

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

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**AHM TRANSPORT INC., AISHKA EXPRESS 2016 INC., AISHKA EXPRESS INC.,
AISHKA RECYCLING INC. and TANUSH TRANSPORT INC.**

**RESPONDING MOTION RECORD
OF THE RESPONDENTS**

Respondents

April 30, 2026

MANIS LAW

1600 - 2300 Yonge Street
Toronto, Ontario M4P 1E4

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Lawyers for the Respondents

TO: SERVICE LIST

SERVICE LIST

BY EMAIL

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AND TO:	MANIS LAW 2300 Yonge Street, Suite 1600 Toronto, ON M4P 1E4 Howard F. Manis Tel: 416-417-7257 Email: hmanis@manislaw.ca <i>Lawyers for the AHM Transport Inc., Aishka Express 2016 Inc., Aishka Express Inc., Aishka Recycling Inc., Tanush Transport Inc., Puvanenthiran Jeyabalasingam and Thushita Puvanenthiran</i>
AND TO:	ATTORNEY GENERAL OF CANADA Department of Justice of Canada Ontario Regional Office, Tax Law Section 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1 Email: AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca
AND TO:	HIS MAJESTY THE KING IN RIGHT OF CANADA as represented by Ministry of Finance Legal Services Branch Revenue Collections Branch – Insolvency Unit 33 King Street West, 6th Floor Oshawa, ON L1H 8H5 Email: insolvency.unit@ontario.ca

AND TO:	MITSUBISHI HC CAPITAL CANADA 1100 Burloak Drive, Suite 401 Burlington, ON L7L 6B2 Laurie Monaghan Email: legalrecoveryadmin@mhccna.com
TO:	BODKIN, A DIVISION OF BENNINGTON FINANCIAL CORP. 102-1465 North Service Rd. E. Oakville, ON L6H 1A7 Lisa Lackey Email: lisal@benningtonfinancial.ca
AND TO:	ADD CAPITAL CORP. 500 Cochrane Drive, Unit 2 Markham, ON L3R 8E2 Michael Fascione Email: mike.f@addcapital.ca
AND TO:	ACCORD SMALL BUSINESS FINANCE CORP. Suite 305 - 889 Harbourside Drive North Vancouver, BC V7P 3S1 - and – Suite 300 - 889 Harbourside Drive North Vancouver, BC V7P 3S1 Gelareh Babajani Email: gbabajani@accordfinancial.com

AND TO:	ACCORD SMALL BUSINESS LEASING CORP. Suite 305 - 889 Harbourside Drive North Vancouver, BC V7P 3S1 - and – Suite 300 - 889 Harbourside Drive North Vancouver, BC V7P 3S1 Gelareh Babajani Email: gbabajani@accordfinancial.com
AND TO:	ACCORD FINANCIAL CANADA CORP. Suite 300 - 889 Harbourside Drive North Vancouver, BC V7P 3S1 Gelareh Babajani Email: gbabajani@accordfinancial.com
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AND TO:	BLUESHORE LEASING LTD. 1250 Lonsdale Avenue North Vancouver, BC V7M 2H6 Jasper Bihis Email: Jasper.bihis@blueshorefinancial.com

AND TO:	Fogler, Rubinoff LLP 77 King Street West Suite 3000, P.O. Box 95 TD Centre North Tower Toronto, ON M5K 1G8 Scott R. Venton Tel: 416-941-8870 Email: sventon@foglers.com Vern W. DaRe (LSO#32591E) Tel: 416-941-8842 Fax: 416-941-8852 Email: vdare@foglers.com <i>Lawyers for Business Development Bank of Canada</i>
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AND TO:	EVERY EQUIPMENT FINANCE INC. Previously known as SUMMIT CREDIT CORPORATION 510 - 1131a Leslie St. Toronto, ON M3C 3L8 Taylor Arnold Email: taylor@everydayef.com
AND TO:	CANADIAN DEALER LEASE SERVICES INC. 372 Bay Street, Suite 1800 Toronto, ON M5H 2W9 Jason Blair Email: legal@cdlsi.com

**ONTARIO
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Respondents

**RESPONDING MOTION RECORD
OF THE RESPONDENTS
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TAB 1

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

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ROYAL BANK OF CANADA

Applicant

- and -

**AHM TRANSPORT INC., AISHKA EXPRESS 2016 INC., AISHKA EXPRESS INC.,
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Respondents

AFFIDAVIT OF PUVANENTHIRAN JEYABALASINGAM

I, PUVANENTHIRAN JEYABALASINGAM, of the City of Vaughan, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am the sole director of the three Respondent corporations, Aishka Express 2016 Inc. (“**Aishka 2016**”), Aishka Recycling Inc. (“**Aishka Recycling**”) and Tanush Transport Inc. (“**Tanush**”), and as such have personal knowledge as to the matters deposed herein. Where I rely on information received from others, I state the source of such information and verily believe such information to be true.
2. My spouse, Thushitha Puvanenthiran (“**Thushitha**”), is the sole director of the other two Respondents, AHM Transport Inc. (“**AHM**”) and Aishka Express Inc. (“**Aishka**”) (collectively, with the corporations referenced in paragraph 1 of this Affidavit, referred to as the “**Respondents**” or “**Debtors**”).
3. The Respondent corporations operated in various sectors of the transportation, logistics and freight industries. The Respondents employed several full-time staff and owner-

operator truck drivers and subcontractors to transport cargo throughout various parts of North America.

Background

4. I have reviewed the Motion Record of the Court-appointed receiver, MSI Spergel Inc. (the “**Receiver**” or “**Spergel**”) dated February 20, 2026 and refute the allegations of contempt made therein.
5. The purpose of this Affidavit is to provide the Court with a full and accurate account of the steps the Debtors have taken to comply with the order of Justice Osborne appointing Spergel as Receiver (the “**Appointment Order**”) and the asset recovery order of Justice Conway, dated May 22, 2025 (the “**Asset Recovery Order**”).
6. Pursuant to the Appointment Order of Justice Osborne, Spergel was appointed as Receiver over all the assets, undertakings and properties of the Respondents on September 16, 2024.

Thushitha Puvanenthiran

7. Although my spouse Thushitha is listed as the sole director of AHM and Aishka, I am responsible for the day-to-day operations of both these businesses and make all the necessary decisions connected with same. I note that Thushitha’s involvement in AHM and Aishka is minimal and she rarely, if ever, comes to the office, instructs employees or makes substantive decisions on behalf of AHM or Aishka.
8. The reason Thushitha’s lack of involvement is relevant is because I vehemently oppose any finding of contempt being made as against her and similarly oppose her being incarcerated for any period of time for matters that she has no substantive involvement in or knowledge of.

9. If there is any finding of contempt made, which I oppose and the reasons for which I particularize further herein, I respectfully submit any such finding should solely be made as against myself solely and not Thushitha.
10. Similarly, if such a finding of contempt is made, I would ask that this Honourable Court provide myself with a sufficient amount of time to purge the finding of contempt before making any determination as to a penalty.

Receiver's First Report

11. On April 24, 2025, the Receiver issued and filed its First Report (the “**First Report**”) seeking, among other things, the approval of the First Report and the Receiver's Interim Statement of Receipts and Disbursements, the approval of a contract to auction (the “**Auction Agreement**”) the Respondents' property, through Ritchie Bros. Auctioneers (Canada) Ltd. (the “**Auctioneer**”) and to disclose to the Receiver the location of the Missing Property, as defined at paragraph 13 of the First Report.
12. Counsel for the Respondents, Applicant and Receiver attended before Justice Conway on May 6, 2025, whereby the Auction Agreement and certain ancillary relief was granted. The relief sought by the Receiver with respect to the Missing Property was adjourned to May 22, 2025.
13. On May 21, 2025, the Respondents' counsel advised the Receiver and its counsel that some of the Missing Property was located at 810 Simcoe Road, Bradford, Ontario and at a property located in Montreal, Quebec as discussed further herein.
14. In response, the Receiver's counsel advised that the Missing Property located at the Bradford location could be brought to the Auctioneer at 513038 2nd Line, Amaranth,

Ontario. Attached hereto and marked as **Exhibit “A”** is a copy of this email correspondence.

15. On May 22, 2025, the parties reattended before Justice Conway and the Asset Recovery Order was issued.

The Missing Property

16. The Missing Property, as defined and particularized in the First Report, is reproduced below and numbered for ease of reference:

Lease #		Entity	Description
330108457/201000062506	1	Aishka Express Inc.	2020 Toyota Forklift Model 8FGCU30 Serial #: C2783
	2		2021 Toyota Electric Walkie Pallet Truck Model 8HBW23 Serial #: 53858
	3		2021 Toyota Electric Walkie Pallet Truck Model 8HBW23 Serial #: 53857
330108457/201000064047	4	Aishka Express Inc.	Chicago Pneumatic QRS2HP Air compressor with Attachments Model QRS25-HP
	5		Air Compressor Power Supply & Hook Up
330108457/201000065464	6	Aishka Express Inc.	2021 Toyota 4500 LB Electric Walkie Model: 8HBW23 Serial #: 55964 : FLA0308
	7		2021 Toyota 4500 LB Electric Walkie Model: 8HBW23 Serial #: 55965 : FLA0310
	8		2NX Notcher Serial #: 2HN-169
	9		Radiant Heater
	10		Lumber Racking
330108457/201000066339	11	Aishka Express Inc.	2022 Toyota 8FGU30 6000LB Pneumatic Forklift Model: 8FGU30 Serial #: C2350
330108457/201000061929	12	Aishka Express Inc.	2001 Load Lifter Model: 2422-6C Serial #: 2391
	13		Arctic Shelter 70FT/30/22
330108457/201000072018	14		Equipment and Forklift
586471-84202	15	Aishka Express Inc.	New 563C Vanier 5.63 Wheel Loader Box Serial #: 28251 c/w Metal Pless Liveboxx Serial #: S519
	16		New Skyjack dual fuel with outriggers Serial #: SJ6826
336752027/201000049070/201000061951	17	Aishka Express Inc. 2016	Pallet manufacturing equipment and all attachment and accessories as per lease attached
	18		Pallet system
	19		Pallet Chief IV Nailer, Lumber Rack
	20		Lumber Rack
	21		Toyota Forklift Model: 7FGCU15 Serial #: 67169

17. The Missing Property located at 810 Simcoe Road, Bradford, Ontario, consisted of:

- a. #3- 2021 Toyota Electric Walkie Pallet Truck Model 8HBW23 Serial #:53857;

- b. #7- 2021 Toyota 4500 LB Electric Walkie Model: 8HBW23 Serial #: 55965: FLA0310;
- c. #12- 2001 Load Lifter Model: 2422-6C Serial #: 2391;
- d. #15- New 563C Vanieri 5.63 Wheel Loader Box Serial #: 28251 c/w Metal Pless Liveboxx Serial #: S519; and
- e. #16- New 563C Vanieri 5.63 Wheel Loader Box Serial #: 28251 c/w Metal Pless Liveboxx Serial #: S519

(collectively, the “**Returned Property**”)

18. Between June 3 and 4, 2025, I delivered all the Returned Property to the Auctioneer at 513038 2nd Line, Amaranth, Ontario, in accordance with the instructions provided by the Receiver’s counsel in the email previously referenced and dated May 21, 2025. Attached hereto and marked as **Exhibit “B”** is a list of the Returned Property and photographs of the barcode sticker’s placed on the Returned Property by the Auctioneer. I note that the QR code on each photograph provides a link directly to the Auctioneer’s website.
19. In anticipation of this motion, I also went back to 61 and 63 Huxley Road, Toronto where the Debtors had previously operated from and I had reason to believe certain Missing Property may have been left. These properties had been leased to a new tenant, 2633888 Ontario Inc.
20. Part of the delay and difficulty in locating the balance of the Missing Property was exacerbated by the fact that 61 and 63 Huxley Road is a massive warehouse that previously operated as a recycling facility with a substantial amount of garbage and debris littered throughout the premises. This difficulty was coupled by the fact that the new tenant, 2633888 Ontario Inc., had leased this facility.

21. On or about Wednesday April 22, 2026, I went back to 61 and 63 Huxley Road to look for any Missing Property that may have been left behind. I able to locate the following Missing Property at 61 and 63 Huxley Road:

- a. #2- 2021 Toyota Electric Walkie Pallet Truck Model 8HBW23 Serial #: 53858;
- b. #4- Chicago Pneumatic QRS2HP Air compressor with Attachments Model QRS25-HP;
- c. #5- Air Compressor Power Supply & Hook Up;
- d. #6- 2021 Toyota 4500 LB Electric Walkie Model: 8HBW23 Serial #: 55964 : FLA0308;
- e. #9- Radiant Heater;
- f. #10- Lumber Racking;
- g. #13- Arctic Shelter 70FT/30/22;
- h. #19- Pallet Chief IV Nailer, Lumber Rack; and
- i. #20- Lumber Rack.

22. Shortly thereafter, I advised the Debtors' counsel, Mr. Howard Manis, of this and asked that he inquire where the Receiver would like this additional equipment delivered.

23. On April 28, 2026, Mr. Manis sent an email to the Receiver's counsel providing the list particularized above and asking if the Receiver would like to pick up the recently located equipment or have it delivered to another location. On April 30, 2026, the Receiver directed the Debtors to return the recently located Missing Property to the Auctioneer. It is the Debtors intention to deliver this Missing Property to the Auctioneer on or before Friday May 1, 2026. Attached hereto and marked as **Exhibit "C"** is a copy of this email correspondence.

24. I note that between the Returned Property and Missing Property recently located at 61/63 Huxley Road, the only outstanding Missing Property consists of the following 7 pieces of equipment:

- a. #1- 2020 Toyota Forklift Model 8FGCU30 Serial #: C2783;
- b. #8- 2NX Notcher Serial #: 2HN-169;
- c. #11- 2022 Toyota 8FGU30 6000LB Pneumatic Forklift Model: 8FGU30 Serial #: C2350;
- d. #14- Equipment and Forklift;
- e. #17- Pallet manufacturing equipment and all attachment and accessories as per lease attached;
- f. #18- Pallet System;
- g. #21- Toyota Forklift Model: 7FGCU15 Serial # 67169.

25. I believe that these 7 outstanding items were left behind at a property previously leased by Aishka in Montreal, as discussed further below.

Montreal Office

26. In or around December of 2022, Aishka, as tenant, entered into a lease agreement with 119278 Canada Inc., as landlord, for the premises municipally known as 10,301 Ray-Lawson Boulevard, Montreal Quebec, H1J 1L6 and 8720 4th Crescent, Montreal, Quebec H1J 1A9. Attached hereto and marked as **Exhibit “D”** is a copy of the lease agreement (the “**Lease**”).

27. In or around June of 2024, Aishka defaulted on the Lease and was locked out of its business premises where I believe some or all of the balance of the Missing Property was previously located.

28. Counsel for the landlord and I exchanged emails about reopening the premises but unfortunately, the landlord refused. Attached hereto and marked as **Exhibit “E”** is a copy of this email correspondence.
29. Following our email correspondence, I believe that the landlord may have taken possession of the Missing Property located therein, such that the Debtors no longer had access or possession thereto and could not physically deliver same to the Receiver/Auctioneer.
30. I genuinely am uncertain of where the balance of the Missing Property is currently located, and I would not put myself or my wife’s freedom in jeopardy for the Missing Property or to defy the provisions of the Appointment Order or Asset Recovery Order.
31. I remain committed to assisting the Receiver in locating the balance of the Missing Property but finding me in contempt for being unable to do something that is beyond my control is both punitive and disproportionate in light of the facts contained herein.

CRA

32. In the email previously attached hereto as Exhibit C, sent by the Receiver’s counsel on April 28, 2026, inquiring about the location of Debtors’ books and records, I note that Receiver had previously taken possession of the Debtors’ hard drives and related computer equipment that contained all the books and records.
33. I understood that the Receiver took possession of this computer equipment to copy the contents thereof, which included the Debtors’ books and records.
34. Thereafter in or around October 2024, the Debtors’ consultant, Stephen Small, repurchased these computers, hard drives, monitors and related office equipment from the Receiver for the sum of \$20,000.00. Attached hereto and marked as **Exhibit “F”** is a copy of the wire

transfer and corresponding Bill of Sale between the Receiver and Stephen Small's corporation, SSM & S Professional Corporation.

