal	\$973.00

Interest

Type	Date	Description	Total
Interest	02/07/2026	Interest on overdue invoice #500095	\$9.34

Interest	03/09/2026	Interest on overdue invoice #500095	\$9.04
Interest Subtotal			\$18.38
Quantity Total			1.4
Subtotal			\$973.00
Tax (13.0%)			\$126.49
Interest			\$18.38
Total			\$1,117.87
Payment (04/01/2026)			-\$1,099.49
Payment (04/01/2026)			-\$9.34
Payment (04/01/2026)			-\$9.04
Balance Owing			\$0.00

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
500095	01/07/2026	\$1,117.87	\$1,117.87	\$0.00

Please make all amounts payable to: Reconstruct LLP

Payment is due upon receipt. 10.0% simple annual interest will be charged every 30 days.

HST No.: 737783274 RT 0001



INVOICE

Invoice # 500540
Date: 03/16/2026
Due Upon Receipt

80 Richmond Street W., Suite 1700
Toronto, ON
M5H 2A4
T: 416.613.8280
F: 416.613.8290

Goldhar & Associates Ltd
1220 Eglinton Ave W
Toronto, ON
M6C 2E3

00518-Goldhar & Associates Ltd

Receiver to Cheema Carriers Corp and 1000083465 Ontario Inc.

Services

Date	Description	Hours	Rate	Total	LP
01/16/2026	Email correspondence with BMO counsel, court, client re: court appearance for receivership order.	0.10	\$695.00	\$69.50	WM
02/13/2026	Correspondence with A. Slavens, M. Noel, and C. Fell re: status of the potential receivership.	0.10	\$695.00	\$69.50	WM
02/14/2026	Email correspondence with bank counsel and client re receivership hearing; call with R. Goldhar re same.	0.30	\$695.00	\$208.50	WM
02/15/2026	Email correspondence with client re receivership.	0.10	\$695.00	\$69.50	WM
02/17/2026	Review of BMO aide memoire.	0.20	\$695.00	\$139.00	WM
02/18/2026	Review application record; correspondence with R. Goldhar re: update; teleconference re: R. Goldhar; add endorsement re: appointment of receiver; review endorsement; correspondence re: scheduling call for tenant issues.	1.50	\$695.00	\$1,042.50	WM
02/19/2026	Review appointment order; prepare memo assessing risks re: tenant eviction and insurance coverage; correspondence re receivership matters; videoconference with BMO re receivership matters; teleconference with R. Goldhar re various matters; correspondence with Cheema counsel, others re various matters; review commercial lease agreement re: 1000083465 Ontario Inc; correspondence with N. Rambaran re: tenant issue.	1.40	\$695.00	\$973.00	WM

02/20/2026	Exchanges with debtor counsel re: meeting with debtor; exchanges with client re: various efforts; exchanges with team re: same.	0.50	\$695.00	\$347.50	WM
02/21/2026	Calls with client re various receivership matters.	0.20	\$695.00	\$139.00	WM
02/23/2026	Exchanges with team and client re: various receivership matters; prepare letters to third parties.	1.60	\$695.00	\$1,112.00	WM
02/23/2026	Calls with R. Goldhar re: issues in obtaining access to premises and investigating whereabouts of trucks. Emails re: requirements for RIN and MTO searches.	1.20	\$885.00	\$1,062.00	CF
02/24/2026	Analysis re: various receivership issues; exchanges with team and client re: same; prepare correspondence to third parties; calls with third parties re various matters.	2.60	\$695.00	\$1,807.00	WM
02/24/2026	Draft letter to Cheema re violation of appointment order; review related documents; meeting and correspondence with C. Fell and W. Main re workstreams; draft letters re delivery of debtor's vehicles; emails with Goldhar team re draft letters and enforcement updates.	3.10	\$525.00	\$1,627.50	NR
02/24/2026	Correspondence re: Cheema Carriers Corp. receivership and related matters; review court order appointing receiver; draft letter re: delivery of vehicles and lien claims; correspondence re: ownership and PPSA registration; correspondence re: lease agreement for 1000083465 Ontario Inc.; confirm inability to obtain title search; correspondence re: sending corrected Cheema letter to opposing counsel and debtor. Review draft letter re: enforcement of receivership order; review vehicle possession claims;	2.10	\$885.00	\$1,858.50	CF
02/25/2026	Email correspondence with client, team re various receivership issues.	0.80	\$695.00	\$556.00	WM
02/25/2026	Revise and draft letters re enforcement and appointment order; review appointment order; correspondence with Goldhar team and other parties re enforcement updates.	0.90	\$525.00	\$472.50	NR
02/25/2026	Review and Correspondence with N. Rambaran and W. Main re finalizing draft letter for signature; draft letter re violation of Appointment Order by Orangeville Collision Repair Inc. Various calls with R. Goldhar re: questions on accessing premises and trucks.	0.50	\$885.00	\$442.50	CF
02/26/2026	Email correspondence and calls re: various receivership matters; prepare correspondence to third parties.	0.80	\$695.00	\$556.00	WM
02/26/2026	Various calls with R. Goldhar re: steps to locate assets.	0.80	\$885.00	\$708.00	CF
02/27/2026	Exchanges re: various receivership matters; analysis re	1.00	\$695.00	\$695.00	WM

