

COURT FILE NUMBER KBG-SA-01031-2024

COURT COURT OF KING'S BENCH FOR
SASKATCHEWAN IN BANKRUPTCY AND
INSOLVENCY

JUDICIAL CENTRE SASKATOON

APPLICANT CANADIAN IMPERIAL BANK OF COMMERCE

RESPONDENT CUSTOM AGRICULTURE INTELLIGENCE
INCORPORATED, GREEN CHEM
CONSULTANTS
INC., BERMMAN MICRONUTRIENTS
INCORPORATED AND BERMMAN HAVEN
INCORPORATED

DOCUMENT SECOND REPORT OF BDO CANADA LIMITED,
IN ITS CAPACITY AS COURT APPOINTED
INTERIM RECEIVER

OCTOBER 1, 2024

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS
DOCUMENT

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INTRODUCTION

1. On August 5, 2024 (the “**Date of Appointment**”), BDO Canada Limited (“**BDO**”) was appointed as Interim Receiver (the “**IR**”), without security, of the assets, undertakings, and properties (other than certain real property¹) (collectively, the “**Property**”) of Custom Agriculture Intelligence Incorporated (“**CAII**”), Green Chem Consultants Inc. (“**GCCI**”), Bermman Micronutrient Incorporated (“**BMI**”) and Bermman Haven Incorporated (“**BHI**”) (collectively the “**Debtors**”, or the “**Companies**”) pursuant to an Order of the Court of King’s Bench for Saskatchewan (the “**Court**”) dated September 5, 2024 (the “**IR Order**”).
2. The IR Order provided for an initial stay of proceedings up to and including October 4, 2024, or until further Order of the Court extending the proceedings.
3. The IR Order empowered, but did not obligate, the IR to, among other things, where the IR considered it necessary or desirable, to:
 - (a) monitor the Property, or any part or parts thereof, including but not limited to, the taking of physical inventories and the monitoring and, if necessary, the placement of insurance coverage as necessary or desirable to protect the Property;
 - (b) engage consultants, appraisers, agents, experts, auditors, accountants, managers counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the IR’s powers and duties including, without limitation, those conferred by the IR Order;
 - (c) review and monitor the receipt and collection of all monies and accounts now owed or hereafter owing in relation to the Property;
 - (d) review and monitor the sale of the Property, including but not limited to, contacting the real estate agent, being provided any offers which are received on the Property,

¹ The IR’s appointment in respect of Surface Parcel #203017643, Reference Land Description: Blk/Par A Plan No 102162765 Extension 0 was only for the limited purpose of reviewing inventory contained on the land. CAII owns two other land parcels that are subject to proceedings commenced by Canadian Imperial Bank of Commerce pursuant *The Saskatchewan Farm Security Act* (Saskatchewan) and are outside the scope of the IR’s appointment.

contacting any potential purchasers of the Property and otherwise participate in the sale of the Property without limitation;

- (e) report, meet with and discuss such after Person (as defined in the Order) as the IR deems appropriate and necessary all matters relating to the Property and the interim receivership, and to share information, subject to such terms as to confidentiality the IR deems advisable, including but not limited to amounts owing by the Debtors to Canada Revenue Agency;
- (f) report to the Court with respect to:
 - (i) the Property;
 - (ii) the undertakings and properties of any one or more Debtors;
 - (iii) the finances of the Debtors; and,
 - (iv) the business or affairs of the Debtors, including but not limited to, re-financing or sale efforts of the Debtors; and,
- (g) take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

4. The IR Order further provided that, in each case where the IR took any such actions or steps, it was exclusively authorized and empowered to do so, to the exclusion of all other Persons, including the Debtors, and without interference from any other Person, and that the Debtors could not sell, convey, transfer, lease or assign the Property without approval of the IR or further order of the Court.

5. On September 16, 2024, the IR issued its First Report to Court, reporting on the IR's activities since the Date of Appointment, the status of various aspects of the proceedings, and the IR's summary of the ongoing operations of the Debtors.

6. On September 19, 2024, the Court granted an Order (the "**Receivership Order**") appointing BDO receiver (in this capacity "**Receiver**") of:

- (a) CAII's 1801 Culver Avenue, Regina, Saskatchewan property (the "**Culver Property**"), which is legally described as Lot 9, Block L Plan 102113198; and
 - (b) the 2190 Industrial Drive, RM of Sherwood, SK (the "**Industrial Drive Property**") owned by BHI, which is legally described Lot 3, Block S, Plan 79R05960.
7. The IR Order was amended on September 19, 2024, to remove the Culver Property and the Industrial Drive Property from the scope of the same (the "**Amended IR Order**"). Attached collectively as **Appendix A** is a copy of the Receivership Order and the Amended IR Order.

PURPOSE

8. The purpose of this second report (the "**Second Report**") is to inform the Court as to the following:
- (a) the activities of the IR since its First Report;
 - (b) a summary of the assets and liabilities of the Companies; and
 - (c) the IR's recommendation that the Court grant Canadian Imperial Bank of Commerce's ("**CIBC**") application for an order appointing BDO as Receiver over all of the assets, undertakings, and properties of the Debtors (other than the real property that is subject to the proceedings commenced by CIBC pursuant to *The Saskatchewan Farm Security Act* (Saskatchewan)).
9. This Second Report is being filed in support of CIBC's application to appoint BDO as Receiver as per paragraph 8(c) above, as well as the IR's application for an order:
- (a) discharging BDO as IR;
 - (b) approving the conduct and activities of the IR since the Date of Appointment;
 - (c) approving the professional fees and disbursements of the IR and its legal counsel, McDougall Gauley LLP; and

(d) such further and other relief as may be requested by the IR and allowed by the Court.

TERMS OF REFERENCE

10. In preparing this Second Report, the IR has relied upon unaudited interim financial information, other information available to the IR and, where available and appropriate, the Debtors' books and records and discussions with management.
11. The financial information of the Companies have not been audited, reviewed or otherwise verified by the IR as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that this Second Report may not disclose all significant matters about the Companies or the Companies' financial position. Additionally, none of the IR's procedures were intended to detect defalcations or other irregularities. If the IR were to perform additional procedures or to undertake an audit examination of the financial statements in accordance with generally accepted auditing standards, additional matters may have come to the IR's attention. Accordingly, the IR does not express an opinion, nor does it provide any other form of assurance on the financial or other information presented herein. The IR may refine or alter its observations as further information is obtained or brought to its attention after the date of this Second Report.
12. The IR has prepared this Second Report in connection with paragraph 2(f) of the Amended IR Order. The IR assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction, or use of this Second Report. Any use that any party makes of this Second Report, or any reliance on or decisions to be made based on it is the sole responsibility of such party.
13. Unless otherwise stated, all monetary amounts contained in this Second Report are expressed in Canadian dollars.
14. Capitalized terms used in this Second Report but not defined herein are as defined in the First Report, Amended IR Order and the Affidavit of Manan Parikh dated August 8, 2024 (the "**Parikh Affidavit**").

BACKGROUND

15. As detailed in the Parikh Affidavit, the Companies are corporations incorporated pursuant to the laws of the Province of Saskatchewan.
16. According to CAII's website, the corporation is a manufacturer of liquid and dry customized crop-health therapy formulations for crop production operations. CAII operates from two (2) locations:
 - (a) the Industrial Drive Property; and
 - (b) the real property legally described as NW 17-14-15-W2, Sedley, SK² (the "**Sedley Property**").
17. CAII's Industrial Drive Property is its manufacturing facility.
18. CAII's Sedley Property is where it makes liquid and organic formulations and manufactures and pelletizes the treatments for its customers.
19. According to GCCI's website, GCCI is solely a custom formulation company that provides customized macro and micronutrient formulations based on soil testing and tissue sampling results. GCCI operates from the Sedley Property as well.
20. According to BHI's website:
 - (a) the company specializes in the procurement and distribution of jet fuel, Mazut, D2, D6, CST180/380, LNG, and LPG from reputable sources; and
 - (b) its head office is located at 408, 2737 Quance Street, Regina Saskatchewan.
21. Based on the Parikh Affidavit, the IR believes that BMI is a holding company.
22. Ifeanyi Emmanuel Richard and Omarari Bernice Richard ("**Ms. Richard**") are the sole

² Although the website references the NW 17-14-15-W2 as CAII's location, the IR understands that CAII operates from a subdivision legally described as Surface Parcel #203017643, Reference Land Description: Blk/Par A Plan No 102162765 Extension 0 ("**Parcel A**"). References to the "Sedley Property" in this Second Report shall refer specifically to Parcel A.

directors of the Companies and the shareholders of BMI.

23. BMI is the sole shareholder of CAII, GCCI and BHI.
24. Based on the Parikh Affidavit, as of July 9, 2024, the total aggregate amount owing to CIBC under the Custom Ag Credit Agreement and Bermman Haven Credit Agreement was \$6,461,348.

Ongoing Operations

25. Based on discussions with Ms. Richard, the IR understands that:
 - (a) all of CAII's employees were terminated in August 2024;
 - (b) GCCI and BMI ceased operations in 2023 (which the IR independently confirmed with the Companies' bookkeeper); and
 - (c) Ms. Richard has no intention of starting up the Companies' business operations again but wants to attempt to find a purchaser for the Sedley Property and Industrial Drive Property.

Insurance

26. On September 18, 2024, the IR contacted the Debtors' insurer, Avid Insurance Group ("Avid"), to determine whether the Debtors' September 15, 2024, premium payment was made. Avid indicated that the payment was returned for insufficient funds. The IR promptly paid the insurance premium of approximately \$6,300.

IR'S ACTIVITIES SINCE ITS FIRST REPORT

27. Since the Date of the First Report, the IR has undertaken the following activities:
 - (a) on September 16, 2024, in accordance with paragraph 35 of the IR Order, the IR created a website (the "**IR Website**") to post periodic updates and progress of these proceedings, materials filed in connection with these proceedings, and other relevant information. The address for the IR's Website is: <https://www.bdo.ca/emca/extranerts/customagintel;>

- (b) on September 16, 2024, the IR attended BHI's premises at the Culver Property with BHI's current realtor and observed the following:
- (i) all but one (1) of the heating units in the building are disconnected and need to be re-installed;
 - (ii) the assets auctioned on August 12, 2024, included certain equipment that had been vented through the building's walls, and the auctioneer's removal of this equipment and venting resulted in several holes in the exterior of the building that need to be repaired;
 - (iii) approximately 80 bags of raw materials used in the production of customize fertilizer remain inside the building that will need to be tested and removed;
 - (iv) an auger and 53-foot shipping container remain in the yard along with various debris that will need to be removed;
 - (v) based on discussions with Ms. Richards, the shipping container also contains raw materials used in the production of customize fertilizer; and
 - (vi) there do not appear to be any of the Company's books and records on-site.
- (c) following the IR's tour of the Culver Property, the IR engaged BL Brunsdon Lawrek & Associates Real Estates Appraisals and Advisory Services ("**BL Brunsdon**") a local appraisal firm to provide new appraisals of the Culver Property and the Industrial Drive Property;
- (d) on September 17, 2024, the IR attended the Industrial Drive Property with Ms. Richard and observed the following:
- (i) the building was relatively clean, and no staff were onsite;
 - (ii) there were various assets throughout the building such as office equipment, lab equipment, computers, forklifts, raw material inventory, finished good materials, etc.;

- (iii) there were limited books and records onsite, but the IR took possession of three (3) boxes of records for review; and
 - (iv) three (3) 53-foot shipping containers, which Ms. Richard advises contains raw material inventory, remain in the yard along with various debris that will need to be removed;
- (e) on September 17, 2024, the IR attended the Sedley Property with Ms. Richard and observed the following:
- (i) there are six (6) buildings onsite: two (2) offices, three (3) storage facilities and one (1) manufacturing plant;
 - (ii) the buildings were relatively clean, and no staff were onsite;
 - (iii) there were various assets throughout the building such as office equipment, manufacturing equipment, computers, forklift, raw material inventory, finished good materials, etc.;
 - (iv) there were limited books and records onsite, but the IR took possession of three (3) boxes of records for review;
 - (v) there are 10 53-foot shipping containers with raw materials raw materials used in the production of customize fertilize inside; and
 - (vi) there were over a hundred empty plastic storage totes, a used gas storage tank, two grain storage bins, and five (5) unusable conveyor belts in the yard along with various debris that will need to be removed;
- (f) on September 18, 2024, in accordance with Paragraph 32 of the IR Order, the IR provided notice of these proceedings, by prepaid ordinary mail, to all creditors identified by the Companies;
- (g) on September 19, 2024, the IR initiated contact with the Companies' bookkeeper, JMK Accounting, to request various financial and tax information for the Companies; and

(h) the IR has provided updates to CIBC and its legal counsel and prepared and reviewed this Second Report.

28. The IR has not been apprised of any priority claims being asserted by Canada Revenue Agency (“CRA”) as at the date of this Second Report.

COMPANIES’ BOOKS AND RECORDS

29. Based on discussions with Ms. Richard and the bookkeeper for GCCI and BMI, both companies ceased operation sometime in 2023.

30. Based on discussions with the Companies’ bookkeeper, the books and records of these companies have not been maintained. As such, the IR has engaged the bookkeeper to complete the following:

(a) prepare the necessary records of employment and final T4s for the CAII employees terminated in August 2024; and

(b) update the books and records for all of the Companies.

31. During the IR’s conversation with the bookkeeper, she mentioned that Companies’ online QuickBooks account had an outstanding balance which required payment in order for her to complete the work summarized in the preceding paragraph. As such, the IR agreed to pay the outstanding balance to allow the work to proceed.

32. Based on discussions with the Companies’ accountants, JMK Accounting, the Companies’ financial statements and tax returns for the year ending January 31, 2024, have not been completed. The estimated cost to complete the same for each of the four entities was estimated to be between \$2,500 and \$2,750 (or approximately \$10,000 to \$12,500 in total). Once the Companies’ books and records are updated (and provided BDO is appointed as Receiver), BDO would propose to direct the accountant to complete the necessary tax returns and year-end financial statements so that accurate financial information for each of the Companies would be available to the Court and creditors.

33. As noted in the First Report, the IR sent a request for information to all the Companies and

their legal counsel. Ms. Richard indicated that she was not in a position to provide all of the requested information to the IR other than providing the IR with access to QuickBooks accounting information. Therefore, as of the Second Report the IR still has not received the majority of the information requested from the Debtors.

CUSTOM AGRICULTURE INTELLIGENCE INCORPORATED

34. Attached as **Appendix B** is a summary of CAII’s internal financial statements, downloaded from QuickBooks for the period ending August 31, 2024. The IR has concerns regarding the condition of the records and the accuracy of the financial statements and, accordingly, has not commented on the assets of CAII. Further work is required to independently verify CAII’s capital assets.

Liabilities

Secured Creditors

35. Attached as **Appendix C** is the Personal Property Registry (“PPSR”) search for CAII as at September 18, 2024. The following table summarizes the parties listed in CAII’s PPSR, the date of their financing statement registrations, and the collateral, together with the amount of CAII’s debt, where that information was available to the IR:

Registration Date	Names	Collateral	Amount
23-Aug-2019	Canadian Imperial Bank of Commerce	All of the debtor’s present and after-acquired personal property	\$6.5 million
28-Apr-2023	HSBC Bank of Canada	The principal sum, interest, and all other monies owing and payable to CAII pursuant to a GIC w/ certificate number 128-168072-550	\$50,000
30-Nov-2023	De Lage Landen Financial Services Canada Inc.	2023 Hangcha/CPYD30-ZW71F forklift w/ serial number 12BC03205	N/A

14-Feb-2024	De Lage Landen Financial Services Canada Inc.	2023 JLG/R3246 electric scissor lift w/ serial number M200064919	N/A
13-Jun-2024	Meridian OneCap Credit Corp.	2024 GEHL/RT165 compact loader w/ serial number GHLRT165E0D302714	N/A

36. Based on discussion with Ms. Richard, the HSBC Bank of Canada debt and security is in relation to company credit cards.
37. Based on the IR’s discussions De Lage Landen Financial Services Canada Inc. (“**DLL**”), the 2023 JLG/R3246 electric lift with serial number M200064919 was not ultimately purchased by CAII (and no money was advanced by DLL). DLL confirmed that it will be discharging its registration shortly. The IR has asked DLL to provide a payout statement for the 2023 Hangcha/CPYD30-ZW71F forklift w/ serial number 12BC03205.
38. Based on the IR’s discussions with Meridian OneCap Credit Corp. (“**Meridian**”), the 2024 GEHL/RT165 compact loader w/ serial number GHLRT165E0D302714 was never purchased by CAII (and no money was advanced by Meridian). Meridian confirmed that it will be discharging its registration shortly.

Priority Claims

Employee Matters

39. Management advised the IR that CAII had 11 employees, but they were all terminated in August 2024. Management provided the IR with a spreadsheet detailing the outstanding wages, vacation pay, and severance pay CAII says are owing to the former employees, which totals \$66,315. This amount needs to be independently verified.
40. A potential claim under the *Wage Earner Protection Program Act* could exist for unpaid wages with a maximum claim priority amount of \$2,000 for each employee, resulting in a potential priority claim against CAII’s assets of \$22,000.

CRA

41. On September 19, 2024, the IR logged into CAII's CRA My Business Account using login information received from Ms. Richard and obtained the following information:
- (a) RC0001 - CAII has not filed its 2024 income tax return and has no amounts owing;
 - (b) RP0001 – CAII has no outstanding payroll remittances or amounts owing;
 - (c) RT0001 – historically, CAII filed its GST returns monthly, but it has not filed a GST return since June 2024 and has an outstanding amount owing of \$25,744; and
 - (d) RZ0001 – CAII has no outstanding excise tax returns or amounts owed.
42. Based on the IR's discussions with the bookkeeper, the IR understands that, once CAII's books and records are updated and further information filed, CAII is likely to have an outstanding source deductions balance, the amount of which is yet to be determined.

Unsecured Creditors

43. Attached as **Appendix D** is a copy of CAII's accounts payable listing as of August 31, 2024. Based on the attached listing, CAII's unsecured creditors are owed approximately \$448,988. Ms. Richard advised the IR that the true payables are approximately \$69,337. The difference is due to the fact that the account balance has not been updated in CAII's accounting records. CAII also owes approximately \$42,018 on its unpaid credit cards.
44. As noted in the Parkh Affidavit, CAII previously reported \$10,580,756 in deferred revenue as a liability on its balance sheet. Ms. Richard advised the IR that this amount was in relation to a purchase of raw materials that was not concluded, and which is part of the ongoing litigation with Transverto Technologies Inc.
45. CAII has an outstanding Canada Emergency Business Account (CEBA) loan balance of \$40,000.

BERMMAN HAVEN INCORPORATED

46. Attached as **Appendix E** is a summary of the internal financial statements, downloaded from QuickBooks, for BHI for the period ending August 31, 2024. Based on the condition of BHI's books and records, the IR has concerns about (and therefore makes no comments on) the assets of BHI, as listed in these internal financial statements. Further work is required to independently verify BHI's assets.

Liabilities

Secured Creditors

47. Attached as **Appendix F** is a PPSR search for BHI as at September 18, 2024. As shown therein, CIBC is the sole secured creditor with a financing statement registered in the PPSR on August 23, 2019, claiming a security interest in all of BHI's present and after-acquired personal property as security for the \$6.5 million debt to CIBC.

Priority Claims

CRA

48. On September 19, 2024, the IR logged into BHI's CRA My Business Account using log-in information received from Ms. Richard and obtained the following information:

- (a) RC0001 - BHI has not filed its January 31, 2024, income tax return and has no amounts owing; and,
- (b) RT0001 – BHI files its GST return annually, its next GST return is due April 30, 2025, and it has an outstanding amount owing of \$7,488.

