

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

B E T W E E N:

SKYMARK FINANCE CORPORATION

Applicant

- and -

MAHAL VENTURE CAPITAL INC. and GOLDEN MILES FOOD
CORPORATION

Respondents

**MOTION RECORD
(Production of Documents and Property)
Returnable October 21, 2021**

October 20, 2021

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Barristers and Solicitors

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Respondents

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(as at October 13, 2021)

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

B E T W E E N:

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Applicant

- and -

MAHAL VENTURE CAPITAL INC. and GOLDEN MILES FOOD
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Respondents

MOTION RECORD

I N D E X

Tab	Description	Page
1.	Notice of Motion	1
2.	First Report of the Receiver, dated October 20, 2021	11
A	Appendix A: Receivership Order	26
B	Appendix B: Email correspondence from Blakes to Kirwin dated October 1, 2021	45
C	Appendix C: Letter from Blakes to Kirwin dated October 4, 2021	48
D	Appendix D: Email correspondence from Kirwin to Blakes dated October 5, 2021, without attachments	54
E	Appendix E: Letter from Blakes to Kirwin dated October 5, 2021	57
F	Appendix F: Email correspondence from Blakes to Dickinson dated October 6, 2021, without attachments	62
G	Appendix G: Email correspondence between the Receiver and Jesse Mahal dated October 12 and 13, 2021	64

Tab	Description	Page
H	Appendix H: Email correspondence between the Receiver and Gill & Co. dated October 14 through 20, 2021	64
I	Appendix I: TD Statement for Account 5325309 and confirmation from TD regarding \$21,500 transfer	73
3.	Draft Order	79

TAB 1

Court File No. CV-21-00664778-00CL

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

B E T W E E N:

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Applicant

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MAHAL VENTURE CAPITAL INC. and GOLDEN MILES FOOD
CORPORATION

Respondents

**NOTICE OF MOTION
(Production of Documents and Property)
Returnable October 21, 2021**

KSV RESTRUCTURING INC., in its capacity as the Court-appointed receiver and manager (in such capacity, the “**Receiver**”), without security, of the assets, undertakings and properties of Mahal Venture Capital Inc. (“**Mahal VC**”) and Golden Miles Food Corporation (“**Golden Miles**” and, together with Mahal VC, the “**Companies**”) owned or used in connection with the flour mill (the “**Flour Mill**”) located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the “**Property**”), will make a motion to Mr. Justice McEwan on **Thursday, October 21, 2021 at 2:00 p.m.**, or as soon after that time as the motion can be heard by judicial videoconference via Zoom at Toronto, Ontario due to the COVID-19 pandemic. Please refer to the conference details attached as Schedule “A” hereto in order to attend the motion and

advise if you plan to attend the motion by emailing Maia Jorgensen at maia.jorgensen@blakes.com.

THE MOTION IS FOR:

(a) An order, substantially in the form of the draft Order included in the Motion Record of the Receiver, *inter alia*:

- (i) Declaring that Jesse Mahal and Santokh Mahal (collectively, the “**Mahals**”) are “Persons” as defined in Paragraph 4 of the Appointment Order (defined below);
- (ii) Requiring the Mahals and any current or former officers, directors, servants, agents, contractors or employees of the Companies, including without limitation the Companies accountants, Gill & Co. (collectively, “**Company Agents**”) to forthwith provide the Receiver with any and all documents, items, devices, computers, servers, iPads, tablets, magnetic tapes or disks, DVDs, CDs, USB devices, cellular phones, or any other electronic storage or media device, including cloud-based storage, belonging to or used in connection with the Companies, including without limitation the Mahals’ personal computers and cellular phones (“**Company Documents and Devices**”);
- (iii) Authorizing the Receiver, or an agent thereof, to take an image and/or copy of the data on the Company Documents and Devices;

- (iv) Requiring Gill & Co. to respond to information requests submitted by the Receiver no later than 5:00 p.m. (Toronto time) on October 28, 2021, including but not limited to, (a) any and all financial statements of the Companies; (b) any and all tax returns of the Companies; and (c) details of any and all funds currently held by it on behalf of the Companies or the Mahals;
 - (v) Directing Santokh Mahal to pay \$21,500 to the Receiver, or as the Receiver may direct in writing, no later than 5:00 p.m. (Toronto time) on October 22, 2021;
 - (vi) Directing the Mahals to provide the Receiver with the Programmable Logic Controller (the “PLC”) for the Property or, if not in the Mahals’ or any Company Agent’s possession, specific details as to the whereabouts of the PLC and the contact information for the party that possesses it, in each case forthwith, and no later than 5:00 p.m. (Toronto Time) on October 22, 2021;
 - (vii) Declaring that the Mahals are personally liable, on a joint and several basis, for the reasonable costs of the Receiver and its counsel of this motion;
 - (viii) granting certain other ancillary relief; and
- (b) such further and other relief as counsel may request and this Honourable court may permit.

THE GROUNDS FOR THE MOTION ARE:*Background*

1. By Order of Mr. Justice McEwen, dated October 1, 2021 (the “**Appointment Order**”), KSV Restructuring Inc. (“**KSV**”) was appointed as Receiver of the assets, undertakings and properties of the Companies owned or used in connection with the Flour Mill located on the Property.
2. Forthwith after its appointment and as authorized by the Appointment Order, the Receiver took possession and control of the Property. A detailed description of the activities of the Receiver can be found in the First Report of the Receiver dated October 20, 2021 (the “**First Report**”).
3. In particular, the Appointment Order empowered and authorized the Receiver to, among other things:
 - (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property; and
 - (b) to receive, preserve, and protect the Property, or any part or parts thereof.
4. The Appointment Order also required all persons to advise the Receiver of any Property (including books and records) in their possession or control, to grant the Receiver immediate access to such Property and to deliver such Property to the Receiver upon request.
5. The Receiver has made numerous information requests to the Mahals and their counsel since its appointment. The Mahals have provided minimal cooperation and information in response.

6. The Mahals' failure to cooperate is frustrating the process and preventing the Receiver from undertaking its duties under the Appointment Order. The realizable value of the Property may be materially impaired if the Mahals do not provide the Receiver with the information and Property it has requested.

Attendances at the Flour Mill & Missing Records and Property

7. On July 30, 2021, the Receiver engaged an agent to visit the Flour Mill (the "**July Inspection**").

8. On October 1, 2021, representatives of the Receiver attended outside the Flour Mill, awaiting the granting of the Appointment Order. While waiting, the Receiver observed the Mahals remove bags and boxes from the office entrance at the Flour Mill into their respective vehicles. The Receiver did not review the contents of these bags and boxes as the removal was completed prior to the Receiver's appointment. The Receiver has requested that the contents of these bags and boxes be provided to the Receiver; however, this request has been ignored.

9. Upon issuance of the Appointment Order, the Receiver entered the Flour Mill, accompanied by the Mahals, to undertake its duties and exercise the powers granted by the Appointment Order. Among other things, the Receiver observed:

- (a) only one server remaining inside the server room;
- (b) no CPUs or laptop computers;
- (c) no physical records stored in the office area;
- (d) no security camera monitoring equipment; and

(e) large bags and boxes of raw tobacco located inside and outside the premises (the “**Tobacco**”).

10. The Receiver questioned the Mahals regarding the above, including the absence of records inside the office area. The Mahals advised the Receiver that no Property or records had been removed, yet neither of them identified where any records were located.

11. At the July Inspection, KSV’s agent observed equipment, including servers, security monitoring equipment and CPUs, in the Flour Mill that were no longer there on October 1, 2021.

Written Requests for Information from the Companies, the Mahals & their Representatives

12. In light of the virtual complete absence of books, records and Property described above, the Receiver and Blakes made numerous written requests to the Mahals and their counsel. None of the Receiver’s requests have been refused, and in some cases the Companies’ counsel has indicated that the Mahals intend to cooperate and fully comply with the terms of the Appointment Order, however such cooperation has been virtually non-existent. The Receiver has similarly been unable to get a satisfactory response (or in most cases, any response at all) from the Companies’ accountants, Gill & Co.

13. The Receiver’s numerous requests and demands for disclosure of records, return of Property and other cooperation are outlined in detail in the First Report.

14. Of particular concern, the Flour Mill’s programmable logic controller (“**PLC**”) is not in the Receiver’s possession, and the Receiver has been advised that it has been sent to Europe. The PLC contains essential software and source code required to operate the Flour Mill and is critical to the Receiver obtaining full value for the Flour Mill in any sale process.

Bank Accounts

15. Based on information provided by Skymark Financial Corporation (being the Receiver's only source of bank account information, because the Mahals have provided no such details), the Receiver has been able to identify a bank account held by Mahal VC at Royal Bank of Canada ("RBC") and an account held by Golden Miles at Toronto-Dominion Bank ("TD"). Based on this information, the Receiver advised RBC and TD of the Appointment Order and requested account details. Their responses indicated, among other things, that (a) Mahal VC's account at RBC has been set to "deposits only" per the Receiver's request and (b) a transfer in the amount of \$21,500 was made on October 4, 2021 from Golden Miles' TD account to Santokh Mahal's personal bank account.

Additional Grounds

16. The grounds as more particularly set out in the First Report;

17. Rules 37 and 41 of the Ontario *Rules of Civil Procedure*, RRO 1990, Reg 194; and

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

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

1. the First Report; and

2. such further and other evidence as counsel may advise and this Honourable Court may permit.

October 20, 2021

BLAKE, CASSELS & GRAYDON LLP

Barristers and Solicitors
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Lawyers for the Receiver

TO: SERVICE LIST

SCHEDULE “A”
Conference Details to join Motion via Zoom

Join Zoom Meeting

<https://us02web.zoom.us/j/88295513546?pwd=SndTeDFLWnlzZmlDMi9rNFpONmEzdz09>

Meeting ID: 882 9551 3546

Passcode: 627401

One tap mobile

+16475580588,,88295513546#,,, *627401# Canada

+17789072071,,88295513546#,,, *627401# Canada

Dial by your location

+1 647 558 0588 Canada

+1 778 907 2071 Canada

+1 438 809 7799 Canada

+1 587 328 1099 Canada

+1 613 209 3054 Canada

+1 647 374 4685 Canada

+1 929 205 6099 US (New York)

+1 971 247 1195 US (Portland)

+1 206 337 9723 US (Seattle)

+1 213 338 8477 US (Los Angeles)

+1 253 215 8782 US (Tacoma)

+1 267 831 0333 US (Philadelphia)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 346 248 7799 US (Houston)

+1 470 250 9358 US (Atlanta)

+1 470 381 2552 US (Atlanta)

+1 602 753 0140 US (Phoenix)

+1 646 518 9805 US (New York)

+1 651 372 8299 US (Minnesota)

+1 669 219 2599 US (San Jose)

+1 669 900 6833 US (San Jose)

+1 720 928 9299 US (Denver)

+1 786 635 1003 US (Miami)

Meeting ID: 882 9551 3546

Passcode: 627401

Find your local number: <https://us02web.zoom.us/j/88295513546?pwd=SndTeDFLWnlzZmlDMi9rNFpONmEzdz09>

Join by SIP

88295513546@zoomcrc.com

Join by H.323

162.255.37.11 (US West)

162.255.36.11 (US East)

213.19.144.110 (Amsterdam Netherlands)

213.244.140.110 (Germany)

69.174.57.160 (Canada Toronto)

65.39.152.160 (Canada Vancouver)

Meeting ID: 882 9551 3546

Passcode: 627401

SKYMARK FINANCE CORPORATION
Applicants

- and -

MAHAL VENTURE CAPITAL INC., et al.
Respondents

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

Proceeding Commenced at Toronto

**NOTICE OF MOTION
(Production of Documents and Property)
Returnable October 21, 2021**

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Lawyers for the Receiver

TAB 2



**First Report to Court of
KSV Restructuring Inc.
as Receiver and Manager of
Mahal Venture Capital Inc. and
Golden Miles Food Corporation**