issues for same; prepare correspondence to third parties for same.

02/27/2026	Review emails from R. Goldhar re enforcement steps.	0.20	\$525.00	\$105.00	NR
				Quantity Subtotal	20.0
				Services Subtotal	\$14,060.00

Expenses

Date	Type	Description	Quantity	Rate	Total	Total
02/24/2026	Expense	Centro Legal Works Inc.: CORP PRO 2700836 Ontario Inc. -24-FEB-2026	1.00	\$32.74	\$32.74	\$37.00
02/24/2026	Expense	Centro Legal Works Inc.: CORP PRO - 6789 Millcreek -24-FEB-2026	1.00	\$32.74	\$32.74	\$37.00
02/24/2026	Expense	Teranet Inc.: PIN search - #13132-0106 + 13273-1133 - Transaction ID: 7096431	1.00	\$81.20	\$81.20	\$91.76
					Expenses Subtotal	\$146.68

Time Keeper	Hours	Rate	Total	
Caitlin Fell	4.6	\$885.00	\$4,071.00	
William Main	11.2	\$695.00	\$7,784.00	
Natasha Rambaran	4.2	\$525.00	\$2,205.00	
			Subtotal	\$14,206.68

Interest

Type	Date	Description	Total
Interest	04/16/2026	Interest on overdue invoice #500540	\$27.59

Interest Subtotal	\$27.59
Quantity Total	20.0
Subtotal	\$14,206.68
Tax (13.0%)	\$1,846.87
Interest	\$27.59
Total	\$16,081.14

Payment (04/01/2026)	-\$12,804.55
Payment (04/29/2026)	-\$3,249.00
Payment (04/29/2026)	-\$27.59
Balance Owing	\$0.00

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
500540	03/16/2026	\$16,081.14	\$16,081.14	\$0.00

Please make all amounts payable to: Reconstruct LLP

Payment is due upon receipt. 10.0% simple annual interest will be charged every 30 days.

HST No.: 737783274 RT 0001



INVOICE

Invoice # 500800
 Date: 04/15/2026
 Due Upon Receipt

80 Richmond Street W., Suite 1700
 Toronto, ON
 M5H 2A4
 T: 416.613.8280
 F: 416.613.8290

Goldhar & Associates Ltd
 1220 Eglinton Ave W
 Toronto, ON
 M6C 2E3

00518-Goldhar & Associates Ltd

Receiver to Cheema Carriers Corp and 1000083465 Ontario Inc.