Employee Matters

49. Ms. Richard advises the IR that BHI did not have any employees.

Unsecured Creditors

50. Attached as **Appendix G** is a copy of BHI's accounts payable listing as of August 31, 2024. Based on the attached listing, BHI's unsecured creditors are owed approximately

\$19,435.

51. BHI reports that it owes \$539,634 to related parties. Ms. Richard advises the IR that these amounts are likely uncollectable.

GREEN CHEM CONSULTANTS INC.

52. As of the date of this report, Ms. Richard has not provided the IR access to GCCCI's QuickBooks account.

Liabilities

Secured Creditors

53. Attached as **Appendix H** is the PPSR search for GCCCI as at September 18, 2024. As shown therein, CIBC is the sole secured creditor with a financing statement registered in the PPSR on August 23, 2019, claiming a security interest in all of GCCCI's present and after-acquired property as security for the \$6.5 million debt to CIBC.

Priority Claims

CRA

54. On September 19, 2024, the IR logged into GCCCI's CRA My Business Account using log-in information received from Ms. Richard and obtained the following information:
- (a) RC0001 - GCCCI has not filed its January 31, 2024, income tax return and has no amounts owing;
 - (b) RT0001 – GCCCI files its GST returns quarterly, there are two outstanding GST returns for 2024, and no amounts listed as outstanding; and
 - (c) RP0001 – GCCCI has no payroll returns filed or amount owing.

Employee Matters

55. Ms. Richard advises the IR that GCCCI did not have any employees.

BERMMAN MICRONUTRIENTS INCORPORATED

56. Management advised the IR that BMI is not an operating company and has no assets other than its shareholdings in CAII, GCCI, and BHI.

Liabilities

Secured Creditors

57. Attached as **Appendix I** is the PPSR search for BMI as at September 18, 2024. As shown therein, CIBC is the sole secured creditor with a financing statement registered I the PPSR on August 23, 2019, claiming a security interest in all of BMI's present and after-acquired personal property as security for the \$6.5 million debt to CIBC.

Priority Claims

CRA

58. On September 19, 2024, the IR logged into BMI's CRA My Business Account using log-in information received from Ms. Richard and obtained the following information:

- (a) RC0001 - BMI has not filed its January 31, 2024, income tax return and has no amounts owing; and,
- (b) RT0001 – BMI files its GST returns annually and has three outstanding returns for 2022, 2023 and 2024.

FEES AND DISBURSEMENTS OF THE RECEIVER AND ITS COUNSEL

59. Pursuant to paragraph 17 of the Amended IR Order, the IR and its legal counsel are to pass their accounts from time to time.

60. Since the onset of this proceeding, the IR's fees and expenses up to and including September 27, 2024, are \$55,027 plus GST of \$2,492, for a total of \$58,520. A summary of the Receiver's fees and expenses are attached as **Appendix J**. The Receiver estimates its fees and expenses to the end of its administration to be \$5,000 plus GST of \$250, for a total of \$5,250.

61. The fees charged by the IR are based on the amount of professional time required at hourly billing rates, which vary depending upon the experience level and location of the professionals involved. The average hourly rate charged by BDO as IR in these proceedings for invoices issued to date is \$515 per hour. The rates charged by the IR are the normal rates and charges for engagements of this nature, and are comparable to the rates charged for the provision of services by other professional firms providing specialized financial advisory and restructuring services. For the foregoing reasons, the IR is of the view that its fees and disbursements are fair and reasonable in the circumstances and have been duly rendered as part of BDO discharging its mandate as IR in accordance with the Amended IR Order.
62. Since the onset of this proceeding, the IR's legal counsel's fees and expenses up to September 27, 2024, are \$12,113. plus, GST of \$606 and PST of \$717, for a total of \$13,436. A summary of the Receiver's counsel's fees and expenses are attached as Appendix K. The Receiver's counsel estimates its fees, disbursements, and other charges to the end of the administration to be \$7,850 plus GST of \$390 and PST of \$468, for a total of \$8,708.
63. The IR has reviewed the invoice rendered by its legal counsel and finds the charges to be fair and reasonable and validly incurred at the IR's request in relation to its discharge of its mandate pursuant to the Amended IR Order.
64. Copies of the IR and its legal counsel's invoices, which outline the dates the work was completed, the description of the work completed, the length of time taken to complete the work, and the names and rates of the individuals who completed the work, can be made available to the Court upon request.

IR RECOMMENDATIONS

65. As discussed in the preceding sections of this Second Report:
 - (a) the Companies have ceased business operations and have no remaining employees;
 - (b) further work is required to update the Companies' books and records and complete their financial statements and outstanding filings with CRA to better understand their

outstanding obligations to creditors (including potential priority claims); and

(c) Companies have residual personal property that can be monetized for the benefit of their estates.

66. For these reasons, the IR is supportive of CIBC's application to have BDO appointed as Receiver on the terms set out in CIBC's draft order and is prepared to accept this engagement.

67. With the Amended IR Order set to expire on October 4, 2024, the IR is applying for its discharge in that capacity, along with the usual approvals of the IR's conduct and actions since the Date of Appointment, and its fees and disbursements (including those of its legal counsel).

All of which is respectfully submitted at Saskatoon, Saskatchewan, this 1st day of October 2024.

BDO CANADA LIMITED

In its capacity as IR of
Custom Agriculture Intelligence Incorporated,
Green Chem Consultant Inc., Bermman
Micronutrients Incorporated, and Bermann Haven
Incorporated and not in its personal capacity.



Per: David Lewis, CPA, CA, CIRP, LIT
Senior Vice-President

**Appendix A – Receivership Order and Amended Interim Receivership Order granted on
September 19, 2024**

DUPLICATE ORIGINAL



COURT FILE NUMBER KBG-SA-01031-2024

COURT OF KING'S BENCH FOR SASKATCHEWAN

JUDICIAL CENTRE SASKATOON

APPLICANT CANADIAN IMPERIAL BANK OF COMMERCE

RESPONDENTS CUSTOM AGRICULTURE INTELLIGENCE
INCORPORATED, GREEN CHEM CONSULTANTS INC.,
BERMMAN MICRONUTRIENTS INCORPORATED AND
BERMMAN HAVEN INCORPORATED

RECEIVERSHIP ORDER

**IN THE MATTER OF THE RECEIVERSHIP OF CUSTOM AGRICULTURE INTELLIGENCE
INCORPORATED, GREEN CHEM CONSULTANTS INC., BERMMAN MICRONUTRIENT
INCORPORATED AND BERMMAN HAVEN INCORPORATED**

Before the Honorable Justice A.R. Rothery in Chambers the 19th day of September, 2024.

Upon the application of Canadian Imperial Bank of Commerce ("CIBC") in respect of Custom Agriculture Intelligence Incorporated, Green Chem Consultants Inc., Bermman Micronutrient Incorporated and Bermman Haven Incorporated (the "Debtors"); and on having read the Originating Application, the Affidavit of Manan Parikh sworn August 8, 2024, the Supplemental Affidavit of Manan Parikh sworn August 29, 2024; and upon reading the Consent of BDO Canada Limited to act as receiver ("Receiver") and Brief of Law, all filed; and upon noting the consent endorsed hereon of the Debtors; and upon hearing Janine L. Lavoie-Harding, counsel for CIBC;

The Court Orders:

SERVICE

1. To the extent required, the time for service of notice of the application for this order is hereby abridged and service thereof is deemed good and sufficient.

APPOINTMENT

2. Pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 ("BIA"), section 64(8) of *The Personal Property Security Act*, 1993, SS 1993, c P-6.2 (the "PPSA"), and section 10-15(1) of *The King's Bench Act*, SS 2023, c 28, BDO Canada Limited ("BDO") is hereby appointed Receiver, without security, of the real property described as:

(a) Surface Parcel #202750152, Reference Land Description Lot 9 Blk/Par L Plan No 102113198 Extension 0; and,

(b) Surface Parcel #110859587, Reference Land Description: Lot 3, Blk/Par S Plan No 79R05960 Extension 0, As described on Certificate of Title 88R30926;

(the "Property")

including all proceeds thereof.

RECEIVER'S POWERS

3. The Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property, and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:
- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
 - (b) to receive, preserve, protect and maintain control of the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the engaging of independent security personnel, and the placement of such insurance coverage as may be necessary or desirable;
 - (c) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties including, without limitation, those conferred by this Order;
 - (d) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
 - (e) to settle, extend or compromise any indebtedness owing to or by the Debtors;
 - (f) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
 - (g) to undertake environmental and safety assessments of the Property and operations of the Debtors;
 - (h) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding, and provided further that nothing in this Order shall authorize the Receiver to defend or settle the action in which this Order is made unless otherwise directed by this Court;
 - (i) to market any or all the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
 - (j) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$50,000.00, provided that the aggregate consideration for all such transactions does not exceed \$100,000.00; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the

preceding clause, and in each such case notice under section 59(10) of the PPSA shall not be required;

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

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

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

- 4. (i) The Debtors, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property (excluding Property subject to liens the validity of which is dependent on maintaining possession) to the Receiver upon the Receiver's request.
- 5. All Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto provided, however, that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or documents prepared in contemplation of litigation or due to statutory provisions prohibiting such disclosure.

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

NO PROCEEDINGS AGAINST THE RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

8. No Proceeding against or in respect of the Debtors or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors or the Property are hereby stayed and suspended pending further Order of this Court, provided, however, that nothing in this Order shall: (i) prevent any Person from commencing a Proceeding regarding a claim that might otherwise become barred by statute or an existing agreement, if such Proceeding is not commenced before the expiration of the stay provided by this paragraph; or (ii) affect a Regulatory Body's investigation in respect of the Debtors or an action, suit or proceeding that is taken in respect of the Debtors by or before the Regulatory Body, other than the enforcement of a payment order by the Regulatory Body or the Court. "**Regulatory Body**" means a person or body that has powers, duties or functions relating to the enforcement or administration of an Act of Parliament or of the legislature of a province.

NO EXERCISE OF RIGHTS OR REMEDIES

9. All rights and remedies (including, without limitation, set-off rights) against the Debtors or the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that nothing in this paragraph shall: (i) empower the Receiver or the Debtors to carry on any business which the Debtors is not lawfully entitled to carry on; (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment; (iii) prevent the filing of any registration to preserve or perfect a mortgage or security interest; or (iv) prevent the registration or filing of a lien or claim for lien or the commencement of a Proceeding to protect a lien or other rights that might otherwise be barred or extinguished by the effluxion of time, provided that no further steps shall be taken in respect of such lien, claim for lien or Proceeding except for service of the initiating documentation on the Debtors and the Receiver. The stay and suspension shall not apply in respect of any "**Eligible Financial Contract**" as defined in section 65.1 of the BIA.

NO INTERFERENCE WITH THE RECEIVER

10. No Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, including, without limitation, insurance coverage, without written consent of the Receiver or leave of this

Court. Nothing in this Order shall prohibit any party to an Eligible Financial Contract with the Debtors from terminating such contract or exercising any rights of set-off, in accordance with its terms.

CONTINUATION OF SERVICES

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

RECEIVER TO HOLD FUNDS

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

LIMITATION ON ENVIRONMENTAL LIABILITIES

13. (a) Notwithstanding anything in any federal or provincial law, the Receiver is not personally liable in that position for any environmental condition that arose or environmental damage that occurred:
 - (i) before the Receiver's appointment; or
 - (ii) after the Receiver's appointment unless it is established that the condition arose or the damage occurred as a result of the Receiver's gross negligence or wilful misconduct.
- (b) Nothing in sub-paragraph (a) exempts a Receiver from any duty to report or make disclosure imposed by a law referred to in that sub-paragraph.
- (c) Notwithstanding anything in any federal or provincial law, but subject to sub-paragraph (a) hereof, where an order is made which has the effect of requiring the Receiver to remedy any environmental condition or environmental damage affecting the Property, the Receiver is not personally liable for failure to comply with the order, and is not personally liable for any costs that are or would be incurred by any person in carrying out the terms of the order,
 - (i) if, within such time as is specified in the order, within ten (10) days after the order is made if no time is so specified, within ten (10) days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, or during the period of the stay referred to in clause (ii) below, the Receiver:

- A. complies with the order, or
 - B. on notice to the person who issued the order, abandons, disposes of or otherwise releases any interest in any real property affected by the condition or damage;
- (ii) during the period of a stay of the order granted, on application made within the time specified in the order referred to in clause (i) above, within ten (10) days after the order is made or within ten (10) days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, by,
- A. the court or body having jurisdiction under the law pursuant to which the order was made to enable the Receiver to contest the order; or
 - B. the court having jurisdiction in bankruptcy for the purposes of assessing the economic viability of complying with the order; or
- (iii) if the Receiver had, before the order was made, abandoned or renounced or been divested of any interest in any real property affected by the condition or damage.

Nothing in this Order shall derogate from the protection afforded to the Receiver by section 14.06 of the BIA or any other applicable legislation.

LIMITATION ON THE RECEIVER'S LIABILITY

14. Except for gross negligence or wilful misconduct, as a result of its appointment or carrying out the provisions of this Order the Receiver shall incur no liability or obligation that exceeds an amount for which it may obtain full indemnity from the Property. Nothing in this Order shall derogate from any limitation on liability or other protection afforded to the Receiver under any applicable law, including, without limitation, Sections 14.06, 81.4(5) or 81.6(3) of the BIA.

RECEIVER'S ACCOUNTS

15. The Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements and the Receiver and counsel to the Receiver shall be entitled to, and are hereby granted, a charge (the "Receiver's Charge") on the Property as security for such fees and disbursements both before and after the making of this Order in respect of these proceedings, and the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4) and 81.6(2) of the BIA.
16. The Receiver and its legal counsel shall pass their accounts from time to time.
17. Prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

18. The Receiver shall be at liberty and is hereby empowered to borrow, by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not at any time exceed \$200,000.00 (or such greater amount as this

Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges set out in sections 14.06(7), 81.4(4) and 81.6(2) of the BIA.

19. Neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.
20. The Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.
21. The monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

ALLOCATION

22. Any interested party may apply to this Court, on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various assets comprising the Property.

GENERAL

23. The Receiver may, from time to time, apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
24. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors.
25. Unless otherwise ordered by this Court, the Receiver will report to the Court from time to time, which reporting is not required to be in affidavit form and shall be considered by this Court as evidence.
26. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.
27. The Receiver shall be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and for the recognition that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.
28. The Applicant shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtor's estate with such priority and at such time as this Court may determine.

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

NOTICE AND SERVICE

30. The Applicant shall, within ten (10) days of the date of this Order, cause a true copy of this Order to be served by prepaid ordinary mail on all Persons to whom the Receiver is required to send notice pursuant to section 245(1) of the BIA (the "Notice").
31. The Notice shall be deemed to have been received on the seventh day after mailing.
32. The Notice served pursuant to paragraph 30 above shall be accompanied by a cover letter in the form attached as Schedule "B" to this Order.
33. The Electronic Case Information and Service Protocol attached as Schedule "C" hereto (the "Protocol") is approved and adopted for these proceedings. Terms which are capitalized herein but otherwise not defined shall bear the respective meanings ascribed to them in the Protocol. Service of documents made in accordance with the Protocol shall (subject to review by the Court at the time of any application) constitute valid and effective service. A Case Website shall be established in accordance with the Protocol with the following URL: *. Applications in respect of this matter may be made upon three days notice.
34. The failure of any Person to forward a Request for Electronic Service or a Request for Facsimile Service to the Service List Keeper shall release the Receiver, the Applicant, and any other interested Person serving court materials in this matter from any requirement to provide further notice in respect of these proceedings to any such Person until such time as a properly completed request for such service is received from such Person by each of the counsel for the Receiver and the Applicant.
35. The Applicant and the Receiver shall be at liberty to serve the Notice on any other interested Person by prepaid ordinary mail, courier, personal delivery, facsimile or other electronic transmission to such Persons at their respective addresses as last shown on the records of the Applicant.

ISSUED at the City of Saskatoon, in the Province of Saskatchewan, this 19th day of September, 2024.


DEPUTY LOCAL REGISTRAR

CONTACT INFORMATION AND ADDRESS FOR SERVICE

Name of firm: McKERCHER LLP
Name of lawyers in charge of file: Janine L. Lavoie-Harding/Taylor Wilcox
Address of legal firm: 374 – 3rd Avenue Saskatoon, SK S7K 1M5
Telephone number: (306) 664-1265
Fax number: (306) 653-2669
E-mail address: j.lavoie-harding@mckercher.ca/ t.wilcox@mckercher.ca
File number: 128886.1

TO:

**Custom Agricultural Intelligence Incorporated, Green Chem Consultants
Inc., Bermman Micronutrient Incorporated and Bermman Haven Incorporated**
c/o Cuelenaere LLP
200-450 2nd Avenue North
Saskatoon, SK S7K 2C3

SCHEDULE "A"

RECEIVER'S CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that [RECEIVER'S NAME], the receiver (the "**Receiver**") of the assets, undertakings and properties of [DEBTORS'S NAME] (the "**Debtors**") acquired for, or used in relation to the Debtors's business, including all proceeds thereof (the "**Property**") appointed by Order of the Court of Queen's Bench of Saskatchewan (the "**Court**") issued the ____ day of _____, 20__ (the "**Order**") made in action _____, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly not in advance on the ____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of _____ from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act* (Canada) and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at *.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.
7. The Receiver does not undertake any personal liability to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of _____, 20__.

[RECEIVER'S NAME], solely in its capacity as Receiver of the Property, and not in its personal capacity

Per: _____
Name:
Title:

SCHEDULE "B"

COVER LETTER OF DEMAND FOR NOTICE

[Date]

[Address]
[Address]
[Address]
[Address]

Attention:

RE: IN THE MATTER OF THE RECEIVERSHIP OF *

A Receiver has been appointed by Order of the Court of Queen's Bench for Saskatchewan over the property, assets and undertaking of *. A copy of the Court Order appointing * as Receiver is posted on the Case Website at: www.*

You may wish to monitor these proceedings. If you wish to do so, you may obtain up to date information respecting all court matters, including court applications and Receiver's reports by accessing the Case Website at _____.

If at any time, you would like to be served with court documents relating to further proceedings in relation to this matter, please review the Electronic Case Information and Service Protocol (the "**Protocol**") set forth in Schedule "C" to the Order and complete and transmit a Request for Electronic Service (or where permitted a Request for Facsimile Service) to each of the following persons:

1. [Name of the Applicant]

c/o [Name and address of counsel for the Applicant]

Attention:

Email:

2. [Name of the Receiver]

c/o [Name and address of counsel for the Receiver]

Attention:

Email:

If you do not properly complete a request for service and forward that request by email to each of the above-referenced persons indicating that you require to be served with court documents in these proceedings, then you will not receive, nor will you be entitled to receive, any further notice of the proceedings.

DEMAND FOR NOTICE

TO:

1. [Name of the Applicant]
c/o [Name and address of counsel for the Applicant]
Attention:
Email:
Fax:

2. [Name of the Receiver]
c/o [Name and address of counsel for the Receiver]
Attention:
Email:
Fax:

Re: In the Matter of the Receivership of *

I hereby request that notice of all further proceedings in the above Receivership be sent to me in the following manner:

- (a) by email, at the following email address:

_____, or

- (b) I do not have the ability to receive electronic mail, and am therefore eligible to request, and do hereby request, notice by facsimile at the following facsimile number:

_____.

Signature: _____

Name of Creditor: _____

Address of Creditor: _____

Phone Number: _____

SCHEDULE "C"

ELECTRONIC CASE INFORMATION AND SERVICE PROTOCOL

EFFECTIVE AS OF DECEMBER 6, 2017

APPLICATION

1. This Electronic Case Information and Service Protocol shall apply to this proceeding except as otherwise ordered by the Court.