35. On March 3, 2026, Canada Revenue Agency executed search warrants at the business premises of 2633888 Ontario Inc., located at 61 Huxley Road, Unit 1- 63 Huxley Road and 65D Huxley Road in Toronto, Ontario. Attached hereto and marked as **Exhibit "G"** is a copy of the warrants to search.

36. As particularized in the warrants to search, Canada Revenue Agency sought documentation, correspondence, books and records for Aishka and Tanush. While carrying out the search however, Canada Revenue Agency took possession of all the computers located at the premises, including those which SSM & S Professional Corporation had purchased from the Receiver and ought not have been subject to seizure.

37. This has exacerbated matters substantially as those computers which the Canada Revenue Agency has now taken possession of contained the Debtors' books and records, which the Debtors no longer have access to.

Conclusion

38. I have done everything in my power to comply with both the Appointment Order and the Asset Recovery Order. Significant steps have been taken to locate and return the Missing Property, including the delivery of the Returned Property to the Auctioneer and the recent recovery of additional equipment from the Huxley Road premises. Where items could be located and accessed, they were accounted for and made available to the Receiver, and ongoing efforts continue to ensure full cooperation.

39. At the same time, the balance of the Missing Property has occurred as a result of factors beyond my control. Certain assets are believed to remain at premises in Montreal or in the

possession of landlord to which the Debtors have been denied access to following a lease default.

40. In these circumstances, a finding of contempt would be neither just nor proportionate. I have taken all reasonable steps within my power to comply with the provisions of the Appointment Order and the Asset Recovery Order and remain committed to doing so. Accordingly, the Court is respectfully urged to find that any non-compliance is inadvertent and unavoidable, and to decline to make a finding of contempt where the alleged breaches stem from factors wholly outside of my control.

41. I swear this affidavit in response to the relief sought by the Receiver in the Notice of Motion and for no other or improper purpose.

SWORN remotely by PUVANENTHIRAN)
JEYABALASINGAM stated to be at the)
City of Toronto in the Province of)
Ontario before me at the City of Toronto,)
in the Province of Ontario on April 30,)
2026 in accordance with O.Reg.)
431/20, Administering Oath or)
Declaration Remotely.



PUVANENTHIRAN JEYABALASINGAM



Commissioner for Taking Affidavits
Daniel Litsos LSO 79628V

Exhibit “A”
to the Affidavit of Puvanenthiran Jeyabalasingam
Sworn this 30th day of April, 2026



Commissioner for Taking Affidavits

Tim Hogan* | [HARRISON PENZA LLP](#) | [130 Dufferin Avenue, Suite 1101, London, ON N6A 5R2](#) | *tel* 519-661-6743
| *fax* 519-667-3362 | thogan@harrisonpensa.com Assistant | Aimee Newman | *tel* 519-850-5568 |
anewman@harrisonpensa.com *Services provided by *T. Hogan Professional Corporation* through Harrison Pensa LLP.

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From: Howard Manis <hmanis@manislaw.ca>
Sent: Wednesday, May 21, 2025 1:44 PM
To: Tim Hogan <thogan@harrisonpensa.com>
Cc: Manchanda Mukul - msi Spergel (mmanchanda@spergel.ca) <mmanchanda@spergel.ca>; Philip Gennis - Spergel (pgennis@spergel.ca) <pgennis@spergel.ca>; Victoria Adams <vadams@harrisonpensa.com>; Thomas Masterson <tmasterson@harrisonpensa.com>
Subject: RE: Royal Bank of Canada v. AHM Transport Inc., et al (CV-24-00725055-00CL) [IMAN-HPMAIN.FID1023415]

[EXTERNAL EMAIL]

Tim,

I will inquire

Howard



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From: Tim Hogan <thogan@harrisonpensa.com>
Sent: May 21, 2025 1:38 PM
To: Howard Manis <hmanis@manislaw.ca>
Cc: Manchanda Mukul - msi Spergel (mmanchanda@spergel.ca) <mmanchanda@spergel.ca>; Philip Gennis - Spergel (pgennis@spergel.ca) <pgennis@spergel.ca>; Victoria Adams <vadams@harrisonpensa.com>; Thomas Masterson <tmasterson@harrisonpensa.com>
Subject: RE: Royal Bank of Canada v. AHM Transport Inc., et al (CV-24-00725055-00CL) [IMAN-HPMAIN.FID1023415]
Importance: High

Howard

The missing assets are:

2020 Toyota Forklift Model 8FGCU30 Serial #: C2783
2021 Toyota Electric Walkie Pallet Truck Model 8HBW23 Serial#: 53858
2021 Toyota Electric Walkie Pallet Truck Model 8HBW23 Serial#: 53857
Chicago Pneumatic QRS2HP Air compressor with Attachments Model QRS25-HP
Air Compressor Power Supply & Hook Up
2021 Toyota 4500 LB Electric Walkie Model: 8HBW23 Serial#: 55964 : FLA0308
2021 Toyota 4500 LB Electric Walkie Model: 8HBW23 Serial#: 55965 : FLA0310
2NX Notcher Serial # 2HN-169
Radiant Heater
Lumber Racking
2022 Toyota 8FGU30 6000LB Pneumatic Forklift Model: 8FGU30 Serial#: C2350
2001 Load Lifter Model: 2422-6C Serial#: 2391
Arctic Shelter 70FT/30/22
Equipment and Forklift
New 563C Vanier 5.63 Wheel Loader Box Serial# 28251 c/w Metal Pless Liverboxx Serial#: S519
New Skyjack dual fuel with outriggers Serial#: SJ6826
Pallet manufacturing equipment and all attachment and accessories as per lease attached
Pallet system
Pallet Chief IV Nailer, Lumber Rack
Lumber Rack
Toyota Forklift Model: 7FGCU15 Serial#: 67169

Please advise what assets are located in Bradford and what assets are located in Montreal (and any other assets)?

The assets from Brantford can be moved to Ritchie Brothers' yard in Amaranth (Orangeville), Ontario at 513038 2nd Line.

The Montreal assets can be moved to Ritchie Brothers' yard at Mont-Saint-Hilaire, QC at 1373, Rue Briere.

Before we vacate tomorrow's hearing we need to confirm the existence of the assets and what assets remain missing.

Please advise.

Tim Hogan* | [HARRISON PENSA LLP](mailto:hogan@harrisonpensa.com) | [130 Dufferin Avenue, Suite 1101, London, ON N6A 5R2](mailto:hogan@harrisonpensa.com) | tel/ 519-661-6743 | fax 519-667-3362 | [thogan@harrisonpensa.com](mailto:hogan@harrisonpensa.com) Assistant | Aimee Newman | tel/ 519-850-5568 | anewman@harrisonpensa.com *Services provided by T. Hogan Professional Corporation through Harrison Pensa LLP.

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From: Howard Manis <hmanis@manislaw.ca>

Sent: Wednesday, May 21, 2025 10:24 AM

To: Tim Hogan <thogan@harrisonpensa.com>

Cc: Manchanda Mukul - msi Spergel (mmanchanda@spergel.ca) <mmanchanda@spergel.ca>; Philip Gennis - Spergel

(pgennis@spergel.ca) <pgennis@spergel.ca>; Victoria Adams <vadams@harrisonpensa.com>; Thomas Masterson <tmasterson@harrisonpensa.com>

Subject: RE: Royal Bank of Canada v. AHM Transport Inc., et al (CV-24-00725055-00CL) [IMAN-HPMAIN.FID1023415]

[EXTERNAL EMAIL]

Tim,

I have been advised as follows:

There is some missing Equipment in the location of 810 Simcoe Road, Bradford, ON L3Z 4B3. The remaining item is in the location of Montreal location 7820 Boulevard Henri-Bourassa E, Montreal, Quebec H1E 1P2

Moreover, I have advised my client to arrange to deliver the equipment in Bradford to the Receiver so please advise where you wish the equipment brought to.

Please confirm that you will advise the Court office that we do not need the time tomorrow as Her Honour directed.

Howard



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From: Tim Hogan <thogan@harrisonpensa.com>

Sent: May 20, 2025 5:36 PM

To: Howard Manis <hmanis@manislaw.ca>

Cc: Manchanda Mukul - msi Spergel (mmanchanda@spergel.ca) <mmanchanda@spergel.ca>; Philip Gennis - Spergel (pgennis@spergel.ca) <pgennis@spergel.ca>; Victoria Adams <vadams@harrisonpensa.com>; Thomas Masterson <tmasterson@harrisonpensa.com>

Subject: RE: Royal Bank of Canada v. AHM Transport Inc., et al (CV-24-00725055-00CL) [IMAN-HPMAIN.FID1023415]

Hi Howard, with the matter before the Court May 22, can you advise of you a response from your clients?

Tim Hogan* | [HARRISON PENZA LLP](#) | [130 Dufferin Avenue, Suite 1101, London, ON N6A 5R2](#) | *tel* 519-661-6743 | *fax* 519-667-3362 | thogan@harrisonpensa.com Assistant | Aimee Newman | *tel* 519-850-5568 | anewman@harrisonpensa.com *Services provided by *T. Hogan Professional Corporation* through Harrison Pensa LLP.

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From: Howard Manis <hmanis@manislaw.ca>
Sent: Friday, May 16, 2025 12:10 PM
To: Tim Hogan <thogan@harrisonpensa.com>
Cc: Manchanda Mukul - msi Spergel (mmanchanda@spergel.ca) <mmanchanda@spergel.ca>; Philip Gennis - Spergel (pgennis@spergel.ca) <pgennis@spergel.ca>; Victoria Adams <vadams@harrisonpensa.com>; Thomas Masterson <tmasterson@harrisonpensa.com>
Subject: RE: Royal Bank of Canada v. AHM Transport Inc., et al (CV-24-00725055-00CL) [IMAN-HPMAIN.FID1023415]

[EXTERNAL EMAIL]

Tim,

I will follow up again.

Howard



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From: Tim Hogan <thogan@harrisonpensa.com>
Sent: May 16, 2025 12:02 PM
To: Howard Manis <hmanis@manislaw.ca>
Cc: Manchanda Mukul - msi Spergel (mmanchanda@spergel.ca) <mmanchanda@spergel.ca>; Philip Gennis - Spergel (pgennis@spergel.ca) <pgennis@spergel.ca>; Victoria Adams <vadams@harrisonpensa.com>; Thomas Masterson <tmasterson@harrisonpensa.com>
Subject: RE: Royal Bank of Canada v. AHM Transport Inc., et al (CV-24-00725055-00CL) [IMAN-HPMAIN.FID1023415]

Howard

We are back before Justice Conway on the 22nd, any update on this and the debtors providing the information required?

Tim Hogan* | [HARRISON PENZA LLP](#) | [130 Dufferin Avenue, Suite 1101, London, ON N6A 5R2](#) | *tel* 519-661-6743 | *fax* 519-667-3362 | thogan@harrisonpensa.com Assistant | Aimee Newman | *tel* 519-850-5568 | anewman@harrisonpensa.com *Services provided by *T. Hogan Professional Corporation* through Harrison Pensa LLP.

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From: Howard Manis <hmanis@manislaw.ca>
Sent: Tuesday, May 13, 2025 8:29 AM
To: Tim Hogan <thogan@harrisonpensa.com>
Cc: Manchanda Mukul - msi Spergel (mmanchanda@spergel.ca) <mmanchanda@spergel.ca>; Philip Gennis - Spergel (pgennis@spergel.ca) <pgennis@spergel.ca>; Victoria Adams <vadams@harrisonpensa.com>; Thomas Masterson <tmasterson@harrisonpensa.com>
Subject: RE: Royal Bank of Canada v. AHM Transport Inc., et al (CV-24-00725055-00CL) [IMAN-HPMAIN.FID1023415]

[EXTERNAL EMAIL]

Tim,

I spoke with the client yesterday but I will follow up.

Howard



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From: Tim Hogan <thogan@harrisonpensa.com>
Sent: May 13, 2025 6:55 AM
To: Howard Manis <hmanis@manislaw.ca>

Cc: Manchanda Mukul - msi Spergel (mmanchanda@spergel.ca) <mmanchanda@spergel.ca>; Philip Gennis - Spergel (pgennis@spergel.ca) <pgennis@spergel.ca>; Victoria Adams <vadams@harrisonpensa.com>; Thomas Masterson <tmasterson@harrisonpensa.com>

Subject: FW: Royal Bank of Canada v. AHM Transport Inc., et al (CV-24-00725055-00CL) [IMAN-HPMAIN.FID1023415]

Howard

Can you advise on any disclosure available from your clients with respect to the Missing Property?

Please advise and thank-you.

Tim Hogan* | [HARRISON Pensa LLP](https://www.harrisonpensa.com) | 130 Dufferin Avenue, Suite 1101, London, ON N6A 5R2 | tel/ 519-661-6743 | fax 519-667-3362 | thogan@harrisonpensa.com Assistant | Aimee Newman | tel/ 519-850-5568 | anewman@harrisonpensa.com *Services provided by *T. Hogan Professional Corporation* through Harrison Pensa LLP.

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From: Sydney Inghelbrecht <singhelbrecht@harrisonpensa.com>

Sent: Tuesday, May 6, 2025 11:54 AM

To: Sanj Mitra (smitra@airdberlis.com) <smitra@airdberlis.com>; aho@airdberlis.com; 'Mukul Manchanda' <mmanchanda@spergel.ca>; Philip Gennis <PGennis@spergel.ca>; hmanis@manislaw.ca; AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca; Unit, Insolvency (MOF) <insolvency.unit@ontario.ca>

Cc: Tim Hogan <thogan@harrisonpensa.com>; Thomas Masterson <tmasterson@harrisonpensa.com>; Victoria Adams <vadams@harrisonpensa.com>

Subject: RE: Royal Bank of Canada v. AHM Transport Inc., et al (CV-24-00725055-00CL) [IMAN-HPMAIN.FID1023415]

Good afternoon,

Please see the attached Endorsement and Orders of Justice Conway dated May 6, 2025.

Please note that this matter has been adjourned to May 22, 2025.

Thank you,

Sydney Inghelbrecht | Law Clerk | HARRISON Pensa LLP | 130 Dufferin Avenue, Suite 1101, London, Ontario N6A 5R2 | tel/ 519-661-6755 | fax 519-667-3362 | singhelbrecht@harrisonpensa.com

This e-mail may contain information that is privileged or confidential. If you are not the intended recipient, please delete the e-mail and any attachments and notify us immediately.