Services

Date	Description	Hours	Rate	Total	LP
02/20/2026	Correspondence with W. Main re: lease review; review commercial lease agreement; review appointment order; prepare summary re lease enforcement; emails with R. Goldhar re: lease review and potential enforcement options.	2.20	\$525.00	\$1,155.00	NR
02/23/2026	Call with R. Goldhar re: Eagle Vision Security correspondence; review and revise correspondence to Eagle Vision; review emails from Eagle Vision re: vehicle locations.	0.20	\$525.00	\$105.00	NR
03/02/2026	Email to client re: draft reporting email to BMO; review email correspondence involving receiver and various stakeholders re: receivership matters.	0.60	\$695.00	\$417.00	WM
03/03/2026	Correspondence with Goldhar team re: file updates and next steps; correspondence with K. Fung re: Eagle Security letter.	0.20	\$525.00	\$105.00	NR
03/04/2026	Exchanges with team and client re: various strategic matters and enforcement steps; revise draft letter to Eagle Vision security.	0.80	\$695.00	\$556.00	WM
03/04/2026	Correspondence with K. Fung re: lease and security reviews; draft and revise letter to Eagle Vision; correspondence with W. Main re: draft letter to Eagle Vision; call with K. Fung re: various workstreams;	1.90	\$525.00	\$997.50	NR

	correspondence with C. Fell and W. Main re: workstreams; reviewing lease and security documents.				
03/05/2026	Exchanges with client and team re: receivership matters.	0.10	\$695.00	\$69.50	WM
03/05/2026	Internal correspondence re: PPSA searches; review PPSA searches; draft lease and security review analysis; correspondence with C. Fell and W. Main re: lease and security review.	1.60	\$525.00	\$840.00	NR
03/06/2026	Call with BMO re: receivership matters; call with F. Cheema re: receivership matters.	2.40	\$695.00	\$1,668.00	WM
03/06/2026	Correspondence with C. Fell and W. Main re: CWB lease and security analysis; correspondence with K. Fung re: CWB lease and security analysis.	0.50	\$525.00	\$262.50	NR
03/07/2026	Email correspondence with K. Fung and team re: CWB trailer.	0.10	\$695.00	\$69.50	WM
03/08/2026	Correspondence with counsel for BMO re: CWB lease and security analysis.	0.20	\$525.00	\$105.00	NR
03/09/2026	Prepare CWB letter for receiver; exchanges with team and client re: same, analysis of Daimler security.	0.20	\$695.00	\$139.00	WM
03/09/2026	Correspondence with W. Main re: drafting letter to National Bank re: CWB trailers; draft letter to National Bank re: retrieval of CWB trailers.	0.30	\$525.00	\$157.50	NR
03/10/2026	Email correspondence with team and client re: receivership items.	0.10	\$695.00	\$69.50	WM
03/10/2026	Review large PPSA report for Cheema; prepare PPSA summary chart.	5.00	\$330.00	\$1,650.00	AS
03/10/2026	Correspondence with A. Stoica re: preparing PPSA summary; correspondence with W. Main re: PPSA summary.	0.10	\$525.00	\$52.50	NR
03/11/2026	Exchanges with team and client re: various receivership matters; analysis re: real property tenant and sale issues; exchanges with team and client re: same.	2.00	\$695.00	\$1,390.00	WM
03/11/2026	Correspondence with B. Bissell; correspondence with W. Main and N. Rambaran re: court approval for broker agreement various calls and emails re: truck investigation.	0.80	\$885.00	\$708.00	CF
03/11/2026	Revise letter re: return and transfer of leased trailers; correspondence with N. Rambaran and W. Main.	0.80	\$885.00	\$708.00	CF
03/11/2026	Correspondence with W. Main re: letter to National Bank re: CWB trailer retrieval; revise draft letter to National Bank; correspondence with W. Main re: letter to Eagle Vision; correspondence with K. Fung re: letter	1.20	\$525.00	\$630.00	NR