DEFINITIONS

2. For the purposes of this Protocol, the following capitalized terms shall have the meanings ascribed below:
 - (a) "**Case Website**" means the website referenced in paragraph * of the Implementation Order;
 - (b) "**Court**" means the Court of Queen's Bench for Saskatchewan, sitting in bankruptcy if applicable;
 - (c) "**Court Document**" means a document in this proceeding which must be served for the purposes of this proceeding and/or is to be filed, or has been filed or issued in the Court, including:
 - (i) originating applications;
 - (ii) notices of application;
 - (iii) affidavits;
 - (iv) reports of a Court Officer;
 - (v) briefs of law;
 - (vi) books of authorities;
 - (vii) draft orders;
 - (viii) fiats; and
 - (ix) issued orders;
 - (d) "**Court Officer**" means the receiver, monitor or proposed trustee appointed by or reporting to the Court in this proceeding;
 - (e) "**Creditor List**" means the list of creditors to be compiled in accordance with the terms of the Implementation Order;
 - (f) "**Email**" means electronic mail transmitted to a specified addressee or addressees;
 - (g) "**Email Address List**" means the Word Format list provided for in paragraph 23 of this Protocol;

- (h) "**Hyperlink**" means an active link located within an Email message or on a website, by which means an interested person can click to be linked to a document or part of a document on the Case Website;
- (i) "**Implementation Order**" means the order of the Court to which this Protocol is scheduled, and by which this Protocol is implemented;
- (j) "**PDF Format**" means the Portable Document Format compatible with a number of programs, including Adobe Acrobat and Acrobat Reader;
- (k) "**Protocol**" means this Electronic Case Information and Service Protocol;
- (l) "**Request for Electronic Service**" or "**RES**" means a request in the form appended to this Protocol as Appendix 1;
- (m) "**Request for Facsimile Service**" or "**RFS**" means a request in the form appended to this Protocol as Appendix 2;
- (n) "**Request for Removal from Service List**" or "**RFR**" means a request in the form appended to this Protocol as Appendix 3;
- (o) "**Service List**" means the list to be created pursuant to paragraphs 16 to 19 of this Protocol;
- (p) "**Service List Keeper**" means the person(s) appointed to keep the Service List pursuant to paragraph 16 of this Protocol;
- (q) "**Supplementary Email Address List**" has the meaning given to it in paragraph 26(b) of this Protocol;
- (r) "**Supplementary Service List**" has the meaning given to it in paragraph 26(a) of this Protocol;
- (s) "**URL**" means a Uniform Resource Locator which acts as an address for a webpage or Hyperlink;
- (t) "**Web Host**" means that person or persons appointed by the Court Officer for the purposes of hosting and maintaining the Case Website and receiving and posting case information to the Case Website as provided for in the Implementation Order and in this Protocol; and
- (u) "**Word Format**" means a format compatible with Microsoft Word

CASE WEBSITE

3. The Case Website shall be established in accordance with the Implementation Order.
4. The Case Website shall be hosted by the Web Host.
5. The Case Website shall be designed to ensure easy public access thereto and to any documents posted thereon. The Case Website shall be specifically devoted to the posting, organization, storage and display of electronic versions of Court Documents and other related documents as provided for herein.
6. The Web Host shall post the following categories of documents, as served or to be served:
 - (a) originating applications;

- (b) notices of application;
 - (c) affidavits, including exhibits, and other material filed by a moving or responding party with respect to an application;
 - (d) briefs and written arguments filed by any party with respect to an application;
 - (e) books of authorities (where the Web Host, in its discretion, determines that a book of authorities should be posted);
 - (f) reports filed by the Court Officer;
 - (g) orders, fiats, endorsements and judgments;
 - (h) the current version of the Service List and Email Address List;
 - (i) the name and Email address of each of the Service List Keeper(s) and the Web Host(s); and
 - (j) any document that requires dissemination to interested parties, such as summaries of claims processes, proof of claim forms, notices of creditor meetings, plan disclosure statements, plans of reorganization and voting letters, as requested by a party or the Court Officer.
7. Documents that have been sealed by Court order and documents in respect of which sealing orders have been or are being requested shall not be posted on the Case Website.
 8. The Web Host may post other case-related information to the Case Website in its discretion. Nothing in this Protocol shall affect any requirements set out in any legislation or regulations with respect to the posting of documents to a website by the Court Officer.
 9. To the extent practicable, the Web Host shall post links to foreign proceedings related to this proceeding on the Case Website.
 10. If the Web Host is uncertain whether a document should be posted on the Case Website, the Web Host may seek directions from the Court.
 11. Any party intending to bring an application in this proceeding shall, if reasonably practicable, provide an electronic copy of Court Documents to be served to the Web Host for posting on the Case Website prior to service to facilitate service by use of Hyperlink.
 12. The Web Host shall use its best efforts to post documents provided to it by a party to these proceedings in PDF Format on the Case Website as soon as practicable.
 13. The Web Host shall maintain the Case Website for a period of at least six months after the earlier of the completion of this proceeding or the discharge of the Court Officer.
 14. The Web Host is entitled to charge for the time spent maintaining the Case Website at its usual hourly rates. No additional charges or fees may be claimed with respect to the establishment and maintenance of the Case Website.
 15. The Web Host shall use its best efforts to maintain the Case Website in a current and complete state. In addition to any other protection that may be available to the Web Host by statute or court order the Web Host shall incur no liability or obligation in carrying out the provisions of this Protocol and, in

particular, with respect to the creation and maintenance of the Case Website, except as a result of any gross negligence or wilful misconduct on the part of the Web Host.

SERVICE LIST

16. Prior to serving notice of the Implementation Order, the Court Officer shall designate and identify, in conjunction with service thereof, a person or persons who shall be responsible for keeping the Service List in this proceeding (the "**Service List Keeper**").
17. Following service of the Implementation Order, the Service List Keeper shall prepare the initial Service List for this proceeding, which shall include:
 - (a) counsel for the applicant in the proceeding;
 - (b) the Court Officer appointed in the matter and counsel for the Court Officer; and
 - (c) counsel for any party who appeared at the application giving rise to the Implementation Order.
18. Thereafter, the Service List Keeper shall add to the Service List in a timely manner:
 - (a) any person completing and delivering to the Service List Keeper a Request for Electronic Service (or RES) in the form contained in Appendix 1;
 - (b) any person (other than legal counsel, who are required to receive service by Email) completing and delivering to the Service List Keeper a Request for Facsimile Service (or RFS) in the form contained in Appendix 2, in which they certify that they do not have access to Email; and
 - (c) any other person as the Court may order.
19. The Service List shall list names, addresses, Email addresses, facsimile numbers (where permitted pursuant to this Protocol) and telephone numbers (if available) of the persons thereon.
20. Upon adding a person to the Service List, the Service List Keeper shall send an Email (or where permitted, facsimile) message to that person identifying themselves as the Service List Keeper and advising that:
 - (a) the person has been placed upon the Service List,
 - (b) Court Documents will be validly served upon the person by Email (or where permitted, facsimile); and
 - (c) any person on the Service List may serve Court Documents on any other person on the Service List in accordance with this Protocol.
21. Any person on the Service List may request in writing that the Service List Keeper remove that person by delivering a Request for Removal from Service List (or RFR) in the form contained in Appendix 3. Upon receipt of any such request, the Service List Keeper shall comply with the request. Subject to order of the Court, upon removal, any such person will no longer be entitled to service of documents or notice of further proceedings.
22. Those persons who are interested in monitoring a proceeding but are not required to be served with Court Documents are not to be placed on the Service List. Such persons should monitor this proceeding by accessing the Case Website.

23. In addition to the Service List, the Service List Keeper shall create and maintain a document, capable of being copied in Word Format, which contains the up to date Email addresses of all persons on the Service List (the "**Email Address List**"). The purpose of the Email Address List is to allow persons on the Service List to copy and paste the Email addresses of the persons listed on the Service List into Emails for the purpose of serving Court Documents. This process is designed to avoid service of Court Documents using out of date or inaccurate Service Lists, and to discourage the undesirable practice of serving Court Documents by a "reply to all" on a previous Email.
24. The Service List Keeper shall, on a timely and periodic basis, provide an updated copy of the Service List and of the Email Address List to the Web Host for posting on the Case Website.
25. The Service List Keeper shall use its best efforts to maintain the Service List and Email Address List in a current and accurate state. In addition to any other protection that may be available to the Service List Keeper by reason of statute or court order, the Service List Keeper shall incur no liability in carrying out the provisions of this Protocol and, in particular, with respect to the creation or maintenance of the Service List and Email Address List, except for any gross negligence or wilful misconduct on its part.
26. During the course of this proceeding, certain applications may require service of Court Documents on respondents with an interest in that particular application only (for example, service on lien claimants with an interest only in a specific property which is the subject of a proposed sale approval and vesting order). In such circumstances:
 - (a) the party bringing the application shall prepare a service list identifying only the respondents that the applicant is required to serve or otherwise wishes to serve (a "**Supplementary Service List**");
 - (b) the party bringing the application shall prepare an Email address list corresponding to the Supplementary Service List (a "**Supplementary Email Address List**");
 - (c) the body of the original service Email shall note that the entire Service List has not been served;
 - (d) the party bringing the application shall append the Supplementary Service List and Supplementary Email Address List to the original service Email; and
 - (e) the affidavit of service with respect to that application shall include the Supplementary Service List.

SERVICE OF DOCUMENTS

27. Unless otherwise ordered by the Court, and except as provided herein, Email shall be the required mechanism to serve Court Documents on those persons referenced on the Service List.
28. All Court Documents shall be served by Email by way of a PDF Format file attached to, or by Hyperlink to such Court Document(s) embedded in, a service Email.
29. Any party wishing to serve a Court Document in this proceeding shall serve them upon the recipients listed in the current the Email Address List posted on the Case Website, as well as any recipients listed in the Service List entitled to service other than by e-mail pursuant to this Protocol. If possible, the serving party shall first make enquiries of the Service List Keeper to determine if the Service List Keeper is aware of any person who has filed a request to be added to the Service List or the Email Address List who has not yet been added.
30. Originating Applications, Notices of Application and any other document specified by court order shall be appended in PDF Format to the service Email.

31. All other documents shall, unless it is impracticable to do so by reason of time constraints or otherwise, be served by way of a Hyperlink embedded in the service Email, in accordance with the following:
- (a) Any party filing material with the Court in these proceedings may request that the Web Host post documents (including Court Documents) to the Case Website. Any such document shall be provided in PDF Format. The Web Host shall post such documents as soon as practicable. The Web Host shall retain the discretion to refuse documents which do not appear to comply with the requirements of this Protocol. The Web Host shall inform the party providing documents immediately upon posting, and provide Hyperlink information for each such document.
 - (b) Where a party is serving more than one document by Email by way of Hyperlink, the service Email shall specify each document being served and shall include a separate Hyperlink for each such document being served.
32. A service Email shall:
- (a) clearly state in the subject line of the Email:
 - (i) notification that a Court Document is being served;
 - (ii) a recognizable short form name of this proceeding; and
 - (iii) the nature of this proceeding or the order being served;
 - (b) identify the document(s) being served and:
 - (i) where the document(s) is/are attached, so indicate, with the identified documents attached in PDF Format with identifying filenames;
 - (ii) where the document(s) is/are being served by Hyperlink, so indicate and link the document(s) by Hyperlink to the Case Website. Where a party is serving more than one document in this manner, the service Email shall specify each document being served and shall include a separate Hyperlink for each such document being served;
 - (c) identify the party serving the Court Document; and
 - (d) provide the date of the proceeding and any other specific information with respect to the proceeding such as, for example, a specific commencement time or court location if known, in substantial accordance with format set forth in Appendix 4.
33. Where service by facsimile is authorized:
- (a) the transmission shall contain a copy of the service Email and of any document attached thereto;
 - (b) the facsimile cover sheet shall contain the following notation:

You are being served by fax with court documents, pursuant to the Order of the Court of Queen's Bench for Saskatchewan made <insert date> and in particular, the provisions of paragraphs <insert paragraph numbers> thereof. You may view that Order at the Case Website, and this transmission and reference to that document constitutes service of that Order upon you.

Particulars of the documents to be served and other information related to the associated Court matter are contained in the message following.

Please note that documents referenced in the following message but which are not attached to this transmission may be viewed at the Case Website located at <insert a list of documents and the URL for each document>.

34. Upon serving documents not already posted on the Case Website, the serving party shall immediately send an electronic copy of each to the Web Host, with a request to post the documents.
35. If a serving party receives notification of an Email or facsimile transmission failure, they shall make reasonable efforts to ensure that successful transmission of the Court Document occurs or that the Court Documents and related information come to the attention of the intended recipient or his or her firm.
36. Even though a Court Document has been served in accordance with this Protocol, a person may show that the Court Document:
 - (a) did not come to the person's notice;
 - (b) came to the person's notice later than when it was served or effectively served; or
 - (c) was incomplete or illegible.
37. Each party serving a Court Document in accordance with this Protocol shall prepare an affidavit of service containing the particulars of the service including the Service List served, the Email addresses to which Court Documents were sent and the time of the Emailing. A copy of the affidavit of service shall be filed with the Court.
38. Where, by the nature of the matter before the Court, it is appropriate to serve persons that are not on the Service List, any Court Document may be served as follows:
 - (a) if the person is listed on the Creditor List, by prepaid ordinary mail, courier, personal delivery, facsimile or other electronic transmission to such person at their respective addresses as last shown on the Creditor List, in which case service shall be deemed to have been effected if sent by personal delivery, on the date of delivery; if sent by courier, facsimile or other electronic transmission, on the next business day following the date of forwarding thereof; or if sent by prepaid ordinary mail, on the seventh day after mailing;
 - (b) if the person is not listed on the Creditor List, by prepaid ordinary mail, courier, personal delivery, facsimile or other electronic transmission to such persons at their respective addresses as last shown on the records of the applicant or the Court Officer or as otherwise publicly available; and
 - (c) otherwise, by service effected in accordance with *The Court of Queen's Bench Rules*.

APPENDIX 1

REQUEST FOR ELECTRONIC SERVICE ("RES")

Please refer to important notes below.

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN	
In Bankruptcy and Insolvency	
In the Matter of the	
<input type="checkbox"/> CCAA <input type="checkbox"/> Receivership <input type="checkbox"/> BIA Proposal <input type="checkbox"/> Other _____	
of:	
XYZ Company Ltd (the "Debtors")	
< Insert URL for Case Website >	
Legal Counsel to Person listed below: (please provide firm name, lawyer's name, address and Email address) Please indicate your preference (by checking applicable box below): <input type="checkbox"/> Serve counsel only <input type="checkbox"/> Serve counsel & person listed below	Law Firm Name: _____ Lawyer Name: _____ Address: _____ _____ Email address: _____
Name of Person requesting Service: (please provide full legal name, address, Email address and describe legal relationship to the Debtors)	Name: _____ Address: _____

	_____ Email address: _____
Date: (insert current date)	Date: _____

I acknowledge having read the Saskatchewan Court of Queen's Bench Electronic Case Information and Service Protocol. I hereby request to be placed on the Service List. By so doing, I agree that the person(s) named above that each accepts service by electronic means in this matter and will be bound by that service:

 Name and Position of Person Making Request

PLEASE RETURN SIGNED COPY OF FORM TO <insert name of Service List Keeper here>: <Email address> 1 306-xxx-xxxx

IMPORTANT NOTES

1. The Service List is intended to provide a timely and efficient method for effecting service in bankruptcy and insolvency in accordance with the Electronic Case Information and Service Protocol, a copy of which has been posted at *.
2. Persons interested solely in monitoring the proceedings should do so by reference to the Case Website noted above and should not request to be placed on the Service List.
3. By filing this RES form, you hereby agree that that you and any other person referenced herein accepts service by facsimile transmission as the sole means of service and will be bound by that service.
4. Parties residing outside of Saskatchewan should consider whether, based on substantive law, the delivery of an RES constitutes an attornment to the Saskatchewan proceedings.

APPENDIX 2

REQUEST FOR FACSIMILE SERVICE ("RFS")

(only available to parties not having access to Email)

Please refer to important notes below.

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN	
In Bankruptcy and Insolvency	
In the Matter of the	
<input type="checkbox"/> CCAA <input type="checkbox"/> Receivership <input type="checkbox"/> BIA Proposal <input type="checkbox"/> Other _____	
of:	
XYZ Company Ltd (the "Debtors")	
< Insert URL for Case Website >	
Name of Person requesting Service: (please provide full legal name, address, Email address and describe legal relationship to the Debtors)	Name: _____ Address: _____ _____ Facsimile number: _____
Date: (insert current date)	Date: _____

I acknowledge having read the Saskatchewan Court of Queen's Bench Electronic Case Information and Service Protocol. I hereby request to be placed on the Service List.

I hereby certify that I do not have access to Email, and that I require to be given notice of and to be served with documents by way of facsimile transmission.

By so doing, I agree that I accept service by facsimile in this matter and will be bound by that service:

Name and Position of Person Making Request

PLEASE RETURN SIGNED COPY OF FORM TO *<insert name of Service List Keeper here>*: 306-xxx-xxx

IMPORTANT NOTES:

1. The Service List is intended to provide a timely and efficient method for effecting service in bankruptcy and insolvency in accordance with the Electronic Case Information and Service Protocol, a copy of which has been posted at *.
2. Persons interested solely in monitoring the proceedings should do so by reference to the Case Website noted above and should not request to be placed on the Service List.
3. By filing this RFS form, you hereby agree that you accept service by facsimile transmission as the sole means of service and will be bound by that service.
4. Parties residing outside of Saskatchewan should consider whether, based on substantive law, the delivery of an RFS constitutes an attornment to the Saskatchewan proceedings.

APPENDIX 3

REQUEST FOR REMOVAL FROM SERVICE LIST ("RFR")

Please refer to important notes below.

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN	
In Bankruptcy and Insolvency	
In the Matter of the	
<input type="checkbox"/> CCAA <input type="checkbox"/> Receivership <input type="checkbox"/> BIA Proposal <input type="checkbox"/> Other _____	
of:	
XYZ Company Ltd (the "Debtors")	
< Insert URL for Case Website >	
Name of Person or Counsel requesting Removal from Service List: (please provide full legal name, address, Email address (or facsimile number))	Name: _____ Address: _____ Email address: _____
Date: (insert current date)	Date: _____

I wish to opt out of all further notice of these proceedings, and hereby request to be removed from the Service List.

I understand and acknowledge that delivery of this request to any party to this proceeding relieves all parties to this proceeding from any requirement to provide further notice of any steps in these proceedings to me.

I hereby represent that I am the person named above or have authority to deliver this request on behalf of such person.

Name and Position of Person Making Request

PLEASE RETURN SIGNED COPY OF FORM TO *<insert name of Service List Keeper here> <insert Email address of Service List Keeper here> 306-xxx-xxxx*

APPENDIX 4

FORMAT FOR SERVICE EMAILS

TO: <Email addresses of parties to be served>
FROM: <Email address of party serving documents>
SUBJECT: Service of Court Documents - QB No. * of * (<Name of Judicial Centre>) - <Nature of Proceeding or Order Being Served>
ATTACHMENTS: <Documents Attached to Email>

You are hereby served with the Court Documents referenced below by <Name of Counsel> of <Name of Firm>, legal counsel for <Name of Party Represented> <Email address for service of counsel serving>.

The following Court Documents for service are attached to this Email:

<u>Name of Document</u>	<u>Filename</u>
-------------------------	-----------------

<enumerated list of documents and filenames>

The following Court Documents for service are posted on the Case Website and can be accessed by way of the links embedded in the filenames below:

<u>Name of Document</u>

<enumerated list of documents with embedded Hyperlinks>

[If required] This matter will be heard on <day>, <date> at <time> before <Justice of the Court if known> at the courthouse at <City>, located at <address>.