From: Sydney Inghelbrecht <singhelbrecht@harrisonpensa.com>

Sent: Monday, May 5, 2025 8:22 AM

To: Sanj Mitra (smitra@airdberlis.com) <smitra@airdberlis.com>; aho@airdberlis.com; 'Mukul Manchanda' <mmanchanda@spergel.ca>; Philip Gennis <PGennis@spergel.ca>; hmanis@manislaw.ca; AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca; Unit, Insolvency (MOF) <insolvency.unit@ontario.ca>

Cc: Tim Hogan <thogan@harrisonpensa.com>; Thomas Masterson <tmasterson@harrisonpensa.com>; Victoria Adams <vadams@harrisonpensa.com>

Subject: RE: Royal Bank of Canada v. AHM Transport Inc., et al (CV-24-00725055-00CL) [IMAN-HPMAIN.FID1023415]

Good morning,

Exhibit “B”
to the Affidavit of Puvanenthiran Jeyabalasingam
Sworn this 30th day of April, 2026



Commissioner for Taking Affidavits

to the Receiver and the whereabouts of same unknown (collectively the "Missing Property"):

Lease #	Entity	Description
<u>330108457/201000062506</u>	Aishka Express Inc.	2020 Toyota Forklift Model 8FGCU30 Serial #: C2783
		2021 Toyota Electric Walkie Pallet Truck Model 8HBW23 Serial #: 53858
		2021 Toyota Electric Walkie Pallet Truck Model 8HBW23 Serial #: 53857
330108457/201000064047	Aishka Express Inc.	Chicago Pneumatic QRS2HP Air compressor with Attachments Model QRS25-HP
		Air Compressor Power Supply & Hook Up
<u>330108457/201000065464</u>	Aishka Express Inc.	2021 Toyota 4500 LB Electric Walkie Model: 8HBW23 Serial #: 55964 : FLA0308
		2021 Toyota 4500 LB Electric Walkie Model: 8HBW23 Serial #: 55965 : FLA0310
		2NX Notcher Serial #: 2HN-169
		Radiant Heater
		Lumber Racking
330108457/201000066339	Aishka Express Inc.	2022 Toyota 8FGU30 6000LB Pneumatic Forklift Model: 8FGU30 Serial #: C2350
<u>330108457/201000061929</u>	Aishka Express Inc.	2001 Load Lifter Model: 2422-6C Serial #: 2391
		Arctic Shelter 70FT/30/22
330108457/201000072018		Equipment and Forklift
<u>586471-84202</u>	Aishka Express Inc.	New 563C Vanieri 5.63 Wheel Loader Box Serial #: 28251 c/w Metal Pless Liveboxx Serial #: S519
		New Skyjack dual fuel with outriggers Serial #: SJ6826
336752027/201000049070/201000061951	Aishka Express Inc. 2016	Pallet manufacturing equipment and all attachment and accessories as per lease attached
		Pallet system
		Pallet Chief IV Nailer, Lumber Rack
		Lumber Rack



BL000281701

OC Schd/IP Tag

401-71

Lot #

Notes

Strat

360 ☐

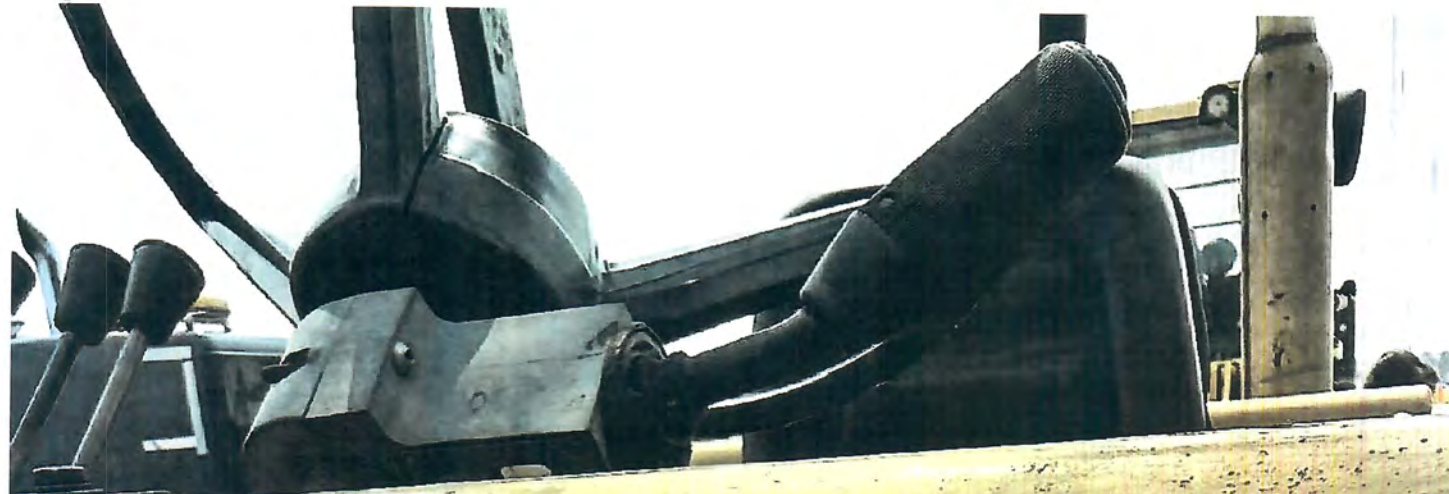
Fluids ☐

Date

Video ☐

Inspection ☐

Rephoto ☐



		BK000450087		OC Schdl/IP Tag	
A01-72					
			Lot #		Notes
360 ☐		Fluids ☐		Date	
Video ☐		Inspection ☐		Strat	
Rephoto ☐					



BL000281703

OC Schdl/IP Tag

101-69

Lot #

Notes

Strat

360 ☐

Video ☐

Rephoto ☐

Fluids ☐

Inspection ☐

☐

Date



BL000281702

OC Schdl/IP Tag

401-79

Strat

Lot #

Notes

360 ☐
Video ☐
Rephoto ☐

Fluids ☐
Inspection ☐
☐

Date

BK000449501		OC Schdl/IP Tag	
		A01-74	
Lot #		Notes	
360 ☐		Date	
Video ☐		Strat	
Rephoto ☐		Fluids ☐	
		Inspection ☐	

BK000449502 OC Schdl/IP Tag

 A01-73

Lot #		Notes
360 ☐ Video ☐ Rephoto ☐		Fluids ☐ Inspection ☐ Date
		Strat

Exhibit “C”
to the Affidavit of Puvanenthiran Jeyabalasingam
Sworn this 30th day of April, 2026



Commissioner for Taking Affidavits

Daniel Litsos

From: Mukul Manchanda <mmanchanda@spergel.ca>
Sent: Thursday, April 30, 2026 11:05 AM
To: Howard Manis; Tim Hogan
Cc: Daniel Litsos; Victoria Adams; Cassandra Glover
Subject: RE: RBC and Aishka and AHM Transport [IMAN-HPMAIN.FID1023415]

Hi Howard,

Please have your client drop off the assets at the following address:

PICK UP/DROP OFF ADDRESS: 513038 2nd Line, Amaranth, ON L9W 0S3

The contact person at Ritchie is Eva Smoluch in case there are any issues.

Ritchie Bros. | EVA SMOLUCH | 647-824-2080

Eva Smoluch

National Director, Finance & Insolvency

+1.647.824.2080 | esmoluch@ritchiebros.com



From: Howard Manis <hmanis@manislaw.ca>
Sent: Thursday, April 30, 2026 8:56 AM
To: Tim Hogan <thogan@harrisonpensa.com>; Mukul Manchanda <mmanchanda@spergel.ca>
Cc: Daniel Litsos <dlitsos@manislaw.ca>; Victoria Adams <vadams@harrisonpensa.com>
Subject: RE: RBC and Aishka and AHM Transport [IMAN-HPMAIN.FID1023415]

Tim,

We expect to serve a Responding Motion Record today as clients should sign the Affidavits this morning after our Court attendance at 10:00 am on our other matter.

Howard



Howard F. Manis

MANIS LAW

• Bankruptcy & Insolvency • Commercial & Civil Litigation • Corporate Law

(416) 417-7257

hmanis@manislaw.ca

www.ManisLaw.ca

2300 Yonge Street, Suite 1600, Toronto, Ontario, M4P 1E4 Canada

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From: Tim Hogan <thogan@harrisonpensa.com>

Sent: Thursday, April 30, 2026 8:53 AM

To: Howard Manis <hmanis@manislaw.ca>; Mukul Manchanda <mmanchanda@spergel.ca>

Cc: Daniel Litsos <dlitsos@manislaw.ca>; Victoria Adams <vadams@harrisonpensa.com>

Subject: RE: RBC and Aishka and AHM Transport [IMAN-HPMAIN.FID1023415]

Howard

Following on the below e-mail.

Will your client be filing a responding record?

The Receiver will be serving and filing a Bill of Costs.

Tim Hogan* | HARRISON Pensa LLP | 130 Dufferin Avenue, Suite 1101, London, ON N6A 5R2 | *tel/* 519-661-6743
| *fax* 519-667-3362 | thogan@harrisonpensa.com Assistant | Aimee Newman | *tel/* 519-850-5568 |
anewman@harrisonpensa.com *Services provided by *T. Hogan Professional Corporation* through Harrison Pensa LLP.

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From: Tim Hogan

Sent: Tuesday, April 28, 2026 1:10 PM

To: Howard Manis <hmanis@manislaw.ca>; Mukul Manchanda <mmanchanda@spergel.ca>

Cc: Daniel Litsos <dlitsos@manislaw.ca>

Subject: RE: RBC and Aishka and AHM Transport [IMAN-HPMAIN.FID1023415]

Howard

The motion seeks the delivery of all assets, property or undertakings.

What is your client's position on all of the assets, property or undertakings?

The below list is not all the Missing Property . What is your client's position on the assets listed as Missing Property and not included the below list?

Where are the books and records of the Debtors?

Tim Hogan* | [HARRISON PENZA LLP](#) | [130 Dufferin Avenue, Suite 1101, London, ON N6A 5R2](#) | *tel*/ 519-661-6743
| *fax* 519-667-3362 | thogan@harrisonpensa.com Assistant | Aimee Newman | *tel*/ 519-850-5568 |
anewman@harrisonpensa.com *Services provided by *T. Hogan Professional Corporation* through Harrison Pensa LLP.

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From: Howard Manis <hmanis@manislaw.ca>
Sent: Tuesday, April 28, 2026 12:55 PM
To: Tim Hogan <thogan@harrisonpensa.com>; Mukul Manchanda <mmanchanda@spergel.ca>
Cc: Daniel Litsos <dlitsos@manislaw.ca>
Subject: RBC and Aishka and AHM Transport

[EXTERNAL EMAIL]

Tim and Mukul,

In anticipation of the contempt motion, we have been instructed to prepare responding materials.

We are currently doing so and expect to serve them as soon as possible.

That having been said, our clients have found the following items and are prepared to either have them picked up or delivered to the Receiver:

1. 2021 Toyota Electric Walkie Pallet Truck Model 8HBW23 Serial #: 53858
2. Chicago Pneumatic QRS2HP Air compressor with Attachments Model QRS25-HP
3. Air Compressor Power Supply & Hook Up
4. 2021 Toyota 4500 LB Electric Walkie Model: 8HBW23 Serial #: 55964 : FLA0308
5. Radiant Heater
6. Lumber Racking
7. Arctic Shelter 70FT/30/22
8. Pallet Chief IV Nailer, Lumber Rack
9. Lumber Rack

Let us know how you wish to proceed.

More importantly, once the equipment has been returned, please advise if you will still wish to proceed with the contempt motion as we are hopeful that the Receiver will withdraw the motion once the equipment is in the possession of the Receiver.

We await hearing from you.

Howard



Howard F. Manis

MANIS LAW

• Bankruptcy & Insolvency • Commercial & Civil Litigation • Corporate Law

(416) 417-7257

hmanis@manislaw.ca

www.ManisLaw.ca

📍 2300 Yonge Street, Suite 1600, Toronto, Ontario, M4P 1E4 Canada

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Exhibit “D”
to the Affidavit of Puvanenthiran Jeyabalasingam
Sworn this 30th day of April, 2026



Commissioner for Taking Affidavits

LEASE AGREEMENT

BETWEEN

119278 CANADA INC.

(LANDLORD)

AND

AISHKA EXPRESS INC.

(TENANT)

LEASE AGREEMENT INTERVENED IN MONTREAL

BETWEEN : 119278 CANADA INC. a corporation duly incorporated having its head office at 9401 Parkway Blvd. Parkway, in Montreal, (Quebec) H1J 1N4, acting and represented by Mr. Raymond Perreault, duly authorized, as he declares it,

(hereinafter referred to as the "Landlord")

AND : AISHKA EXPRESS INC. a corporation by law, having its principal place of business at 21 Forge Drive, Toronto, Ontario, represented for the purposes hereof by Mr. Puvanenthiran Jeyabalasingam, duly authorized, as he declares it,

(hereafter referred to as the « Tenant »)

(hereinafter collectively referred to as the « Parties »)

1. DESCRIPTION OF THE LEASED PREMISES

1.1 The Landlord hereby grants to the Tenant a lease for a premise having an area of approximately 5,600 square feet and a land having an area of approximately 42,625 square feet, located at 10,301 Ray-Lawson Blvd. in Montreal, Province of Quebec, H1J 1L6 and 8720, 4th Crescent in Montreal province of Quebec, H1J 1A9, (hereinafter referred to as the « **Leased Premises** »), the said premise and land being located in an immovable known and designated as lot ONE MILLION SIX HUNDRED AND FIFTEEN THOUSAND TWO HUNDRED AND FORTY-SIX (1 615 246) of the Cadaster of Quebec, Registration Division of Montreal (hereinafter referred to as the « **Building** »).

1.2 The Tenant will also have the use of six (6) parking spaces.

1.3 The Parties agree that the Leased premises are leased on an "as is" and/or "as viewed" basis. Tenant is fully satisfied with its visit and knowledge of the Leased premises, and Tenant's taking possession of the Leased premises shall be conclusive evidence against Tenant that at the time of such taking possession the Leased premises was in good order and in satisfactory condition. Accordingly, Tenant shall not require Landlord to provide a more detailed description of the Leased premises.

1.4 Tenant shall not require Landlord to renovate, alter or improve the Leased Premises, other than what is provided for in section 10 of the Lease.

2. TERM OF THE LEASE

2.1 This Lease is granted for a term of occupancy of five (5) years, commencing on January 1, 2023, and, provided Tenant is not in default under any provision of the Lease, ending on December 31, 2027.

2.2 Should the Tenant remain in possession of the Leased premises after the expiry of the Lease without the written consent of the Landlord, there shall be no tacit renewal of this Lease, notwithstanding the provisions of the *Civil Code of Québec*. The Tenant shall occupy the Leased premises as a tenant on a monthly basis and shall pay to the Landlord a monthly rent, payable in advance on the first day of each month, equal to **two (2)** times the monthly payment of the Basic Rent and the Additional Rent payable in respect of the last month of the Lease, without prejudice to Landlord's other rights and remedies, Tenant shall continue to comply with the terms, provisions and stipulations of this Lease, insofar as they apply to a Tenant on a monthly basis, including the payment of any amounts due under this Lease. The Landlord may also take possession of the Leased premises and evict the Tenant without notice or compensation and without prejudice to any other remedies it may have hereunder or at law.

2.3 Renewal Option. Provided that Tenant is not in default of any of its obligations hereunder,

Tenant shall be entitled to one (1) renewal option for a term of five (5) years, on the same terms and conditions as contained herein, except for the Basic Rent, which shall be negotiated between the parties. Tenant shall notify Landlord in writing of its intention to exercise its renewal option at least one hundred and twenty (180) days prior to the end of the Lease, failing which this option shall become null and void.

3. BASIC RENT AND ADDITIONAL RENT

3.1 Base Rent. Throughout the Term of the Lease, Tenant shall pay to Landlord, on the first day of each month, the following Base Rent:

For the premise

From January 1 through December 31, 2023:

- A Base Rent of \$10.50 per square foot, representing FIFTY-EIGHT THOUSAND EIGHT HUNDRED DOLLARS (\$58,800.00) per year, shall be paid in advance in twelve (12) equal and consecutive monthly installments of FOUR THOUSAND NINE HUNDRED DOLLARS (\$4,900.00) each.

From January 1 through December 31, 2024:

- A Base Rent of \$11.00 per square foot, representing SIXTY-ONE THOUSAND SIX HUNDRED DOLLARS (\$61,600.00) per year, shall be paid in advance in twelve (12) equal and consecutive monthly installments of FIVE THOUSAND ONE HUNDRED THIRTY-THREE DOLLARS AND THIRTY-THREE CENTS (\$5,133.33) each.

From January 1 through December 31, 2025:

- A Base Rent of \$11.50 per square foot, representing SIXTY-FOUR THOUSAND FOUR HUNDRED DOLLARS (\$64,400.00) per year, shall be paid in advance in twelve (12) equal and consecutive monthly installments of FIVE THREE HUNDRED SIXTY-SIX DOLLARS AND SEVENTY-CENTS (\$5,366.67) each.

From January 1, 2026, through December 31, 2027:

- A Base Rent of \$12.00 per square foot, representing SIXTY-SEVEN THOUSAND TWO HUNDRED DOLLARS (\$67,200.00) per year, shall be paid in advance in twelve (12) equal and consecutive monthly installments of FIVE THOUSAND SIX HUNDRED DOLLARS (\$5,600.00) each.