	to National Bank; correspondence with Eagle Vision re: letter.				
03/16/2026	Call with K. Fung re: GTA yard; exchanges with K. Fung and team re: same, other matters; call from bailiff for TFG financial re: vehicles; prepare draft letter to GTA Parking.	1.50	\$695.00	\$1,042.50	WM
03/16/2026	Correspondence with K. Fung re: discussing lease term details; scheduling a meeting to review extension options.	0.40	\$885.00	\$354.00	CF
03/16/2026	Draft letter to GTA Parking re: request for records; correspondence with W. Main re: draft letter to GTA Parking; correspondence with K. Fung re: draft letter.	0.70	\$525.00	\$367.50	NR
03/17/2026	Call with client, BMO, BMO counsel re: updates and next steps; exchanges with team and client re: same; exchanges with secured vehicle creditor re: trailers.	1.80	\$695.00	\$1,251.00	WM
03/17/2026	Revise and finalize letter to GTA Parking; correspondence with W. Main re: draft letter to accounting firm; correspondence with GTA Parking re: letter requesting records; review and revise PPSA summary; correspondence with K. Fung re: PPSA summary; correspondence with K. Fung re: lease and security reviews; correspondence with National Bank re: retrieval letter; review Meridian lease and security documents; prepare Meridian lease and security analysis; correspondence with K. Fung re: Meridian lease and security analysis.	3.80	\$525.00	\$1,995.00	NR
03/17/2026	Correspondence with N. Rambaran re: finalizing equipment lease PIMSI and sending the Ontario PPSA summary analysis.	0.40	\$885.00	\$354.00	CF
03/18/2026	Correspondence with K. Fung re: PNC lease and security review.	0.10	\$525.00	\$52.50	NR
03/18/2026	Prepare letter to Cheema counsel re: deposit monies for 860 Progress Court sale.	0.60	\$695.00	\$417.00	WM
03/19/2026	Exchanges with client re: letter to Cheema counsel re: deposit monies; revise and finalize same.	0.40	\$695.00	\$278.00	WM
03/19/2026	Emails with K. Fung re: Meridian security; emails with W. Main re: draft letter to accounting firm; draft letter to accounting firm re: information request; draft letter to Meridian re: retrieval of equipment.	0.40	\$525.00	\$210.00	NR
03/20/2026	Draft retrieval letter to Meridian; correspondence with K. Fung re: Meridian letter; attend to lease and security review matters.	0.70	\$525.00	\$367.50	NR
03/21/2026	Exchanges with client, secured creditor counsel, team re: various matters; email correspondence with Cheema counsel re: deposit monies.	0.60	\$695.00	\$417.00	WM

03/23/2026	Exchanges with team and client re: action items/ workstreams.	0.30	\$695.00	\$208.50	WM
03/24/2026	Exchanges with team re: various receivership deliverables.	0.30	\$695.00	\$208.50	WM
03/24/2026	Review lease and security documents; prepare PNC lease and security analyses; draft letter to Meridian re: retrieval; correspondence with K. Fung re: lease and security review updates and Meridian letter; research PMSI matters re: security reviews; call with C. Fell re: lease and security reviews; correspondence with K. Fung re: Daimler review and retrieval letters.	1.80	\$525.00	\$945.00	NR
03/25/2026	Email correspondence with team re: action items.	0.20	\$695.00	\$139.00	WM
03/25/2026	Correspondence with N. Rambaran and W. Main re: reviewing and revising legal analysis re: classification of a lease as a financing lease; the secured creditor rights of the lessor in relation to Cheema's estate.	0.60	\$885.00	\$531.00	CF
03/25/2026	Meeting with C. Fell re: security reviews and PMSI matters; prepare and revise LBC lease and security analysis; correspondence with C. Fell re: LBC lease and security review; review E&H Transport lease and security documents.	1.40	\$525.00	\$735.00	NR
03/26/2026	Email correspondence re: creditor matters.	0.10	\$695.00	\$69.50	WM
03/26/2026	Correspondence with K. Fung and W. Main re: E&H Transport Inc. matters.	0.10	\$525.00	\$52.50	NR
03/27/2026	Email correspondence re: creditor claims.	0.10	\$695.00	\$69.50	WM
03/27/2026	Correspondence with N. Rambaran re: addressing errors and emphasizing the need for better organization and tracking in the Meridian POC/security review correspondence.	0.10	\$885.00	\$88.50	CF
03/27/2026	Correspondence with K. Fung re: letter to Meridian; finalize and send letter to Meridian; correspondence with C. Fell re: LBC lease and security review; correspondence with K. Fung re: LBC lease and security review.	0.50	\$525.00	\$262.50	NR
03/29/2026	Exchanges with client and team re: third party trailer; analysis of plate documents re: same.	0.30	\$695.00	\$208.50	WM
03/30/2026	Exchanges with team re: various action items.	0.30	\$695.00	\$208.50	WM
03/30/2026	Correspondence with N. Rambaran re: cross- collateralization under the PPSA registration.	0.40	\$885.00	\$354.00	CF
03/30/2026	Correspondence with C. Fell and W. Main re: PNC lease and security analysis; review PNC lease and security documents; prepare analysis re: PNC lease and security review; correspondence with K. Fung re: PNC lease agreement and security analysis.	1.60	\$525.00	\$840.00	NR