This Email is effecting service of court documents pursuant to the Order of the Court of Queen's Bench made <insert date > and in particular, the provisions of paragraphs <insert paragraph numbers> thereof. You may view that Order by clicking <here (with embedded link)>, and this Email constitutes service of that order upon you.

You are receiving this Email because you have filed a request for service of documents in this proceeding with <Name of Service List Keeper>. If you do not wish further notice of these proceedings (which includes service of all court documents) you may contact <Name of Service List Keeper> at <Email address with embedded link>, and ask to be removed.

COURT FILE NUMBER KBG-SA-01031-2024

COURT OF KING'S BENCH FOR SASKATCHEWAN

JUDICIAL CENTRE SASKATOON

APPLICANT CANADIAN IMPERIAL BANK OF COMMERCE

RESPONDENTS CUSTOM AGRICULTURE INTELLIGENCE
INCORPORATED, GREEN CHEM CONSULTANTS INC.,
BERMMAN MICRONUTRIENTS INCORPORATED AND
BERMMAN HAVEN INCORPORATED

AMENDED INTERIM RECEIVERSHIP ORDER

**IN THE MATTER OF THE INTERIM RECEIVERSHIP OF CUSTOM AGRICULTURE
INTELLIGENCE INCORPORATED, GREEN CHEM CONSULTANTS INC., BERMMAN
MICRONUTRIENT INCORPORATED AND BERMMAN HAVEN INCORPORATED**

Before the Honorable Justice A.R. Rothery in Chambers the ____ day of September, 2024.

Upon the application of Canadian Imperial Bank of Commerce ("CIBC") in respect of Custom Agriculture Intelligence Incorporated, Green Chem Consultants Inc., Bermman Micronutrient Incorporated and Bermman Haven Incorporated (the "Debtors"); and on having read the Originating Application, the Affidavit of Manan Parikh sworn August 8, 2024, the Supplemental Affidavit of Manan Parikh sworn August 29, 2024; and upon reading the Consent of BDO Canada Limited to act as interim receiver ("Interim Receiver") and Brief of Law, all filed; and upon hearing Janine L. Lavoie-Harding, counsel for CIBC;

The Court Orders:

SERVICE

1. To the extent required, the time for service of notice of the application for this order is hereby abridged and service thereof is deemed good and sufficient.

APPOINTMENT

2. Pursuant to section 47(1) of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 ("BIA"), section 64(8) of *The Personal Property Security Act*, 1993, SS 1993, c P-6.2 (the "PPSA"), and section 10-5(1) of *The King's Bench Act*, SS 2023, c 28, BDO Canada Limited ("BDO") is hereby appointed Interim Receiver, without security, of the real property described as:
 - (a) ~~Surface Parcel #202750152, Reference Land Description Lot 9 Blk/Par L Plan No 102113198;~~
 - (b) ~~Surface Parcel #110859587, Reference Land Description: Lot 3, Blk/Par S Plan No 79R05960 Extension 0, As described on Certificate of Title 88R30926; and,~~
 - (a)(e) Surface Parcel #203017643, Reference Land Description: Blk/Par A Plan No 102162765 Extension 0 ("Parcel A"), only for the limited purpose of reviewing inventory contained

on the land. For greater certainty, the Interim Receiver is not appointed as it relates to Parcel A;

(the “**Mortgaged Lands**”)

and of all of the personal property, assets, undertakings and properties of the Debtors acquired for, or used in relation to the business carried on by the Debtors, including all proceeds thereof (the “**Personal Property**”, together with the Mortgaged Lands, (the “**Property**”).

INTERIM RECEIVER'S POWERS

3. The Interim Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property, and, without in any way limiting the generality of the foregoing, the Interim Receiver is hereby expressly empowered and authorized to do any of the following where the Interim Receiver considers it necessary or desirable:
 - (a) to monitor the Property, or any part or parts thereof, including but not limited to, the taking of physical inventories and the monitoring and, if necessary, placement of insurance coverage as necessary or desirable to protect the Property;
 - (b) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Interim Receiver's powers and duties including, without limitation, those conferred by this Order;
 - (c) to review and monitor the receipt and collection of all monies and accounts now owed or hereafter owing in relation to the Property;
 - (d) to review and monitor the sale of the Property, including but not limited to, contacting the real estate agent, being provided any offers which are received on the Property, contacting any potential purchasers of the Property and otherwise participate in the sale of the Property without limitation;
 - (e) to report, meet with and discuss such affected Persons (as defined below) as the Interim Receiver deems appropriate and necessary all matters relating to the Property and the interim receivership, and to share information, subject to such terms as to confidentiality of the Interim Receiver deems advisable, including but not limited to amounts owing by the Debtors to Canada Revenue Agency;
 - (f) to report to the Court with respect to:
 - i. the Property;
 - ii. the undertakings and properties of any one or more Debtors;
 - iii. the finances of the Debtors; and
 - iv. the business or affairs of the Debtors, including but not limited to, re-financing or sale efforts of the Debtors; and

- (g) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;

and in each case where the Interim Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors, and without interference from any other Person and for greater clarity, the Debtors shall not sell, convey, transfer, lease, or assign the Property without approval of the Interim Receiver or further order of the Court.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE INTERIM RECEIVER

- 4. No Person shall sell, convey, transfer, lease, or assign the Property without approval of the Interim Receiver.
- 5. (i) The Debtors, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Interim Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Interim Receiver, and shall deliver all such Property (excluding Property subject to liens the validity of which is dependent on maintaining possession) to the Interim Receiver upon the Interim Receiver's request.
- 6. All Persons shall forthwith advise the Interim Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Interim Receiver or permit the Interim Receiver to make, retain and take away copies thereof and grant to the Interim Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto provided, however, that nothing in this paragraph 4 or in paragraph 5 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Interim Receiver due to the privilege attaching to solicitor-client communication or documents prepared in contemplation of litigation or due to statutory provisions prohibiting such disclosure.
- 7. If any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Interim Receiver for the purpose of allowing the Interim Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Interim Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Interim Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Interim Receiver with all such assistance in gaining immediate access to the information in the Records as the Interim Receiver may in its discretion require, including providing the Interim Receiver with instructions on the use of any computer or other system and providing the Interim Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE INTERIM RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

9. No Proceeding against or in respect of the Debtors or the Property shall be commenced or continued except with the written consent of the Interim Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors or the Property are hereby stayed and suspended pending further Order of this Court, provided, however, that nothing in this Order shall: (i) prevent any Person from commencing a Proceeding regarding a claim that might otherwise become barred by statute or an existing agreement, if such Proceeding is not commenced before the expiration of the stay provided by this paragraph; or (ii) affect a Regulatory Body's investigation in respect of the Debtors or an action, suit or proceeding that is taken in respect of the Debtors by or before the Regulatory Body, other than the enforcement of a payment order by the Regulatory Body or the Court. "**Regulatory Body**" means a person or body that has powers, duties or functions relating to the enforcement or administration of an Act of Parliament or of the legislature of a province.

NO EXERCISE OF RIGHTS OR REMEDIES

10. All rights and remedies (including, without limitation, set-off rights) against the Debtors or the Interim Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Interim Receiver or leave of this Court, provided however that nothing in this paragraph shall: (i) empower the Interim Receiver or the Debtors to carry on any business which the Debtors is not lawfully entitled to carry on; (ii) exempt the Interim Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment; (iii) prevent the filing of any registration to preserve or perfect a mortgage or security interest; or (iv) prevent the registration or filing of a lien or claim for lien or the commencement of a Proceeding to protect a lien or other rights that might otherwise be barred or extinguished by the effluxion of time, provided that no further steps shall be taken in respect of such lien, claim for lien or Proceeding except for service of the initiating documentation on the Debtors and the Interim Receiver. The stay and suspension shall not apply in respect of any "**Eligible Financial Contract**" as defined in section 65.1 of the BIA.

NO INTERFERENCE WITH THE INTERIM RECEIVER

11. No Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, including, without limitation, insurance coverage, without written consent of the Interim Receiver or leave of this Court. Nothing in this Order shall prohibit any party to an Eligible Financial Contract with the Debtors from terminating such contract or exercising any rights of set-off, in accordance with its terms.

CONTINUATION OF SERVICES

12. All Persons having oral or written agreements with the Debtors or statutory or regulatory mandates for the supply of goods and/or services, including, without limitation, all computer software, communication and other data services, centralized banking services, payroll services,

insurance, transportation services, utility or other services to the Debtors, are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Interim Receiver, and the Interim Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Interim Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Interim Receiver, or as may be ordered by this Court.

EMPLOYEES

13. Subject to the employees' rights to terminate their employment, all employees of the Debtors shall remain the employees of the Debtors until such time as the Interim Receiver, on the Debtors behalf, may terminate the employment of such employees. The Interim Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Interim Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5), 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*, SC 2005, c 47.

LIMITATION ON ENVIRONMENTAL LIABILITIES

14. (a) Notwithstanding anything in any federal or provincial law, the Interim Receiver is not personally liable in that position for any environmental condition that arose or environmental damage that occurred:
- (i) before the Interim Receiver's appointment; or
 - (ii) after the Interim Receiver's appointment unless it is established that the condition arose or the damage occurred as a result of the Interim Receiver's gross negligence or wilful misconduct.
- (b) Nothing in sub-paragraph (a) exempts an Interim Receiver from any duty to report or make disclosure imposed by a law referred to in that sub-paragraph.
- (c) Notwithstanding anything in any federal or provincial law, but subject to sub-paragraph (a) hereof, where an order is made which has the effect of requiring the Interim Receiver to remedy any environmental condition or environmental damage affecting the Property, the Interim Receiver is not personally liable for failure to comply with the order, and is not personally liable for any costs that are or would be incurred by any person in carrying out the terms of the order,
- (i) if, within such time as is specified in the order, within ten (10) days after the order is made if no time is so specified, within ten (10) days after the appointment of the Interim Receiver, if the order is in effect when the Interim Receiver is appointed, or during the period of the stay referred to in clause (ii) below, the Interim Receiver:
 - A. complies with the order, or

- B. on notice to the person who issued the order, abandons, disposes of or otherwise releases any interest in any real property affected by the condition or damage;
- (ii) during the period of a stay of the order granted, on application made within the time specified in the order referred to in clause (i) above, within ten (10) days after the order is made or within ten (10) days after the appointment of the Interim Receiver, if the order is in effect when the Interim Receiver is appointed, by,
 - A. the court or body having jurisdiction under the law pursuant to which the order was made to enable the Interim Receiver to contest the order; or
 - B. the court having jurisdiction in bankruptcy for the purposes of assessing the economic viability of complying with the order; or
- (iii) if the Interim Receiver had, before the order was made, abandoned or renounced or been divested of any interest in any real property affected by the condition or damage.

Nothing in this Order shall derogate from the protection afforded to the Interim Receiver by section 14.06 of the BIA or any other applicable legislation.

LIMITATION ON THE INTERIM RECEIVER'S LIABILITY

- 15. Except for gross negligence or wilful misconduct, as a result of its appointment or carrying out the provisions of this Order the Interim Receiver shall incur no liability or obligation that exceeds an amount for which it may obtain full indemnity from the Property. Nothing in this Order shall derogate from any limitation on liability or other protection afforded to the Interim Receiver under any applicable law, including, without limitation, Sections 14.06, 81.4(5) or 81.6(3) of the BIA.

INTERIM RECEIVER'S ACCOUNTS

- 16. The Interim Receiver and counsel to the Interim Receiver shall be paid their reasonable fees and disbursements and the Interim Receiver and counsel to the Interim Receiver shall be entitled to, and are hereby granted, a charge (the "**Interim Receiver's Charge**") on the Property as security for such fees and disbursements both before and after the making of this Order in respect of these proceedings, and the Interim Receivers' Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4) and 81.6(2) of the BIA.
- 17. The Interim Receiver and its legal counsel shall pass their accounts from time to time.
- 18. Prior to the passing of its accounts, the Interim Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE INTERIM RECEIVERSHIP

19. The Interim Receiver shall be at liberty and is hereby empowered to borrow, by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not at any time exceed \$70,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Interim Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Interim Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Interim Receiver's Charge and the charges set out in sections 14.06(7), 81.4(4) and 81.6(2) of the BIA.
20. Neither the Interim Receiver's Borrowings Charge nor any other security granted by the Interim Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.
21. The Interim Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "**Interim Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.
22. The monies from time to time borrowed by the Interim Receiver pursuant to this Order or any further order of this Court and any and all Interim Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Interim Receiver's Certificates.

ALLOCATION

23. Any interested party may apply to this Court, on notice to any other party likely to be affected, for an order allocating the Interim Receiver's Charge and Interim Receiver's Borrowings Charge amongst the various assets comprising the Property.

GENERAL

24. The Interim Receiver may, from time to time, apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
25. Nothing in this Order shall prevent the Interim Receiver from acting as a trustee in bankruptcy of the Debtors.
26. Unless otherwise ordered by this Court, the Interim Receiver will report to the Court from time to time, which reporting is not required to be in affidavit form and shall be considered by this Court as evidence.
27. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Interim Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Interim Receiver, as an officer of this Court, as

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

28. The Interim Receiver shall be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and for the recognition that the Interim Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.
29. The Applicant shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Interim Receiver from the Debtors' estate with such priority and at such time as this Court may determine.
30. Any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days notice to the Interim Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

INTERIM ORDER EXPIRATION

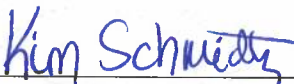
31. Pursuant to section 47(1) of the *BIA*, this Order shall continue until the earliest of:
 - (a) the taking of possession by a receiver, within the meaning of subsection 243(2) of the *BIA*, of the Property;
 - (b) the taking of possession by a trustee of the Property; or
 - (c) October 4, 2024, unless this Order is amended or extended by further order of this Court.

NOTICE AND SERVICE

32. The Applicant shall, within ten (10) days of the date of this Order, cause a true copy of this Order to be served by prepaid ordinary mail on all Persons to whom the Interim Receiver is required to send notice pursuant to section 245(1) of the *BIA* (the "**Notice**").
33. The Notice shall be deemed to have been received on the seventh day after mailing.
34. The Notice served pursuant to paragraph 32 above shall be accompanied by a cover letter in the form attached as Schedule "B" to this Order.
35. The Electronic Case Information and Service Protocol attached as Schedule "C" hereto (the "**Protocol**") is approved and adopted for these proceedings. Terms which are capitalized herein but otherwise not defined shall bear the respective meanings ascribed to them in the Protocol. Service of documents made in accordance with the Protocol shall (subject to review by the Court at the time of any application) constitute valid and effective service. A Case Website shall be established in accordance with the Protocol with the following URL: <https://www.bdo.ca/en-ca/extranets/customagintel>. Applications in respect of this matter may be made upon three days notice.

36. The failure of any Person to forward a Request for Electronic Service or a Request for Facsimile Service to the Service List Keeper shall release the Interim Receiver, the Applicant, and any other interested Person serving court materials in this matter from any requirement to provide further notice in respect of these proceedings to any such Person until such time as a properly completed request for such service is received from such Person by each of the counsel for the Interim Receiver and the Applicant.
37. The Applicant and the Interim Receiver shall be at liberty to serve the Notice on any other interested Person by prepaid ordinary mail, courier, personal delivery, facsimile or other electronic transmission to such Persons at their respective addresses as last shown on the records of the Applicant.

ISSUED at the City of Saskatoon, in the Province of Saskatchewan, this 19th day of September, 2024.


DEPUTY LOCAL REGISTRAR

CONTACT INFORMATION AND ADDRESS FOR SERVICE

Name of firm:	McKERCHER LLP
Name of lawyers in charge of file:	Janine L. Lavoie-Harding/Taylor Wilcox
Address of legal firm:	374 – 3 rd Avenue Saskatoon, SK S7K 1M5
Telephone number:	(306) 664-1265
Fax number:	(306) 653-2669
E-mail address:	j.lavoie-harding@mckercher.ca/ t.wilcox@mckercher.ca
File number:	128886.1

TO:

Custom Agricultural Intelligence Incorporated, Green Chem Consultants Inc., Bermman Micronutrient Incorporated and Bermman Haven Incorporated
c/o Cuelenaere LLP
200-450 2nd Avenue North
Saskatoon, SK S7K 2C3

SCHEDULE "A"

INTERIM RECEIVER'S CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that [INTERIM RECEIVER'S NAME], the Interim Receiver (the "**Interim Receiver**") of the assets, undertakings and properties of [DEBTOR'S NAME] (the "**Debtor**") acquired for, or used in relation to the Debtor's business, including all proceeds thereof (the "**Property**") appointed by Order of the Court of Queen's Bench of Saskatchewan (the "**Court**") issued the ____ day of _____, 20__ (the "**Order**") made in action _____, has received as such Interim Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$_____, being part of the total principal sum of \$_____ which the Interim Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly not in advance on the ____ day of each month] after the date hereof at a notional rate per annum equal to the rate of ____ per cent above the prime commercial lending rate of Bank of _____ from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Interim Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act* (Canada) and the right of the Interim Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at *.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Interim Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Interim Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.
7. The Interim Receiver does not undertake any personal liability to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of _____, 20__.

[INTERIM RECEIVER'S NAME], solely in its capacity as Interim Receiver of the Property, and not in its personal capacity

Per: _____

Name:

Title:

SCHEDULE "B"

COVER LETTER OF DEMAND FOR NOTICE

[Date]

[Address]

[Address]

[Address]

[Address]

Attention:

RE: IN THE MATTER OF THE INTERIM RECEIVERSHIP OF *

An Interim Receiver has been appointed by Order of the Court of Queen's Bench for Saskatchewan over the property, assets and undertaking of *. A copy of the Court Order appointing * as Interim Receiver is posted on the Case Website at: www.*

You may wish to monitor these proceedings. If you wish to do so, you may obtain up to date information respecting all court matters, including court applications and Interim Receiver's reports by accessing the Case Website at _____.

If at any time, you would like to be served with court documents relating to further proceedings in relation to this matter, please review the Electronic Case Information and Service Protocol (the "**Protocol**") set forth in Schedule "C" to the Order and complete and transmit a Request for Electronic Service (or where permitted a Request for Facsimile Service) to each of the following persons:

1. [Name of the Applicant]

c/o [Name and address of counsel for the Applicant]

Attention:

Email:

2. [Name of the Interim Receiver]

c/o [Name and address of counsel for the Interim Receiver]

Attention:

Email:

If you do not properly complete a request for service and forward that request by email to each of the above-referenced persons indicating that you require to be served with court documents in these proceedings, then you will not receive, nor will you be entitled to receive, any further notice of the proceedings.

DEMAND FOR NOTICE

TO:

1. [Name of the Applicant]
c/o [Name and address of counsel for the Applicant]
Attention:
Email:
Fax:

2. [Name of the Interim Receiver]
c/o [Name and address of counsel for the Interim Receiver]
Attention:
Email:
Fax:

Re: In the Matter of the Interim Receivership of *

I hereby request that notice of all further proceedings in the above Interim Receivership be sent to me in the following manner:

- (a) by email, at the following email address:

_____, or

- (b) I do not have the ability to receive electronic mail, and am therefore eligible to request, and do hereby request, notice by facsimile at the following facsimile number:

_____.

Signature: _____

Name of Creditor: _____

Address of Creditor: _____

Phone Number: _____

SCHEDULE "C"

ELECTRONIC CASE INFORMATION AND SERVICE PROTOCOL

EFFECTIVE AS OF DECEMBER 6, 2017

APPLICATION

1. This Electronic Case Information and Service Protocol shall apply to this proceeding except as otherwise ordered by the Court.