For the land

From January 1 through December 31, 2023:

- A Base Rent of \$3.70 per square foot, representing ONE HUNDRED AND FIFTY-SEVEN THOUSAND SEVEN HUNDRED AND TWELVE DOLLARS AND FIFTY CENTS (\$157,712.50) per year, shall be paid in advance in twelve (12) equal and consecutive monthly installments of THIRTEEN THOUSAND ONE HUNDRED AND FORTY-TWO DOLLARS AND SEVENTY-ONE CENTS (\$13,142.71) each.

From January 1 through December 31, 2024:

- A Base Rent of \$3.80 per square foot, representing ONE HUNDRED SIXTY-ONE THOUSAND NINE HUNDRED SEVENTY-FIVE DOLLARS (\$161,975.00) per year, shall be paid in advance in twelve (12) equal and consecutive monthly installments of THIRTEEN THOUSAND FOUR HUNDRED NINETY-SEVEN DOLLARS AND NINETY-TWO CENTS (\$13,497.92) each.

From January 1 through December 31, 2025:

- A Base Rent of \$3.90 per square foot, representing ONE HUNDRED SIXTY-SIX THOUSAND TWO HUNDRED THIRTY-SEVEN DOLLARS AND FIFTY CENTS (\$166,237.50) per year, shall be paid in advance in twelve (12) equal and consecutive monthly installments of THIRTEEN THOUSAND EIGHT HUNDRED FIFTY-THREE DOLLARS AND THIRTEEN CENTS (\$13,853.13) each.

From January 1, 2026, through December 31, 2027:

- A Base Rent of \$4.00 per square foot, representing ONE HUNDRED SEVENTY THOUSAND FIVE HUNDRED DOLLARS (\$170,500.00) per year, shall be paid in advance in twelve (12) equal and consecutive monthly installments of FOURTEEN THOUSAND TWO HUNDRED AND EIGHT DOLLARS AND THIRTY-THREE CENTS (\$14,208.33) each.

3.2 Additional Rent. In addition to the Base Rent, Tenant agrees to pay as Additional Rent, but not limited to, property and other taxes relating to the Leased premises and operating expenses relating to the Leased premises.

For the premise

The Additional Rent for the premise, estimated at \$2.75 per square foot, representing FIFTEEN THOUSAND FOUR HUNDRED DOLLARS (\$15,400.00) per year, shall be paid in advance in twelve (12) equal and consecutive monthly installments of ONE THOUSAND TWO HUNDRED EIGHTY-THREE DOLLARS AND THIRTY-THREE CENTS (\$1,283.33) each.

For the land

The Additional Rent for the land, estimated at \$0.50 per square foot, representing TWENTY-ONE THOUSAND THREE HUNDRED AND TWELVE DOLLARS AND FIFTY CENTS (\$21,312.50) per year, shall be paid in advance in twelve (12) equal and consecutive monthly installments of ONE THOUSAND SEVEN HUNDRED AND SEVENTY-SIX DOLLARS AND FOUR HUNDRED (\$1,776.04) each.

At the end of each year, Landlord shall provide Tenant with an itemized statement showing the actual cost of operating expenses for the year and shall determine the adjustment. It is expressly agreed that if the operating costs are greater than the amount paid by Tenant during the year, Tenant shall pay the difference to Landlord. If the operating expenses are less than the amount paid by Tenant during the year, the difference shall be paid to Tenant by Landlord within thirty (30) days of certification.

3.3 The Goods and Services Tax (G.S.T.) and the Quebec Sales Tax (Q.S.T.) are not included in the Basic Rent and the Additional Rent and must be added.

3.4 The Basic Rent and the Additional Rent are payable by pre-authorized debits to be deposited in the account of the Landlord on the first day of each month.

4. INTEREST AND ADMINISTRATION FEES

4.1 Tenant hereby agrees to pay to Landlord interest at the rate of twelve percent (12%) per annum on any unpaid amount due to Landlord. In addition, any Base Rent or Additional Rent received late more than five (5) days after its due date shall be subject to an administration fee of ten dollars (\$10.00).

4.2 All sums which Tenant may be required to pay or reimburse to Landlord under this Lease

shall be paid without any offset, set-off or deduction of any kind.

5. SECURITY DEPOSIT

5.1 A total of THIRTY-FOUR THOUSAND FOUR HUNDRED AND SIXTEEN DOLLARS AND SIXTY-SIX CENTS (\$34,416.66) payable by cheque, shall be given to the Landlord by the Tenant as a security deposit for the Rent of the premise. This amount will be applied to the last five (5) months of the Lease.

5.2 A total of SEVENTY-NINE THOUSAND NINE HUNDRED AND TWENTY-ONE DOLLARS AND SIXTY-FIVE CENTS (\$79,921.65) payable by cheque, shall be given to the Landlord by the Tenant as a security deposit for the Rent of the land. This amount will be applied to the last five (5) months of the Lease.

5.3 In the event of termination or cancellation of this Lease or any extension or renewal thereof prior to the contractual termination date through the faults of Tenant, then any prepaid rent or money given to Landlord as security shall vest in Landlord without prejudice to Landlord's claim for accelerated rent or damages, or other sums due.

6. USE OF THE LEASED PREMISES

6.1 Tenant shall use the Leased premises solely for the storage of dry and fresh food product on the premise portion of the Leased premises, and for vehicle and truck storage on the land portion of the Leased premises. Tenant further agrees to comply with, be and remain in compliance with all laws and regulations of any authority having jurisdiction.

Tenant shall ensure that it has all permits and/or authorizations from the appropriate authorities to operate its business on the Leased premises.

Tenant shall operate its business on the Leased premises continuously, actively and diligently during the normal and customary hours of such business on all business days during the term created hereby, provided that nothing herein shall require Tenant to operate its business during any period prohibited by any law or regulation regulating or delineating the hours at which such business may be operated.

Tenant shall not do, or permit to be done, anything in or about the Leased premises which may obstruct or interfere with the rights of the other occupants of the Building, if any, or in any way annoy or annoy them by the emission of objectionable noise. The Tenant shall not install or store on the Leased premises any items which may impair the structural integrity or strength of the Leased premises or the Building, or any part thereof.

7. OBLIGATIONS OF THE TENANT

7.1 Tenant shall, during the Term of the Lease, at its own expense, promptly observe and comply with all present and future laws, statutes, ordinances, regulations of all public and quasi-public authorities having jurisdiction over the Leased premises and the Building and of all insurance companies insuring the Building or other organizations performing similar functions, whether with respect to the Leased premises and the Building, the condition thereof, the chattels or property therein, or any business conducted therein, in the same manner and to the same extent as if it were the owner of the Building and the occupant thereof.

7.2 Tenant shall be responsible for payment of utility charges (electricity, gas, data and telephone, etc.) of the Leased premises.

7.3 Tenant shall be solely responsible for all charges resulting from the installation or operation of its business in the Leased premises. The written consent of the Landlord shall be required prior to

any installation of equipment, machinery or accessories in the Leased premises only if such installation would compromise the integrity and/or safety of the Leased premises or the Building.

8. MAINTENANCE AND REPAIR OF THE LEASED PREMISES

8.1 Tenant shall keep the Leased premises in a good state of cleanliness and shall not make any improvements or alterations to the Leased premises without the written consent of Landlord, which consent shall not be unreasonably withheld.

8.2 The Tenant shall maintain the Leased premises in a neat, orderly and clean condition at all times. The Tenant shall store its garbage at his own expenses in the place designated by the Landlord from time to time and shall make its own arrangements, at his own expense, for the removal of its garbage from the Leased premises.

8.3 The Tenant shall immediately bring to the attention of the Landlord any defect or deficiency in the Leased premises or any part thereof. Tenant shall, at all times during the Term of the Lease, maintain the Leased premises and all its appurtenances in good repair and promptly make all necessary repairs and replacements.

9. MODIFICATIONS, ADDITIONS, IMPROVEMENTS

9.1 Tenant shall not make any alterations, additions or improvements, whether structural or non-structural to the Building unless plans and specifications have been submitted to Landlord prior to the commencement of such alterations, additions or improvements and Landlord has given its prior written consent thereto, which shall not be unreasonably withheld. All alterations, additions and improvements made by Tenant pursuant to this paragraph shall be performed promptly in accordance with the approved plans and specifications and all applicable laws, regulations and orders of all public and quasi-public authorities having jurisdiction over the Leased premises and the Building, including, without limitation, any company or companies with whom the Building may, at the time, be insured, and Tenant shall be responsible for all costs incurred in connection with such alterations and improvements, all to the fullest extent of Landlord's liability.

9.2 Tenant shall maintain workers' compensation insurance covering all persons employed in connection with such work and shall produce proof of such insurance to Landlord, and shall also maintain such general liability insurance adequate for the protection of Landlord and Tenant as Landlord may reasonably require. Nothing herein shall be construed to permit Tenant to perform any act, retain any service, purchase any materials or cause any work to be done which would give rise to any security interest, mortgage and/or lien on the Leased premises or the Building. In the event Tenant elects to make any alterations or improvements to the Leased premises pursuant to the terms of this Section, all such alterations and improvements shall be made only under the general supervision of Landlord.

9.3 At the end of the Lease, Tenant shall deliver to Landlord, at its expense, free possession of the Leased premises in the same condition as at the beginning of the Lease, allowing for reasonable wear and tear. However, Landlord may, in its sole discretion, elect to retain any of the modifications made by Tenant. Tenant shall, at Landlord's option, remove all such alterations and improvements and restore the Leased premises to Landlord in the condition it was in prior to the installation of such alterations and improvements, subject to reasonable wear and tear, in which case Tenant may remove its business facilities, provided that the Leased premises is restored to the condition it was in prior to the installation of such business facilities. In any event, Tenant shall not be entitled to any compensation or indemnity for such alterations, additions or improvements, or for their removal.

10. WORK TO BE CARRIED OUT BY THE LANDLORD

10.1 Landlord agrees to perform the following work at its own expense within ninety (90) days of the commencement of the Lease:

- Repair the ceiling of the office/kitchen section of the warehouse ;
- Adjust the angle of the outside loading dock to the specifications of the Tenant ;
- Secure the electric wires in the warehouse section of the premise;
- Install the fence along the street. If the Tenant wishes to install an electric gate opener, it shall be at the Tenant's expense. However, the Landlord agrees to reimburse the Tenant, at the end of the Lease, an amount equivalent to 50% of the cost of the installation of said electric gate opener, up to a maximum of \$10,000.00 and upon submission of the invoice(s) covering said installation.

11. OVERLOAD

11.1 The Tenant is responsible for all losses and damages caused by an overload on the Leased premises.

12. SIGNS AND AWNINGS

12.1 All signs, awnings or attachments of any kind on the Building shall be at the sole expense of the Tenant and subject to the approval of the Landlord, in accordance with Landlord's policy and all requirements of municipal and other governmental authorities.

13. RIGHT OF INSPECTION

13.1 Landlord, or any employee, servant or agent of Landlord, shall have the right at all reasonable times during Tenant's normal business hours and from time to time to enter and examine the condition of the maintenance, repair, decoration and order of the Leased premises and to ascertain whether Tenant is properly performing its obligations under this Lease. The control and possession of the Leased premises shall be vested exclusively in Tenant (subject to Landlord's rights as provided herein) and Landlord's rights under this paragraph are solely for the purpose of enabling Landlord to be informed of Tenant's performance or nonperformance of its obligation hereunder.

14. VISIT OF THE LEASED PREMISES

14.1 During the last six (6) months prior to the termination of the Lease, and at all times thereafter, Tenant shall permit any person desiring to lease the Leased premises to view them during normal business hours and shall permit notices suitable to Landlord for the purpose of re-letting the Leased premises to be posted and left on the Building during such period. At any time during the Term of the Lease, the Landlord and/or its agents or representatives shall have the right to enter the Leased premise during business hours to show the Building and the Leased premises to prospective purchasers and/or tenants and shall have the right to post notices on the Building in connection with the proposed sale thereof.

15. ASSIGNMENT AND SUBLETTING

15.1 Tenant shall not assign or sublet the Leased premises, in whole or in part, or permit the Leased premises to be used by any other person, in whole or in part, without the written consent of Landlord, which consent shall not be unreasonably withheld. If the use of the Leased premises by the proposed transferee or subtenant would impair the rights and privileges granted in favor of the other tenants, if any, this shall constitute reasonable cause for the Landlord to refuse the sublease or assignment.

15.2 However, notwithstanding any assignment of the Lease, any subletting of the Lease or any use by a third party of the Leased premises, in whole or in part, the Tenant shall remain jointly and severally liable for the obligations under this Lease.

16. INSURANCE

16.1 Landlord shall not be liable for any damage to Tenant's property or injury to any person on the Building or the Leased premises, except for gross negligence and/or gross negligence of Landlord, however caused, and Tenant agrees to indemnify Landlord for the financial consequences of such liability. Throughout the Term of the Lease, Tenant shall insure and keep insured, at its own expense, Landlord and Tenant against loss resulting from damage to the property of Tenant or any subtenant or licensee and any other person claiming through or under it, or any of them, or from damage to any other property, including fire hazards, in any manner whatsoever, occasioned by the use or occupancy of the Leased premises, or any injury to any person or persons, including death at any time, occurring in or about the Building, the property, its stock in trade, furniture, inventory, fixtures and leasehold improvements, in an amount equal to their full insurance value. In this regard, Tenant shall also obtain and maintain liability insurance in an amount not less than FIVE MILLION DOLLARS (\$5,000,000.00). All insurance policies required to be maintained by Tenant shall be with a company or companies duly licensed to do business in Quebec or Canada and customarily engaged in, among other things, the business of insuring against such risks, and reasonably acceptable to Landlord.

16.2 Tenant shall pay all additional insurance premiums assessed by the company or companies with whom the Building or its contents may be insured by reason of anything carried on or stored in the Leased premises by Tenant or any activity conducted therein by Tenant. Such increase in premium shall be paid by Tenant within seven (7) calendar days after notice by Landlord that such payment is due.

16.3 Prior to the commencement of the Term and thereafter prior to the expiration of any insurance policy maintained by Tenant pursuant to the terms of this Lease, Tenant shall deliver to Landlord, within ten (10) days of Landlord's written request, certified copies of all insurance policies maintained by Tenant as required herein. If Tenant fails to deliver such policies as aforesaid, Tenant shall be deemed not to have procured or maintained appropriate insurance as required hereunder.

17. DESTRUCTION

17.1 If the Leased premises is at any time totally destroyed by fire, explosion, the elements or any other cause whatsoever and cannot be restored within one hundred twenty (120) days of the occurrence of such event, this Lease may be terminated at the option of the Landlord. In addition, if the Leased premises are partially damaged by fire, explosion or any other cause whatsoever, to the extent that the Leased premises are rendered unfit for the use and purpose for which they was leased, or requires substantial repair beyond sixty (60) days, this Lease may, at the option of Landlord only, be terminated within ninety (90) days of the occurrence of such event; if the Landlord elects to continue the Lease and make the necessary repairs and restorations, in which case the Tenant shall allow such repairs and restorations to be made, regardless of the inconvenience they may cause. However, in such case, Tenant shall be entitled to a reduction or abatement of rent as determined by Landlord, depending on the time and circumstances.

18. NON-LIABILITY OF THE LANDLORD

18.1 In no event shall Landlord be liable for any damages suffered by Tenant or any other person by reason of the ownership or failure to repair the Leased premises, or any part thereof, except in the case of gross negligence and/or gross misconduct of Landlord. Without limiting the generality of the foregoing, there shall be no abatement or reduction of rents due hereunder, and Tenant shall not be entitled to any damages, costs, losses or disbursements of Landlord, however caused or arising, by reason of any partial or total failure of, or damage caused by, smoke or gas escaping or leaking from the Leased premises, nor by reason of any damage or inconvenience caused by the condition or

arrangement of any electrical or other wiring nor by reason of any damage or inconvenience arising from any act, omission or negligence of other occupants of the Building or of any person acting under any contract with the Landlord, or of the owners or occupants of adjacent or contiguous properties, nor by reason of the making of any repairs, alterations, improvements, additions or structural changes to the Building or any part thereof or to any property adjacent to the Building. Further, Landlord shall not be liable for any other damage, loss, theft or destruction of the Building, or for the death or injury of any person, including Tenant, at any time, in, on or about the Building, in any manner whatsoever, any other damage, loss, theft or destruction of the Building, or death or injury of any person, including Tenant at any time, in, on or about the Building, in any manner whatsoever.