03/31/2026	Email correspondence with team and receiver re: third party trailer issue; analysis of documents for same.	0.30	\$695.00	\$208.50	WM
03/31/2026	Correspondence with W. Main re: draft letter to accountant re: request for records and information; meeting with W. Main to discuss workstreams; correspondence with K. Fung re: E&H Transport matters.	0.30	\$525.00	\$157.50	NR
				Quantity Subtotal	41.4
				Services Subtotal	\$24,247.00

Expenses

Date	Type	Description	Quantity	Rate	Total	Total
03/05/2026	Expense	PPSA searches - Cheema Carrier Corp and 1000083465 ON Inc.	1.00	\$16.00	\$16.00	\$16.00
03/30/2026	Expense	Lien search on 1JJV532BXHL008227.	1.00	\$8.00	\$8.00	\$8.00
					Expenses Subtotal	\$24.00

Time Keeper	Hours	Rate	Total
Caitlin Fell	3.5	\$885.00	\$3,097.50
William Main	13.1	\$695.00	\$9,104.50
Natasha Rambaran	19.8	\$525.00	\$10,395.00
Alina Stoica	5.0	\$330.00	\$1,650.00
		Quantity Total	41.4
		Subtotal	\$24,271.00
		Tax (13.0%)	\$3,152.11
		Total	\$27,423.11
		Payment (04/29/2026)	-\$27,395.52
		Credit Note	-\$27.59
		Balance Owing	\$0.00

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
500800	04/15/2026	\$27,423.11	\$27,423.11	\$0.00

Please make all amounts payable to: Reconstruct LLP

Payment is due upon receipt. 10.0% simple annual interest will be charged every 30 days.

HST No.: 737783274 RT 0001

EXHIBIT "B"

THIS IS **EXHIBIT "B"** REFERRED TO IN THE FEE AFFIDAVIT OF **ALINA STOICA** SWORN BEFORE ME AT THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO THIS 5TH DAY OF MAY 2026

Signed by:

Samantha Currie

50320F30B00405

A COMMISSIONER FOR TAKING AFFIDVAITS

Summary of Accounts of Reconstruct LLP
 (From April 25, 2025 to March 31, 2026)

SUMMARY OF TIMEKEEPERS		
Legal Professionals	Year of Call	Hourly Rate
Brendan Bissell, Partner	1995	\$805
Caitlin Fell, Partner	2011	\$885
William Main, Partner	2017	\$695
Natasha Rambaran, Associate	2020	\$525
Alina Stoica, Law Clerk	N/A	\$335
Billing Summary		
	Total Hours for B. Bissell	0.3
	Total Professional Fee for B. Bissell	\$241.50
	Total Hours for C. Fell	12.4
	Total Professional Fee for C. Fell	\$10,620
	Total Hours for W. Main	39.2
	Total Professional Fee for W. Main	\$27,244
	Total Hours for N. Rambaran	24
	Total Professional Fee for N. Rambaran	\$12,600
	Total Hours for A. Stoica	5
	Total Professional Fee for A. Stoica	\$1,650
	Total Hours	80.9
	Average Hourly Rate	\$647.16
	Discount	\$354
	Professional Fees	\$52,355.50
	Disbursements	\$170.68
	Total Fee and Disbursements	\$52,526.18
	HST (13%)	\$6,825.29
	TOTAL PROFESSIONAL FEE:	\$59,351.47

BANK OF MONTREAL v CHEEMA CARRIERS CORP. AND 1000083465 ONTARIO INC.

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

**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

SECOND REPORT OF THE RECEIVER

RECONSTRUCT LLP

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Natasha Rambaran LSO No. 80200N

Tel: 416-613-4880

Email: nrambaran@reconllp.com

Lawyers for the Receiver, Goldhar &
Associates Ltd.