DEFINITIONS

2. For the purposes of this Protocol, the following capitalized terms shall have the meanings ascribed below:
 - (a) "**Case Website**" means the website referenced in paragraph * of the Implementation Order;
 - (b) "**Court**" means the Court of Queen's Bench for Saskatchewan, sitting in bankruptcy if applicable;
 - (c) "**Court Document**" means a document in this proceeding which must be served for the purposes of this proceeding and/or is to be filed, or has been filed or issued in the Court, including:
 - (i) originating applications;
 - (ii) notices of application;
 - (iii) affidavits;
 - (iv) reports of a Court Officer;
 - (v) briefs of law;
 - (vi) books of authorities;
 - (vii) draft orders;
 - (viii) fiats; and
 - (ix) issued orders;
 - (d) "**Court Officer**" means the receiver, monitor or proposed trustee appointed by or reporting to the Court in this proceeding;
 - (e) "**Creditor List**" means the list of creditors to be compiled in accordance with the terms of the Implementation Order;
 - (f) "**Email**" means electronic mail transmitted to a specified addressee or addressees;

- (g) "**Email Address List**" means the Word Format list provided for in paragraph 23 of this Protocol;
- (h) "**Hyperlink**" means an active link located within an Email message or on a website, by which means an interested person can click to be linked to a document or part of a document on the Case Website;
- (i) "**Implementation Order**" means the order of the Court to which this Protocol is scheduled, and by which this Protocol is implemented;
- (j) "**PDF Format**" means the Portable Document Format compatible with a number of programs, including Adobe Acrobat and Acrobat Reader;
- (k) "**Protocol**" means this Electronic Case Information and Service Protocol;
- (l) "**Request for Electronic Service**" or "**RES**" means a request in the form appended to this Protocol as Appendix 1;
- (m) "**Request for Facsimile Service**" or "**RFS**" means a request in the form appended to this Protocol as Appendix 2;
- (n) "**Request for Removal from Service List**" or "**RFR**" means a request in the form appended to this Protocol as Appendix 3;
- (o) "**Service List**" means the list to be created pursuant to paragraphs 16 to 19 of this Protocol;
- (p) "**Service List Keeper**" means the person(s) appointed to keep the Service List pursuant to paragraph 16 of this Protocol;
- (q) "**Supplementary Email Address List**" has the meaning given to it in paragraph 26(b) of this Protocol;
- (r) "**Supplementary Service List**" has the meaning given to it in paragraph 26(a) of this Protocol;
- (s) "**URL**" means a Uniform Resource Locator which acts as an address for a webpage or Hyperlink;
- (t) "**Web Host**" means that person or persons appointed by the Court Officer for the purposes of hosting and maintaining the Case Website and receiving and posting case information to the Case Website as provided for in the Implementation Order and in this Protocol; and
- (u) "**Word Format**" means a format compatible with Microsoft Word

CASE WEBSITE

3. The Case Website shall be established in accordance with the Implementation Order.
4. The Case Website shall be hosted by the Web Host.
5. The Case Website shall be designed to ensure easy public access thereto and to any documents posted thereon. The Case Website shall be specifically devoted to the posting, organization,

storage and display of electronic versions of Court Documents and other related documents as provided for herein.

6. The Web Host shall post the following categories of documents, as served or to be served:
 - (a) originating applications;
 - (b) notices of application;
 - (c) affidavits, including exhibits, and other material filed by a moving or responding party with respect to an application;
 - (d) briefs and written arguments filed by any party with respect to an application;
 - (e) books of authorities (where the Web Host, in its discretion, determines that a book of authorities should be posted);
 - (f) reports filed by the Court Officer;
 - (g) orders, fiats, endorsements and judgments;
 - (h) the current version of the Service List and Email Address List;
 - (i) the name and Email address of each of the Service List Keeper(s) and the Web Host(s); and
 - (j) any document that requires dissemination to interested parties, such as summaries of claims processes, proof of claim forms, notices of creditor meetings, plan disclosure statements, plans of reorganization and voting letters, as requested by a party or the Court Officer.
7. Documents that have been sealed by Court order and documents in respect of which sealing orders have been or are being requested shall not be posted on the Case Website.
8. The Web Host may post other case-related information to the Case Website in its discretion. Nothing in this Protocol shall affect any requirements set out in any legislation or regulations with respect to the posting of documents to a website by the Court Officer.
9. To the extent practicable, the Web Host shall post links to foreign proceedings related to this proceeding on the Case Website.
10. If the Web Host is uncertain whether a document should be posted on the Case Website, the Web Host may seek directions from the Court.
11. Any party intending to bring an application in this proceeding shall, if reasonably practicable, provide an electronic copy of Court Documents to be served to the Web Host for posting on the Case Website prior to service to facilitate service by use of Hyperlink.
12. The Web Host shall use its best efforts to post documents provided to it by a party to these proceedings in PDF Format on the Case Website as soon as practicable.
13. The Web Host shall maintain the Case Website for a period of at least six months after the earlier of the completion of this proceeding or the discharge of the Court Officer.

14. The Web Host is entitled to charge for the time spent maintaining the Case Website at its usual hourly rates. No additional charges or fees may be claimed with respect to the establishment and maintenance of the Case Website.
15. The Web Host shall use its best efforts to maintain the Case Website in a current and complete state. In addition to any other protection that may be available to the Web Host by statute or court order the Web Host shall incur no liability or obligation in carrying out the provisions of this Protocol and, in particular, with respect to the creation and maintenance of the Case Website, except as a result of any gross negligence or wilful misconduct on the part of the Web Host.

SERVICE LIST

16. Prior to serving notice of the Implementation Order, the Court Officer shall designate and identify, in conjunction with service thereof, a person or persons who shall be responsible for keeping the Service List in this proceeding (the "**Service List Keeper**").
17. Following service of the Implementation Order, the Service List Keeper shall prepare the initial Service List for this proceeding, which shall include:
 - (a) counsel for the applicant in the proceeding;
 - (b) the Court Officer appointed in the matter and counsel for the Court Officer; and
 - (c) counsel for any party who appeared at the application giving rise to the Implementation Order.
18. Thereafter, the Service List Keeper shall add to the Service List in a timely manner:
 - (a) any person completing and delivering to the Service List Keeper a Request for Electronic Service (or RES) in the form contained in Appendix 1;
 - (b) any person (other than legal counsel, who are required to receive service by Email) completing and delivering to the Service List Keeper a Request for Facsimile Service (or RFS) in the form contained in Appendix 2, in which they certify that they do not have access to Email; and
 - (c) any other person as the Court may order.
19. The Service List shall list names, addresses, Email addresses, facsimile numbers (where permitted pursuant to this Protocol) and telephone numbers (if available) of the persons thereon.
20. Upon adding a person to the Service List, the Service List Keeper shall send an Email (or where permitted, facsimile) message to that person identifying themselves as the Service List Keeper and advising that:
 - (a) the person has been placed upon the Service List,
 - (b) Court Documents will be validly served upon the person by Email (or where permitted, facsimile); and
 - (c) any person on the Service List may serve Court Documents on any other person on the Service List in accordance with this Protocol.

21. Any person on the Service List may request in writing that the Service List Keeper remove that person by delivering a Request for Removal from Service List (or RFR) in the form contained in Appendix 3. Upon receipt of any such request, the Service List Keeper shall comply with the request. Subject to order of the Court, upon removal, any such person will no longer be entitled to service of documents or notice of further proceedings.
22. Those persons who are interested in monitoring a proceeding but are not required to be served with Court Documents are not to be placed on the Service List. Such persons should monitor this proceeding by accessing the Case Website.
23. In addition to the Service List, the Service List Keeper shall create and maintain a document, capable of being copied in Word Format, which contains the up to date Email addresses of all persons on the Service List (the "**Email Address List**"). The purpose of the Email Address List is to allow persons on the Service List to copy and paste the Email addresses of the persons listed on the Service List into Emails for the purpose of serving Court Documents. This process is designed to avoid service of Court Documents using out of date or inaccurate Service Lists, and to discourage the undesirable practice of serving Court Documents by a "reply to all" on a previous Email.
24. The Service List Keeper shall, on a timely and periodic basis, provide an updated copy of the Service List and of the Email Address List to the Web Host for posting on the Case Website.
25. The Service List Keeper shall use its best efforts to maintain the Service List and Email Address List in a current and accurate state. In addition to any other protection that may be available to the Service List Keeper by reason of statute or court order, the Service List Keeper shall incur no liability in carrying out the provisions of this Protocol and, in particular, with respect to the creation or maintenance of the Service List and Email Address List, except for any gross negligence or wilful misconduct on its part.
26. During the course of this proceeding, certain applications may require service of Court Documents on respondents with an interest in that particular application only (for example, service on lien claimants with an interest only in a specific property which is the subject of a proposed sale approval and vesting order). In such circumstances:
 - (a) the party bringing the application shall prepare a service list identifying only the respondents that the applicant is required to serve or otherwise wishes to serve (a "**Supplementary Service List**");
 - (b) the party bringing the application shall prepare an Email address list corresponding to the Supplementary Service List (a "**Supplementary Email Address List**");
 - (c) the body of the original service Email shall note that the entire Service List has not been served;
 - (d) the party bringing the application shall append the Supplementary Service List and Supplementary Email Address List to the original service Email; and
 - (e) the affidavit of service with respect to that application shall include the Supplementary Service List.

SERVICE OF DOCUMENTS

27. Unless otherwise ordered by the Court, and except as provided herein, Email shall be the required mechanism to serve Court Documents on those persons referenced on the Service List.
28. All Court Documents shall be served by Email by way of a PDF Format file attached to, or by Hyperlink to such Court Document(s) embedded in, a service Email.
29. Any party wishing to serve a Court Document in this proceeding shall serve them upon the recipients listed in the current the Email Address List posted on the Case Website, as well as any recipients listed in the Service List entitled to service other than by e-mail pursuant to this Protocol. If possible, the serving party shall first make enquiries of the Service List Keeper to determine if the Service List Keeper is aware of any person who has filed a request to be added to the Service List or the Email Address List who has not yet been added.
30. Originating Applications, Notices of Application and any other document specified by court order shall be appended in PDF Format to the service Email.
31. All other documents shall, unless it is impracticable to do so by reason of time constraints or otherwise, be served by way of a Hyperlink embedded in the service Email, in accordance with the following:
 - (a) Any party filing material with the Court in these proceedings may request that the Web Host post documents (including Court Documents) to the Case Website. Any such document shall be provided in PDF Format. The Web Host shall post such documents as soon as practicable. The Web Host shall retain the discretion to refuse documents which do not appear to comply with the requirements of this Protocol. The Web Host shall inform the party providing documents immediately upon posting, and provide Hyperlink information for each such document.
 - (b) Where a party is serving more than one document by Email by way of Hyperlink, the service Email shall specify each document being served and shall include a separate Hyperlink for each such document being served.
32. A service Email shall:
 - (a) clearly state in the subject line of the Email:
 - (i) notification that a Court Document is being served;
 - (ii) a recognizable short form name of this proceeding; and
 - (iii) the nature of this proceeding or the order being served;
 - (b) identify the document(s) being served and:
 - (i) where the document(s) is/are attached, so indicate, with the identified documents attached in PDF Format with identifying filenames;
 - (ii) where the document(s) is/are being served by Hyperlink, so indicate and link the document(s) by Hyperlink to the Case Website. Where a party is serving more than one document in this manner, the service Email shall specify each document being served and shall include a separate Hyperlink for each such document being served;

- (c) identify the party serving the Court Document; and
 - (d) provide the date of the proceeding and any other specific information with respect to the proceeding such as, for example, a specific commencement time or court location if known, in substantial accordance with format set forth in Appendix 4.
33. Where service by facsimile is authorized:
- (a) the transmission shall contain a copy of the service Email and of any document attached thereto;
 - (b) the facsimile cover sheet shall contain the following notation:

You are being served by fax with court documents, pursuant to the Order of the Court of Queen’s Bench for Saskatchewan made <insert date> and in particular, the provisions of paragraphs <insert paragraph numbers> thereof. You may view that Order at the Case Website, and this transmission and reference to that document constitutes service of that Order upon you.

Particulars of the documents to be served and other information related to the associated Court matter are contained in the message following.

Please note that documents referenced in the following message but which are not attached to this transmission may be viewed at the Case Website located at <insert a list of documents and the URL for each document>.
34. Upon serving documents not already posted on the Case Website, the serving party shall immediately send an electronic copy of each to the Web Host, with a request to post the documents.
35. If a serving party receives notification of an Email or facsimile transmission failure, they shall make reasonable efforts to ensure that successful transmission of the Court Document occurs or that the Court Documents and related information come to the attention of the intended recipient or his or her firm.
36. Even though a Court Document has been served in accordance with this Protocol, a person may show that the Court Document:
- (a) did not come to the person’s notice;
 - (b) came to the person’s notice later than when it was served or effectively served; or
 - (c) was incomplete or illegible.
37. Each party serving a Court Document in accordance with this Protocol shall prepare an affidavit of service containing the particulars of the service including the Service List served, the Email addresses to which Court Documents were sent and the time of the Emailing. A copy of the affidavit of service shall be filed with the Court.
38. Where, by the nature of the matter before the Court, it is appropriate to serve persons that are not on the Service List, any Court Document may be served as follows:

- (a) if the person is listed on the Creditor List, by prepaid ordinary mail, courier, personal delivery, facsimile or other electronic transmission to such person at their respective addresses as last shown on the Creditor List, in which case service shall be deemed to have been effected if sent by personal delivery, on the date of delivery; if sent by courier, facsimile or other electronic transmission, on the next business day following the date of forwarding thereof; or if sent by prepaid ordinary mail, on the seventh day after mailing;
- (b) if the person is not listed on the Creditor List, by prepaid ordinary mail, courier, personal delivery, facsimile or other electronic transmission to such persons at their respective addresses as last shown on the records of the applicant or the Court Officer or as otherwise publicly available; and
- (c) otherwise, by service effected in accordance with *The Court of Queen's Bench Rules*.

APPENDIX 1

REQUEST FOR ELECTRONIC SERVICE ("RES")

Please refer to important notes below.

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN	
In Bankruptcy and Insolvency	
In the Matter of the	
<input type="checkbox"/> CCAA <input type="checkbox"/> Receivership <input type="checkbox"/> BIA Proposal <input type="checkbox"/> Other _____	
of:	
XYZ Company Ltd (the "Debtor")	
< Insert URL for Case Website >	
Legal Counsel to Person listed below: (please provide firm name, lawyer's name, address and Email address) Please indicate your preference (by checking applicable box below): <input type="checkbox"/> Serve counsel only <input type="checkbox"/> Serve counsel & person listed below	Law Firm Name: _____ Lawyer Name: _____ Address: _____ _____ Email address: _____
Name of Person requesting Service: (please provide full legal name, address, Email address)	Name: _____ Address: _____

and describe legal relationship to the Debtor)	<hr/> Email address: _____
Date: (insert current date)	Date: _____

I acknowledge having read the Saskatchewan Court of Queen’s Bench Electronic Case Information and Service Protocol. I hereby request to be placed on the Service List. By so doing, I agree that the person(s) named above that each accepts service by electronic means in this matter and will be bound by that service:

Name and Position of Person Making Request

PLEASE RETURN SIGNED COPY OF FORM TO *<insert name of Service List Keeper here>*:
<Email address> 1 306-xxx-xxxx

IMPORTANT NOTES

1. The Service List is intended to provide a timely and efficient method for effecting service in bankruptcy and insolvency in accordance with the Electronic Case Information and Service Protocol, a copy of which has been posted at *.
2. Persons interested solely in monitoring the proceedings should do so by reference to the Case Website noted above and should not request to be placed on the Service List.
3. By filing this RES form, you hereby agree that that you and any other person referenced herein accepts service by facsimile transmission as the sole means of service and will be bound by that service.
4. Parties residing outside of Saskatchewan should consider whether, based on substantive law, the delivery of an RES constitutes an attornment to the Saskatchewan proceedings.

APPENDIX 2

REQUEST FOR FACSIMILE SERVICE ("RFS")

(only available to parties not having access to Email)

Please refer to important notes below.

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN	
In Bankruptcy and Insolvency	
In the Matter of the	
<input type="checkbox"/> CCAA <input type="checkbox"/> Receivership <input type="checkbox"/> BIA Proposal <input type="checkbox"/> Other _____	
of:	
XYZ Company Ltd (the "Debtor")	
< Insert URL for Case Website >	
Name of Person requesting Service: (please provide full legal name, address, Email address and describe legal relationship to the Debtor)	Name: _____ Address: _____ _____ Facsimile number: _____
Date: (insert current date)	Date: _____

I acknowledge having read the Saskatchewan Court of Queen's Bench Electronic Case Information and Service Protocol. I hereby request to be placed on the Service List.

I hereby certify that I do not have access to Email, and that I require to be given notice of and to be served with documents by way of facsimile transmission.

By so doing, I agree that I accept service by facsimile in this matter and will be bound by that service:

Name and Position of Person Making Request

PLEASE RETURN SIGNED COPY OF FORM TO *<insert name of Service List Keeper here>*: 306-xxx-xxxx

IMPORTANT NOTES:

1. The Service List is intended to provide a timely and efficient method for effecting service in bankruptcy and insolvency in accordance with the Electronic Case Information and Service Protocol, a copy of which has been posted at *.
2. Persons interested solely in monitoring the proceedings should do so by reference to the Case Website noted above and should not request to be placed on the Service List.
3. By filing this RFS form, you hereby agree that you accept service by facsimile transmission as the sole means of service and will be bound by that service.
4. Parties residing outside of Saskatchewan should consider whether, based on substantive law, the delivery of an RFS constitutes an attornment to the Saskatchewan proceedings.

APPENDIX 3

REQUEST FOR REMOVAL FROM SERVICE LIST ("RFR")

Please refer to important notes below.

COURT OF QUEEN'S BENCH FOR SASKATCHEWAN	
In Bankruptcy and Insolvency	
In the Matter of the	
<input type="checkbox"/> CCAA <input type="checkbox"/> Receivership <input type="checkbox"/> BIA Proposal <input type="checkbox"/> Other _____	
of:	
XYZ Company Ltd (the "Debtor")	
< Insert URL for Case Website >	
Name of Person or Counsel requesting Removal from Service List: (please provide full legal name, address, Email address (or facsimile number))	Name: _____ Address: _____ _____ Email address: _____
Date: (insert current date)	Date: _____

I wish to opt out of all further notice of these proceedings, and hereby request to be removed from the Service List.

I understand and acknowledge that delivery of this request to any party to this proceeding relieves all parties to this proceeding from any requirement to provide further notice of any steps in these proceedings to me.

I hereby represent that I am the person named above or have authority to deliver this request on behalf of such person.

Name and Position of Person Making Request

PLEASE RETURN SIGNED COPY OF FORM TO *<insert name of Service List Keeper here> <insert Email address of Service List Keeper here> 306-xxx-xxxx*

APPENDIX 4

FORMAT FOR SERVICE EMAILS

TO: <Email addresses of parties to be served>
FROM: <Email address of party serving documents>
SUBJECT: Service of Court Documents - QB No. * of * (<Name of Judicial Centre>) - <Nature of Proceeding or Order Being Served>
ATTACHMENTS: <Documents Attached to Email>

You are hereby served with the Court Documents referenced below by <Name of Counsel> of <Name of Firm>, legal counsel for <Name of Party Represented> <Email address for service of counsel serving>.

The following Court Documents for service are attached to this Email:

<u>Name of Document</u>	<u>Filename</u>
-------------------------	-----------------

<enumerated list of documents and filenames>

The following Court Documents for service are posted on the Case Website and can be accessed by way of the links embedded in the filenames below:

<u>Name of Document</u>

<enumerated list of documents with embedded Hyperlinks>

[If required] This matter will be heard on <day>, <date> at <time> before <Justice of the Court if known> at the courthouse at <City>, located at <address>.

This Email is effecting service of court documents pursuant to the Order of the Court of Queen's Bench made <insert date > and in particular, the provisions of paragraphs <insert paragraph numbers> thereof. You may view that Order by clicking <here (with embedded link)>, and this Email constitutes service of that order upon you.