October 20, 2021

Contents		Page
1.0	Introduction.....	1
1.1	Purposes of this Report.....	2
1.2	Currency	2
1.3	Restrictions	2
2.0	Background	3
3.0	Receiver's Activities.....	4
3.1	Attendances at the Flour Mill and Missing Records and Property.....	5
3.2	Written Requests for Information From the Companies and Mahals.....	7
3.3	Gill & Co.....	9
3.4	Bank Accounts	9
3.5	The Tobacco	10
4.0	Summary of Deficiencies	11
5.0	Conclusion and Recommendation	11

Appendices

Appendix	Tab
Receivership Order.....	A
October 1 st Correspondence	B
October 4 th Letter.....	C
October 5 th Email.....	D
October 5 th Letter.....	E
October 6 th Email	F
October 12 th and 13 th Emails	G
Gill & Co. Correspondence	H
TD account statement extract and confirmation.....	I



COURT FILE NO. CV-21-00664778-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

SKYMARK FINANCE CORPORATION

APPLICANT

- AND -

MAHAL VENTURE CAPITAL INC. AND
GOLDEN MILES FOOD CORPORATION

RESPONDENTS

FIRST REPORT OF
KSV RESTRUCTURING INC.
AS RECEIVER AND MANAGER

OCTOBER 20, 2021

1.0 Introduction

1. This report ("Report") is filed by KSV Restructuring Inc. ("KSV") in its capacity as receiver and manager ("Receiver") of the assets, undertakings and properties of Mahal Venture Capital Inc. ("Mahal VC") and Golden Miles Food Corporation ("Golden Miles", and together with Mahal VC, the "Companies") owned or used in connection with the flour mill (the "Flour Mill") located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the "Real Property" and together with the Flour Mill, the "Property").
2. KSV was appointed Receiver of the Companies pursuant to an order of the Ontario Superior Court of Justice (Commercial List) (the "Court") made on October 1, 2021 (the "Receivership Order"). A copy of the Receivership Order is provided as Appendix "A".
3. The principal purpose of the receivership proceedings is to allow the Receiver to take possession, preserve, market and sell the Property to maximize value for the Companies' creditors and other stakeholders.

1.1 Purposes of this Report

1. The purposes of this Report are to:
 - a) provide background information about these proceedings;
 - b) summarize the Receiver's activities since the date of its appointment;
 - c) outline the Receiver's attempts to obtain information and Property from the Companies' principals, Santokh Mahal ("Santokh") and Jesse Mahal ("Jesse", and together with Santokh, the "Mahals"); and
 - d) request that the Court issue an Order:
 - i. directing each of Santokh and Jesse to comply with their obligations under the Receivership Order, including to, among other things, immediately provide to the Receiver all Property and records (physical and electronic) in their possession, power and control;
 - ii. directing each of Santokh and Jesse to return to the Receiver, no later than 5 p.m. (Toronto Time) on October 22, 2021, the PLC (as defined below), or, if not in their possession, to provide to the Receiver the complete contact information of the party in possession of the PLC, including all correspondence regarding the chain of custody of the PLC from the Companies to such party;
 - iii. directing Santokh to return, no later than 5 p.m. (Toronto Time) on October 22, 2021, \$21,500 that was transferred from the bank account of Golden Miles to his personal account on October 4, 2021, after the date of the Receivership Order;
 - iv. directing the Companies' accountants, Gill & Co. ("Gill"), to provide no later than 5 p.m. (Toronto Time) on October 28, 2021 certain Records (as defined in the Receivership Order) and supporting documentation for the payment it received from Golden Miles on October 4, 2021;
 - v. making certain declarations and orders commensurate with the foregoing, as further set out in the draft order attached to the Receiver's motion record; and
 - vi. directing the Mahals, on a joint and severally basis, to pay the costs of the Receiver and its counsel incurred in preparing this Report and seeking the relief herein .

1.2 Currency

1. All amounts in this Report are expressed in Canadian Dollars, unless otherwise noted.

1.3 Restrictions

1. In preparing this Report, the Receiver has relied upon certain of the Companies' unaudited financial statements, limited books and records obtained from Jesse (as discussed below) and discussions with the Mahals and a former advisor to the Companies.

2. The Receiver has not audited, or otherwise attempted to verify the accuracy or completeness of the financial information relied on to prepare this Report in a manner that complies with Canadian Auditing Standards (“CAS”) pursuant to the Chartered Professional Accountants of Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under the CAS in respect of such information. Any party wishing to place reliance on the financial information should perform its own diligence.

2.0 Background

1. Mahal VC was incorporated in 2014 under the *Business Corporation Act* (Canada) and is a single purpose corporation that owns the Real Property. The Receiver understands that Jesse is the sole officer, director and shareholder of Mahal VC.
2. Golden Miles was incorporated in 2010 as Golden Miles Bread & Bagel Corporation under the *Business Corporations Act* (Ontario) and changed its name to Golden Miles Food Corporation in 2017. The Receiver understands that Santokh, Jesse’s father, is the sole officer, director and shareholder of Golden Miles.
3. The Mahals have advised the Receiver that Mahal VC owns the Real Property and that Golden Miles owns the machinery, equipment and vehicles used in connection with the Flour Mill. Golden Miles operates from the Real Property and describes itself in its unaudited financial statements as at June 30, 2020 as being “engaged in the sale of cookies, crackers, and dried plant material”.
4. Construction of the Flour Mill appears to be substantially complete; however, it has not been issued the permits, licenses and approvals necessary to operate from the relevant authorities, including the City of Brantford and various health and safety regulators.
5. The Receiver understands that the Companies had no employees as of the date of the Receivership Order. As discussed further below, the Mahals have not provided the Receiver with any information regarding the Companies’ obligations, including any amounts owing to its former employees.
6. Skymark Financial Corporation (“Skymark”) is the Companies’ largest creditor. As of the date of the Receivership Order, and for the reasons described below, KSV determined that the Companies were indebted to Skymark in the amount of approximately \$29.2 million¹. The Skymark debt relates to various loans to Mahal VC in connection with mortgages granted by Mahal VC on the Real Property (the “Mahal Loans”) and to Golden Miles in connection with equipment financing (the “GM Loans”, and together with the Mahal Loans, the “Loans”). The Receiver understands that the primary purpose of the Loans was to construct a Flour Mill on the Real Property.
7. The Skymark receivership application materials and related documentation provide details concerning the defaults under the Loans and subsequent events resulting in these proceedings. These materials include the Minutes of Settlement dated July 26, 2021 between Skymark and the Companies (the “Minutes”) pursuant to which, among other things, KSV was engaged to determine the amount owing under the Loans.

¹ This Skymark facility consists of approximately \$19.7 million owing by Mahal VC and approximately \$9.5 million owing by Golden Miles.

8. The Receiver has been provided with a copy of a promissory note allegedly issued by Golden Miles to Santokh in the approximate amount of \$24.1 million, together with a general security agreement dated December 14, 2020. Santokh filed a financing statement in the *Personal Property Security Act* (Ontario) (the “PPSA”) registry against Golden Miles on December 16, 2020.
9. Several other parties have also made registrations against Golden Miles under the PPSA and/or filed charges or liens against the Real Property, including (i) a construction lien in 2019 by Vicano Construction Limited (“Vicano”), one of the Companies’ former general contractors, in the approximate amount of \$5.8 million; (ii) a number of transfers of charges by parties that funded Skymark so that Skymark could make the Loans; and (iii) a mortgage in 2021 by Santokh, in the approximate amount of \$35 million.
10. As set out in Section 3 below, the Receiver has located virtually no books and records of the Companies and therefore has been unable to compile creditor lists, which were required for the Receiver’s statutory report to the Office of Superintendent of Bankruptcy which was due ten days after the granting of the Receivership Order. Accordingly, all indebtedness referred to in this Report should be considered preliminary.
11. The Receiver’s counsel, Blake, Cassels & Graydon LLP (“Blakes”), is currently reviewing the validity and priority of the security interests claimed or registered against the Property. The limited records provided by the Companies have forced the Receiver and Blakes to rely on records provided by the respective secured creditors, which has delayed the process. The Receiver will report on the results of this security review when it is complete.

3.0 Receiver’s Activities

1. The Mahals have provided minimal cooperation and information to the Receiver since its appointment. The Receiver’s dealings with the Mahals are set out in Section 3.1 and 3.2 below.
2. Notwithstanding the minimal cooperation, the Receiver has taken steps to secure the Property and gather information relating to the Companies as expeditiously and cost-effectively as possible. Among other things, the Receiver has:
 - a) secured the Flour Mill by changing the locks, installing exterior security cameras, disabling the exterior gates (the “Gates”) and arranging periodic security patrols at the Real Property;
 - b) reviewed records provided by Skymark and its counsel;
 - c) met with certain of the Companies’ vendors, including:
 - i. Buhler Canada Inc., an international milling equipment supplier;
 - ii. Fluid Construction Inc., the most recent general contractor of the Flour Mill;
 - iii. Vicano, the former general contractor and current construction lien claimant, as described above;

- iv. Pelican Woodcliff Inc., a cost consultant engaged by Golden Miles to review its construction budget; and
- v. several vendors that maintained the Flour Mill's alarms, sprinklers and equipment;
- d) met with Richard Rossetti, an engineer involved in the design and construction of the Flour Mill. Mr. Rossetti accompanied the Receiver on a tour of the Flour Mill, identified deficiencies that, in his view, need to be addressed, and provided the Receiver with extensive electronic data regarding the Property;
- e) met with the Companies' insurance agent and representatives of one of the Companies' insurers in order to maintain insurance for the Property;
- f) corresponded with financial institutions where the Companies hold accounts²;
- g) held discussions and corresponded with certain judgment creditors or counterparties to litigation, such as Garage Living Inc. (which has a \$61,000 judgment against the Companies) and Vivian Group Inc. (which has advanced a \$750,000 trust claim, among other claims, against the Companies); and
- h) corresponded with Gill, the Companies' accountants.

3.1 Attendances at the Flour Mill and Missing Records and Property

First Attendance – July 30, 2021

1. Pursuant to the Minutes, the Companies agreed that KSV would be entitled to “attend at the [Flour Mill] to make an inventory of and inspect the condition of the collateral secured under the [Loans] and report its findings to Skymark.” The Companies agreed in the Minutes to “provide all reasonable assistance to KSV or its representatives to enable the inspection provided for in [the Minutes] to take place, including without limitation, providing physical access to the [Flour Mill] and promptly responding to any questions or requests from KSV or its representatives”.
2. On July 30, 2021, KSV engaged an agent to visit the Flour Mill (the “July Inspection”). KSV's agent was initially refused access by Santokh, and ultimately only permitted by Santokh to enter the Flour Mill on the basis that no photographs, notes or other recordings be taken. KSV's records of the July Inspection are accordingly based on a recount by its agent immediately following the July Inspection.

Second Attendance – October 1, 2021

3. On October 1, 2021, representatives of the Receiver attended outside the Flour Mill, awaiting the granting of the Receivership Order which was being taken out on consent that day pursuant to the terms of the Minutes.

² Based on banking information the Receiver obtained from Skymark related to the Companies. The Mahals have not provided the Receiver with any of the Companies' bank account details.