TAB 2

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

THE HONOURABLE) WEDNESDAY, THE 16TH
JUSTICE J. DIETRICH)
DAY OF JUNE, 2026

B E T W E E N:

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**

**ORDER
(RE: SALE PROCESS AND ANCILLARY RELIEF)**

THIS MOTION made by Goldhar & Associates Ltd. in its capacity as the Court-appointed receiver and manager (in such capacity, the "**Receiver**") of the undertakings, property, and assets of Cheema Carriers Corp. and 1000083465 Ontario Inc. (the "**Debtors**") for an Order: (a) approving the sale process (the "**Sale Process**") in relation to the sale of the commercial property municipally known as 860 Progress Court, Oakville, Ontario and described by PIN 24848-0050 (LT) (the "**Real Property**"), as described in the Second Report of the Receiver dated May 27, 2026 (the "**Second Report**"); (b) approving the First Report of the Receiver dated May 5, 2026

(the “**First Report**”) and the activities of the Receiver described therein; (c) approving the Second Report and the activities of the Receiver described therein; (d) approving the fees and disbursements of the Receiver and its counsel, Reconstruct LLP; and (e) sealing the Confidential Appendices to the Second Report was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Motion Record of the Receiver, including the First Report and the Appendices thereto, the Supplemental Motion Record of the Receiver, including the Second Report and the appendices and schedules thereto, the Fee Affidavit of Karen Fung sworn May 5, 2026, the Fee Affidavit of Alina Stoica sworn May 5, 2026, the Factum of the Receiver, and on hearing the submissions of counsel for the Receiver and counsel for those other parties appearing as indicated by the Participant Information Form, no one appearing for any other party although duly served as appears from the Affidavit of Service of ● sworn ●, as filed:

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable on today’s date and hereby dispenses with further service thereof.

SALE PROCESS

2. **THIS COURT ORDERS** that the Sale Process, as described in the Second Report, be and is hereby approved and the Receiver is hereby authorized and directed to implement the Sale Process in accordance with its terms and the terms of this Order. The Receiver is hereby authorized and directed to perform its obligations thereunder and to take any and all actions as it considers necessary or desirable to implement and carry out the Sale Process in accordance with its terms and this Order, subject to prior approval of this Court being obtained before completion of any transaction(s) for the Real Property under the Sale Process.

3. **THIS COURT ORDERS** that the Receiver, Colliers Macaulay Nicolls Inc., Brokerage (the “**Listing Brokerage**”), and their respective affiliates, partners, directors, officers, employees, legal advisors, representatives, agents and controlling persons shall have no corporate or personal liability in connection with conducting and implementing the Sale Process or otherwise carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on their part, as determined by this Court.

4. **THIS COURT ORDERS** that in overseeing and conducting the Sale Process, the Receiver shall have all of the benefits and protections granted to it under the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3, the Appointment Order and any other Order of this Court in these proceedings.

APPROVAL OF THE REPORTS, ACTIVITIES AND FEES

5. **THIS COURT ORDERS** that the First Report and Second Report and the activities of the Receiver referred to therein be and are hereby approved, provided, however, that only the Receiver in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

6. **THIS COURT ORDERS** that the fees and disbursements of the Receiver for the period from June 16, 2025 to March 22, 2026, as set out in the Second Report and the Fee Affidavit of Karen Fung sworn May 5, 2026, be and are hereby approved.

7. **THIS COURT ORDERS** that the fees and disbursements of the Receiver’s counsel, Reconstruct LLP, for the period from April 25, 2025 to March 31, 2026, as set out in the Second Report and the Fee Affidavit of Alina Stoica sworn May 5, 2026, be and are hereby approved.

SEALING

8. **THIS COURT ORDERS** that Confidential Appendices “1” and “2” to the Second Report are hereby sealed until the earlier of: (a) 30 days following the closing of a sale transaction for the Real Property, or (b) further Order of the Court, and shall not form part of the public record.

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

**ORDER
(SALE PROCESS AND ANCILLARY RELIEF)**

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Lawyers for the Receiver, Goldhar &
Associates Ltd.

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

**SUPPLEMENTARY MOTION RECORD OF THE
RECEIVER
(Returnable June 16, 2026)**

RECONSTRUCT LLP
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Toronto, ON M5H 2A4

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