You are receiving this Email because you have filed a request for service of documents in this proceeding with <Name of Service List Keeper>. If you do not wish further notice of these proceedings (which includes service of all court documents) you may contact <Name of Service List Keeper> at <Email address with embedded link>, and ask to be removed.

Appendix B – Internal Financial Statements for CAII as at August 31, 2024

Custom Agricultural Intelligence Inc

Balance Sheet

As of August 31, 2024

	TOTAL
Assets	
Current Assets	
Cash and Cash Equivalent	
10030 Clearing Account - Lusher Credit Cards	0.00
10050 Bank Suspense	0.00
10100 CIBC CAD Chequing (5314712)	-248,325.36
10150 HSBC	15,103.48
10200 CIBC USD Chequing (0426814)	76.61
10250 HSBC	-107.45
10300 RBC CAD Chequing (100-180-9)	-206,037.34
10300 RBC CAD Chequing (100-763-2)	-54,925.22
10600 Cash on hand	-596.00
10800 Legal Trust Account	0.00
Petty Cash	0.00
12000 Undeposited Funds	0.00
Total Cash and Cash Equivalent	\$ -494,811.28
Accounts Receivable (A/R)	
11000 Accounts Receivable	459,333.47
Total Accounts Receivable (A/R)	\$459,333.47
11400 Allowance for Doubtful Accounts	0.00
11500 Loans Receivable - Employees	41,700.00
11600 Grant Receivable	0.00
13100 Prepaid Expenses	58,321.10
13150 Prepaid Legal Fees	29,230.00
13400 Inventory	0.00
13500 Raw Materials Inventory	899,730.35
13700 Finished Goods Inventory	196,666.59
Total 13400 Inventory	1,096,396.94
13800 Accrued Receivables	0.00
13900 Prepaid Deposits	186,733.54
Deposit	0.00
Deposit on Building Purchase	0.00
Equipment for Sale	0.00
Repayment	
Last Paycheck hours recalculation	0.00
Seminar Reimbursement Repayment	0.00
Vehicle Loan Repayment	0.00
Total Repayment	0.00
Total Current Assets	\$1,376,903.77

Custom Agricultural Intelligence Inc

Balance Sheet

As of August 31, 2024

	TOTAL
Non-current Assets	
Property, plant and equipment	
15000 Furniture and Equipment	1,232,816.01
15020 Laboratory Equipment	82,556.88
15030 Scale equipment & system	0.00
15040 Furniture & Equipment - Under Capital Lease	95,739.20
15050 Accumulated Depreciation, Furniture & Equipment	-911,567.74
Total 15000 Furniture and Equipment	499,544.35
15100 Vehicles	41,230.67
15140 Vehicle 10.1	0.00
15150 Accumulated Depreciation, Vehicles	-39,051.01
Total 15100 Vehicles	2,179.66
15200 Buildings and Improvements	8,155,445.07
15203 Building Under Construction (Culver Ave)	0.00
15205 Accumulated Depreciation, Buildings & Improvements	-1,066,801.17
15230 Warehouse Building	0.00
15250 Office Buildings	0.00
15270 Leasehold Improvements	0.00
Total 15200 Buildings and Improvements	7,088,643.90
15204 Building Under Construction (Inland Dr)	16,841.07
15210 Buildings - Under Capital Lease	333,875.30
15212 Accumulated Depreciation, Buildings Under Capital Lease	-62,267.87
Total 15210 Buildings - Under Capital Lease	271,607.43
15400 Computer Equipment	56,166.83
15450 Custom Software	746.63
15500 Accumulated Depreciation, Computer Software	-49,388.93
Total 15400 Computer Equipment	7,524.53
15501 Aircraft	2,593.16
15510 Accumulated Depreciation, Aircraft	-1,945.01
Total 15501 Aircraft	648.15
15600 Machinery and Equipment (M&P)	1,098,585.74
15650 Machinery & Equipment - Under Capital Lease	0.00
15670 Accumulated Depreciation, Machinery & Equipment	-988,416.41
Total 15600 Machinery and Equipment (M&P)	110,169.33
15950 Land	2,719,121.17
15965 Land - 238 Sedley	0.00
15980 Storage Areas (class 17 8%)	181,718.48
15990 Accumulated Depreciation, Storage Areas	-57,649.49
Total 15980 Storage Areas (class 17 8%)	124,068.99
Right of Use Asset - 2023 Hangcha	48,406.00
Total Property, plant and equipment	\$10,888,754.58

Custom Agricultural Intelligence Inc

Balance Sheet

As of August 31, 2024

	TOTAL
18700 Security Deposits Asset	5,837.82
18800 Investment - Trademax Global	148,536.41
18850 Investments - Other	2.04
18900 Investment - GIC	51,880.13
19000 Due from related Parties	2,155.75
19100 Due to/from Bermman Micronutrient	527,723.69
19200 Due to/from Green Chem Consultants	-1,492,600.50
19300 Due to/from Power Gifting Services	-415.89
19500 Due to/from Bermman Haven Inc.	310,846.36
19600 Due to/from Lusher Construction	550,246.81
19700 Due to/from CAI Foundation	0.00
19800 Due to/from Pherilus Holdings	5,298.98
19900 Due to/from Transverto Technologies	1,015,034.97
Total 19000 Due from related Parties	918,290.17
Total Non Current Assets	\$12,013,301.15
Total Assets	\$13,390,204.92
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable (A/P)	
20000 Accounts Payable	276,503.02
20100 Accounts Payable (A/P) - USD	172,363.26
20200 Accounts Payable (A/P) - NGN	0.00
20300 Accounts Payable (A/P) - EUR	122.29
Total Accounts Payable (A/P)	\$448,988.57
Credit Card	
21505 HSBC Mastercard (6872) - Peter	10,561.64
21510 HSBC Mastercard (9806) - Bernice	31,306.69
21515 HSBC Mastercard (2420) - Angellina	0.00
22000 CIBC Visa Payable	0.00
22900 Home Depot CC Payable (5938)	0.00
22950 Reimbursements	0.00
Due to Bernice & Emmanuel	4,242.74
RBC Visa (2298)	149.50
Total Credit Card	\$46,260.57
21000 Accrued Liabilities	2,078.03
21100 Wages Payable	0.00
23000 Deferred Revenue	10,580,756.89
23210 GST/HST Payable	-12,124.87
23300 Current portion of obligations under Capital leases	0.00
23330 PST Payable (SK)	28.81
23350 Receiver General Suspense	26,290.06
23370 Saskatchewan Finance Suspense	517.95

Custom Agricultural Intelligence Inc

Balance Sheet

As of August 31, 2024

	TOTAL
23600 Payroll Liabilities	7,391.99
23610 AD&D Employee	0.00
23620 Dental Benefits Employee	0.00
23630 Dep Life Insurance	0.00
23640 Federal Taxes	82,316.11
23650 Group RRSP	8,550.00
23660 Health Benefits Employee	6,395.56
23670 Life Insurance Employee	0.00
23680 Vacation Pay	16,215.85
Taxable Benefit	1,300.00
Total 23600 Payroll Liabilities	122,169.51
23690 Accrued Vacation Pay.	0.00
23900 Corporate Taxes Payable	134,314.76
24000 RBC Operating Line of Credit	38.15
24100 USD Line	0.00
Direct Deposit Payable	0.00
Total Current Liabilities	\$11,349,318.43
Non-current Liabilities	
23700 Due to Related Parties	4,251.13
23710 Due to/from Bernice & Emmanuel	71,100.73
Total 23700 Due to Related Parties	75,351.86
24250 Interest Payable on Long-Term Debt	0.00
24400 Truck Loan	0.00
24500 John Deere Tractor Loan	0.00
25000 Loan to shareholders	-31,638.35
25200 Shareholder Loan - Bernice	-21,580.92
25300 Shareholder Loan - Emmanuel	-213,051.67
Total 25000 Loan to shareholders	-266,270.94
26000 CIBC Bank Loan (2149257)	0.00
26300 CIBC Bank Loan (2149052)	667,101.74
26400 CIBC Bank Loan (2149559)	3,507,201.70
26500 CIBC Bank Loan (2149354)	1,103,850.00
26700 First Insurance of Canada Loan	43,663.18
26800 CEBA Loan	40,000.00
26900 Future Income Taxes Payable	-112,556.00
27000 Lease Liability - 2023 Hangcha	37,075.21
Total Non-current Liabilities	\$5,095,416.75
Total Liabilities	\$16,444,735.18
Equity	
30000 Opening Balance Equity	0.00
3015 Dividend Refund	0.00
30200 Dividends Paid	0.00
31000 Common Shares	100.00
33000 Share Capital	0.00
Retained Earnings	-2,893,303.80

Custom Agricultural Intelligence Inc

Balance Sheet
As of August 31, 2024

	TOTAL
Profit for the year	-161,326.46
Total Equity	\$ -3,054,530.26
Total Liabilities and Equity	\$13,390,204.92

Custom Agricultural Intelligence Inc

Profit and Loss

February - August, 2024

	TOTAL
INCOME	
43000 Consultancy Fee	8,940.00
44000 Custom Formulation Products	112,775.00
45000 Billable Expense Income	13,830.60
47500 Rent Revenue	420,000.00
47900 Laboratory Testing Revenue	200.00
49600 Uncategorized Income	0.00
Total Income	\$555,745.60
COST OF GOODS SOLD	
51000 Freight and Shipping Costs	10,127.47
51010 Subcontracts	4,968.45
52000 Purchases	3,872.36
Total Cost of Goods Sold	\$18,968.28
GROSS PROFIT	\$536,777.32
EXPENSES	
52000 Payroll Expenses	
52030 Employer's portion of employee benefits	3,669.50
52040 Retirement	4,300.00
52050 Taxes	24,272.32
52060 Wages	313,322.09
Total 52000 Payroll Expenses	345,563.91
53000 Professional Fees	47,802.27
53100 Office/General Administrative Expenses	302.00
53110 Computer and Internet Expenses	1,448.77
53115 Software Expenses	1,441.55
53120 Dues and Subscriptions	1,182.79
53125 Office Supplies	1,865.15
53135 Business fee	4,000.00
53150 Janitorial services	2,499.53
53160 Post & Courier	197.69
53165 Security	788.32
53180 HR Supplies	117.05
53185 Lab Supplies	12,896.03
Total 53100 Office/General Administrative Expenses	26,738.88
53400 Advertising	1,946.26
54000 Automobile Expense	250.70
54050 Repairs and Maintenance	170.19
54065 Fuel Costs	1,169.79
54070 Supplies	2,548.13
54090 Uniforms	909.18
Total 54070 Supplies	3,457.31
54100 Utilities	61,096.81
54110 Telephone & Internet	13,223.98
Total 54100 Utilities	74,320.79

Custom Agricultural Intelligence Inc

Profit and Loss

February - August, 2024

	TOTAL
55000 Bank Charges and Processing Fees	179.00
55020 QuickBooks Payments Fees	2,477.38
55040 Bank charges	10,270.29
Total 55000 Bank Charges and Processing Fees	12,926.67
56000 Insurance Expenses	19.02
56500 Meals and Entertainment	120.90
57000 Equipment Rental Expenses	1,610.77
57100 Rent Expense	55,209.01
59000 Uncategorized Expenses	13,121.73
59010 Property Tax	-3,047.71
6000 Interest Expense	42,731.54
Unidentified Expense	33,626.12
70000 Depreciation Expense	46,648.55
Total Expenses	\$704,386.70
OTHER INCOME	
62600 Other Income	7,500.00
Total Other Income	\$7,500.00
OTHER EXPENSES	
71000 Exchange Gain or Loss	0.76
72000 Penalties and settlements	1.48
73500 Non-Deductible Interest & Penalties	1,214.84
Total Other Expenses	\$1,217.08
PROFIT	\$ -161,326.46

Appendix C – Personal Property Registry Search for CAII

Search Result List

Searching Party: BDO Canada Limited
 Search Date: 18-Sep-2024 11:55:05
 Search Type: Standard

Search #: 204539085
 Client Reference #:

Search Criteria

Search By: Business Debtor Name

Business Name

Custom Agriculture Intelligence Incorporated

The following list displays all matches & indicates the ones that were selected.

6 Registration(s) Found: Exacts (0) - Similar (6)

Select	Match	Registration #	Registration Type	Debtor Name	City	Enforcement Instruction Registration #
Yes	Similar	301943704	Security Agreement	CUSTOM AGRICULTURAL INTELLIGENCE INCORPORATED	Sedley	N/A
Yes	Similar	302413168	Security Agreement	CUSTOM AGRICULTURAL INTELLIGENCE INCORPORATED	SHERWOOD	N/A
Yes	Similar	302492442	Security Agreement	CUSTOM AGRICULTURAL INTELLIGENCE INCORPORATED	SEDLEY	N/A
Yes	Similar	302516666	Security Agreement	CUSTOM AGRICULTURAL INTELLIGENCE INCORPORATED	R.M. OF SHERWOOD	N/A
Yes	Similar	302562938	Security Agreement	CUSTOM AGRICULTURAL INTELLIGENCE INCORPORATED	Regina	N/A
No	Similar	100060645	Security Agreement	CUSTOM AGRICULTURE SERVICES INC	Saskatoon	N/A

6 Registration(s) Found: Exacts (0) - Similar (6)

Registrations

Current - Similar

Registration Type: Personal Property Security Agreement
 Registration Date: 23-Aug-2019 13:37:07

Registration #: 301943704
 Expiry Date: 23-Aug-2029

Event Type: Amendment
 Transaction Reason: Regular

Transaction Description: Renewal – Lifetime changed.

Notations

Trust Indenture: NO

Registrant

Party ID: 153199455 - 1

Address: 2 Robert Speck Parkway, 15th FL

Entity Type: Business
Name: Teranet Collateral Management
Solutions Corporation

Mississauga, Ontario
L4Z1H8
Canada

Secured Party

Item #: 1
Party ID: 151689871 - 5
Entity Type: Business
Name: Canadian Imperial Bank of Commerce

Address: 305 Milner 6th Floor
Scarborough, Ontario
M1B3V4
Canada

Debtor Party

* **Item #:** 1
Party ID: 153302894 - 1
Entity Type: Business
Name: CUSTOM AGRICULTURAL
INTELLIGENCE INCORPORATED

Address: Po Box 119
Sedley, Saskatchewan
S0G4K0
Canada

General Property

ALL OF THE DEBTOR'S PRESENT AND AFTER-ACQUIRED PERSONAL PROPERTY

Current - Similar

Registration Type: Personal Property Security
Agreement
Registration Date: 28-Apr-2023 09:26:58

Registration #: 302413168
Expiry Date: 28-Apr-2033

Event Type: Setup
Transaction Reason: Regular

Notations

Trust Indenture: NO

Registrant

Party ID: 150000519 - 1
Entity Type: Business
Name: Canadian Securities Registration
Systems

Address: 4126 Norland Avenue
Burnaby, British Columbia
V5G3S8
Canada

Secured Party

Item #: 1
Party ID: 154070489 - 1
Entity Type: Business
Name: HSBC BANK CANADA

Address: 115-1801 HAMILTON STREET
Regina, Saskatchewan
S4P4B4
Canada

Debtor Party

* Item #: 1	Address: 1801 CULVER AVENUE
Party ID: 154126830 - 1	SHERWOOD, Saskatchewan
Entity Type: Business	S4K0A6
Name: CUSTOM AGRICULTURAL INTELLIGENCE INCORPORATED	Canada

General Property

the principal sum, interest, and all other monies owing and payable or hereafter owing and payable to the undersigned pursuant to the terms of the instrument or instruments 128-168072-550, if any, described in the Schedule "A" to this Agreement, and the entire right, title and interest of the undersigned in and to the Instrument, all renewals thereof, substitutions therefor, and accretions and additions thereto, and all proceeds thereof; Amount: 50,000.00

Current - Similar

Registration Type: Personal Property Security Agreement	Registration #: 302492442
Registration Date: 30-Nov-2023 10:48:33	Expiry Date: 30-Nov-2028

Event Type: Setup
Transaction Reason: Regular

Notations

Trust Indenture: NO

Registrant

Party ID: 150000519 - 1	Address: 4126 Norland Avenue
Entity Type: Business	Burnaby, British Columbia
Name: Canadian Securities Registration Systems	V5G3S8 Canada

Secured Party

Item #: 1	Address: 5046 Mainway, Unit 1
Party ID: 153910790 - 1	Burlington, Ontario
Entity Type: Business	L7L5Z1
Name: DE LAGE LANDEN FINANCIAL SERVICES CANADA INC.	Canada

Debtor Party

* Item #: 1	Address: NW 17-14-15- W2BOX 119
Party ID: 154265825 - 1	SEDLEY, Saskatchewan
Entity Type: Business	S0G4K0
Name: CUSTOM AGRICULTURAL INTELLIGENCE INCORPORATED	Canada

Serial Property

Item #: 1	Year: 2023
Serial Type: Motor Vehicle	Make/Desc.: HANGCHA / CPYD30-ZW71F
Serial #: 12BC03205	Model:
Override: Yes	Color:

General Property

All personal property of the debtor described herein by vehicle identification number or serial number, as applicable, wherever situated, together with all parts and accessories relating thereto, all attachments, accessories and accessions thereto or thereon, all replacements, substitutions, additions and improvements of all or any part of the foregoing and all proceeds in any form derived therefrom. Proceeds: all of the debtor's present and after acquired personal property which is derived, directly or indirectly, from any dealing with or disposition of the above-described collateral, including without limitation, all insurance and other payments payable as indemnity or compensation for loss or damage thereto, accounts, rents or other payments arising from the lease of the above-described collateral, goods, chattel paper, investment property, documents of title, instruments, money, cheques, deposits, securities and intangibles.

Current - Similar

Registration Type: Personal Property Security Agreement
Registration Date: 14-Feb-2024 14:16:31

Registration #: 302516666
Expiry Date: 14-Feb-2029

Event Type: Setup
Transaction Reason: Regular

Notations

Trust Indenture: NO

Registrant

Party ID: 150000519 - 1	Address: 4126 Norland Avenue
Entity Type: Business	Burnaby, British Columbia
Name: Canadian Securities Registration Systems	V5G3S8 Canada

Secured Party

Item #: 1	Address: 5046 Mainway, Unit 1
Party ID: 153910790 - 1	Burlington, Ontario
Entity Type: Business	L7L5Z1
Name: DE LAGE LANDEN FINANCIAL SERVICES CANADA INC.	Canada

Debtor Party

* Item #: 1	Address: 1801 CULVER AVE
Party ID: 154308321 - 1	R.M. OF SHERWOOD, Saskatchewan
Entity Type: Business	S4K0A6
Name: CUSTOM AGRICULTURAL INTELLIGENCE INCORPORATED	Canada

Serial Property

Item #: 1	Year: 2023
Serial Type: Motor Vehicle	Make/Desc.: JLG / R3246
Serial #: M200064919	Model:
Override: Yes	Color:

General Property

All personal property of the debtor described herein by vehicle identification number or serial number, as applicable, wherever situated, together with all parts and accessories relating thereto, all attachments, accessories and accessions thereto or thereon, all replacements, substitutions, additions and improvements of all or any part of the foregoing and all proceeds in any form derived therefrom. Proceeds: all of the debtor's present and after acquired personal property which is derived, directly or indirectly, from any dealing with or disposition of the above-described collateral, including without limitation, all insurance and other payments payable as indemnity or compensation for loss or damage thereto, accounts, rents or other payments arising from the lease of the above-described collateral, goods, chattel paper, investment property, documents of title, instruments, money, cheques, deposits, securities and intangibles.