4. Pending the granting of the Receivership Order, the Receiver observed both Jesse and Santokh removing bags and boxes from the office entrance of the Flour Mill into their respective vehicles. The Receiver did not review the contents of these bags and boxes as the removal was completed prior to the Receiver's appointment. The Receiver has requested that the contents of these bags and boxes be provided to the Receiver; however, this request has been ignored.
5. Immediately upon issuance of the Receivership Order, the Receiver entered the Flour Mill, accompanied by the Mahals, to undertake its duties and exercise the powers granted by the Receivership Order. The Receiver's observations on October 1, 2021 included:
 - a) numerous empty racks with loose/disconnected wiring inside the server room – only one server remained;
 - b) office furniture, including desks, chairs, monitors, keyboards and wires, but no CPUs or laptop computers;
 - c) no physical records, financial or otherwise, stored on the site;
 - d) no security camera monitoring equipment, despite numerous security cameras installed both inside and outside the Flour Mill; and
 - e) large bags and boxes of raw tobacco located inside and outside the premises (the "Tobacco").
6. The Receiver questioned the Mahals regarding the above, including the absence of records inside the office area. The Mahals advised the Receiver that no Property or records had been removed, yet neither of them identified where any records were located.
7. At the July Inspection, KSV's agent observed equipment, including servers, security monitoring equipment and CPUs, in the Flour Mill that were no longer there on October 1, 2021. The Receiver inquired about the location of these specific assets, and the Mahals again advised, without explanation, that no Property had been removed.
8. As part of securing of the Flour Mill, the Receiver attempted to change the passcode on the Gates which secure the premises from vehicle access. The Receiver was unable to reprogram the Gates and therefore disabled them by disconnecting the Gate-opening mechanism from the power source. This would ensure that no vehicles could access the Flour Mill over the weekend of October 2 and 3, 2021.
9. On Monday, October 4, 2021, the Receiver re-attended at the Property and observed that the Gates were open and the power supply physically reconnected. The Receiver requested an explanation from the Mahals. The Mahals' counsel at the time, Kirwin Partners LLP ("Kirwin"), advised that "the gate to the plant has a malfunction which causes it to open spontaneously in damp weather." An explanation was not provided as to how the weather could cause cables to be physically reconnected. Kirwin advised that the Mahals did not attend at the Property on October 2 or 3, 2021.

3.2 Written Requests for Information From the Companies and Mahals

1. Due to the issues described above, the Receiver and Blakes made numerous written requests to the Mahals and their counsel.
2. On October 1, 2021, Blakes advised Kirwin, the Companies' counsel at the time, (the "October 1st Correspondence") that the Receiver's representatives did not locate any digital or physical records and required that Jesse and Santokh "advise of the existence of all physical and digital records, and to provide access to and copies of same." In a follow up email on the same date, Blakes requested details regarding the Companies' insurance as soon as possible. Neither Kirwin nor the Companies responded to these requests. A copy of the October 1st Correspondence is attached as Appendix "B".
3. Blakes sent a letter dated October 4, 2021 (the "October 4th Letter") to Kirwin and requested, among other things, that:
 - a) Jesse and Santokh return the Property that was found to be missing from the Flour Mill and disclose the location of any and all other Property of the Companies that is subject to the Receivership Order;
 - b) Jesse and Santokh disclose the location of the Companies' books and records and permit the Receiver to make, retain and take copies of these records; and
 - c) all information and records specifically identified in Schedule "A" to the October 4th Letter be provided to the Receiver by noon on October 5, 2021. The Receiver also requested that the computers and other electronic devices of the Mahals (the "Devices") be provided to the Receiver so that they could be imaged.

A copy of the October 4th Letter is provided as Appendix "C".

4. Kirwin responded by email on October 5, 2021 to the October 4th Letter (the "October 5th Email") and indicated that "Santosh takes his obligations under the order seriously. I will assist in coordinating a meaningful response to the information requested in schedule A to your letter without further delay." The response from Kirwin, among other things, requested that the Receiver provide further specifics regarding the missing Property and the books and records. The October 5th Email is provided, without attachments, as Appendix "D".
5. Along with the October 5th Email, the Receiver was provided with a one-page document that listed six vendor accounts and court file links to ongoing litigation between the Companies and Vicano. In addition to the response from Kirwin, Santokh emailed to Blakes a copy of a recent electricity bill. The electricity bill was addressed to Santokh's personal residence.
6. Following the October 5th Email, Blakes sent a follow-up letter dated October 5, 2021 (the "October 5th Letter") to Kirwin which responded to questions from Kirwin. A copy of the October 5th Letter is attached as Appendix "E".
7. The Receiver was advised by Jesse on October 6, 2021 that the Mahals had retained Dickinson Wright LLP ("Dickinson"). A notice of change of lawyer was filed by Dickinson in these proceedings on October 6, 2021, which advised that Kirwin had been replaced by Dickinson as lawyers of record for the Companies.

8. On October 6, 2021, Blakes prepared an email (the “October 6th Email”) to Dickinson regarding the complete lack of cooperation from the Mahals and their breaches of and disregard for the Receivership Order. The October 6th Email, which included the October 4th Letter and the October 5th Letter, is provided, without attachments, as Appendix “F”.
9. On October 7, 2021, on a call with the Receiver, Blakes, Dickinson and Jesse (the “October 7th Phone Call”), Jesse advised that he would upload the information requested by the Receiver to a data room. While Jesse provided numerous documents, he did not do so in a manner that was responsive to the Receiver’s information requests. He provided a “data dump” of what appear to be selective and outdated engineering files, site-drawings, floor plans, old invoices, budgets, old statements of account from Vicano and Fluid and certain property assessment documents. The documents uploaded in the data room did not include any of the financial books and records, bank or Canada Revenue agency (“CRA”) account numbers, permit related documents, and certain other documents which the Receiver had requested on a priority basis. The Mahals also ignored the Receiver’s requirement that they provide the Devices.
10. Following its review of the data upload, the Receiver advised Jesse on October 12, 2021 that the information it received was deficient and summarized, yet again, its requirements, including the Devices. No response was provided.
11. Later on October 12, 2021, the Receiver requested that Jesse provide the Receiver with the key to the mailbox at the Real Property and the “PCL (*sic*) Controller unit which has all the software programs to run the mill” as Jesse had previously advised the Receiver that the programmable logic controller (the “PLC”), an industrial computer adapted for the control of manufacturing processes which contains the essential software and source code required to operate the Flour Mill, was moved to the basement of the Flour Mill.
12. It is the Receiver’s understanding, based on its consultations with third party experts, that without the PLC, the Flour Mill is inoperable.
13. On October 13, 2021, Jesse advised the Receiver:
 - a) “Still acquiring remaining information requested”; and
 - b) “PLC control is with supplier in Europe for further coding. They require payment and need to come over to install and commission all machines.”
14. Copies of the October 12 and 13, 2021 emails (the “October 12th and 13th Emails”) are attached as Appendix “G”.
15. On the morning of October 20, 2021, Jesse attended at the Flour Mill with a representative of the Receiver in order to recover certain property that is not subject to the Receivership Order. Jesse produced a laptop and agreed to let the Receiver copy it; however, he advised that he was not willing to leave the laptop with the Receiver and requested to be present when the device is being imaged. This is acceptable to the Receiver, and the Receiver is prepared to coordinate a technician to undertake such imaging forthwith with Jesse present.

3.3 Gill & Co.

1. During the October 7th Phone Call, Jesse advised the Receiver that hard copies of the Companies' books and records had recently been sent to Gill.
2. Based on the Receiver's review of bank account information obtained directly from the Companies' banks (described below in section 3.4), the Receiver identified a \$15,750 cheque from Golden Miles to Gill that cleared on October 4, 2021, three days after the Receiver was appointed.
3. On October 14, 2021, representatives of the Receiver contacted Pardeep Gill of Gill ("Ms. Gill") by telephone to request access to the accounting and tax records of the Companies. On this call, the Receiver specifically requested the Companies' financial statements and tax returns. On October 14, 2021, the Receiver followed up with an email, attaching the Receivership Order and requesting a call the next day (October 15, 2021).
4. Ms. Gill responded by email on October 18, 2021 proposing a call on Wednesday, October 20, 2021. The Receiver responded by requesting a call that day (October 18, 2021) due to urgency. Receiving no response, the Receiver followed up by email again on October 18, 2021 reiterating its request for the Companies' financial statements and tax returns. No response was received.
5. On October 19, 2021, the Receiver emailed Ms. Gill again, asking for a response and specifically requesting (a) all trial balances and financial statements of the Companies, in draft or final form, (b) all draft and filed tax returns of the Companies, (c) details of any and all funds that Gill currently holds on behalf of the Companies or the Mahals, and (d) a copy of the invoice related to the \$15,750 cheque that cleared on October 4, 2021. This email requested a response by noon the next day (October 20, 2021).
6. At 12:56 p.m. on October 20, 2021, the Receiver was contacted by Navjot Mahant of Gill who advised "I see a meeting scheduled with you today in Pardeep's calendar for 1 o'clock. However, Pardeep is out of the office and has been sick for the last two days. I will find a new time for you and schedule a meeting". Copies of the emails between the Receiver and Gill are provided in Appendix "H".
7. The Receiver has not been provided with any of the Records it has requested from Gill. Gill is in receipt of funds that may be Property (as defined in the Receivership Order) and the Receiver has been advised by Jesse that material Records (as defined in the Receivership Order) have been transferred to Gill. Accordingly, the Receiver is seeking an order specifically directing Gill to make the disclosure required by the Receivership Order.

3.4 Bank Accounts

1. As referenced above, the Mahals have not provided the Receiver with any of the Companies' banking information.

2. Based on information provided by Skymark (including cheque copies), the Receiver has been able to identify a bank account held by Mahal VC at Royal Bank of Canada (“RBC”) and accounts held by Golden Miles at Toronto-Dominion Bank (“TD”). Based on this information, the Receiver advised RBC and TD of the Receivership Order and requested account details. Their responses are summarized below:
 - a) RBC advised that Mahal VC’s account has been set to deposits only per the Receiver’s request. The Receiver has requested account balance details and an account history for the last 12 months; and
 - b) TD advised that Golden Miles maintained three accounts and provided to the Receiver account histories for the last 12 months. The Receiver notes that:
 - i. two of these accounts were closed on July 26, 2021 and the remaining active account had a balance of \$41,074 on the date of the Receivership Order;
 - ii. the address of the bank statements is Jesse’s personal residence; and
 - iii. a transfer was made on October 4, 2021 from account 5325309 in the amount of \$21,500. Following an inquiry with TD, the Receiver was advised that this transfer was made to Santokh. An extract of the TD statement for account 5325309 and confirmation from TD regarding the transfer is provided as Appendix “I”.

3.5 The Tobacco

1. Blakes and the Receiver requested documentation from the Mahals related to the Tobacco that was discovered at the Property, described above.
2. The response to this request in the October 5th Email was that “the Tobacco leaf product at the mill is not Property as defined in the receivership order. In any event, it is damaged and is at the mill waiting to be discarded.” In a subsequent phone call on October 5, 2021 between Blakes and Kirwin, Blakes was advised that the Tobacco was imported from India and sold to local indigenous communities.
3. During the October 7th Phone Call, Jesse advised that certain unknown parties dumped tobacco near the Companies’ garbage bin for disposal, without the Companies’ knowledge or consent. The Receiver asked Jesse to explain how several large unopened boxes of tobacco were also located inside the warehouse of the Flour Mill. Jesse responded that they were “moving stuff around” and so some of the Tobacco was moved into the warehouse.
4. Having been provided with no permits, licences, stamps or other documentation with respect to the Tobacco, and having received inconsistent explanations for the existence of a material volume of a controlled substance at the Flour Mill, the Receiver contacted Health Canada and the City of Brantford for guidance and direction on the disposal of the Tobacco. The Receiver anticipates that the Tobacco will be disposed of in the short term, in accordance with directions from Health Canada and the City of Brantford.