Tenant shall indemnify and hold Landlord harmless from all liabilities, damages, costs, claims, suits or actions arising out of:

- Any breach or non-performance by Tenant or any other person for whom Tenant is responsible, of any covenant, condition or agreement of this Lease ;
- Any damage to the Leased premises or the Building caused by the use and occupancy thereof by Tenant or any person for whom Tenant is responsible.

Landlord shall give Tenant prompt and timely notice of any claim made or suit brought which in any way affects or may affect Tenant, and Tenant shall have the right to settle or participate in the defense thereof to the extent of its own interest.

19. DEFAULT AND TERMINATION OF THE LEASE

Landlord may terminate this Lease for any of the following breaches or for any other cause permitted by law:

- (a) if Tenant is in breach of any agreement or understanding providing for the payment of the Base Rent or Additional Rent when such rent is due and payable, all as provided herein;
- (b) if Tenant is dissolved, becomes insolvent, makes a permitted assignment of its property for the benefit of its creditors generally, becomes bankrupt or is wound up, takes the benefit of any law relating to insolvency, bankruptcy, or dissolution, if a petition in bankruptcy or liquidation or for reorganization is filed by or against Tenant, or if a receiver or trustee is appointed or takes physical possession of the property of Tenant or any part thereof;
- (c) if a writ of execution against the property of Tenant is executed pursuant to a judgment against Tenant;
- (d) if Tenant assigns, transfers, sublets or permits the occupancy or use of the Leased premises or any part thereof to any third party, except as authorized herein;
- (e) if Tenant fails to take possession of the Leased premises;
- (f) if the Leased premises are deserted, vacated or unoccupied for five (5) calendar days, in which event Landlord shall have the right, if it deems it advisable, to enter the same as agent for Tenant, by force or otherwise, without being liable for any proceedings arising therefrom, and to re-let the same as agent and at the risk of Tenant and collect rent therefor, all on account of the sums due by Tenant to Landlord hereunder. If Tenant vacates or vacates the Leased premises leaving any furniture, fixtures or other effects therein, Tenant shall be deemed to have abandoned such furniture, fixtures and effects and Landlord may dispose of the same. In this regard, all costs incurred by the Landlord in removing such furniture, fixtures and effects or property from the Leased premises and disposing thereof shall be reimbursed by the Tenant to the Landlord;

(g) if any insurance policy issued in the name of the Landlord or in the name of any tenant of the Building is cancelled by reason of the operations of the Tenant or because the Tenant has caused items to be brought into or stored in the Leased premises;

(h) if Tenant is in default of compliance with any other agreement or condition of this Lease or is in violation of any of the rules or regulations hereinafter established by Landlord and such default is not cured within five (5) days after receipt of written notice from Landlord.

If any of the foregoing events occur, this Lease, in the sole discretion of Landlord, shall immediately be cancelled and terminated *ipso facto* for all future purposes, without prejudice to all of Landlord's rights and remedies, to claim all losses and damages suffered by Landlord as a result of any default by Tenant.

As a result of such default, the full amount of the Rent (Basic and Additional) for the current month and the Rent (Basic and Additional) for the following six (6) months shall become due and payable and the Landlord may immediately seize the same, together with any unpaid arrears. In addition, Landlord may, at its option, without notice or any form of legal process, re-enter and take possession of the Leased premises, remove Tenant's belongings and re-lease the Leased premises, notwithstanding any statute or law to the contrary, without prejudice to any rights and remedies of Landlord. Tenant shall also be liable to reimburse Landlord for all legal fees and disbursements incurred by Landlord in enforcing the obligations of this Lease.

20. MORTGAGES AND SUBORDINATION

20.1 Nothing in this Lease shall be construed to limit or prevent Landlord from selling, transferring, pledging, mortgaging, assigning or otherwise dealing with this Lease or the Building.

21. EXPROPRIATION

21.1 The Landlord shall not be liable for any damage that may be caused to the Tenant if a portion of the Building is expropriated or requisitioned for a public purpose by the competent authority, and in such event the Tenant may vacate the Leased premises, all without prejudice to all of the Tenant's rights and remedies that may be available to it against the expropriator.

22. COST OF LEASE AND PUBLICATION BY DOCKET

22.1 The cost of preparing this Lease shall be borne by the Tenant.

22.2 Tenant agrees not to publish this Lease in its entirety. Tenant shall publish only a notice of Lease without reference to the financial terms hereof, in a form agreed upon by the Parties acting reasonably.

23. ENVIRONMENT

23.1 During the Term of the Lease or any extension thereof, Tenant agrees to comply with the Environmental Laws and to comply therewith promptly and at its own expense and to promptly notify Landlord of any discharge and presence in the Leased premises of contaminants and hazardous materials which are contrary to the Environmental Laws.

The Tenant shall be liable for any damage of any nature whatsoever caused to the Leased premises or the Building as a result of non-compliance with the Environmental Laws, and such damage may also result in the termination of the Lease.

Notwithstanding any provisions to the contrary, Tenant shall indemnify and hold Landlord, its

representatives, agents or employees harmless from and against any and all claims, losses, costs, damages, whether bodily, moral or material, actions, suits or proceedings arising out of or attributable to Tenant's fact, refusal, negligence or failure to comply with the Environmental Laws.

23.2 Environmental Laws: all federal, provincial or municipal environmental laws and regulations including, in all cases, all judgments, orders, notices, notices of violation, decrees, codes, rules, directives, policies, guidelines and manuals, authorizations, certificates of authorization, approvals, permissions and licenses issued by all authorities having jurisdiction, all as the same may be amended from time to time.

24. RIGHT OF FIRST REFUSAL

24.1 The Landlord irrevocably grants to the Tenant, during the Term of the Lease, a right of first refusal on the Building, allowing the Tenant to acquire said Building should the Landlord receive an offer from a bona fide third party accepted by the Landlord.

24.2 Within fifteen (15) days after receiving notice from the Landlord and a copy of the *bona fide* third party offer to purchase accepted by the Landlord, the Tenant shall notify the Landlord of its intention to purchase the Building on the same terms and conditions as those set forth in the *bona fide* third party offer to purchase.

24.3 Tenant shall be deemed to have waived its right of first refusal if it fails to notify Landlord prior to the expiration of the time period provided in Section 24.2. In such event, Landlord may complete the sale with the *bona fide* third party in accordance with the offer received. This right of first refusal shall automatically expire in the event of the sale of the Building to a third party.

24.4 The sale of the Building shall be completed within the time period provided for such purpose in the offer of the *bona fide* third party or within 60 days of the exercise of the right of first refusal, whichever period is longer.

25. ADDITIONAL PROVISIONS

25.1 This Lease supersedes any other lease or agreement, written or otherwise, previously made between Landlord and Tenant with respect to the Leased premises. This Lease and any rules and regulations adopted and promulgated from time to time by the Landlord constitute the entire agreement between the Parties.

25.2 This Lease shall be interpreted in accordance with the laws of the Province of Quebec.

25.3 The headings and sub-headings used in this Lease have been inserted for convenience and reference purposes only and in no way define, limit or extend the scope or meaning of this Lease or any provision contained herein.

25.4 In this Lease, words importing the singular number include the plural and vice versa, and words importing the masculine gender include the feminine gender, and words importing an individual include a corporation and vice versa, unless the context otherwise requires.

25.5 This Lease represents the entire agreement between the Landlord and the Tenant with respect to the Leased premises, the Landlord having made no representations, warranties, conditions, terms or collateral agreements affecting the transaction contemplated by this Lease, except as provided in this Lease. Without limiting the generality of the foregoing, nothing contained herein shall be construed to imply that this Lease is conditioned upon Tenant obtaining any permit or license from any public authority having jurisdiction over the Building or any activity conducted thereon.

25.6 All agreements contained herein shall be deemed to have been made by and with the heirs, executors, administrators, assigns and successors of each of the Parties hereto and, if there is more than one Tenant, the obligations of all such Tenant(s) shall be deemed to be joint and several and, if necessary, a reference to a Tenant in the masculine or singular gender shall be construed as a

reference to the feminine or plural gender.

25.7 Any notice given or demand made hereunder by the Landlord to the Tenant shall be deemed to have been validly given or made when served on the Tenant personally or when mailed to the Tenant at the address of the Leased premises.

25.8 Tenant elects domicile at the Leased premises and Landlord elects domicile at its registered office set out on page 1 hereof, for the purpose of serving or receiving any document, summons or notice hereunder, or any other legal document in any suit, action or proceeding which may arise in connection with this Lease or Tenant's occupancy of the Leased premises.

25.9 All time limits set forth in this Lease shall be of the essence.

26. LANGUAGE

26.1 The Parties hereby state their express wish that this Lease and all documentation contemplated hereby or pertaining hereto or executed in connection herewith be drawn in the English language only; *les Parties expriment leur désir explicite à l'effet que le présent bail, de même que tous les documents envisagés par les présentes ou y ayant trait ou qui seront exécutés relativement aux présentes, soient rédigés en langue anglaise seulement.*

IN WITNESS WHEREOF, the Landlord has executed these presents, in the City of Montreal, Province of Quebec, this ____ day of _____, 2022.

119278 CANADA INC.

Per : _____
Raymond Perreault

IN WITNESS WHEREOF, the Tenant has executed these presents, in the City of Montreal, Province of Quebec, this ____ day of _____, 2022.

AISHKA EXPRESS INC.

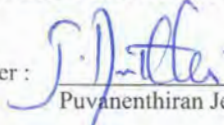
Per :  _____
Puvanenthiran Jeyabalasingam

Exhibit “E”
to the Affidavit of Puvanenthiran Jeyabalasingam
Sworn this 30th day of April, 2026



Commissioner for Taking Affidavits



Re: 3795-11 Lease 8720 Croissant - 119278 Canada inc. / Aishka Express

From Aishka Express <essajeya@hotmail.com>

Date Fri 2024-06-07 2:09 PM

To Nick Hould <nould@jlavocats.ca>

Cc Nadia Ramirez <nramirez@jlavocats.ca>

Hi Nick,

We never threaten your client, We need to unlock the padlock. We sent the people yesterday but he did not open the gate. Can you please help us to open the gate? It would be a big help.

Thanks!

ESSA JEYA

From: Nick Hould <nould@jlavocats.ca>

Sent: June 7, 2024 12:59 PM

To: Aishka Express <essajeya@hotmail.com>

Cc: Nadia Ramirez <nramirez@jlavocats.ca>

Subject: RE: 3795-11 Lease 8720 Croissant - 119278 Canada inc. / Aishka Express

« *Without prejudice* »

Mr. Jeyabalasingam,

We have forwarded your e-mail to our client's representatives, who strongly disagree with your position. Although they were under no obligation to do so, they did offer to release you from the "premise" portion of the lease since you were citing financial difficulties. It is therefore completely false to claim that they put pressure on you to vacate the building, and this makes no sense in a context where, we remind you, a lease had originally been signed until 2027. It was therefore in good faith that our client's representatives tried to relieve you of this burden, and they find it utterly deplorable that you should attribute such bad intentions to them.

As far as the land portion of the lease is concerned, you can't deny that you also tried to negotiate the rent downwards. The e-mail exchanges on this subject speak for themselves and our client's representatives once again tried to accommodate you, even though they were under no obligation to do so. In this case, however, the parties have not come to an agreement, so the rent for the land portion of the lease is still the one that has to be paid.

Since you mention that you have not "legally" agreed to terminate the land lease, the fact remains that you are in default of paying the rent. Furthermore, you seem to question the

reason why our client has not released you from the "land" portion (as he did so for the premise portion) when until recently you were still trying to negotiate the rent. Once again, your argument does not make any sense.

That being said, our client's representatives will proceed with the removal of its padlock, provided that one of your employees returns today to put on your own padlock for the security gate. As you already seem to want to threaten our client with alleged damages, its representatives would not want to be held responsible for a theft of trailers this weekend under the pretext that the fence is not padlocked.

We understand that you will govern yourself accordingly.

Nick Hould, avocat

514 355-4111, poste 28

Droit à la déconnexion | Sans égard à leur horaire de travail individuel, Janson Larente avocats valorise au sein de son organisation le droit à la déconnexion et recommande, à tous les membres de son personnel, la fermeture complète de tous leurs modes de communication entre 18h00 et 8h00.



610-7151, rue Jean-Talon Est
Montréal (Québec) H1M 3N8

www.jlavocats.ca

Avis de confidentialité

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From: Aishka Express <essajeya@hotmail.com>

Sent: Thursday, June 6, 2024 6:28 PM

To: Nick Hould <nould@jlavocats.ca>

Cc: Nadia Ramirez <namirez@jlavocats.ca>

Subject: Re: 3795-11 Lease 8720 Croissant - 119278 Canada inc. / Aishka Express

Hi Nick,



Re: 3795-11 Lease 8720 Croissant - 119278 Canada inc. / Aishka Express

From Aishka Express <essajeya@hotmail.com>

Date Thu 2024-06-06 6:27 PM

To Nick Hould <nould@jlavocats.ca>

Cc Nadia Ramirez <namirez@jlavocats.ca>

Hi Nick,

First of all I would like to explain what happened since the beginning. As you mention we lease the premise and the land on December 22, 2022. We have been doing good business in their so far. Since few months before, your client (land lord) pushing us to leave the premise as he can lease some one else. He always pressure us to leave the premise. When we request for the negotiation he did not willing to offer us. Then only we were driven to accept the terminate of lease on premise otherwise we do not have to do as we have a lease until 2027.

Even though, we have requested the negotiation for the land. we visited there in person. As per every business getting down we facing the up and down in the business nowadays. So that we try to deal this with your client (land lord), unfortunately he refused to offer the request. We did not give any legal confirmation as we leaving the land or terminate the lease of land, but he suddenly closed the gate of the land on 05-06-2024. He restrict the enter of our employers. Without any notice he locked the land effected our business and we facing loss day to day business, because our equipment are locked inside of the land. We been late to the delivery and we getting fine/ claims because of this issue in our business. Almost we loosing \$25,000 daily in our business.

As we already paid the **1st and the last payment** how can he locked the gate of the land? If he can terminate the lease of premise as his will even we have a lease agreement until 2027 why he refused the termination for land?. We feel frustration because of this activity by your client. If it is going to be continue and been locking the gate, this issue going to be the **big amount of loss** and will get worse moving forward. If he locked the gate how we can do our business. We acknowledge the law and policy of the lease. As I mentioned before we have 1st and last payment, the step he taken over to close or restrict of the enter will not acceptable. In addition, We have already discussed about this with your client and we mentioned we will negotiate and we will do our best from our end. BUT he did not accept and he even did not informed us about his decision.

Please informed your client to open the land to let us do our business. Kindly inform us the time he reopen the land.

Hope you kind enough to understand the issue and helping us to get our business back.

Thanks!

ESSA JEYA

From: Nick Hould <nould@jlavocats.ca>
Sent: June 6, 2024 10:20 AM
To: essajeya@hotmail.com <essajeya@hotmail.com>
Cc: Nadia Ramirez <namirez@jlavocats.ca>
Subject: FW: 3795-11 Lease 8720 Croissant - 119278 Canada inc. / Aishka Express

« *Without prejudice* »

Mr. Jeyabalasingam,

We are attorneys and legal advisors for 119278 Canada inc., which has instructed us to send you this e-mail in response to your discussions with Ms. Josée Perreault and Mr. Perreault, as well as your e-mail of June 5 (see below).

Under the terms of the lease you signed on December 22, 2022, you are committed for a term of five (5) years, i.e. until December 31, 2027. Although our client has agreed to terminate the lease for the premise portion on May 31st 2024,, it was never agreed to terminate the lease for the land portion. Therefore, our client do not accept that the lease for the land portion be conventionally terminated by June 6, 2024.