Current - Similar

Registration Type: Personal Property Security Agreement	Registration #: 302562938
Registration Date: 13-Jun-2024 13:57:24	Expiry Date: 13-Jun-2030

Event Type: Setup
Transaction Reason: Regular

Transaction Description: SKReg

Notations

Trust Indenture: NO

Registrant

Party ID: 153109563 - 1	Address: 10011 - 170 Street NW
Entity Type: Business	Edmonton, Alberta
Name: West-End Registries	T5P4R5
	Canada

Secured Party

Item #: 1	Address: 204 - 3185 Willingdon Green
Party ID: 154047364 - 1	Burnaby, British Columbia
Entity Type: Business	V5G4P3
Name: MERIDIAN ONECAP CREDIT CORP.	Canada

Debtor Party

* Item #: 1	Address: 1500-1874 Scarth
Party ID: 154387601 - 1	Regina, Saskatchewan

Entity Type: Business
Name: CUSTOM AGRICULTURAL
INTELLIGENCE INCORPORATED

S4P4E9
Canada

Item #: 2
Party ID: 154387602 - 1
Entity Type: Person
Name: Richard, Omarari Bernice
Birth Date: 28-Jul-1988

Address: 1500-1874 Scarth
Regina, Saskatchewan
S4P4E9
Canada

Serial Property

Item #: 1
Serial Type: Motor Vehicle
Serial #: GHLRT165E0D302714
Override: Yes

Year: 2024
Make/Desc.: GEHL
Model: RT165
Color:

General Property

LOADER(S) TOGETHER WITH ALL ATTACHMENTS ACCESSORIES ACCESSIONS REPLACEMENTS SUBSTITUTIONS ADDITIONS AND IMPROVEMENTS THERETO AND ALL PROCEEDS IN ANY FORM DERIVED DIRECTLY OR INDIRECTLY FROM ANY SALE AND OR DEALINGS WITH THE COLLATERAL AND A RIGHT TO AN INSURANCE PAYMENT OR OTHER PAYMENT THAT INDEMNIFIES OR COMPENSATES FOR LOSS OR DAMAGE TO THE COLLATERAL OR PROCEEDS OF THE COLLATERAL

Historical information for the registration(s) returned by this search is available in your Output List.

End of Search Result

Appendix D - Accounts Payable Listing for CAII

Custom Agricultural Intelligence Inc

A/P Aging Detail
As of August 31, 2024

DATE	TRANSACTION TYPE	#	SUPPLIER	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE	FOREIGN AMOUNT	FOREIGN OPEN BALANCE	CURRENCY	EXCHANGE RATE
91 or more days past due											
08/19/2021	Bill	21-176	Sharp Electric	08/19/2021	1128	5,827.50	5,827.50	5,827.50	5,827.50	CAD	1.00
09/02/2021	Bill	21-184	Sharp Electric	09/02/2021	1114	22,755.00	22,755.00	22,755.00	22,755.00	CAD	1.00
09/09/2021	Bill	21-192	Sharp Electric	09/09/2021	1107	15,984.00	15,984.00	15,984.00	15,984.00	CAD	1.00
09/09/2021	Bill	21-193	Sharp Electric	09/09/2021	1107	5,172.60	5,172.60	5,172.60	5,172.60	CAD	1.00
11/09/2021	Expense		Sharp Electric	11/09/2021	1046	-26,984.41	-26,984.41	-26,984.41	-26,984.41	CAD	1.00
01/20/2022	Journal Entry	432	RM of Sherwood	01/20/2022	974	-3,169.98	-3,169.98	-3,169.98	-3,169.98	CAD	1.00
04/18/2022	Deposit		RM of Sherwood	04/18/2022	886	3,169.98	3,169.98	3,169.98	3,169.98	CAD	1.00
05/31/2022	Journal Entry	521	MLT Aikins	05/31/2022	843	5,800.00	5,800.00	5,800.00	5,800.00	CAD	1.00
06/30/2022	Bill Payment (Cheque)		MLT Aikins	06/30/2022	813	-20,000.00	-246.29	-20,000.00	-246.29	CAD	1.00
07/17/2022	Bill	RB9830361018	Alibaba.com	07/17/2022	796	39,107.55	27,024.49	30,000.00	20,730.90	USD	1.303585
07/26/2022	Bill	RB9830465995	Alibaba.com	07/26/2022	787	147,625.99	135,066.17	115,000.00	105,215.95	USD	1.2837043
11/08/2022	Bill Payment (Credit Card)		Nationwide Appraisal Services	11/08/2022	682	-309.75	-309.75	-309.75	-309.75	CAD	1.00
11/08/2022	Bill	RB9915761194	Nationwide Appraisal Services	12/08/2022	652	309.75	309.75	309.75	309.75	CAD	1.00
12/16/2022	Bill	010580	Bernice Richard	12/16/2022	644	83.98	83.98	83.98	83.98	CAD	1.00
12/31/2022	Journal Entry	662	Bernice Richard	12/31/2022	629	-83.98	-83.98	-83.98	-83.98	CAD	1.00
01/12/2023	Bill	1485	Sherwood Co op	01/12/2023	617	3,759.97	3,759.97	3,759.97	3,759.97	CAD	1.00
01/31/2023	Journal Entry	657	Sharp Electric	01/31/2023	598	-22,754.69	-22,754.69	-22,754.69	-22,754.69	CAD	1.00
02/16/2023	Journal Entry	697	Runyowa Law Professional Corporation	02/16/2023	582	-10,000.00	-10,000.00	-10,000.00	-10,000.00	CAD	1.00
03/06/2023	Bill	8656	Sherwood Co op	03/06/2023	564	288.73	288.73	288.73	288.73	CAD	1.00
03/14/2023	Bill	8771	Sherwood Co op	03/14/2023	556	262.80	262.80	262.80	262.80	CAD	1.00
03/31/2023	Bill	INV406120	Certified Tracking Solutions	03/31/2023	539	23.26	23.26	23.26	23.26	CAD	1.00
04/19/2023	Expense		Bernice Richard	04/19/2023	520	-2,954.29	-2,954.29	-2,954.29	-2,954.29	CAD	1.00
04/30/2023	Bill	12	All Subhan kazmi	04/30/2023	509	1,700.00	1,700.00	1,700.00	1,700.00	CAD	1.00
04/30/2023	Bill	INV413500	Certified Tracking Solutions	04/30/2023	509	23.26	23.26	23.26	23.26	CAD	1.00
05/01/2023	Journal Entry	816	BERMMAN Haven	05/01/2023	508	7,500.00	7,500.00	7,500.00	7,500.00	CAD	1.00
05/02/2023	Journal Entry	817	BERMMAN Haven	05/02/2023	507	-7,500.00	-7,500.00	-7,500.00	-7,500.00	CAD	1.00
04/06/2023	Bill	RB9992292078	Bernice Richard	05/06/2023	503	1,254.29	1,254.29	1,254.29	1,254.29	CAD	1.00
05/15/2023	Bill	2711	Six Axle Transportation	05/15/2023	494	499.50	0.50	499.50	0.50	CAD	1.00
05/16/2023	Bill Payment (Cheque)		Runyowa Law Professional Corporation	05/16/2023	493	-9,881.42	-9,881.42	-9,881.42	-9,881.42	CAD	1.00
05/24/2023	Bill	471001468	PerkinElmer Scientific Canada ULC	05/24/2023	485	3,114.66	3,114.66	3,114.66	3,114.66	CAD	1.00
05/24/2023	Bill	30264	Highway 9 Ag Services	05/24/2023	485	2,094.75	2,094.75	2,094.75	2,094.75	CAD	1.00
05/24/2023	Bill	471001460	PerkinElmer Scientific Canada ULC	05/24/2023	485	843.60	843.60	843.60	843.60	CAD	1.00
05/25/2023	Bill Payment (Cheque)		Runyowa Law Professional Corporation	05/25/2023	484	-10,000.00	-554.45	-10,000.00	-554.45	CAD	1.00
05/31/2023	Bill	8286	The Corner Office	05/31/2023	478	3,463.20	3,463.20	3,463.20	3,463.20	CAD	1.00
05/31/2023	Bill	13	All Subhan kazmi	05/31/2023	478	1,700.00	1,700.00	1,700.00	1,700.00	CAD	1.00
05/31/2023	Bill	8913	The Corner Office	05/31/2023	478	666.00	666.00	666.00	666.00	CAD	1.00
05/31/2023	Bill	0007981687	Loraas Disposal	05/31/2023	478	30.54	10.25	30.54	10.25	CAD	1.00
05/31/2023	Bill	INV420185	Certified Tracking Solutions	05/31/2023	478	23.26	23.26	23.26	23.26	CAD	1.00
06/01/2023	Bill		BERMMAN Haven	06/01/2023	477	7,500.00	7,500.00	7,500.00	7,500.00	CAD	1.00
06/20/2023	Bill	07	Communities In Bloom	06/20/2023	458	7,500.00	7,500.00	7,500.00	7,500.00	CAD	1.00
06/28/2023	Bill	RB10602034510	Bernice Richard	06/28/2023	450	303.00	303.00	303.00	303.00	CAD	1.00
06/28/2023	Expense		MILLER THOMSON LAW FIRM	06/28/2023	450	-609.61	-207.81	-609.61	-207.81	CAD	1.00
06/30/2023	Bill	8555	The Corner Office	06/30/2023	448	710.40	710.40	710.40	710.40	CAD	1.00
06/30/2023	Bill	INV427019	Certified Tracking Solutions	06/30/2023	448	23.26	23.26	23.26	23.26	CAD	1.00
07/01/2023	Bill		BERMMAN Haven	07/01/2023	447	7,500.00	7,500.00	7,500.00	7,500.00	CAD	1.00
07/05/2023	Expense		Bernice Richard	07/05/2023	443	-1,882.69	-1,882.69	-1,882.69	-1,882.69	CAD	1.00
06/22/2021	Bill	34711732	Superior Propane	07/06/2023	442	325.31	325.31	325.31	325.31	CAD	1.00
07/12/2023	Bill	RB10730423840	Bernice Richard	07/12/2023	436	617.64	617.64	617.64	617.64	CAD	1.00
07/13/2023	Bill	1015107	Fisher Scientific Company	07/13/2023	435	391.90	391.90	391.90	391.90	CAD	1.00
07/14/2023	Bill	D28749	Queen City Sewer Service Of Regina	07/14/2023	434	347.55	21.00	347.55	21.00	CAD	1.00
07/28/2023	Bill	283034	Sherwood Co op	07/28/2023	420	141.21	141.21	141.21	141.21	CAD	1.00
06/30/2023	Bill	0007990178	Loraas Disposal	07/30/2023	418	21.82	21.82	21.82	21.82	CAD	1.00
07/31/2023	Journal Entry	756	Bernice Richard	07/31/2023	417	3,400.00	3,400.00	3,400.00	3,400.00	CAD	1.00
07/31/2023	Bill	0007998612	Loraas Disposal	07/31/2023	417	30.54	30.54	30.54	30.54	CAD	1.00
07/31/2023	Bill	0007998610	Loraas Disposal	07/31/2023	417	30.54	30.54	30.54	30.54	CAD	1.00
07/31/2023	Journal Entry	756	All Subhan kazmi	07/31/2023	417	-3,400.00	-3,400.00	-3,400.00	-3,400.00	CAD	1.00
07/31/2023	Bill Payment (Cheque)		Communities In Bloom	07/31/2023	417	-7,500.00	-7,500.00	-7,500.00	-7,500.00	CAD	1.00
08/01/2023	Bill		BERMMAN Haven	08/01/2023	416	7,500.00	7,500.00	7,500.00	7,500.00	CAD	1.00
08/01/2023	Bill	0000178074	Western Litho Printers	08/01/2023	416	99.90	99.90	99.90	99.90	CAD	1.00
08/01/2023	Bill	0000178075	Western Litho Printers	08/01/2023	416	33.30	33.30	33.30	33.30	CAD	1.00
07/14/2023	Bill	RB10803969940	RM of Sherwood	08/13/2023	404	3,047.71	3,047.71	3,047.71	3,047.71	CAD	1.00
08/18/2023	Bill	30164	Queen City Sewer Service Of Regina	08/18/2023	399	347.55	80.85	347.55	80.85	CAD	1.00
07/27/2023	Bill	68536	JSS Barristers	08/26/2023	391	25,076.63	25,076.63	25,076.63	25,076.63	CAD	1.00
08/28/2023	Bill		JSS Barristers	08/28/2023	389	25,076.63	1,261.13	25,076.63	1,261.13	CAD	1.00
08/31/2023	Bill		The Corner Office	08/31/2023	386	1,864.80	1,864.80	1,864.80	1,864.80	CAD	1.00
08/31/2023	Bill		The Corner Office	08/31/2023	386	966.00	896.16	966.00	896.16	CAD	1.00
09/01/2023	Bill		BERMMAN Haven	09/01/2023	385	7,500.00	7,500.00	7,500.00	7,500.00	CAD	1.00
09/09/2023	Bill		Sinergise	09/09/2023	377	65.82	22.04	45.10	15.10	EUR	1.4595
09/12/2023	Bill		Me-Team	09/12/2023	374	130.42	36.84	96.16	27.16	USD	1.356309
09/21/2023	Bill	6001896299	Canadian Linen And Uniform Service	09/21/2023	365	189.63	44.14	189.63	44.14	CAD	1.00
09/27/2023	Bill		The Home Depot	09/27/2023	359	850.98	509.49	850.98	509.49	CAD	1.00
10/01/2023	Bill		BERMMAN Haven	10/01/2023	355	7,500.00	7,500.00	7,500.00	7,500.00	CAD	1.00
09/12/2023	Bill	57795	National Crane	10/12/2023	344	547.68	547.68	547.68	547.68	CAD	1.00
10/12/2023	Bill		MyCan Immigration Consultants Inc.	10/12/2023	344	6,825.00	5,250.00	6,825.00	5,250.00	CAD	1.00
10/12/2023	Bill	008015429	Loraas Disposal	10/12/2023	344	30.54	30.54	30.54	30.54	CAD	1.00
10/12/2023	Bill	0008015427	Loraas Disposal	10/12/2023	344	30.54	30.54	30.54	30.54	CAD	1.00
10/12/2023	Bill		Loraas Disposal	10/12/2023	344	21.82	21.82	21.82	21.82	CAD	1.00
10/26/2023	Bill	2023-0218	RM of Sherwood	10/26/2023	330	46,588.54	46,588.54	46,588.54	46,588.54	CAD	1.00
11/01/2023	Bill		BERMMAN Haven	11/01/2023	324	7,500.00	7,500.00	7,500.00	7,500.00	CAD	1.00
11/06/2023	Bill		Amazon.ca	11/06/2023	319	311.88	311.88	311.88	311.88	CAD	1.00
11/22/2023	Bill	934164	N L Serbu & Sons	11/22/2023	303	10,989.00	10,989.00	10,989.00	10,989.00	CAD	1.00
11/27/2023	Bill	31669	Queen City Sewer Service Of Regina	11/27/2023	298	266.70	266.70	266.70	266.70	CAD	1.00
12/01/2023	Bill		BERMMAN Haven	12/01/2023	294	7,500.00	7,500.00	7,500.00	7,500.00	CAD	1.00
11/16/2023	Bill		Sherwood Co op	12/16/2023	279	393.01	393.01	393.01	393.01	C	