4.0 Summary of Deficiencies

1. As of the date of this Report, the Receiver has not been provided with most of the items requested in its original information request list or in the October 12th and 13th Emails, including without limitation:
 - a) the financial accounting records of the Companies, digital or physical;
 - b) information regarding the Companies' bank accounts;
 - c) copies of all permits, certifications, licenses, patents, and approvals obtained or pending in connection with the Property;
 - d) the Devices for Jesse and Santokh;
 - e) the location of the Property that was identified as missing from the Flour Mill;
 - f) accounts payable listings with addresses and contact information for the Companies;
 - g) access to all email accounts associated with Mahal VC and Golden Miles;
 - h) any permits, stamps or registrations connected to the Tobacco identified at the Property; and
 - i) notices and account statements from CRA.
2. The Receiver has also not been provided with any information regarding the location of the PLC, despite it being one of the most important components of the Flour Mill.
3. Santokh furthermore appears to have transferred \$21,500 from Golden Miles to himself after the Receiver was appointed, without the Receiver's authorization or knowledge. The absence of books and records has prevented the Receiver from reviewing this transfer. Unless and until those funds have been determined by the Receiver to be outside of the scope of the Receivership Order, they should be returned.
4. The virtual absence of cooperation and disclosure by the Mahals and their apparent attempts to frustrate the process is preventing the Receiver from undertaking its duties under the Receivership Order. The realizable value of the Property may be materially impaired if the Mahals do not provide the Receiver with the information and Property it has requested.

5.0 Conclusion and Recommendation

1. Overall, the Receiver is of the view that the Mahals have demonstrated an intent to delay, hinder and defeat the Receiver in its ability to perform its duties as set out in the Receivership Order. The majority of the Receiver's requests have been ignored, and in the limited circumstances where information has been provided, the Mahals' responses have been implausible (for example that rain re-connected the disconnected power source for the Gates) or inconsistent (for example with respect to the Tobacco).

2. The Receiver and its counsel have made numerous and repeated requests and demands for Records and Property since being appointed, each in accordance with the Receiver's powers and entitlements under the Receivership Order. As outlined above, these requests and demands have had very little effect and have largely been ignored by the Mahals. This has left the Receiver with no choice but to bring the within motion, incur the costs of preparing this Report and attend at Court. These costs could have been avoided had the Mahals cooperated and fulfilled their obligations under the Receivership Order. In the Receiver's view, it is unfair and inappropriate for the creditors of the Companies to bear these costs. The Mahals ought to be personally liable for the costs that their behaviour has caused.
3. The Receiver respectfully requests the Court's assistance to fulfil its mandate. The Receiver is not, at this time, seeking an expansion of the powers granted to it in the Receivership Order, but rather directions to the Mahals and Gill to comply with the Receiver's existing powers. It is apparent to the Receiver that without such directions, the Receiver will continue to be ignored.
4. Accordingly, the Receiver respectfully requests that the Court make an Order:
 - a) directing each of Santokh and Jesse to comply with their obligations under the Receivership Order, including to, among other things, immediately provide to the Receiver all Property and records (physical and electronic) in their possession, power and control;
 - b) directing each of Santokh and Jesse to return to the Receiver, no later than 5 p.m. (Toronto Time) on October 22, 2021, the PLC, or, if not in their possession, to provide to the Receiver the complete contact information of the party in possession of the PLC, including all correspondence regarding the chain of custody of the PLC to such party;
 - c) directing Santokh to return, no later than 5 p.m. (Toronto Time) on October 22, 2021, \$21,500 that was transferred from the bank account of Golden Miles to his personal account on October 4, 2021, after the date of the Receivership Order;
 - d) directing Gill to provide, no later than 5 p.m. (Toronto Time) on October 28, 2021, certain Records (as defined in the Receivership Order) and supporting documentation for the payment it received from Golden Miles on October 4, 2021;
 - e) declaring that the Mahals are personally liable, on a joint and several basis, for the reasonable costs of the Receiver and its counsel incurred in connection with the preparation of this Report and their attendance at the motion seeking the within relief; and
 - f) making certain declarations and orders commensurate with the foregoing, as further set out in the draft order attached to the Receiver's motion record.
5. The Receiver is also seeking that the Mahals pay personally and forthwith the Receiver's costs of preparing this Report, costs thrown away due to Mahals' refusal to comply with the terms of the Receivership Order which was granted three weeks ago.

* * *

All of which is respectfully submitted,

KSV Restructuring Inc.

**KSV RESTRUCTURING INC.,
SOLELY IN ITS CAPACITY AS RECEIVER AND MANAGER OF
MAHAL VENTURE CAPITAL INC. AND GOLDEN MILES FOOD CORPORATION
AND NOT IN ITS PERSONAL OR IN ANY OTHER CAPACITY**

Appendix “A”

Court File No. CV-21-00664778-00CL

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

THE HONOURABLE MR.

)

FRIDAY, THE 1ST DAY

JUSTICE MCEWEN

)

OF OCTOBER, 2021

)

SKYMARK FINANCE CORPORATION

Applicant

- and -

**MAHAL VENTURE CAPITAL INC. and GOLDEN MILES FOOD
CORPORATION**

Respondents

**ORDER
(Appointing Receiver)**

THIS APPLICATION made by the Applicant, Skymark Finance Corporation ("**Skymark**"), for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "**CJA**") appointing KSV Restructuring Inc. as receiver and manager (in such capacity, the "**Receiver**") without security, of all of the assets, undertakings and properties of Mahal Venture Capital Inc. and Golden Miles Food Corporation (collectively, the "**Debtors**") owned or used in connection with the flour mill located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the "**Real Property**"), was heard this day by video-conference due to the COVID-19 crisis.

ON READING the affidavits of Paul Millar sworn June 24, 2021, June 29, 2021, July 9, 2021, July 13, 2021, the affidavits of Santokh Mahal sworn July 5, 2021 and July 26, 2021, and the exhibits thereto and on hearing the submissions of counsel for Skymark and such other counsel as are listed on the counsel slip, no one else appearing although duly served as appears

from the affidavit of service of Sanea Tanvir sworn June 25, 2021 and on reading the consent of KSV Restructuring Inc. to act as the Receiver,

SERVICE

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

APPOINTMENT

2. **THIS COURT ORDERS** that pursuant to section 243(1) of the BIA and section 101 of the CJA, KSV Restructuring Inc. is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtors owned or used in connection with the flour mill located on the Real Property and all proceeds thereof (the "**Property**").

RECEIVER'S POWERS

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

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtors, including the powers to enter into any agreements, incur any obligations in the ordinary

- 3 -

course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to the Debtors;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and

negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business as follows:
 - (i) without the approval of this Court in respect of any transaction not exceeding \$250,000, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

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

- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;

- 5 -

- (p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (q) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have;
- (r) to file an assignment in bankruptcy on behalf of the Debtors appointing KSV as trustee in bankruptcy; and
- (s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

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

5. **THIS COURT ORDERS** that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in

that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

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

NO PROCEEDINGS AGAINST THE RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

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

NO EXERCISE OF RIGHTS OR REMEDIES

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

NO INTERFERENCE WITH THE RECEIVER

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

CONTINUATION OF SERVICES

12. **THIS COURT ORDERS** that all Persons having oral or written agreements with the Debtors or statutory or regulatory mandates for the supply of goods and/or services, including

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

RECEIVER TO HOLD FUNDS

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

EMPLOYEES

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

PIPEDA

15. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

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

LIMITATION ON THE RECEIVER'S LIABILITY

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

RECEIVER'S ACCOUNTS

18. **THIS COURT ORDERS** that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person (not including Bodkin, a Division of Bennington Financial Corp., the Bank of Nova Scotia and Caterpillar Financial Services Limited, subject to further order of the Court), but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

FUNDING OF THE RECEIVERSHIP

21. **THIS COURT ORDERS** that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person (not including Bodkin, a Division of Bennington Financial Corp., the Bank of Nova Scotia and Caterpillar Financial Services Limited, subject to further order of the Court), but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

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

SERVICE AND NOTICE

25. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the "**Protocol**") is approved and adopted by reference herein and, in this proceeding, the service of

documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 of the Rules of Civil Procedure (the “**Rules**”) this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules. Subject to Rule 3.01(d) of the Rules and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL ‘<<https://www.ksvadvisory.com/insolvency-cases/case/mahal-venture-capital-inc>>’.

26. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtors’ creditors or other interested parties at their respective addresses as last shown on the records of the Debtors and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

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

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

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

Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

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

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

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



A handwritten signature in black ink, appearing to read 'McIntosh', is written above a horizontal line.

SCHEDULE "A"
RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. **THIS IS TO CERTIFY** that KSV Restructuring Inc., the receiver (the "**Receiver**") of the assets, undertakings and properties of Mahal Venture Capital Inc. and Golden Miles Food Corporation (collectively, the "**Debtors**") owned or used in connection with the flour mill located on the property municipally known as 155 Adams Blvd., Brantford, Ontario, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the ___ day of _____, 20__ (the "**Order**") made in an action having Court file number __-CL-_____, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$_____, being part of the total principal sum of \$_____ which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the _____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of _____ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

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

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

DATED the ____ day of _____, 20__.

KSV Restructuring Inc., solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per: _____

Name:

Title:

SKYMARK FINANCE CORPORATION

-and-

MAHAL VENTURE CAPITAL INC. and GOLDEN MILES FOOD CORPORATION

Applicant

Respondents

Court File No. CV-21-00664778-00CL

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

PROCEEDING COMMENCED AT
TORONTO

ORDER

CHAITONS LLP

5000 Yonge Street, 10th Floor
Toronto, Ontario M2N 7E9

Harvey Chaiton (LSO # 21592F)

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E-mail: stanvir@chaitons.com

Lawyers for the Applicant

COUNSEL SLIP

Court File Number: CV-21-00664778-00CL	Date: October 1, 2021
Title of Proceeding: Skymark Finance Corporation v. Mahal Venture Capital Inc. and Golden Miles Food Corporation	
Counsel:	Representing:
CHAITONS LLP Harvey Chaiton Tel: (416) 218-1129 E-mail: harvey@chaitons.com Saneea Tanvir Tel: (416) 218-1128 Email: stanvir@chaitons.com	Skymark Finance Corporation
KIRWIN PARTNERS LLP Rodney M. Godard Tel: (519) 255-9840 ext. 112 Email: rgodard@kirwinpartners.com	Mahal Venture Capital Inc. and Golden Miles Food Corporation
BLAKE, CASSELS & GRAYDON LLP Chris Burr Tel: (416) 863-2400 Email: chris.burr@blakes.com Maia Jorgensen Tel: (416) 863-2498 Email: maia.jorgensen@blakes.com	Counsel for KSV Restructuring Inc., Proposed Receiver
WATEROUS HOLDEN AMEY HITCHON LLP Dennis Touesnard Tel: (519) 759-6220 Email: dtouesnard@waterousholden.com	Vicano Construction Limited

GARDINER ROBERTS LLP Rob Winterstein Tel: (416) 865-6790 Email: rwinterstein@grllp.com	Andrew Thomson, 2620509 Ontario Inc., 2580165 Ontario Inc., Cameron Renaud, 1061307 Ontario Inc. and KLN Holdings Inc.
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Other Attendees

Mitch Vininsky Tel: (416) 932-6013 Email: mvininsky@ksvadvisory.com	KSV Restructuring Inc., Proposed Receiver
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Appendix “B”

Murtaza Tallat

From: Burr, Chris <chris.burr@blakes.com>
Sent: October 1, 2021 4:34 PM
To: Rod Godard
Cc: Noah Goldstein; Mitch Vininsky; Murtaza Tallat; Jorgensen, Maia
Subject: RE: Mahal Books and Records

Hi Rod,

Further to the below, and as a priority, can you please coordinate with Mr. Mahal to get us documentation regarding the insurance on the building. Following Mr. Tallat's review and inspection today, we're told there are no books and records, and so no insurance documentation was located. Again, a complete absence of books and records is puzzling to us. In any event, if insurance is not provided asap, the Receiver will have to take out a new policy, which will not be cost effective if there is already a policy in place. If there is no insurance policy in place, please confirm that to us in writing.