In addition to the fact that you have not paid your June rent, the adjustment rent for 2023 and several other invoices (as shown in the detailed statement of account enclosed), we note that you have taken steps to vacate the land.

In this context, you are currently in default of your lease, which provides as follows:

19. DEFAULT AND TERMINATION OF THE LEASE

Landlord may terminate this Lease for any of the following breaches or for any other cause permitted by law:

(a) *if Tenant is in breach of any agreement or understanding providing for the payment of the Base Rent or Additional Rent when such rent is due and payable, all as provided herein;*

(b) (...);

(c) (...);

(d) *if the Leased premises are deserted, vacated or unoccupied for five (5) calendar days, in which event Landlord shall have the right, if it deems it advisable, to enter the same as agent for Tenant, by force or otherwise, without being liable for any proceedings arising therefrom, and to re-let the same as agent and at the risk of Tenant and collect rent therefor, all on account of the sums due by Tenant to Landlord hereunder. If Tenant vacates or vacates the Leased premises leaving any furniture, fixtures or other effects therein, Tenant shall be deemed to have abandoned such furniture, fixtures and effects and Landlord may dispose of the same. In this regard, all costs incurred by the Landlord in removing such furniture, fixtures and effects or property from the Leased premises and disposing thereof shall be reimbursed by the Tenant to the Landlord;*

(e) (...);

(f) (...).

If any of the foregoing events occur, this Lease, in the sole discretion of Landlord, shall immediately be cancelled and terminated ipso facto for all future purposes, without prejudice to all of Landlord's rights and remedies, to claim all losses and damages suffered by Landlord as a result of any default by Tenant.

As a result of such default, the full amount of the Rent (Basic and Additional) for the current month and the Rent (Basic and Additional) for the following six (6) months shall become due and payable and the Landlord may immediately seize the same, together with any unpaid arrears. In addition, Landlord may, at its option, without notice or any form of legal process, re-enter and take possession of the Leased premises, remove Tenant's belongings and re-lease the Leased premises, notwithstanding any statute or law to the contrary, without prejudice to any rights and remedies of Landlord. Tenant shall also be liable to reimburse Landlord for all legal fees and disbursements incurred by Landlord in enforcing the obligations of this Lease.

In this context, please be advised that our client will apply immediately the security deposit that they have in hand on the payment of the amounts currently overdue, as well as on the rent for the next six (6) months for the land portion, as provided for in the lease, and this, without prejudice to all their other recourses.

We understand that you will act accordingly.

Nick Hould, avocat
514 355-4111, poste 28

Droit à la déconnexion | Sans égard à leur horaire de travail individuel, Janson Larente avocats valorise au sein de son organisation le droit à la déconnexion et recommande, à tous les membres de son personnel, la fermeture complète de tous leurs modes de communication entre 18h00 et 8h00.



610-7151, rue Jean-Talon Est
Montréal (Québec) H1M 3N8
www.jlavocats.ca

Avis de confidentialité

Ce message, transmis par courriel, est confidentiel, peut être protégé par le secret professionnel et est à l'usage exclusif du destinataire ci-dessus. Toute autre personne est par la présente avisée qu'il lui est strictement interdit de le diffuser, le distribuer ou le reproduire. Si le destinataire ne peut être joint ou vous est inconnu, veuillez informer l'expéditeur par courrier électronique immédiatement et détruire ce message et toute copie de celui-ci. Nos communications avec vous peuvent contenir des renseignements confidentiels ou protégés par le secret professionnel. Si vous désirez que nous communiquions avec vous par un autre moyen de transmission que le courrier électronique ordinaire non sécurisé, veuillez nous en aviser. Merci.

Exhibit “F”
to the Affidavit of Puvanenthiran Jeyabalasingam
Sworn this 30th day of April, 2026



Commissioner for Taking Affidavits

ROYAL BANK OF CANADA
MISS ON-COOKSVILLE BR

ROYAL FUNDS TRANSFER
2024 OCT 03

Branch Ref No...	01062-24277-199997	Value Date....	2024 OCT 04
ICN.....	From	Send Ref....	
Payment Amount.....\$	25,950.36	CAD	Charges For... Sender
Client Rate.....	1.00000000		Serial No.....
Conversion Amount.....\$			
Wire Payment Fee Collected \$	45.00	CAD	
Not Present Fee.....\$	0.00	CAD	
IBAN Fee.....\$	0.00	CAD	
Total Fees.....\$	45.00	CAD	
Client Pays Amount.....\$	25,995.36	CAD	SRF Client No... 268626025

Ordering Customer:
SSM & S PROFESSIONAL CORPORATION
SUITE 510-30 CENTRAL PARKWAY W

Remittance Information:
SPERGEL AND ASSOCIATES INC
PRE-FILLING TRUST ACCOUNT
FINAL PAYMENT

MISSISSAUGA ON L5B1L3 CA

Debit Branch Name (Princ)..	MISS ON-COOKSVILLE BR	Account
SOLE-OWNER	01062 100-501-6	
Debit Branch Name (Fees)...	MISS ON-COOKSVILLE BR	
	01062 100-501-6	

Intermediary Institution:

Account With Institution:

(00002 77842)
THE BANK OF NOVA SCOTIA
YORK COMMERCIAL BANKING CENTRE
625 COCHRANE DRIVE
MARKHAM ON CA

Beneficiary Account: 778420124613

Beneficiary Customer:
SPERGEL AND ASSOCIATES INC.
200YORKLAND BLVD SUITE 1100

Sender To Receiver Information:

TORONTO ON M2J5C1 CA

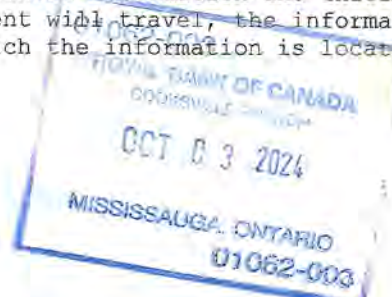
Instruction Code:

Additional charges may be deducted from the payment amount by the receiving bank and/or its intermediaries ("Receiving Bank"). If this payment cannot be completed for any reasons beyond the control of Royal Bank of Canada ("RBC") you may ask RBC for a refund and RBC shall make best efforts to secure a refund from Receiving Bank and return those amounts to you. If conversion of funds is requested, the rate of exchange will be RBC's rate established at the time the refund is converted. If you need to make an inquiry regarding this payment or if you ask that RBC attempt to amend or cancel this payment, additional charges will apply (except in cases where an error has been established on the part of RBC or the Receiving Bank). RBC may, in its discretion and without notice to you, delay in making the payment or decide not proceed with the payment, in which case RBC shall refund of the payment amount and any applicable fees.

RBC will not be responsible for any loss or damage suffered by you except where there has been negligence on the part of RBC, and in any such case RBC will not be liable for any indirect, consequential or exemplary damages (including but not limited to loss of profits), regardless of the cause of action. In making the payment, your personal or business information and information on the recipient, may be revealed to third parties. Since the payment will travel, the information related to it will be subject to the laws of the jurisdiction in which the information is located or processed at that time.

SIGNATURE(S): _____

Handwritten signature



BILL OF SALE

THIS BILL OF SALE made as of the ____ day of October, 2024.

BETWEEN:

MSI SPERGEL INC., solely in its capacity as court- appointed Receiver of all of the property and assets of AHM Transport Inc., Aishka Express 2016 Inc., Aishka Express Inc., Aishka Recycling Inc., and Tanush Transport Inc. (collectively, the "**Debtors**"), and not in its personal capacity and without any personal or corporate liability

(the "**Receiver**")

- and -

SSM & PROFESSIONAL CORPORATION

(the "**Purchaser**")

WHEREAS msi Spergel inc. was appointed as the Receiver of all the assets, undertakings and properties of the Debtors by way of an Order of the Honourable Justice Peter Osborne of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") made on September 16, 2024 (the "**Appointment Order**");

AND WHEREAS the Purchaser wishes to purchase and the Receiver wishes to sell certain equipment, as set out at Schedule "A" hereto, which is subject to the Appointment Order (the "**Purchased Equipment**"), in accordance with the terms outlined below;

NOW THEREFORE, in consideration as described at paragraph 2.0 (a) below, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Receiver, hereby sells, conveys, transfers, assigns and sets over unto the Purchaser, all of Debtors' right, title and interest, if any, in and to the Purchased Equipment on an absolutely "as is where is basis", and to the following terms:

1.0 Authority for Sale

- a. Subject to what follows, it is understood and agreed that the Receiver is selling the Purchased Equipment pursuant to the Appointment Order which contains a provision entitling the Receiver to sell all or any part of the Property (as defined in the Appointment Order), subject to the approval of the Court in certain circumstances.

2.0 Purchase Price

- a. The purchase price payable by the Purchaser to the Receiver for the Purchased Equipment shall be the sum of TWENTY THOUSAND DOLLARS (\$20,000.00) (CAD) (the "**Purchase Price**"). The Purchaser will pay, in addition to the Purchase Price, all

applicable taxes applicable in connection with the purchase and sale of the Purchased Equipment.

- b. The Purchaser agrees to pay a per diem rate of \$741.23 for the occupation of the premises located at 61 & 63 Huxley Road, Toronto, Ontario (the "**Premises**") for a maximum of 4 days. The Purchaser will pay, in addition to the per diem rate, all applicable taxes applicable in connection with the occupation of the Premises.
- c. The Purchaser agrees to indemnify and save the Receiver harmless from and against all claims and demands for payment of all applicable taxes including penalties and interest and any liability or costs incurred as a result of any failure by the Purchaser to pay such taxes when due.

3.0 Possession of Purchased Equipment

- a. The Purchaser will remove and transport the Purchased Equipment from Aishka Express Inc., from the Premises at its own expense. The Purchaser will be responsible for all damages to the Premises where the Purchased Equipment is located that are caused by the Purchaser during the removal of such Purchased Equipment (if applicable).
- b. The Purchaser will take possession of the Purchased Equipment where situated within two (2) days of the execution of this Bill of Sale. The Purchaser acknowledges that the Receiver has no obligation to deliver physical possession of the Purchased Equipment to the Purchaser.
- c. It shall be the Purchaser's sole responsibility to register the Purchased Equipment and obtain any consents to the transfer and any further documents or assurances which are necessary or desirable in the circumstances to carry out the sale of the Purchased Equipment to the Purchaser.

4.0 As Is Where Is

- a. The Purchaser acknowledges that the Receiver is selling the Purchased Equipment on an "as is, where is" basis as it exists on the date of this Bill of Sale without recourse to the Receiver. The Purchaser further acknowledges that it has entered into this Bill of Sale on the basis that the Receiver does not guarantee title to the Purchased Equipment and that the Purchaser has conducted such inspections of the condition of title to the Purchased Equipment as it deemed appropriate and has satisfied itself with regard to these matters. The Purchaser further acknowledges that no representation, warranty or condition is expressed or can be implied as to title, encumbrances, description, fitness for purpose, merchantability, conditions, quantity or quality, assignability or in respect of any other matter or thing whatsoever concerning the Purchased Equipment. Without limiting the generality of the foregoing, any and all conditions, warranties or representations expressed or implied pursuant to the *Sale of Goods Act* (Ontario) or similar legislation in do not apply to this transaction and have been waived by the Purchaser and the list of Purchased Equipment hereto has been provided for reference purposes only and shall not affect the interpretation of this Bill of Sale. The Receiver has made no representations, warranties, statements or promises (save and except as expressly stated herein) and has not agreed to any conditions with respect to the Purchased Equipment, express or implied, oral or written, legal, equitable, conventional, collateral or otherwise, all of which are expressly excluded.

- b. The Receiver hereby represents and warrants to the Purchaser that the Receiver has done no act to encumber the Purchased Equipment or any part thereof and has the authority to sell, assign and transfer to the Purchaser the Debtors' right, title and interest, if any, in and to the Purchased Equipment.

5.0 General

- a. Upon the execution and release of this Bill of Sale, the Purchaser will hold the Purchased Equipment for its use and benefit without any manner of hindrance, interruption, claim or demand whatsoever of, from or by the Debtors or the Receiver, its successors and assigns.
- b. The Receiver shall, at all times and from time to time, at the request and sole expense of the Purchaser, execute all such additional documents as the Purchaser may reasonably require to sell, convey and transfer the Purchased Equipment to the Purchaser according to the true intent and meaning of this Bill of Sale.
- c. It is agreed that the recitals above are true and accurate and form part of the terms and conditions of this Bill of Sale.
- d. It is agreed that the Receiver and Purchaser are each responsible for their own legal costs.
- e. The representations and warranties described above shall survive closing.
- f. Except as herein expressly stated, no representation, statement, understanding or agreement has been made or exists, either oral or in writing, which in any way affects the terms or the subject matter hereof.
- g. Time will, in all respects, be of the essence of this Bill of Sale and no extension or variation of this Bill of Sale or any obligation hereunder will operate as a waiver or implied waiver of this provision.
- h. This Bill of Sale shall enure to the benefit of and be binding upon the parties hereto and their respective heirs, executors, administrators, successors and permitted assigns, as the case may be. The Purchaser shall not have the right to assign this Bill of Sale without the prior written consent of the Receiver, not to be unreasonably withheld.
- i. The Bill of Sale may be executed by the parties herein in separate counterparts (which counterparts may be delivered by facsimile transmission, or as a PDF document attached to an email) each of which once executed and delivered shall be deemed to be an original and such counterparts together shall constitute one and the same instrument, which shall be sufficiently evidenced by any such counterparts.
- j. The Receiver is signing this Bill of Sale in its capacity as court-appointed Receiver of the Property, assets and undertakings of the Debtors, and the Purchaser acknowledges and agrees that the Receiver and its agents, directors, officers and employees, shall have no personal liability under, as a result of, or in connection with any obligations of the Debtors (and anyone for whom it is in law responsible) under this Bill of Sale. The Purchaser shall have no recourse in respect of this Bill of Sale against any Property or

assets except for an unsecured claim against the Debtors' property, assets and undertakings.

IN WITNESS WHEREOF the parties have executed this Bill of Sale on the date first written above.

MSI SPERGEL INC., solely in its capacity as court-appointed Receiver of all of the property and assets of AHM Transport Inc., Aishka Express 2016 Inc., Aishka Express Inc., Aishka Recycling Inc., and Tanush Transport Inc. and not in any other capacity and with no personal or corporate liability

Per: _____
Name:
Title:

I/We have authority to bind the Corporation.

SSM & PROFESSIONAL CORPORATION

Per:  _____
Name: STEPHEN S. SMALL
Title: C.E.O

I/We have authority to bind the Corporation.

SCHEDULE "A" PURCHASED EQUIPMENT

Office Furniture and Equipment

Item	Quantity
Square L-desk configuration	13
Round L-desk configuration	2
U shaped desk	1
Long front desk	1
Office Chairs	37
Boardroom table	1
Filing Cabinets 2 drawer	2
Armoire/Filing cabinet	1
Round tables	2
Coffee table	1
Couches	2
Shelf Cabinet	1
Monitors	24
Hard drives	5
Printer	1
Planters	5
Fridge	1
microwave	2
watercooler	1
Server Room Equipment	1

Exhibit “G”
to the Affidavit of Puvanenthiran Jeyabalasingam
Sworn this 30th day of April, 2026



Commissioner for Taking Affidavits



Canada Revenue
Agency

Agence du revenu
du Canada

Kathleen Kesselring, Senior Investigator
Criminal Investigations Division



Eastern Ontario TSO
5800 Hurontario Street
Mississauga, ON L5R 4B4

Tel: (226) 989-2784
Kathleen.Kesselring@cra-arc.gc.ca

Canada

NOTICE – EXECUTION OF SEARCH WARRANT
AVIS CONCERNANT L'EXÉCUTION D'UN MANDAT DE PERQUISITION

Form / Formule 5.1

Subsection / paragraphe 320.29(5),
Subparagraphs / sous-alinéa 462.32(4)(a)(ii)
and / et 487.093(1)(a)(ii)
of the Criminal Code / du Code criminel

A warrant under section 487

Un mandat décerné en vertu de

*(section of the Criminal Code under which the warrant is issued /
disposition du Code criminel en vertu de laquelle le mandat est décerné)*

has been executed at 61 Huxley Road, North York, Ontario

a été exécuté

(at location or on name of person / lieu où le mandat est exécuté ou nom de la personne visée par le mandat)

on the 3rd day of March, 20 26
le jour de

If anything is seized during the execution of the warrant, the things that were seized may be brought before the court at
Dans le cas où des choses sont saisies au cours de l'exécution du mandat, ces choses peuvent être apportées au tribunal, à

7755 Hurontario Street, Brampton, Ontario

(courthouse address / adress du palais de justice)

However, if the peace officer, public officer, or other person who executed the warrant filed with that court a report on the things that were seized, you may obtain a copy of the report from the clerk of that court. The report will indicate the things that were seized and the location at which they are being held.