We look forward to your response to the below, once you have had an opportunity to confer with Mr. Mahal.

Thanks,
 Chris.



Blake, Cassels & Graydon LLP
 199 Bay Street, Suite 4000, Toronto ON M5L 1A9
 Tel: 416-863-2400 Fax: 416-863-2653
blakes.com | [LinkedIn](#)

For the latest legal and business updates regarding COVID-19, visit our [Resource Centre](#)

Blake, Cassels & Graydon LLP | Barristers & Solicitors | Patent & Trademark Agents

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L'information paraissant dans ce message électronique est CONFIDENTIELLE. Si ce message vous est parvenu par erreur, veuillez immédiatement m'en aviser par téléphone ou par courriel et en détruire toute copie. Merci.

From: Burr, Chris
Sent: Friday, October 1, 2021 3:10 PM
To: Rod Godard <RGodard@KIRWINPARTNERS.COM>
Cc: Noah Goldstein <ngoldstein@ksvadvisory.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Murtaza Tallat <mtallat@ksvadvisory.com>; Jorgensen, Maia <MAIA.JORGENSEN@blakes.com>
Subject: Mahal Books and Records

Hi Rod,

I'm told that Mr. Mahal has advised KSV's representatives that there are no digital or physical books and records for the plant. That would be surprising, given the size, complexity and expense of the facility. Could you please speak to Mr. Mahal about this? If the official position of Mahal Venture Capital is that there are no books and records related to its business or the flour mill, we would appreciate receiving that confirmation in writing.

I know you are familiar with the appointment order, but I would refer you to Paragraphs 5 and 6, which govern the obligations of all Persons (Mr. Mahal included) to advise of the existence of all physical and digital records, and to provide access to and copies of same.

Thank you,
Chris.

Appendix “C”



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

Chris Burr

Partner

Dir: 416-863-3261

chris.burr@blakes.com

October 4, 2021

VIA E-MAIL

Reference: 00025198/000002

Rod Godard
 Kirwin Partners LLP
 423 Pelissier Street
 Windsor, ON N9A 4L2

Re: Mahal Venture Capital & Golden Miles Food Receivership
RE: Request for Information

Dear Mr. Godard:

As you are aware, we are counsel to KSV Restructuring Inc. ("**KSV**"), which was appointed as receiver and manager of Mahal Venture Capital Inc. ("**Mahal VC**") and Golden Miles Food Corporation ("**GM**"), together with Mahal VC, the "**Debtors**") on October 1, 2021 (in such capacity, the "**Receiver**") pursuant to the order of Mr. Justice McEwen (the "**Appointment Order**") of the Superior Court of Justice [Commercial List] (the "**Court**"). This letter is being sent to you in your capacity as counsel to the Debtors.

Further to my emails to you on Friday, October 1, 2021, this letter is a formal demand for certain assets and information to which the Receiver is entitled pursuant to the Appointment Order.

Access to Mill

As you are aware, the Receiver attended at the flour mill located at 155 Adams Blvd., Brantford, Ontario (the "**Mill**") on Friday, October 1, 2021 to undertake a number of its duties under the Appointment Order, including securing the facility. When the Receiver departed, it disabled the front gate of the Mill, including by disconnecting the power supply. Upon arrival at the Mill this morning, the Receiver found that the power supply had been reconnected, and the gate was open.

Pursuant to Paragraph 3 of the Appointment Order, the Receiver is exclusively authorized and empowered to take possession and exercise control over the Mill. This means that no party is permitted to enter onto the Mill premises, including the surrounding lands, without the Receiver's authorization and consent.

To be clear, the Debtors, including Messrs. Santosh and Jesse Mahal personally, are not authorized by the Receiver to attend at the Mill.

The Receiver will be implementing heightened security measures at the Mill as a result of the gate being tampered with this weekend.

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Return of Assets

On July 30, 2021, pursuant to the terms of minutes of settlement dated July 26, 2021, an agent of KSV attended at the Mill to review the assets and equipment located there. At the Receiver's attendance at the Mill on October 1, 2021, it was evident that material assets have been removed from the Mill between July 26 and October 1. These assets constitute "Property" as defined in the Appointment Order, and are subject to the Receiver's exclusive mandate. They include, without limitation: computer equipment, alarm and surveillance equipment, office furniture and inventory (collectively, the "**Missing Assets**").

The Receiver requires that all of the Missing Assets be returned to the Mill before **12 noon tomorrow, Tuesday October 5, 2021**. If the Missing Assets are not returned on or before noon tomorrow, we will book an attendance before the Court on short notice and seek additional orders against the Debtors and their principals, Messrs. Santosh and Jesse Mahal personally.

To the extent that the Debtors' position is that the Missing Assets are unrelated to the Debtors' business, and therefore outside of the scope of the Appointment Order, the Receiver does not accept this response. All Missing Assets that were formally located at the Mill are ostensibly connected to the Debtors' business at the Mill and therefore presumptively subject to the Appointment Order. All Missing Assets must be returned to the Mill for inspection by the Receiver. Any Missing Assets that are, in fact, unrelated to the Debtor's business and outside of the scope of the Appointment Order will be released by the Receiver upon its satisfaction as such. Neither the Debtors nor the Mahals are authorized or permitted to unilaterally decide what is in or out of the scope of these proceedings.

In addition to the Missing Assets, the Receiver hereby requires the Debtors to identify and disclose the location of all assets, undertakings and properties owned or used by them in connection with the Mill, to the extent such assets, undertakings and properties are not presently located at the Mill. This includes any and all inventory, equipment, raw materials, electronics, bank accounts and other properties used in connection with the Debtors' business. The Receiver requires that a list of all such property be provided to the Receiver before **12 noon tomorrow, Tuesday October 5, 2021**.

Disclosure of Books and Records

At the Receiver's attendance at the Mill on October 1, 2021, Mr. Santosh Mahal, in his capacity as representative of the Debtors, informed the Receiver's personnel that there are no digital or physical books and records in respect of the Mill or the Debtors' business. It is unacceptable, and frankly not credible, that there is not a single page of records for businesses of the size and complexity of the Debtors', or in respect of a significant construction undertaking like the Mill.

Pursuant to Paragraphs 5 and 6 of the Appointment Order, all "Persons" (which includes the Mahals) are required to advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (collectively, "**Records**"), and to permit the Receiver to make, retain and take copies of all such Records.



The Receiver hereby demands that all Records in the possession and control of the Debtors and the Mahals be turned over to the Receiver, including without limitation the computers, email servers, phones and any other electronic devices of the Mahals (including personal laptops or phones used in the Debtors' business) and all records listed in the attached Schedule A hereto, before **12 noon tomorrow, Tuesday October 5, 2021**.

To be clear, the Receiver does not accept that the Records do not exist. If the Debtors continue to maintain that there are no Records and to refuse to comply with Paragraphs 5 and 6 of the Appointment Order, we will book an attendance before the Court on short notice and seek additional orders against the Debtors and the Mahals personally.

Insurance

As a priority, and as requested by email on Friday, the Receiver immediately requires all insurance information in respect of the Mill. Failure by the Debtor's to provide insurance information by **5 pm today, Monday October 4, 2021** will leave the Receiver with no choice but to obtain alternative coverage, at the expense of the estate.

Tobacco

The Receiver has located five large bags of what appears to be raw leaf tobacco at the Mill (the "**Tobacco**"). We have neither located nor been provided with any licences, permits, stamps or other documentation in respect of the Tobacco. The Receiver is currently assessing its regulatory obligations going forward, including whether the Tobacco must be destroyed or reported to Health Canada.

If the Debtors or the Mahals have any licences, permits, stamps or other documentation with respect to the Tobacco, please provide same immediately. If no such documentation is provided promptly, we will assume none exists and will deal with the Tobacco accordingly.

Compliance with Appointment Order

The Receiver is concerned about Mr. Santosh Mahal's apparent casual approach to these proceedings and selective compliance with the Appointment Order. This is a very serious matter. The Receiver is an officer of the Court, undertaking its statutory and Court-ordered duties under the supervision of the Court. The Mahals' noncompliance with the terms of the Appointment Order is likewise a serious matter, and the Receiver will take all steps necessary to fulfil its mandate, which includes without limitation seeking orders against the Mahals personally, with costs against them on a full indemnity basis.

You have advised us that Mr. Santosh Mahal conducts business at the Mill unrelated to the Debtors' business, and that he requires access to the Mill to do so. While the complete absence of computers or books and records of any kind cause us to question what business is being conducted, the Receiver will not permit Mr. Mahal or his representatives (including any representatives of Farm Credit Canada) to access the Mill without prior, written consent. The Receiver is willing to work cooperatively with the Debtors and demonstrated this willingness on October 1, 2021 when it allowed the Debtors' representatives access to the Mill, however the tampering with the front gate, the disappearance of the

24204708.2

Blakes

Missing Assets and statements to the effect that are no Records of any kind are extremely unhelpful, frustrate the Court-supervised proceedings and are explicitly contrary to the terms of the Appointment Order.

* * * * *

We trust that you will speak to your clients and encourage them to comply with the Appointment Order and this letter. If we are not satisfied with such compliance by the end of the day tomorrow, we will escalate this matter.

Regards,



Chris Burr

Cc: N. Goldstein, KSV

Mahal Venture Capital Inc. and Golden Miles Food Corporation (the "Debtors")

Information Request

October 4, 2021

No.	Information Requested	Notes	Status
1.0 General			
1.01	Copies of all the existing insurance policies and contact information for the Debtors' insurance broker.		
1.02	Detailed list of any ongoing legal actions commenced by or against the Debtors.		
1.03	A complete list of any current employees of the Debtors for past six months.	Please include names and contact information.	
1.04	A list of all existing material contracts entered into by the Debtors.		
1.05	Security - name and contact information for the security company that monitors the Property.		
1.06	Copies of all permits, certifications, licenses, patents, and approvals obtained in connection with the Property including applications for these documents.		
2.0 Financial Records			
2.01	Account information for all bank accounts maintained or used by the Debtors.	Please describe the primary purpose of each account.	
2.02	All physical and digital financial records of the Debtors.		
2.03	All financial accounting system of the Debtors.		
2.04	All recent invoices in respect of maintenance, utilities, insurance, property taxes and other operating costs.		
2.05	All tax returns filed by the Debtors since inception.		
2.06	All CRA Notices and Statements received in 2020 and 2021.		
2.07	All the flour mill construction budgets and projections.		
2.08	Payables listing with addresses and contact information		
2.09	Contact information for external accountants		
2.10	CRA account numbers		
2.11	Property tax and municipal tax statements		
2.12	List of any contingent liabilities		
3.0 Flour Mill - Plant and Equipment			
3.01	All technical drawings, floor plans, blueprints, etc., relating to the flour mill.		
3.02	Detailed list of all machinery and equipment installed in the flour mill.		
3.03	Paperwork for all machinery and equipment installed in the flour mill, including warranty documents, instruction manuals and any other documents provided by the supplier.		
3.04	Service agreement for all machinery and equipment.		
3.05	List of outstanding construction and/or machinery purchases required in order to make the plant operational.		
3.06	List of any outstanding purchase orders		
3.07	Appraisals for property and equipment		
3.08	Last environmental report for property		
3.09	Details of any goods in transit		
3.10	List of any intellectual property owned by Debtors		
3.11	Server and email records for @gmfoods.co and any other domains operated by the Debtors		

Appendix “D”

Murtaza Tallat

From: Rod Godard <RGodard@KIRWINPARTNERS.COM>
Sent: October 5, 2021 10:14 AM
To: 'Burr, Chris'
Cc: Noah Goldstein; Murtaza Tallat; Mitch Vininsky; Jorgensen, Maia
Subject: RE: Mahal - Letter from Receiver
Attachments: service provider to GM 155Adams.pdf

Chris,

I have discussed the issues raised in your letter with Santosh.