Toutefois, si un rapport sur ces choses a été déposé auprès du tribunal par l'agent de la paix, le fonctionnaire public ou l'autre personne qui a exécuté le mandat, vous pourrez en obtenir une copie du greffier de ce tribunal; le rapport mentionnera les choses saisies et l'endroit où elles sont gardées.

NOTICE – EXECUTION OF SEARCH WARRANT
AVIS CONCERNANT L'EXÉCUTION D'UN MANDAT DE PERQUISITION

Form / Formule 5.1

Subsection / paragraphe 320.29(5),
Subparagraphs / sous-alinéa 462.32(4)(a)(ii)
and / et 487.093(1)(a)(ii)
of the Criminal Code / du Code criminel

A warrant under section 487

Un mandat décerné en vertu de

(section of the Criminal Code under which the warrant is issued /
disposition du Code criminel en vertu de laquelle le mandat est décerné)

has been executed at 63 Unit 1 Huxley Road, North York, Ontario

a été exécuté

(at location or on name of person / lieu où le mandat est exécuté ou nom de la personne visée par le mandat)

on the 3rd day of March, 20 26
le jour de

If anything is seized during the execution of the warrant, the things that were seized may be brought before the court at
Dans le cas où des choses sont saisies au cours de l'exécution du mandat, ces choses peuvent être apportées au tribunal, à

7755 Hurontario Street, Brampton, Ontario

(courthouse address / adress du palais de justice)

However, if the peace officer, public officer, or other person who executed the warrant filed with that court a report on the things that were seized, you may obtain a copy of the report from the clerk of that court. The report will indicate the things that were seized and the location at which they are being held.

Toutefois, si un rapport sur ces choses a été déposé auprès du tribunal par l'agent de la paix, le fonctionnaire public ou l'autre personne qui a exécuté le mandat, vous pourrez en obtenir une copie du greffier de ce tribunal; le rapport mentionnera les choses saisies et l'endroit où elles sont gardées.

NOTICE – EXECUTION OF SEARCH WARRANT
AVIS CONCERNANT L'EXÉCUTION D'UN MANDAT DE PERQUISITION

Form / Formule 5.1

Subsection / paragraphe 320.29(5),
Subparagraphs / sous-alinéa 462.32(4)(a)(ii)
and / et 487.093(1)(a)(ii)
of the Criminal Code / du Code criminel

A warrant under section 487

Un mandat décerné en vertu de

(section of the Criminal Code under which the warrant is issued /
disposition du Code criminel en vertu de laquelle le mandat est décerné)

has been executed at 65D Huxley Road, North York, Ontario

a été exécuté (at location or on name of person / lieu où le mandat est exécuté ou nom de la personne visée par le mandat)

on the 3rd day of March, 20 26.
le jour de

If anything is seized during the execution of the warrant, the things that were seized may be brought before the court at
Dans le cas où des choses sont saisies au cours de l'exécution du mandat, ces choses peuvent être apportées au tribunal, à

7755 Hurontario Street, Brampton, Ontario

(courthouse address / adress du palais de justice)

However, if the peace officer, public officer, or other person who executed the warrant filed with that court a report on the things that were seized, you may obtain a copy of the report from the clerk of that court. The report will indicate the things that were seized and the location at which they are being held.

Toutefois, si un rapport sur ces choses a été déposé auprès du tribunal par l'agent de la paix, le fonctionnaire public ou l'autre personne qui a exécuté le mandat, vous pourrez en obtenir une copie du greffier de ce tribunal; le rapport mentionnera les choses saisies et l'endroit où elles sont gardées.

FORM 5
(Section 487 of the Criminal Code)
WARRANT TO SEARCH

Canada,
Province of Ontario
Central West Region

To the peace officers in the Province of Ontario and to the named officers of the Canada Revenue Agency:

Erik Bhattacharya, Laura Timchuk, Mary Stefani, Shanthi Murugesan, Chunlai Zhang, Deok Kwon Hur, Babak Khoshzamid, Sanjot Sandhu, Harman Singh, Kalina Radenkova, Harcharan Dhaliwal, Hong Ye, Jolly Benedict, Cara Lynne Nazareth, Khemattie Ali, Margarette Johnson, Nathan McGraw, Jerun Mahalingam, Rajnish Kapoor, Zhenyu (Frank) Lu, Hanchu Lu, Satwinder Gill, Roy Emmanuel, Johnathan Chin, Queenie Ng, Rita Tsui, Jennifer Raposo, Ava Chin, Justyna DaCamara, Zameel Nakib, Bryan Twigg, Yan Yu, Ann Susan, Nimra Nacem, Jeff Cheng, Manjini Jacob, Viola Yan, Mary Mathias, Dani Saad-El-Dine, Asiya Murad, Luciano Ferlino, Jacob Park, Sahil Sood, Arch Pat, Darlene Bird, Austin Ys Hwang, Alan L. Cho, Jason Ho, Justin Rossi, and Taimoor Ahmad.

Whereas it appears on the oath of Kathleen Kesselring employed in Mississauga, Ontario, a public officer of the Canada Revenue Agency and a public officer appointed or designated to administer or enforce a federal law, whose duties include the enforcement of the *Income Tax Act* and *Excise Tax Act* attached to the Eastern Ontario Tax Services Office, that there are reasonable grounds for believing that certain things, namely:

FORMULE 5
(article 487 du Code criminel)
MANDAT DE PERQUISITION

Canada,
Province de Ontario
Région du Centre-Ouest

Aux agents de la paix dans la province de l'Ontario et aux fonctionnaires nommés de l'Agence du revenu du Canada:

Attendu qu'il appert de la déposition sous serment de Kathleen Kesselring, de Mississauga, Ontario, un fonctionnaire de l'Agence du revenu du Canada et fonctionnaire public nommé ou désigné pour l'application ou l'exécution d'une loi fédérale, et chargé notamment de faire observer la *Loi de l'impôt sur le revenu* et la *Loi sur la taxe d'accise*, attaché au bureau des services fiscaux de Est de l'Ontario, qu'il existe des motifs raisonnables de croire que certaines choses, à savoir:

THINGS TO BE SEARCHED FOR

1. At the business premises of 2633888 Ontario Inc. (o/a Harbour Pallet), located at 61 Huxley Road, North York, Ontario:

a. For Tanush Transport Inc. original or copies of:

- i. Banking records, including bank statements, supporting documents for withdrawals from, and deposits to, bank accounts, credit card statements, loan and line of credit information, investment documents, and account applications, in relation to the period from January 1, 2021, to December 31, 2024;
- ii. Accounting books and records pertaining to expenses including expense receipts, general ledgers, purchase journals, disbursement journals accounts payable listings, and shareholder loan account details in relation to the period from January 1, 2021, to December 31, 2024;

CHOSES À RECHERCHER

- iii. Accounting books and records pertaining to revenue including revenue and sales journals, sales invoices and accounts receivable listings in relation to the period from January 1, 2021, to December 31, 2024;
 - iv. Goods and Services Tax/Harmonized Sales Tax Returns, including supporting documents, documents, memoranda, and notes in relation to the periods from January 1, 2021, to September 16, 2024; and
 - v. Correspondence and communications related to the items described above in subparagraphs 1.a.i to 1.a.iv, for the period from January 1, 2021, to December 31, 2024.
- b. For Aishka Express Inc. original or copies of:
- i. Banking records, including bank statements, supporting documents for withdrawals from, and deposits to, bank accounts, credit card statements, loan and line of credit information, investment documents, and account applications, in relation to the period from December 1, 2020, to December 31, 2024;
 - ii. Accounting books and records pertaining to expenses including expense receipts, general ledgers, purchase journals, disbursement journals, accounts payable listings, and shareholder loan account details in relation to the period from December 1, 2020, to December 31, 2024;
 - iii. Accounting books and records pertaining to revenue including revenue and sales journals, sales invoices and accounts receivable listings in relation to the period from December 1, 2020, to December 31, 2024;
 - iv. Goods and Services Tax/Harmonized Sales Tax Returns, including supporting documents, documents, memoranda, and notes in relation to the periods from December 1, 2020, to September 16, 2024; and
 - v. Correspondence and communications related to the items described above in subparagraphs 1.b.i to 1.b.iv, for the period from December 1, 2020, to December 31, 2024.
- c. Documents and communications related to the creation of fabricated expense documents or overstated expense claims including draft or multiple versions of invoices, blank templates, and notes or instructions indicating edits or fabrication for the period December 1, 2020, to December 31, 2024; and
- d. Digital devices and storage media capable of holding data; cables, peripheral components and operating manuals needed to operate those digital devices and storage media; memory aides containing authentication credentials such as passwords and passcodes; and digital passcode generators.

Data to be Reproduced

1. If officers use a digital device found at the location to search any data contained in or available to that device and reproduce it for seizure, then that searching and any subsequent examination of the data is subject to the Terms and Conditions stipulated below.

Terms and Conditions

2. Examination of the data in or available to any digital device seized, and of data reproduced from a digital device, shall be limited to seeking the following categories of data:
 - a) Category *a* – data relevant to the listed offences, specifically:
 - i. Documents described in paragraph 1 above in **THINGS TO BE SEARCHED FOR**;
 - ii. Communications described in paragraph 1 above in **THINGS TO BE SEARCHED FOR**;
 - iii. Multimedia content of documents and communications described in paragraph 1 above in **THINGS TO BE SEARCHED FOR**;
 - iv. Timeline of activity in relation to pre-offence, offence and post-offence computer system usage, such as internet browsing history; and
 - v. Passwords, passcodes, recovery keys, encryption keys needed to access any of the preceding data as described in paragraph 1 above in **THINGS TO BE SEARCHED FOR**.
 - b) Category *b* – data relating to:
 - i. Documents relevant to ownership, possession, access, use or control of the digital devices and data, existing in a digital format; and
 - ii. Device and software configuration settings for the device's systems and programs, including location.
3. No examination shall be carried out for the purpose of acquiring data created, or communications transmitted, after the issuance of this warrant.

relating to or necessary for the determination of the net Goods and Services Tax/Harmonized Sales Tax required to be reported and paid by Tanush Transport Inc. and Aishka Express Inc. pursuant to the provisions of the *Excise Tax Act*, R.S.C. 1985, Chapter E-15, Part IX, as amended for the periods from January 1, 2021, to September 16, 2024, for Tanush Transport Inc. and December 1, 2020 to September 16, 2024, for Aishka Express Inc.,

will afford evidence with respect to the commission of offences against the *Excise Tax Act*, namely that:

OFFENCES

Tanush Transport Inc., Puvanenthiran Jeyabalasingam, an officer, director, and agent of said corporation, and Abisa Tharmarajah, an officer and agent of said corporation, have committed offences as defined by paragraph 327(1)(a) of the *Excise Tax Act*, by making false or deceptive statements in the Goods and

relatifs ou nécessaires à la détermination de la taxe sur les produits et services/taxe de vente harmonisée nette qui doit être déclarée et payée par Tanush Transport Inc. et Aishka Express Inc. conformément aux dispositions de la *Loi sur la taxe d'accise*, L.R.C. 1985, chapitre E-15, partie IX, telle que modifiée pour les périodes 1^{er} janvier 2021 au 16 septembre 2024 pour Tanush Transport Inc. et du 1^{er} décembre 2020 au 16 septembre 2024, pour Aishka Express Inc.,

fournira la preuve de la commission d'infractions à la *Loi sur la taxe d'accise*, à savoir que:

INFRACTIONS

Services Tax/Harmonized Sales Tax Returns of Tanush Transport Inc. for the filing periods from January 1, 2021, to September 16, 2024;

Tanush Transport Inc., Puvanenthiran Jeyabalasingam, an officer, director, and agent of said corporation, and Abisa Tharmarajah, an officer and agent of said corporation, have committed offences as defined by paragraph 327(1)(d) of the Excise Tax Act, by wilfully in any manner, obtaining or attempting to obtain a refund to which Tanush Transport Inc. is not entitled to in the Goods and Services Tax/Harmonized Sales Tax Returns for the filing periods from January 1, 2021, to September 16, 2024;

Tanush Transport Inc., Puvanenthiran Jeyabalasingam, an officer, director and agent of said corporation, and Abisa Tharmarajah, an officer and agent of said corporation, have committed offences as defined by subparagraph 327(1)(b)(ii) of the Excise Tax Act, for the purpose of obtaining a refund to which Tanush Transport Inc. is not entitled, by making, assenting to, or acquiescing in the making of, false or deceptive entries, in the documents of Tanush Transport Inc. for the filing periods from January 1, 2021, to September 16, 2024;

Aishka Express Inc., Thusitha Puvanenthiran, an officer, director, and agent of said corporation, and Abisa Tharmarajah, an officer and agent of said corporation, have committed offences as defined by paragraph 327(1)(a) of the Excise Tax Act, by making false or deceptive statements in the Goods and Services Tax/Harmonized Sales Tax Returns of Aishka Express Inc. for the filing periods from December 1, 2020, to September 16, 2024;

Aishka Express Inc., Thusitha Puvanenthiran, an officer, director, and agent of said corporation, and Abisa Tharmarajah, an officer and agent of said corporation, have committed offences as defined by paragraph 327(1)(d) of the Excise Tax Act, by wilfully in any manner, obtaining or attempting to obtain a refund to which Aishka Express Inc. is not entitled to in the Goods and Services Tax/Harmonized Sales Tax Returns for the filing periods from December 1, 2020, to September 16, 2024; and

Aishka Express Inc., Thusitha Puvanenthiran, an officer, director, and agent of said corporation, and Abisa Tharmarajah, an officer and agent of said corporation, have committed offences as defined by subparagraph 327(1)(b)(ii) of the Excise Tax Act, for the purpose of obtaining a refund to which Aishka Express Inc. is not entitled, by making, assenting to, or acquiescing in the making of, false or deceptive entries, in the documents of Aishka Express Inc. for the filing periods from December 1, 2020, to September 16, 2024.

PLACE TO BE SEARCHED

And it further appears that there are reasonable grounds to believe that the said things, or some part of them, are at:

The business premises of 2633888 Ontario Inc. (o/a Harbour Pallet), located at 61 Huxley Road, North York, Ontario,

hereinafter called the premises.

ENDROIT À PERQUISITIONNER

Et il apparaît en outre qu'il existe des motifs raisonnables de croire que lesdites choses, ou une partie d'entre elles, se trouvent à :

ci-après appelé les lieux.

This is, therefore, to authorize and require you to enter the said premises between the hours of 6:00 AM and 9:00 PM

on any one day during the fifteen day period commencing on

the 2nd day of March, 2026 and ending on the 16th day of March, 2026 inclusive,

and thereafter to search for the said things and to seize them, and then to bring them before, or make a report to, me or some other justice.

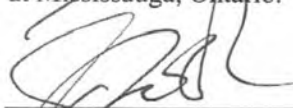
Dated

This

23rd

day of February, 2026

Brampton
at Mississauga, Ontario.



A Judge or Justice of the Peace
in and for the Province of Ontario

À ces causes, les présentes ont pour objet de vous autoriser et obliger à entrer, entre les heures de 6:00 AM et 9:00 PM

à une reprise durant la période de quinze jours commençant

le 2 mars 2026 et finissant le 16 mars 2026 inclusivement,

et par la suite à y rechercher lesdits choses, jusqu'à ce que la fouille soit complétée, à les saisir, puis à les apporter devant moi ou à en faire rapport à moi ou à un autre juge de paix.