I'm told that the gate to the plant has a malfunction which causes it to open spontaneously in damp weather. That function is apparently battery operated. Neither Santosh nor Jesse nor anyone connected with them accessed the mill over the weekend or tampered with the power supply to the gate.

It would be helpful if you were more precise as to what Property the receiver says was removed between July 26th and October 1st. You appreciate that the mill was not in operation during that period but Golden Miles continued to carry on its unrelated business from the warehouse located at the mill. A more precise description of what Property as defined in the receivership order is alleged to have been removed will help Santosh properly address the issue.

I have forwarded to Santosh the information set out in schedule A attached to your letter. I understand that he sent you a schedule listing the current service providers to the mill and the identity of the current insurer. I have attached a copy for ease of reference. Santosh advises that he will provide the information requested in Schedule A before the end of the day.

I will forward to you the documentation in relation to the construction of the mill which is contained in the documentary production of the parties to the Vicano related litigation. I will also provide you with a complete list of any ongoing legal actions commenced by or against the Debtors that I am aware of.

The Tobacco leaf product at the mill is not Property as defined in the receivership order. In any event, it is damaged and is at the mill waiting to be discarded.

Santosh takes his obligations under the order seriously. I will assist in coordinating a meaningful response to the information requested in schedule A to your letter without further delay.

I am requesting written consent for Santosh to have access to the mill for environmental inspection purposes at 11am tomorrow, Wednesday, October 6th. I look forward to the receiver's early reply to this request.

Regards,

Rod



Rodney M. Godard

423 Pelissier Street, Windsor, Ontario N9A 4L2
Tel: (519) 255-9840 ext. 112 | Fax: (519) 255-1413

rgodard@kirwinpartners.com | www.kirwinpartners.com

This message and any attachments is intended only for the named recipient and may contain privileged or confidential information. Any unauthorized disclosure is strictly prohibited.

From: Burr, Chris <chris.burr@blakes.com>
Sent: Monday, October 4, 2021 3:00 PM
To: Rod Godard <RGodard@KIRWINPARTNERS.COM>
Cc: Noah Goldstein <ngoldstein@ksvadvisory.com>; Murtaza Tallat <mtallat@ksvadvisory.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Jorgensen, Maia <maia.jorgensen@blakes.com>
Subject: Mahal - Letter from Receiver

Hi Rod,

Please see the attached letter and referenced Schedule A, regarding the Mahal Venture Capital and Golden Miles Foods receivership.

We trust that your clients will give the within requests their prompt attention.

Regards,
Chris.



Blake, Cassels & Graydon LLP
199 Bay Street, Suite 4000, Toronto ON M5L 1A9
Tel: 416-863-2400 Fax: 416-863-2653
blakes.com | [LinkedIn](#)

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Blake, Cassels & Graydon LLP | Barristers & Solicitors | Patent & Trademark Agents

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Appendix “E”



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

Chris Burr

Partner

Dir: 416-863-3261

chris.burr@blakes.com

October 5, 2021

VIA E-MAIL

Reference: 00025198/000002

Rod Godard
 Kirwin Partners LLP
 423 Pelissier Street
 Windsor, ON N9A 4L2

Re: Mahal Venture Capital & Golden Miles Food Receivership

RE: Follow Up Request for Information

Mr. Godard:

This letter is further to my letter of October 4, 2021 and your email response at 10:14am today, October 5, 2021 ("**Your Email**"). Capitalized terms used in this letter and not otherwise defined shall have the meaning given to them in my October 4 letter.

Disclosure of Books and Records

To date, your clients have provided the Receiver with (i) a one page .pdf containing account numbers for utilities provided to the Mill, and the name of an insurer and (ii) the September Enbridge bill for the Mill. Separately, you have provided us with the disclosure made in connection with the ongoing Vicano litigation, relating primarily to the construction conducted and/or managed by Vicano in 2018 and prior.

It frankly defies belief that this is the extent of books and records of two operating companies and a state-of-the-art flour mill that is substantially constructed.

You have indicated in Your Email that later today Mr. Santosh Mahal will be providing the books and records requested in my October 4 letter. We look forward to receiving this information. Based on the extremely limited disclosure to date, the Receiver is hereby reiterating its requirement that Mr. Jesse Mahal and Mr. Santosh Mahal make their phones and computers available to the Receiver to be imaged. Please advise what time tomorrow representatives of the Receiver can meet with the Mahals to facilitate the imaging.

To be clear, the disclosure of Records by your clients to date has been woefully inadequate, and the Receiver considers them to be in breach of the Appointment Order as a result. If the disclosure that Mr. Santosh Mahal has indicated will be forthcoming today is not substantially more thorough than what has been provided to date, the Receiver will have no choice but to seek the Court's intervention. I note in this regard that, as of the sending of this letter, the business day today has come to an end.

24206119.1



Missing Assets

We have sought a more specific breakdown of the Missing Assets from the agents of KSV that attended the Mill on July 30, 2021. However, as stated in my October 4 letter, anything that was in the Mill on July 30, 2021 is ostensibly connected to the Debtors' business at the Mill and therefore presumptively subject to the Appointment Order. Accordingly, all property that has been removed from the Mill by your clients since July 30, 2021 should be returned to the Mill immediately. If it is not Property, the Receiver will confirm as such, and the assets will be released.

Without limiting the foregoing, the Missing Assets that must be returned to the Mill include:

- CPU and surveillance camera system formerly located in first office on the left;
- CPU, monitor and keyboards formerly located in second office on the left;
- server room rack, hubs, servers and monitors;
- pallets of new, crated equipment formerly located in main warehouse; and
- 2 silver/grey totes, appearing to be storage bins, and black knapsack, removed by Mr. Jesse Mahal through back entrance of Mill on October 1.

In addition to the foregoing, I am hereby reiterating the Receiver's requirement that the Debtors identify and disclose the location of all assets, undertakings and properties owned or used by them in connection with the Mill, to the extent such assets, undertakings and properties are not presently located at the Mill. This includes any and all inventory, equipment, raw materials, electronics, bank accounts and other properties used in connection with the Debtors' business.

Tobacco

In my October 4 letter, I advised that the Receiver has found multiple large bags of cut tobacco leaf, and requested any licences, permits, stamps or other documentation related thereto. This Tobacco was found both outside the Mill, near the dumpsters and potentially waiting to be discarded (which appears consistent with what your client advised you), and in sealed boxes inside the facility (which does not appear to be waiting to be discarded, contrary to what your client has advised you).

In any event, no licences, permits, stamps or other documentation has been provided for this controlled substance, nor has any been referred to. We accordingly assume that no such documentation exists.

The Receiver will be notifying applicable regulatory authorities under the *Tobacco Tax Act* (Canada), the *Tackling Contraband Tobacco Act* (Canada) and the *Criminal Code* (Canada), and seeking their instructions regarding its disposition.

24206119.1



Tampered Gate Mechanism

You indicated in Your Email that you have been advised that the gate of the Mill malfunctions in damp weather. When the Receiver left the Mill on Friday, October 1, 2021, personnel closed the gate and physically disconnected the wires connecting the gate mechanism to the power source. Those wires had been physically reconnected when the Receiver reattended the Mill on Monday, October 4, 2021, and the gate was open.

Rain did not do this. As indicated in my October 4 letter, security measures will be heightened as a result.

Access to the Mill

I note the request in Your Email for access to the Mill for the purposes of an environmental inspection tomorrow at 11am. In my email to you on Friday, October 1 at 4:24 pm, I advised that we would require reasonable advance notice of any access requirements. The 24 hours notice requested in Your Email is not sufficient.

Please advise as to the following, which will assist the Receiver with the request:

- Who is attending?
- Which organization do the proposed attendees represent?
- What is the purpose of the proposed environmental inspection?
- What is the anticipated duration of the visit?
- When was the requested October 6, 11am visit scheduled by Mr. Mahal with third parties?
- Are any of the proposed attendees being paid for their time and/or services during the visit?
- If the answer to the foregoing question is “yes”, who is paying the fees?

Please provide a copy of any engagement letter related to the inspection, including scope of work.

Cookie Inventory

The Receiver has located a substantial inventory of what appear to be shortbread cookies, branded as Golden Miles Food Corporation, located in trailers on the Mill lands. I believe that this is the inventory that you advised me of by telephone on October 1, 2021.

Can you please confirm if there is any urgency or deadline for the release of this cookie inventory?

24206119.1



* * * * *

We trust that you will speak to your clients and reiterate to them the importance of compliance with the Appointment Order and this letter.

Regards,

Chris Burr

Cc: N. Goldstein, KSV

Appendix “F”

Murtaza Tallat

From: Burr, Chris <chris.burr@blakes.com>
Sent: October 6, 2021 11:15 AM
To: dpreger@dickinsonwright.com
Cc: Noah Goldstein; Mitch Vininsky; Murtaza Tallat; Jorgensen, Maia
Subject: Mahal/Golden Miles Receivership
Attachments: Letter to Godard re Records and Missing Assets.pdf; Schedule A - Mahal and Golden Miles - Info Request.xlsx; Letter to Godard re Follow up to Records and Missing Assets.pdf

Hi David,

We understand from Jesse Mahal that you now act for Golden Miles Food Corporation. Blakes acts for KSV Restructuring Inc., which as I'm sure you are aware was appointed by Justice McEwen on Friday as receiver of the business of Golden Miles Food Corporation and Mahal Venture Capital Inc. (collectively, the "**Debtors**") related to the Flour Mill in Brantford (in such capacity, the "**Receiver**").

We have been corresponding with Rod Godard, in his capacity as counsel to the Debtors, regarding a number of urgent matters related to the proceedings, including the absence of books and records, missing assets, permits or registration certificates for cut tobacco leave found on the premises of the Flour Mill and certain access requests. I attach my letters to Mr. Godard of Monday and Tuesday here.

As a preliminary matter, can you confirm that you are acting for both Golden Miles and Mahal Venture Capital, and whether Mr. Godard continues to be counsel? Mr. Godard advised me last night that he would be in arbitrations all day today and likely unable to respond to inquiries.

There are a number of problematic issues that are concerning the Receiver at this stage of the proceedings, including in particular the complete absence of books and records and non-cooperation by the principals of the Debtors. These are set out in the two attached letters. If we do not get substantially improved disclosure of books and records and assurances about the return of the missing assets immediately, we will have to escalate this to Justice McEwen.

Let me know if you would like to set up a call to discuss today.

Thank you,
 Chris.



Blake, Cassels & Graydon LLP
 199 Bay Street, Suite 4000, Toronto ON M5L 1A9
 Tel: 416-863-2400 Fax: 416-863-2653
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Appendix “G”

Murtaza Tallat

From: Jesse Mahal <jesse.mahal@gmail.com>
Sent: October 13, 2021 4:47 PM
To: Mitch Vininsky
Cc: Murtaza Tallat; Noah Goldstein; Burr, Chris; Jorgensen, Maia; Lisa S. Corne; David P. Preger; David Z. Seifer
Subject: Re: GM and MVCI - Information request follow up

Still acquiring remaining information requested.

Mailbox key I can drop off.

PLC control is with supplier in Europe for further coding. They require payment and need to come over to install and commission all machines.

Require Access to cookies this Friday October 15.

On Oct 13, 2021, at 1:50 PM, Mitch Vininsky <mvininsky@ksvadvisory.com> wrote:

Can we get responses please.