B. Cook
Justice of the Peace
Juge de paix
Province of Ontario
Province de l' Ontario

FORM 5
(Section 487 of the Criminal Code)
WARRANT TO SEARCH

Canada,
Province of Ontario
Central West Region

To the peace officers in the Province of Ontario and to the named officers of the Canada Revenue Agency:

Erik Bhattacharya, Laura Timchuk, Mary Stefani, Shanthi Murugesan, Chunlai Zhang, Deok Kwon Hur, Babak Khoshzamid, Sanjot Sandhu, Harman Singh, Kalina Radenkova, Harcharan Dhaliwal, Hong Ye, Jolly Benedict, Cara Lynne Nazareth, Khemattie Ali, Margarette Johnson, Nathan McGraw, Jerun Mahalingam, Rajnish Kapoor, Zhenyu (Frank) Lu, Hanchu Lu, Satwinder Gill, Roy Emmanuel, Johnathan Chin, Queenie Ng, Rita Tsui, Jennifer Raposo, Ava Chin, Justyna DaCamara, Zameel Nakib, Bryan Twigg, Yan Yu, Ann Susan, Nimra Naeem, Jeff Cheng, Manjini Jacob, Viola Yan, Mary Mathias, Dani Saad-El-Dine, Asiya Murad, Luciano Ferlano, Jacob Park, Sahil Sood, Arch Pat, Darlene Bird, Austin Ys Hwang, Alan L. Cho, Jason Ho, Justin Rossi, and Taimoor Ahmad.

Whereas it appears on the oath of Kathleen Kesselring employed in Mississauga, Ontario, a public officer of the Canada Revenue Agency and a public officer appointed or designated to administer or enforce a federal law, whose duties include the enforcement of the *Income Tax Act* and *Excise Tax Act* attached to the Eastern Ontario Tax Services Office, that there are reasonable grounds for believing that certain things, namely:

THINGS TO BE SEARCHED FOR

1. At the business premises of 2633888 Ontario Inc. (o/a Harbour Pallet), located at 65D Huxley Road, North York, Ontario:

a. For Tanush Transport Inc. original or copies of:

- i. Banking records, including bank statements, supporting documents for withdrawals from, and deposits to, bank accounts, credit card statements, loan and line of credit information, investment documents, and account applications, in relation to the period from January 1, 2021, to December 31, 2024;
- ii. Accounting books and records pertaining to expenses including expense receipts, general ledgers, purchase journals, disbursement journals accounts payable listings, and shareholder loan account details in relation to the period from January 1, 2021, to December 31, 2024;

FORMULE 5
(article 487 du Code criminel)
MANDAT DE PERQUISITION

Canada,
Province de Ontario
Région du Centre-Ouest

Aux agents de la paix dans la province de l'Ontario et aux fonctionnaires nommés de l'Agence du revenu du Canada:

Attendu qu'il appert de la déposition sous serment de Kathleen Kesselring, de Mississauga, Ontario, un fonctionnaire de l'Agence du revenu du Canada et fonctionnaire public nommé ou désigné pour l'application ou l'exécution d'une loi fédérale, et chargé notamment de faire observer la *Loi de l'impôt sur le revenu* et la *Loi sur la taxe d'accise*, attaché au bureau des services fiscaux de Est de l'Ontario, qu'il existe des motifs raisonnables de croire que certaines choses, à savoir:

CHOSSES À RECHERCHER

- iii. Accounting books and records pertaining to revenue including revenue and sales journals, sales invoices and accounts receivable listings in relation to the period from January 1, 2021, to December 31, 2024;
 - iv. Goods and Services Tax/Harmonized Sales Tax Returns, including supporting documents, documents, memoranda, and notes in relation to the periods from January 1, 2021, to September 16, 2024; and
 - v. Correspondence and communications related to the items described above in subparagraphs 1.a.i to 1.a.iv, for the period from January 1, 2021, to December 31, 2024.
- b. For Aishka Express Inc. original or copies of:
- i. Banking records, including bank statements, supporting documents for withdrawals from, and deposits to, bank accounts, credit card statements, loan and line of credit information, investment documents, and account applications, in relation to the period from December 1, 2020, to December 31, 2024;
 - ii. Accounting books and records pertaining to expenses including expense receipts, general ledgers, purchase journals, disbursement journals, accounts payable listings, and shareholder loan account details in relation to the period from December 1, 2020, to December 31, 2024;
 - iii. Accounting books and records pertaining to revenue including revenue and sales journals, sales invoices and accounts receivable listings in relation to the period from December 1, 2020, to December 31, 2024;
 - iv. Goods and Services Tax/Harmonized Sales Tax Returns, including supporting documents, documents, memoranda, and notes in relation to the periods from December 1, 2020, to September 16, 2024; and
 - v. Correspondence and communications related to the items described above in subparagraphs 1.b.i to 1.b.iv, for the period from December 1, 2020, to December 31, 2024.
- c. Documents and communications related to the creation of fabricated expense documents or overstated expense claims including draft or multiple versions of invoices, blank templates, and notes or instructions indicating edits or fabrication for the period December 1, 2020, to December 31, 2024; and
- d. Digital devices and storage media capable of holding data; cables, peripheral components and operating manuals needed to operate those digital devices and storage media; memory aides containing authentication credentials such as passwords and passcodes; and digital passcode generators.

Data to be Reproduced

1. If officers use a digital device found at the location to search any data contained in or available to that device and reproduce it for seizure, then that searching and any subsequent examination of the data is subject to the Terms and Conditions stipulated below.

Terms and Conditions

2. Examination of the data in or available to any digital device seized, and of data reproduced from a digital device, shall be limited to seeking the following categories of data:
 - a) Category *a* – data relevant to the listed offences, specifically:
 - i. Documents described in paragraph 1 above in **THINGS TO BE SEARCHED FOR**;
 - ii. Communications described in paragraph 1 above in **THINGS TO BE SEARCHED FOR**;
 - iii. Multimedia content of documents and communications described in paragraph 1 above in **THINGS TO BE SEARCHED FOR**;
 - iv. Timeline of activity in relation to pre-offence, offence and post-offence computer system usage, such as internet browsing history; and
 - v. Passwords, passcodes, recovery keys, encryption keys needed to access any of the preceding data as described in paragraph 1 above in **THINGS TO BE SEARCHED FOR**.
 - b) Category *b* – data relating to:
 - i. Documents relevant to ownership, possession, access, use or control of the digital devices and data, existing in a digital format; and
 - ii. Device and software configuration settings for the device's systems and programs, including location.
3. No examination shall be carried out for the purpose of acquiring data created, or communications transmitted, after the issuance of this warrant.

relating to or necessary for the determination of the net Goods and Services Tax/Harmonized Sales Tax required to be reported and paid by Tanush Transport Inc. and Aishka Express Inc. pursuant to the provisions of the *Excise Tax Act*, R.S.C. 1985, Chapter E-15, Part IX, as amended for the periods from January 1, 2021, to September 16, 2024, for Tanush Transport Inc. and December 1, 2020 to September 16, 2024, for Aishka Express Inc.,

will afford evidence with respect to the commission of offences against the *Excise Tax Act*, namely that:

OFFENCES

Tanush Transport Inc., Puvanenthiran Jeyabalasingam, an officer, director, and agent of said corporation, and Abisa Tharmarajah, an officer and agent of said corporation, have committed offences as defined by paragraph 327(1)(a) of the *Excise Tax Act*, by making false or deceptive statements in the Goods and

relatifs ou nécessaires à la détermination de la taxe sur les produits et services/taxe de vente harmonisée nette qui doit être déclarée et payée par Tanush Transport Inc. et Aishka Express Inc. conformément aux dispositions de la *Loi sur la taxe d'accise*, L.R.C. 1985, chapitre E-15, partie IX, telle que modifiée pour les périodes 1^{er} janvier 2021 au 16 septembre 2024 pour Tanush Transport Inc. et du 1^{er} décembre 2020 au 16 septembre 2024, pour Aishka Express Inc.,

fournira la preuve de la commission d'infractions à la *Loi sur la taxe d'accise*, à savoir que:

INFRACTIONS

Services Tax/Harmonized Sales Tax Returns of Tanush Transport Inc. for the filing periods from January 1, 2021, to September 16, 2024;

Tanush Transport Inc., Puvanenthiran Jeyabalasingam, an officer, director, and agent of said corporation, and Abisa Tharmarajah, an officer and agent of said corporation, have committed offences as defined by paragraph 327(1)(d) of the Excise Tax Act, by wilfully in any manner, obtaining or attempting to obtain a refund to which Tanush Transport Inc. is not entitled to in the Goods and Services Tax/Harmonized Sales Tax Returns for the filing periods from January 1, 2021, to September 16, 2024;

Tanush Transport Inc., Puvanenthiran Jeyabalasingam, an officer, director and agent of said corporation, and Abisa Tharmarajah, an officer and agent of said corporation, have committed offences as defined by subparagraph 327(1)(b)(ii) of the Excise Tax Act, for the purpose of obtaining a refund to which Tanush Transport Inc. is not entitled, by making, assenting to, or acquiescing in the making of, false or deceptive entries, in the documents of Tanush Transport Inc. for the filing periods from January 1, 2021, to September 16, 2024;

Aishka Express Inc., Thusitha Puvanenthiran, an officer, director, and agent of said corporation, and Abisa Tharmarajah, an officer and agent of said corporation, have committed offences as defined by paragraph 327(1)(a) of the Excise Tax Act, by making false or deceptive statements in the Goods and Services Tax/Harmonized Sales Tax Returns of Aishka Express Inc. for the filing periods from December 1, 2020, to September 16, 2024;

Aishka Express Inc., Thusitha Puvanenthiran, an officer, director, and agent of said corporation, and Abisa Tharmarajah, an officer and agent of said corporation, have committed offences as defined by paragraph 327(1)(d) of the Excise Tax Act, by wilfully in any manner, obtaining or attempting to obtain a refund to which Aishka Express Inc. is not entitled to in the Goods and Services Tax/Harmonized Sales Tax Returns for the filing periods from December 1, 2020, to September 16, 2024; and

Aishka Express Inc., Thusitha Puvanenthiran, an officer, director, and agent of said corporation, and Abisa Tharmarajah, an officer and agent of said corporation, have committed offences as defined by subparagraph 327(1)(b)(ii) of the Excise Tax Act, for the purpose of obtaining a refund to which Aishka Express Inc. is not entitled, by making, assenting to, or acquiescing in the making of, false or deceptive entries, in the documents of Aishka Express Inc. for the filing periods from December 1, 2020, to September 16, 2024.

PLACE TO BE SEARCHED

And it further appears that there are reasonable grounds to believe that the said things, or some part of them, are at:

The business premises of 2633888 Ontario Inc. (o/a Harbour Pallet), located at 65D Huxley Road, North York, Ontario,

hereinafter called the premises.

ENDROIT À PERQUISITIONNER

Et il apparaît en outre qu'il existe des motifs raisonnables de croire que lesdites choses, ou une partie d'entre elles, se trouvent à :

ci-après appelé les lieux.

This is, therefore, to authorize and require you to enter the said premises between the hours of 6:00 AM and 9:00 PM

on any one day during the fifteen day period commencing on

the 2nd day of March, 2026 and ending on the 16th day of March, 2026 inclusive,

and thereafter to search for the said things and to seize them, and then to bring them before, or make a report to, me or some other justice.

À ces causes, les présentes ont pour objet de vous autoriser et obliger à entrer, entre les heures de 6:00 AM et 9:00 PM

à une reprise durant la période de quinze jours commencent

le 2 mars 2026 et finissant le 16 mars 2026 inclusivement,

et par la suite à y rechercher lesdits choses, jusqu'à ce que la fouille soit complétée, à les saisir, puis à les apporter devant moi ou à en faire rapport à moi ou à un autre juge de paix.

Dated

This

day of February, 2026

at Mississauga, Ontario.

A Judge or Justice of the Peace
in and for the Province of Ontario

B. Cook
Justice of the Peace
Juge de paix
Province of Ontario
Province de l' Ontario

ROYAL BANK OF CANADA

- and -

AHM TRANSPORT INC., et al

Applicant

Respondents

Court File No. CV-24-00725055-
00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
Proceeding commenced at
TORONTO

AFFIDAVIT OF PUVANENTHIRAN
JEYABALASINGAM

MANIS LAW

2300 Yonge Street, Suite 1600
Toronto, Ontario, M4P 1E4

Howard Manis (LSO # 34336V)
Email: hmanis@manislaw.ca
Phone: (416)364-5289

Daniel Litsos (LSO #79628V)
Email: dlitsos@manislaw.ca

Lawyers for the Respondents

TAB 2

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

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**AHM TRANSPORT INC., AISHKA EXPRESS 2016 INC., AISHKA EXPRESS INC.,
AISHKA RECYCLING INC. and TANUSH TRANSPORT INC.**

Respondents

AFFIDAVIT OF THUSHITHA PUVANENTHIRAN

I, THUSHITHA PUVANENTHIRAN, of the City of Vaughan, in the Province of Ontario,

MAKE OATH AND SAY:

1. I am the sole director of the Respondent corporations, AHM Transport Inc. (“**AHM**”) and Aishka Express Inc. (“**Aishka**”) and as such have personal knowledge as to the matters deposed herein. Where I rely on information received from others, I state the source of such information and verily believe such information to be true.
2. My spouse, Jeyabalasingam Puvanenthiran, is the sole director of the other three Respondent corporations, Aishka Express 2016 Inc. (“**Aishka 2016**”), Aishka Recycling Inc. (“**Aishka Recycling**”) and Tanush Transport Inc. (“**Tanush**”) (collectively, with the corporations referenced in paragraph 1 of this Affidavit, referred to as the “**Respondents**” or “**Debtors**”).
3. I have reviewed the Motion Record of the Court-appointed receiver, msi Spergel inc. (the “**Receiver**” or “**Spergel**”) dated February 20, 2026 and refute the allegations of contempt made therein.

4. I have also reviewed the affidavit of my spouse, Jeyabalasingam Puvanenthiran, sworn April 30, 2026 and I adopt the contents therein as true and accurate to the best of my knowledge.
5. Specifically, I confirm paragraphs 7 and 8 of Jeyabalasingam Puvanenthiran's April 30, 2026 affidavit.
6. Although I am a director of AHM and Aishka, I hold this position merely as a figurehead. The day-to-day operations of AHM and Aishka are both operated, managed and overseen by my husband, Jeyabalasingam.
7. I swear this affidavit in response to the relief sought by Spergel in the Notice of Motion and for no other or improper purpose.

SWORN remotely by THUSHITHA
PUVANENTHIRAN stated to be at the City
of Toronto in the Province of Ontario before
me at the City of Toronto, in the Province
of Ontario on April 30, 2026 in accordance
with O.Reg. 431/20, Administering Oath or
Declaration Remotely.)
)
)
)
)
)



THUSHITHA PUVANENTHIRAN



Commissioner for Taking Affidavits
Daniel Litsos

ROYAL BANK OF CANADA

- and -

AHM TRANSPORT INC., et al

Applicant

Respondents

Court File No. CV-24-00725055-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
Proceeding commenced at
TORONTO

AFFIDAVIT OF THUSHITHA
PUVANENTHIRAN

MANIS LAW

2300 Yonge Street, Suite 1600
Toronto, Ontario, M4P 1E4

Howard Manis (LSO # 34336V)

Email: hmanis@manislaw.ca

Phone: (416)364-5289

Daniel Litsos (LSO #79628V)

Email: dlitsos@manislaw.ca

Lawyers for the Respondents

ROYAL BANK OF CANADA

- and -

AHM TRANSPORT INC., et al

Applicant

Respondents

Court File No. CV-24-00725055-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
Proceeding commenced at
TORONTO

**RESPONDING MOTION RECORD
OF THE RESPONDENTS**

MANIS LAW

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Lawyers for the Respondents