<image001.png>

Mitch Vininsky
 Managing Director

T 416.932.6013
M 416.254.4912
W www.ksvadvisory.com

From: Murtaza Tallat <mtallat@ksvadvisory.com>
Sent: October 12, 2021 6:37 PM
To: Jesse Mahal <jesse.mahal@gmail.com>
Cc: Noah Goldstein <ngoldstein@ksvadvisory.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Burr, Chris <chris.burr@blakes.com>; Jorgensen, Maia <maia.jorgensen@blakes.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David P. Preger <DPreger@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>
Subject: Re: GM and MVCI - Information request follow up

Jesse, we are advised that there is an Allen Bradley 1756 PCL Controller unit which has all the software programs to run the mill. Can you please advise as to the location of this unit - it was not in the electrical room in the basement.

Thank you,

Murtaza Tallat
 Manager | KSV Advisory Inc.

mtallat@ksvadvisory.com

(T) [416 932 6031](tel:4169326031)

(M) [647 640 4248](tel:6476404248)

From: Murtaza Tallat
Sent: Tuesday, October 12, 2021 1:57:58 PM
To: Jesse Mahal <jesse.mahal@gmail.com>
Cc: Noah Goldstein <ngoldstein@ksvadvisory.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Burr, Chris <chris.burr@blakes.com>; Jorgensen, Maia <maia.jorgensen@blakes.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David P. Preger <DPreger@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>
Subject: RE: GM and MVCI - Information request follow up

Jesse, we also require the key to the mailbox at 155 Adams Blvd. If you or Santosh are in possession of it, we can arrange to have it picked up.

Thanks,

<image001.png> | **Murtaza Tallat**
 Manager
 T 416.932.6031
 M 647.640.4248
 W www.ksvadvisory.com

From: Murtaza Tallat
Sent: October 12, 2021 1:35 PM
To: Jesse Mahal <jesse.mahal@gmail.com>
Cc: Noah Goldstein <ngoldstein@ksvadvisory.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Burr, Chris <chris.burr@blakes.com>; Jorgensen, Maia <maia.jorgensen@blakes.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David P. Preger <DPreger@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>
Subject: GM and MVCI - Information request follow up

Jesse,

We are in receipt of the documents you uploaded to the ShareFile link, which primarily include site-drawings, floor plans, invoices, budgets and statements of account from Vicano and Fluid and certain property assessment documents. Most of the documents listed in our information request dated October 4th remain outstanding.

We have summarized the outstanding information below.

Priority items:

- All financial accounting records of both Mahal Venture Capital Inc. and Golden Miles Food Corporation
- Accounts payable listing with addresses and contact information for each of Mahal Venture Capital Inc. and Golden Miles Food Corporation
- Copies of all permits, certifications, licenses, patents, and approvals obtained OR pending in connection with the Property including applications and correspondence related to these documents. These include all correspondence with the CSA, ESA, City of Brantford and any and all other regulatory bodies.
- Computers and cell phones for Satokh and Jesse Mahal (including personal computers and cell phones)

Other items:

- CRA Notices and Statements, account numbers and correspondence
- All material contracts entered into by Mahal Venture Capital Inc. and Golden Miles Food Corporation
- List of all ongoing legal actions commenced by or against Mahal Venture Capital Inc. and Golden Miles Food Corporation
- Information regarding bank accounts
- Detailed asset/machinery listings
- Documentation for all machinery and equipment (i.e., purchase orders, specifications, warranty, manuals, service history, etc.)
- Intellectual property listing (IP owed by or licensed to Mahal Venture Capital or Golden Miles Food)
- Outstanding purchase orders and/or goods in transit
- Documentation for any assets located at 155 Adams that Golden Miles Food Corporation claims is unrelated to the flour mill
- Access to all email accounts associated with Mahal Venture Capital Inc. and Golden Miles Food Corporation
- Any permits, stamps or registrations connected to tobacco
- Any other documentation related to the business and operations of Mahal Venture Capital or Golden Miles Food

We require the above information, in full, no later than 10:00 am on Thursday October 14th.

Thanks,

<image001.png>

Murtaza Tallat	T	416.932.6031
Manager	M	647.640.4248
	E	mtallat@ksvadvisory.com

KSV Advisory Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, Ontario, M5H 1J9
 T 416.932.6262 | F 416.932.6266 | www.ksvadvisory.com

Appendix “H”

Murtaza Tallat

From: Mitch Vininsky
Sent: October 19, 2021 3:00 PM
To: Pardeep Gill
Cc: Noah Goldstein; Murtaza Tallat
Subject: RE: Golden Miles Food Corporation and Mahal Venture Capital Inc.

Pardeep,

We would appreciate the courtesy of a response. We also request the following by noon tomorrow:

- (a) Any and all trial balances and financial statements of Golden Miles and Mahal Venture Capital (the "Companies"), whether in draft or final form;
- (b) All draft and filed tax returns of the Companies;
- (c) Details of any and all funds that your firm currently holds on behalf of the Companies, Jesse Mahal and Santokh Mahal; and
- (d) A copy of the invoice related to the cheque payable to your firm in the amount of \$15,750 that cleared on October 4th.



Mitch Vininsky
 Managing Director

T 416.932.6013
 M 416.254.4912
 W www.ksvadvisory.com

From: Mitch Vininsky
Sent: October 18, 2021 3:18 PM
To: Murtaza Tallat <mtallat@ksvadvisory.com>; Pardeep Gill <pardeep@gillandco.ca>
Cc: Noah Goldstein <ngoldstein@ksvadvisory.com>
Subject: RE: Golden Miles Food Corporation and Mahal Venture Capital Inc.

Pardeep, we would like to speak with you as soon as possible. A time sooner than Wednesday afternoon would be appreciated. We also again request that you provide a copy of the most recent financial statement and tax return for each of Mahal Venture and Golden Miles.
 Thank you.



Mitch Vininsky
 Managing Director

T 416.932.6013
 M 416.254.4912

From: Murtaza Tallat <mtallat@ksvadvisory.com>
Sent: October 18, 2021 10:36 AM
To: Pardeep Gill <pardeep@gillandco.ca>
Cc: Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>
Subject: RE: Golden Miles Food Corporation and Mahal Venture Capital Inc.

Hi Pardeep – can we have a call at 2:30pm today?



Murtaza Tallat

Manager

T 416.932.6031

M 647.640.4248

W www.ksvadvisory.com

From: Pardeep Gill <pardeep@gillandco.ca>
Sent: October 18, 2021 10:20 AM
To: Murtaza Tallat <mtallat@ksvadvisory.com>
Cc: Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>
Subject: RE: Golden Miles Food Corporation and Mahal Venture Capital Inc.

Hi Murtaza,

Thank you for sending that document over. I am available for a call on Wednesday at 1pm, please let me know if that works for you.

Thanks,

Pardeep Gill, CPA, CA

Partner

Gill & Co., Chartered Accountants

2815 Thamesgate Drive

Mississauga, ON L4T 1G5

T: (905) 677-3322 Ext. 102

F: (905) 677-3322

pardeep@gillandco.ca

www.gillandco.ca



GILL & CO.

Chartered Accountants

From: Murtaza Tallat <mtallat@ksvadvisory.com>
Sent: October 14, 2021 6:37 PM
To: Pardeep Gill <pardeep@gillandco.ca>
Cc: Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>
Subject: Golden Miles Food Corporation and Mahal Venture Capital Inc.
Importance: High

Hi Pardeep,

As discussed, pursuant to an order of the court dated October 1, 2021 (the "Order") KSV Restructuring Inc. was appointed receiver and manager of Golden Miles Food Corporation and Mahal Venture Capital Inc (the "Company"). A copy of the Order is attached for your convenience. We understand that the Company uses Gill & Co. for its accounting and tax and that you may be in possession of the financial books and records of the Company. Specifically, we would like to highlight paragraph 4 of the Order, which states the following:

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

We would like to set up a call tomorrow afternoon to discuss this. Please provide a couple of times that would work for you.

Thank you,



Murtaza Tallat

Manager

T	416.932.6031
M	647.640.4248
E	mtallat@ksvadvisory.com

KSV Advisory Inc.

150 King Street West

Suite 2308, Box 42

Toronto, Ontario, M5H 1J9

T 416.932.6262 | F 416.932.6266 | www.ksvadvisory.com

From: Navjot Mahant <navjot@gillandco.ca>
Sent: Wednesday, October 20, 2021 12:56:31 PM
To: Murtaza Tallat <mtallat@ksvadvisory.com>
Subject: Meeting with Pardeep Gill

Hi Murtaza,

Hope all is well.

I see a meeting scheduled with you today in Pardeep's calendar for 1 o'clock. However, Pardeep is out of the office and has been sick for the last 2 days.

I will find a new time for you and schedule a meeting.

Thanks!

Navjot Mahant

Gill & Co., Chartered Accountants
2815 Thamesgate Drive
Mississauga, ON L4T 1G5
T: (905) 677-3322
F: (905) 677-3322
navjot@gillandco.ca
www.gillandco.ca



Appendix “I”



GOLDEN MILES FOOD CORPORATION
800 SWINBOURNE DR
MISSISSAUGA ON L5V 1J6 CAN

ACCOUNT NUMBER: 5325309
BRANCH #: 1275
FROM DATE: 2020-09-01
TO DATE: 2021-10-12

Date	Transaction Description	Withdrawal Amount	Deposit Amount	Balance
08/10/2021	RTN STOP PAYT		\$1,558.25	\$100,494.14
08/13/2021	CHQ#00591-4145315637	\$26,703.60		\$73,790.54
08/18/2021	GC 1870-DEPOSIT		\$2,125.44	\$75,915.98
08/23/2021	TRANSFER	\$21,306.76		\$54,609.22
08/25/2021	HH304 TFR-TO C/C	\$19,668.05		\$34,941.17
08/25/2021	BELL CAON-18 W5Q6J5	\$113.97		\$34,827.20
08/25/2021	BELL1 BILL14 W5Q6J6	\$1,404.76		\$33,422.44
08/25/2021	SPL LOAN	\$1,848.80		\$31,573.64
08/27/2021	BMT FARMS LIMIT AP		\$260.26	\$31,833.90
08/30/2021	CHQ#00592-1140686631	\$1,844.33		\$29,989.57
08/30/2021	CHQ#00595-3140231642	\$7,684.00		\$22,305.57
08/31/2021	CHQ#00562-1142076777	\$181.18		\$22,124.39
08/31/2021	MAINTENANCE CHARGE	\$24.00		\$22,100.39
09/03/2021	BRANTFORD UT Z4Y6W4	\$2,124.05		\$19,976.34
09/07/2021	TD VISA Z7Q4Q2	\$3,000.00		\$16,976.34
09/07/2021	DEPOSIT		\$80,000.00	\$96,976.34
09/07/2021	TRANSFER	\$70,000.00		\$26,976.34
09/08/2021	GC 0341-TRANSFER	\$1,140.00		\$25,836.34
09/08/2021	CHQ#00596-1141417398	\$2,249.32		\$23,587.02
09/10/2021	CATERPILLAR FIN BUS	\$1,558.25		\$22,028.77
09/10/2021	RTN STOP PAYT		\$1,558.25	\$23,587.02
09/14/2021	WIRE TO CUSTOMER	\$3,312.00		\$20,275.02
09/15/2021	DEPOSIT		\$25,000.00	\$45,275.02
09/15/2021	BRANTF POWER J6U6X2	\$20,000.00		\$25,275.02
09/20/2021	GC 1870-DEPOSIT		\$2,205.12	\$27,480.14
09/20/2021	CHEQUE ORDER CHARGES	\$154.00		\$27,326.14
09/20/2021	CHQ#00599-0142032344	\$3,796.80		\$23,529.34
09/21/2021	CHQ#00598-2140167622	\$649.75		\$22,879.59
09/22/2021	CHQ#00600-4144793820	\$3,722.77		\$19,156.82
09/27/2021	SPL LOAN	\$1,848.80		\$17,308.02
09/28/2021	BMT FARMS LIMIT AP		\$23,882.21	\$41,190.23
09/28/2021	CHQ#00597-3140194607	\$91.78		\$41,098.45
09/29/2021	MAINTENANCE CHARGE	\$24.00		\$41,074.45
10/01/2021	JG501 TFR-TO C/C	\$2,746.47		\$38,327.98



GOLDEN MILES FOOD CORPORATION
800 SWINBOURNE DR
MISSISSAUGA ON L5V 1J6 CAN

ACCOUNT NUMBER: 5325309
BRANCH #: 1275
FROM DATE: 2020-09-01
TO DATE: 2021-10-12

Date	Transaction Description	Withdrawal Amount	Deposit Amount	Balance
10/04/2021	LJ112 TFR-TO [REDACTED]	\$21,500.00		\$16,827.98
10/04/2021	DEPOSIT		\$652.80	\$17,480.78
10/04/2021	CHQ#00593-4140556995	\$15,750.00		\$1,730.78



From: "Penas, Noel" <Noel.Penas@td.com>
Sent: Thursday, October 14, 2021 9:29:31 AM EDT
To: Mitch Vininsky <mvininsky@ksvadvisory.com>
Cc: "Swan, Jeffrey" <jeff.swan@td.com>
Subject: #TD-SECURE

[Secure Reply](#)

Hi Mitch! I am Noel Penas and I was tasked by Jeff Swan to answer your inquiry. I ordered a copy of the cancelled cheque from our support group and will forward this to you once available. In regards to the account involved in the transfer of \$21,500, please see below:

Account Name: MR SANTOKH MAHAL / SANTOKH SINGH MAHAL
Account Number: [REDACTED] / 1870

Please advise back if you require further assistance related to this matter. Hope you find everything in order.

Thank you,

Noel Casais Peñas | Customer Serv Officer II BB | Financial Restructuring Group | TD Commercial Banking
TD Tower, 66 Wellington Street West, 12th Floor, Toronto, ON M5K 1E9 | T: 416-982-8091
| * Noel.Penas@TD.com<mailto:Noel.Penas@TD.com>

Please note: Due to the Covid-19 pandemic, I am working remotely and do not have access to my business telephone line. Please continue to send your enquiries to this email address. Thank you.

Internal

From: Mitch Vininsky <mvininsky@ksvadvisory.com>
Sent: Thursday, October 14, 2021 8:47 AM
To: Swan, Jeffrey <jeff.swan@td.com>
Cc: Penas, Noel <Noel.Penas@td.com>
Subject: RE: Golden Miles Food Corporation and Mahal Venture Capital Inc.

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ATTENTION : COURRIEL EXTERNE. NE CLIQUEZ PAS SUR DES LIENS ET N'OUVREZ PAS DE PIÈCES JOINTES AUXQUELS VOUS NE FAITES PAS CONFIANCE

For account 5309, can you identify which account on October 4th received the transfer of \$21,500 and also provide a copy of the cancelled cheque for \$15,750 (see last page of that statement)?

[KSV Advisory Logo]

Mitch Vininsky
Managing Director

T

416.932.6013

M

416.254.4912

W

<https://clicktime.symantec.com/3PQVuWoH1aQmVfA4K7upBTc7Vc?u=www.ksvadvisory.com>

From: Swan, Jeffrey <jeff.swan@td.com<mailto:jeff.swan@td.com>>

Sent: October 13, 2021 7:11 PM

To: Mitch Vininsky <mvininsky@ksvadvisory.com<mailto:mvininsky@ksvadvisory.com>>

Cc: Penas, Noel <Noel.Penas@td.com<mailto:Noel.Penas@td.com>>

Subject: Golden Miles Food Corporation and Mahal Venture Capital Inc.

Hi Mitch,

See as attached.

Thanks,

Jeffrey Swan | Director, Financial Restructuring Group | TD Commercial Banking
TD Bank Tower, 66 Wellington Street West, 39th Floor, Toronto Ontario M5K 1E9
T: 416-308-9215 | C: 416 738 7145 | F: 416-982-7710

Internal



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TAB 3

Court File No. CV-21-00664778-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)	THURSDAY, THE 21 st
)	
JUSTICE MCEWEN)	DAY OF OCTOBER, 2021

B E T W E E N:

SKYMARK FINANCE CORPORATION

Applicants

- and -

MAHAL VENTURE CAPITAL INC. and GOLDEN MILES FOOD
CORPORATION

Respondents

**ORDER
(Production of Documents and Property)**

THIS MOTION, made by KSV Restructuring Inc. (“**KSV**”), in its capacity as the Court-appointed receiver and manager (in such capacity, the “**Receiver**”), without security, of the assets, undertakings and properties of Mahal Venture Capital Inc. and Golden Miles Food Corporation (collectively, the “**Companies**”) owned or used in connection with the flour mill located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the “**Property**”), was heard virtually this day via the Zoom videoconferencing platform by judicial videoconference at Toronto, Ontario due to the COVID-19 crisis.

ON READING the Notice of Motion and the First Report of the Receiver dated October 20, 2021 (the “**First Report**”) and on hearing the submissions of the lawyers for the Receiver and such other counsel as listed on the Participant Information Form, no one else appearing:

SERVICE

1. **THIS COURT ORDERS AND DECLARES** that the time for service of notice of the motion and the Motion Record herein are properly returnable today and hereby dispenses with further service thereof.

DISCLOSURE OF RECORDS & DEVICES OF THE COMPANIES

2. **THIS COURT ORDERS AND DECLARES** that Jesse Mahal and Santokh Mahal (collectively, the “**Mahals**”) are “Persons” as defined by Paragraph 4 of the Order of Mr. Justice McEwen dated October 1, 2021 made in these proceedings.

3. **THIS COURT ORDERS** that, without limiting the generality of Paragraph 2 hereof, the Mahals and any current or former officers, directors, servants, agents, contractors or employees of the Companies, including without limitation the Companies’ accountants, Gill & Co. (collectively, “**Company Agents**”) shall forthwith provide the Receiver with any and all documents, items, devices, computers, servers, iPads, tablets, magnetic tapes or disks, DVDs, CDs, USB devices, cellular phones, or any other electronic storage or media device, including cloud-based storage, belonging to or used in connection with the Companies, including without limitation the Mahals’ personal computers and cellular phones (“**Company Documents and Devices**”).

4. **THIS COURT ORDERS** that the Receiver, or an agent thereof, is authorized to take an image of and/or copy the data on the Company Documents and Devices, including without limitation the Mahals’ personal computers and cellular phones, which personal computers and cellular phones the Mahals are directed to deliver to the Receiver no later than 5:00 p.m. (Toronto Time) on October 22, 2021, or such later date as may be agreed in writing by the Receiver, and which the Receiver will return to the Mahals upon completion of the copying and/or imaging.

5. **THIS COURT ORDERS** that, without limiting the generality of the foregoing, Gill & Co shall respond to information requests submitted to it by the Receiver no later than 5:00 p.m. (Toronto Time) on October 28, 2021, and, in particular, produce to the Receiver all records in their possession relating to the Property, including:

- (a) Any and all trial balances and financial statements of the Companies, whether in draft or final form;
- (b) All draft and filed tax returns of the Companies; and
- (c) Details of any and all funds currently held by it on behalf of the Companies or either of the Mahals.

RETURN OF PROPERTY

6. **THIS COURT ORDERS AND DIRECTS** Santokh Mahal to pay \$21,500 by wire transfer or certified cheque to the Receiver, or as the Receiver may direct in writing, no later than 5:00 p.m. (Toronto Time) on October 22, 2021.

7. **THIS COURT ORDERS** that, without limiting the generality of Paragraphs 2 and 3 hereof, the Mahals shall provide the Receiver with the Programmable Logic Controller (“**PLC**”) for the Property or, if not in the Mahals’ or any Company Agent’s possession, specific details as to the location of the PLC and the contact information for the party that possesses it (including all correspondence between the Companies and such party), in each case forthwith, and no later than 5:00 p.m. (Toronto Time) on October 22, 2021.

OBLIGATIONS OF PERSONS ON NOTICE OF ORDER

8. **THIS COURT ORDERS AND DECLARES** that upon notice of this Order, unless otherwise ordered by this Court or directed by the Receiver, no person shall, directly or indirectly, by any means whatsoever:

- (a) Remove, destroy, erase, delete, alter, deface, discard, conceal, or destroy, in any manner, any Company Documents or Devices or any information stored thereon, including any information stored on the Mahals’ personal computers and cellular phones; or
- (b) Touch, activate, or operate any of the Company Documents and Devices either locally or remotely from any location, or access or alter any text, graphics,

electronic data, information, or other content of any web site or its databases or any electronic mail, newsgroup or Internet relay chat communications, or other information, instructions or data stored in any location remote from the Property that may contain or constitute the Companies' information, *provided however* that this paragraph shall not prohibit the Mahals from touching, activating or operating their personal laptops or cellular phones to the extent doing so does not breach Paragraph 7(a) hereof.

9. **THIS COURT ORDERS AND DECLARES** that, in order to give effect to this Order, any person who is ordered not to do something shall not do it personally, through others acting on his/her behalf, or on his/her instructions, or with his/her encouragement or acquiescence, or in any other way.

10. **THIS COURT ORDERS** that the Mahals, any Company Agents, and anyone else acting on their behalf shall forthwith render any necessary assistance to the Receiver and to enable them to effectively carry out their responsibilities under this Order.

11. **THIS COURT ORDERS** that upon notice of this Order, the Mahals, any Company Agents, and anyone else acting on their behalf shall forthwith render any necessary assistance to the Receiver to locate, decode, access, and decrypt the Company Documents and Devices and any and all information or electronic data to which the Receiver may not have ready and immediate access, including the provision of all usernames, accounts, access codes, keys, identification codes, passwords, passphrases, encryption solutions or any other such information or knowledge necessary to achieve access thereto and shall remove and deactivate any other security safeguards existing on Company Documents and Devices.

COSTS

12. **THIS COURT ORDERS AND DECLARES** that the Mahals are personally liable, on a joint and several basis, for the reasonable costs of the Receiver and its counsel of this motion, including without limitation the costs incurred in the preparation of the First Report. If the parties

cannot agree to the amount of the costs to be paid, or the timing of their payment, such costs may be spoken to at brief case conference in these proceedings.

Court File No.: CV-21-00664778-00CL

SKYMARK FINANCE CORPORATION - and -
Applicants

MAHAL VENTURE CAPITAL INC., *et al.*
Respondents

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

Proceeding Commenced at Toronto

**ORDER
(Production of Documents and Property)**

BLAKE, CASSELS & GRAYDON LLP

Barristers and Solicitors

199 Bay Street

Suite 4000, Commerce Court West

Toronto, Ontario M5L 1A9

Chris Burr, LSO #55172H

Tel: 416-863-3261

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Maia Jorgensen, LSO #80008B

Tel: 416-863-2498

Fax: 416-863-2653

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Lawyers for the Receiver

SKYMARK FINANCE CORPORATION - and -
Applicants

MAHAL VENTURE CAPITAL INC., et al.
Respondents

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

Proceeding Commenced at Toronto

**MOTION RECORD
(Production of Documents and Property)
Returnable October 21, 2021**

BLAKE, CASSELS & GRAYDON LLP
Barristers and Solicitors
199 Bay Street
Suite 4000, Commerce Court West
Toronto, Ontario M5L 1A9

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Lawyers for the Receiver