Custom Agricultural Intelligence Inc

A/P Aging Detail
As of August 31, 2024

DATE	TRANSACTION TYPE	#	SUPPLIER	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE	FOREIGN AMOUNT	FOREIGN OPEN BALANCE	CURRENCY	EXCHANGE RATE
01/01/2024	Bill		BERMMAN Haven	01/01/2024	263	7,500.00	7,500.00	7,500.00	7,500.00	CAD	1.00
01/15/2024	Bill	31110	Queen City Sewer Service Of Regina	01/15/2024	249	266.70	266.70	266.70	266.70	CAD	1.00
01/11/2024	Bill	977065505	DHL	01/17/2024	247	326.44	326.44	326.44	326.44	CAD	1.00
01/23/2024	Bill		Sasktel	01/23/2024	241	497.70	358.83	497.70	358.83	CAD	1.00
12/31/2023	Bill		RM of Sherwood	01/29/2024	235	271.19	271.19	271.19	271.19	CAD	1.00
01/31/2024	Bill	76899016	Air Liquide Canada Inc	01/31/2024	233	34.76	34.76	34.76	34.76	CAD	1.00
02/01/2024	Bill	84	BERMMAN Haven	02/01/2024	232	7,500.00	7,500.00	7,500.00	7,500.00	CAD	1.00
02/05/2024	Bill		The Home Depot	02/05/2024	228	879.70	879.70	879.70	879.70	CAD	1.00
02/06/2024	Bill	240005-007	RM of Sherwood	02/06/2024	227	845.16	845.16	845.16	845.16	CAD	1.00
02/15/2024	Bill	2024_1344	Big Rig Wraps	02/15/2024	218	282.50	282.50	282.50	282.50	CAD	1.00
02/15/2024	Bill	0246	Erta Digital Marketing	02/15/2024	218	242.72	242.72	180.00	180.00	USD	1.348472
02/15/2024	Bill	6001743514	Canadian Linen And Uniform Service	02/15/2024	218	87.28	87.28	87.28	87.28	CAD	1.00
01/18/2024	Bill	INV1132848	SecurTek	02/17/2024	216	133.10	22.20	133.10	22.20	CAD	1.00
02/19/2024	Bill	INV1204544	SecurTek	02/19/2024	214	59.89	59.89	59.89	59.89	CAD	1.00
02/21/2024	Bill	32054	Queen City Sewer Service Of Regina	02/21/2024	212	266.70	266.70	266.70	266.70	CAD	1.00
01/24/2024	Bill	978541462	DHL	02/23/2024	210	16.92	16.92	16.92	16.92	CAD	1.00
02/29/2024	Bill	3977392	MILLER THOMSON LAW FIRM	02/29/2024	204	14,766.53	14,766.53	14,766.53	14,766.53	CAD	1.00
02/29/2024	Bill	Statement 600002882	Canadian Linen And Uniform Service	02/29/2024	204	246.10	163.90	246.10	163.90	CAD	1.00
02/29/2024	Bill	0008057027	Loraas Disposal	02/29/2024	204	130.91	130.91	130.91	130.91	CAD	1.00
02/29/2024	Bill	0008057026	Loraas Disposal	02/29/2024	204	103.65	103.65	103.65	103.65	CAD	1.00
02/29/2024	Bill	0008057028	Loraas Disposal	02/29/2024	204	103.65	103.65	103.65	103.65	CAD	1.00
02/29/2024	Bill	INV1187923	SecurTek	02/29/2024	204	55.45	55.45	55.45	55.45	CAD	1.00
02/29/2024	Bill	CH207411006US	CANADA POST	02/29/2024	204	32.24	32.24	32.24	32.24	CAD	1.00
03/01/2024	Bill	Feb2024	RM of Sherwood	03/01/2024	203	386.18	386.18	386.18	386.18	CAD	1.00
03/01/2024	Bill	INV-042412	Spyr Network	03/01/2024	203	155.13	155.13	155.13	155.13	CAD	1.00
03/01/2024	Bill	200966	Cloudasla Corp	03/01/2024	203	144.00	144.00	144.00	144.00	CAD	1.00
03/05/2024	Bill	11747999	Sasktel	03/05/2024	199	148.69	148.69	148.69	148.69	CAD	1.00
03/05/2024	Bill	0175905	Culligan Stewart Water Cond SK	03/05/2024	199	18.13	18.13	18.13	18.13	CAD	1.00
03/07/2024	Bill	Number:6001750321	Canadian Linen And Uniform Service	03/07/2024	197	74.53	74.53	74.53	74.53	CAD	1.00
02/13/2024	Bill	INV1159910	SecurTek	03/12/2024	192	110.90	51.01	110.90	51.01	CAD	1.00
03/13/2024	Bill	3986042	MILLER THOMSON LAW FIRM	03/13/2024	191	782.00	782.00	782.00	782.00	CAD	1.00
03/14/2024	Bill	76685	Con Test	03/14/2024	190	609.00	609.00	609.00	609.00	CAD	1.00
03/14/2024	Bill	6001752741	Canadian Linen And Uniform Service	03/14/2024	190	85.99	85.99	85.99	85.99	CAD	1.00
03/15/2024	Bill	2024_1364	Big Rig Wraps	03/15/2024	189	282.50	282.50	282.50	282.50	CAD	1.00
02/15/2024	Bill	00002	GTX Technologies	03/16/2024	188	1,235.30	1,235.30	917.69	917.69	USD	1.3461
03/16/2024	Bill	3987310	Sasktel	03/16/2024	188	3,987.31	3,987.31	3,987.31	3,987.31	CAD	1.00
03/18/2024	Bill	R03534	Canadian Tire	03/18/2024	186	9.97	9.97	9.97	9.97	CAD	1.00
02/22/2024	Bill	6001745535	Canadian Linen And Uniform Service	03/23/2024	181	73.43	73.43	73.43	73.43	CAD	1.00
03/25/2024	Bill	32321	Queen City Sewer Service Of Regina	03/25/2024	179	533.40	533.40	533.40	533.40	CAD	1.00
03/25/2024	Bill	A2-617-75246	FedEx	03/25/2024	179	119.16	119.16	119.16	119.16	CAD	1.00
03/28/2024	Bill	3985829	MILLER THOMSON LAW FIRM	03/28/2024	176	2,712.84	2,712.84	2,712.84	2,712.84	CAD	1.00
03/28/2024	Bill	3985831	MILLER THOMSON LAW FIRM	03/28/2024	176	1,489.58	1,489.58	1,489.58	1,489.58	CAD	1.00
03/28/2024	Bill	3985832	MILLER THOMSON LAW FIRM	03/28/2024	176	1,125.54	1,125.54	1,125.54	1,125.54	CAD	1.00
03/28/2024	Bill	3985830	MILLER THOMSON LAW FIRM	03/28/2024	176	1,123.32	1,123.32	1,123.32	1,123.32	CAD	1.00
03/30/2024	Bill	INV1242873	SecurTek	03/30/2024	174	62.11	62.11	62.11	62.11	CAD	1.00
03/30/2024	Bill	INV1242728	SecurTek	03/30/2024	174	49.34	49.34	49.34	49.34	CAD	1.00
03/31/2024	Bill	3986489	MILLER THOMSON LAW FIRM	03/31/2024	173	3,232.86	3,232.86	3,232.86	3,232.86	CAD	1.00
03/31/2024	Bill	41995564	Linde Canada	03/31/2024	173	1,552.18	1,552.18	1,552.18	1,552.18	CAD	1.00
03/31/2024	Bill	0008064991	Loraas Disposal	03/31/2024	173	798.25	798.25	798.25	798.25	CAD	1.00
03/31/2024	Bill	3987797	MILLER THOMSON LAW FIRM	03/31/2024	173	326.34	326.34	326.34	326.34	CAD	1.00
03/31/2024	Bill	0008064990	Loraas Disposal	03/31/2024	173	103.65	103.65	103.65	103.65	CAD	1.00
03/31/2024	Bill	0008064992	Loraas Disposal	03/31/2024	173	103.65	103.65	103.65	103.65	CAD	1.00
03/31/2024	Bill	0008064992	Loraas Disposal	03/31/2024	173	103.65	103.65	103.65	103.65	CAD	1.00
03/15/2024	Bill	2024-3185	Sinergise	04/01/2024	172	44.20	44.20	30.00	30.00	EUR	1.4733
04/04/2024	Bill		Sasktel	04/04/2024	169	148.69	148.69	148.69	148.69	CAD	1.00
04/04/2024	Bill	6001759418	Canadian Linen And Uniform Service	04/04/2024	169	76.77	76.77	76.77	76.77	CAD	1.00
04/11/2024	Bill		Saskenergy	04/11/2024	162	6,352.97	6,352.97	6,352.97	6,352.97	CAD	1.00
04/11/2024	Bill Payment (Credit Card)	1	B&Bowa's Cleaning Services	04/11/2024	162	-913.75	-25.75	-913.75	-25.75	CAD	1.00
03/13/2024	Bill	INV1216943	SecurTek	04/12/2024	161	55.45	55.45	55.45	55.45	CAD	1.00
03/23/2024	Bill	0903540	Sasktel	04/15/2024	158	903.54	903.54	903.54	903.54	CAD	1.00
04/15/2024	Bill	1001056	Walmart	04/15/2024	158	60.77	60.77	60.77	60.77	CAD	1.00
04/15/2024	Bill	CA4PWBSIACCU	Amazon.ca	04/15/2024	158	51.40	51.40	51.40	51.40	CAD	1.00
04/15/2024	Bill	D01-806004-1024212	Amazon.ca	04/15/2024	158	1.10	1.10	1.10	1.10	CAD	1.00
04/16/2024	Bill		Sasktel	04/16/2024	157	4,055.02	4,055.02	4,055.02	4,055.02	CAD	1.00
04/16/2024	Bill	BILL-107-b63mud	Ooma	04/16/2024	157	52.54	52.54	52.54	52.54	CAD	1.00
04/16/2024	Bill	074893	Canadian Tire	04/16/2024	157	47.72	47.72	47.72	47.72	CAD	1.00
03/18/2024	Bill	INV1242758	SecurTek	04/17/2024	156	59.95	59.95	59.95	59.95	CAD	1.00
03/19/2024	Bill	0176762	Culligan Stewart Water Cond SK	04/18/2024	155	17.15	17.15	17.15	17.15	CAD	1.00
04/18/2024	Bill	0000410763	A&L Canada Laboratories	04/18/2024	155	2,738.84	2,738.84	2,738.84	2,738.84	CAD	1.00
04/21/2024	Bill	142198885	Name Cheap	04/21/2024	152	16.06	16.06	16.06	16.06	CAD	1.00
04/22/2024	Bill	#90830	Gone Trucking Ltd.	04/22/2024	151	1,713.60	1,713.60	1,713.60	1,713.60	CAD	1.00
04/22/2024	Bill	0000411327-IN	A&L Canada Laboratories	04/22/2024	151	149.50	149.50	149.50	149.50	CAD	1.00
04/22/2024	Bill	D01-4720086-0694639	Amazon.ca	04/22/2024	151	11.09	11.09	11.09	11.09	CAD	1.00
04/23/2024	Bill		Sasktel	04/23/2024	150	437.28	437.28	437.28	437.28	CAD	1.00
04/23/2024	Bill	CA4M1NV1801	Amazon.ca	04/23/2024	150	128.75	128.75	128.75	128.75	CAD	1.00
04/24/2024	Bill	182017	Lipsett Cartage Ltd	04/24/2024	149	1,575.00	1,575.00	1,575.00	1,575.00	CAD	1.00
04/24/2024	Bill	115001001004	Princess Auto	04/24/2024	149	54.36	54.36	54.36	54.36	CAD	1.00
04/24/2024	Bill	DE187FD7-0017	Storm Glass	04/24/2024	149	27.85	27.85	19.00	19.00	EUR	1.465996
04/25/2024	Bill	R657FGLM4	MyCana Immigration Consultants Inc.	04/25/2024	148	1,852.00	1,852.00	1,852.00	1,852.00	CAD	1.00
04/25/2024	Bill		MyCana Immigration Consultants Inc.	04/25/2024	148	500.00	500.00	500.00	500.00	CAD	1.00
04/25/2024	Bill	FI86157232776	Fiverr International	04/25/2024	148	67.44	67.44	67.44	67.44	CAD	1.00
04/26/2024	Bill	E0800RWVCZ	Microsoft	04/26/2024	147	48.84	48.84	48.84	48.84	CAD	1.00
04/27/2024	Bill		Telus	04/27/2024	146	921.31	921.31	921.31	921.31	CAD	1.00
04/29/2024	Bill	BILL-121-3s5984	Ooma	04/29/2024	144	499.80	499.80	499.80	499.80	CAD	1.00
04/29/2024	Bill	BILL-121-2wqedd	Ooma	04/29/2024	144	35.87	35.87				

Custom Agricultural Intelligence Inc

A/P Aging Detail
As of August 31, 2024

DATE	TRANSACTION TYPE	#	SUPPLIER	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE	FOREIGN AMOUNT	FOREIGN OPEN BALANCE	CURRENCY	EXCHANGE RATE
01/05/2024	Bill	23579	Queen City Sewer Service Of Regina	05/01/2024	142	266.70	266.70	266.70	266.70	CAD	1.00
04/27/2024	Bill		JMK Accounting	05/01/2024	142	4,168.05	4,168.05	4,168.05	4,168.05	CAD	1.00
05/01/2024	Bill		U-Haul	05/01/2024	142	651.27	651.27	651.27	651.27	CAD	1.00
05/01/2024	Bill	INV-043960	Spyr Network	05/01/2024	142	155.13	155.13	155.13	155.13	CAD	1.00
05/01/2024	Bill		Borderland Co-op	05/01/2024	142	150.00	150.00	150.00	150.00	CAD	1.00
05/01/2024	Bill	R018760	Sherwood Co op	05/01/2024	142	57.26	57.26	57.26	57.26	CAD	1.00
03/01/2024	Bill		RM of Sherwood	05/03/2024	140	829.56	829.56	829.56	829.56	CAD	1.00
05/03/2024	Bill		Saskpower	05/03/2024	140	814.31	814.31	814.31	814.31	CAD	1.00
05/03/2024	Bill		Saskatchewan Chamber of Commerce	05/03/2024	140	399.60	399.60	399.60	399.60	CAD	1.00
05/03/2024	Bill	203063	Cloudasta Corp	05/03/2024	140	144.00	144.00	144.00	144.00	CAD	1.00
05/03/2024	Bill	1227-0086-4940	Saskpower	05/03/2024	140	81.03	81.03	81.03	81.03	CAD	1.00
05/04/2024	Bill		Sasktel	05/04/2024	139	148.69	148.69	148.69	148.69	CAD	1.00
05/06/2024	Bill	3306-0058-0282	Saskpower	05/06/2024	137	935.08	935.08	935.08	935.08	CAD	1.00
05/06/2024	Bill	3768-0043-3055	Saskpower	05/06/2024	137	686.24	686.24	686.24	686.24	CAD	1.00
05/06/2024	Bill	3042-0067-7440	Saskpower	05/06/2024	137	130.05	130.05	130.05	130.05	CAD	1.00
05/08/2024	Bill	3075-0066-7859	Saskpower	05/08/2024	135	81.03	81.03	81.03	81.03	CAD	1.00
05/09/2024	Bill		Saskenergy	05/09/2024	134	2,288.92	2,288.92	2,288.92	2,288.92	CAD	1.00
05/09/2024	Bill		Sherwood Co op	05/09/2024	134	263.24	263.24	263.24	263.24	CAD	1.00
05/09/2024	Bill	2759144047	Adobe Systems	05/09/2024	134	28.85	28.85	28.85	28.85	CAD	1.00
05/13/2024	Bill	134001001035	Princess Auto	05/13/2024	130	110.96	110.96	110.96	110.96	CAD	1.00
05/13/2024	Bill	INV256678698	Zoom Video Communications	05/13/2024	130	23.85	23.85	23.85	23.85	CAD	1.00
05/13/2024	Bill	00174548	CANADA POST	05/13/2024	130	20.99	20.99	20.99	20.99	CAD	1.00
05/16/2024	Bill		Sasktel	05/16/2024	127	1,492.95	1,492.95	1,492.95	1,492.95	CAD	1.00
05/16/2024	Bill	19E5F452-0080	Township Canada Pro	05/16/2024	127	20.00	20.00	20.00	20.00	CAD	1.00
05/16/2024	Bill	2765848053	Adobe Systems	05/16/2024	127	13.03	13.03	13.03	13.03	CAD	1.00
04/18/2024	Bill	INV1298090	SecurTek	05/17/2024	126	66.55	66.55	66.55	66.55	CAD	1.00
05/17/2024	Bill	D312374590	CANADA POST	05/17/2024	126	29.07	29.07	29.07	29.07	CAD	1.00
		AUT018921									
04/19/2024	Bill	INV1318230	SecurTek	05/18/2024	125	59.89	59.89	59.89	59.89	CAD	1.00
05/22/2024	Bill	294	B&Bowa's Cleaning Services	05/22/2024	121	799.54	799.54	799.54	799.54	CAD	1.00
05/23/2024	Bill		Sasktel	05/23/2024	120	545.95	545.95	545.95	545.95	CAD	1.00
05/24/2024	Bill	FI94558613840	Flvrr International	05/24/2024	119	99.61	99.61	99.61	99.61	CAD	1.00
05/24/2024	Bill	DE187FD7-0018	Storm Glass	05/24/2024	119	28.21	28.21	19.00	19.00	EUR	1.4846
04/26/2024	Bill	ORDER #959343	Bulk Supplements	05/26/2024	117	51.58	51.58	51.58	51.58	CAD	1.00
05/26/2024	Bill	E0800SA1Q4	Microsoft	05/26/2024	117	51.95	51.95	51.95	51.95	CAD	1.00
05/27/2024	Bill		Telus	05/27/2024	116	659.78	659.78	659.78	659.78	CAD	1.00
05/27/2024	Bill	7112	Dollarama	05/27/2024	116	7.33	7.33	7.33	7.33	CAD	1.00
04/30/2024	Bill	INV1298406	SecurTek	05/29/2024	114	55.45	55.45	55.45	55.45	CAD	1.00
05/30/2024	Bill		Natural Essentials Inc.	05/30/2024	113	3,831.11	3,831.11	3,831.11	3,831.11	CAD	1.00
05/01/2024	Bill		RM of Sherwood	05/31/2024	112	244.75	244.75	244.75	244.75	CAD	1.00
05/31/2024	Bill	0008081591	Loraas Disposal	05/31/2024	112	104.54	104.54	104.54	104.54	CAD	1.00
05/27/2024	Bill		JMK Accounting	06/01/2024	111	4,168.05	4,168.05	4,168.05	4,168.05	CAD	1.00
06/01/2024	Bill	INV-044809	Spyr Network	06/01/2024	111	155.13	155.13	155.13	155.13	CAD	1.00
06/01/2024	Bill	95455299	Host Gator	06/01/2024	111	12.95	12.95	12.95	12.95	CAD	1.00
Total for 91 or more days past due						\$445,690.16	\$423,947.26				
61 - 90 days past due											
06/03/2024	Bill	Auth 057670	Budget Car Rental	06/03/2024	109	372.26	372.26	372.26	372.26	CAD	1.00
06/03/2024	Bill		ICS Great Western LP	06/03/2024	109	180.87	180.87	180.87	180.87	CAD	1.00
06/04/2024	Bill	Auth 025148	Wadena Co-op	06/04/2024	108	190.00	190.00	190.00	190.00	CAD	1.00
06/05/2024	Bill	R013529	Sherwood Co op	06/05/2024	107	167.09	167.09	167.09	167.09	CAD	1.00
06/05/2024	Bill	206610	Cloudasta Corp	06/05/2024	107	143.96	143.96	143.96	143.96	CAD	1.00
06/06/2024	Bill	182488	Lipsett Cartage Ltd	06/06/2024	106	1,627.50	1,627.50	1,627.50	1,627.50	CAD	1.00
06/09/2024	Bill	2786450854	Adobe Systems	06/09/2024	103	28.85	28.85	28.85	28.85	CAD	1.00
06/12/2024	Bill	R027920	Sherwood Co op	06/12/2024	100	523.87	523.87	523.87	523.87	CAD	1.00
06/12/2024	Bill		Truck Rental Regina	06/12/2024	100	155.83	155.83	155.83	155.83	CAD	1.00
06/12/2024	Bill		Prairie Gas	06/12/2024	100	47.82	47.82	47.82	47.82	CAD	1.00
06/13/2024	Bill	182679	Lipsett Cartage Ltd	06/13/2024	99	1,522.50	1,522.50	1,522.50	1,522.50	CAD	1.00
06/13/2024	Bill	INV260806325	Zoom Video Communications	06/13/2024	99	23.85	23.85	23.85	23.85	CAD	1.00
06/16/2024	Bill	19E5F452-0061	Township Canada Pro	06/16/2024	96	20.00	20.00	20.00	20.00	CAD	1.00
06/23/2024	Bill		Sasktel	06/23/2024	89	501.64	501.64	501.64	501.64	CAD	1.00
06/30/2024	Bill		Flvrr International	06/30/2024	82	115.43	115.43	115.43	115.43	CAD	1.00
06/27/2024	Bill		JMK Accounting	07/01/2024	81	4,168.05	4,168.05	4,168.05	4,168.05	CAD	1.00
Total for 61 - 90 days past due						\$9,789.52	\$9,789.52				
1 - 30 days past due											
07/27/2024	Bill		JMK Accounting	08/01/2024	50	4,168.05	4,168.05	4,168.05	4,168.05	CAD	1.00
Total for 1 - 30 days past due						\$4,168.05	\$4,168.05				
Current											
08/27/2024	Bill		JMK Accounting	09/01/2024	19	4,168.05	4,168.05	4,168.05	4,168.05	CAD	1.00
Total for Current						\$4,168.05	\$4,168.05				
91 or more days past due											
03/07/2024	Supplier Credit	1656-0084-0886	Saskpower		0	-1,842.04	-1,842.04	-1,842.04	-1,842.04	CAD	1.00
Total for 91 or more days past due						\$ -1,842.04	\$ -1,842.04				
TOTAL						\$461,973.74	\$440,230.84				

Appendix E – Internal Financial Statements for BHI

Bermman Haven Inc.

Balance Sheet

As of August 31, 2024

	TOTAL
Assets	
Current Assets	
Cash and Cash Equivalent	
1000 Bank Suspense	0.00
1100 CIBC CAD Chequing (5314518)	-7,739.74
1150 RBC CAD Chequing Account (1007061)	0.00
1200 HSBC	459.56
CAI Clearing Visa	0.00
S/H Transactions	0.00
Visa	0.00
Total Cash and Cash Equivalent	\$ -7,280.18
Accounts Receivable (A/R)	
11000 Accounts Receivable	228,000.00
Total Accounts Receivable (A/R)	\$228,000.00
13100 Prepaid Expenses	-21,593.04
Deposit on Asset	0.00
Total Current Assets	\$199,126.78
Non-current Assets	
Property, plant and equipment	
15200 Building	1,243,520.80
15300 Accumulated Depreciation, Building	-215,633.38
Total 15200 Building	1,027,887.42
15600 Land	0.00
15610 2190 Industrial Drive	304,600.00
15620 103 Broadway St. Sedley, SK.	21,200.00
15630 238 Broadway St. Sedley, SK.	24,200.00
Total 15600 Land	350,000.00
Total Property, plant and equipment	\$1,377,887.42
Total Non Current Assets	\$1,377,887.42
Total Assets	\$1,577,014.20
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable (A/P)	
20000 Accounts Payable	19,435.87
Total Accounts Payable (A/P)	\$19,435.87
Credit Card	
CIBC Credit Card	0.00
Total Credit Card	\$0.00
25500 GST/HST Payable	3,892.84
Receiver General Suspense	7,361.80

Bermman Haven Inc.

Balance Sheet

As of August 31, 2024

	TOTAL
Total 25500 GST/HST Payable	11,254.64
25554 PST Payable (SK)	0.00
25900 Income Tax Payable	0.00
26000 Accrued Liabilities	6,443.22
Deferred Rent Revenue	0.00
Saskatchewan Finance Suspense	0.00
Total Current Liabilities	\$37,133.73
Non-current Liabilities	
27000 Due to/from Related Parties	
27100 Due to/from Custom Ag Intel	309,796.96
27200 Due to Green Chem Inc	0.00
27300 Due to/from Bermman Micronutrient	229,837.25
27400 Due to/from Emmanuel & Bernice	-196.13
27500 Due to/from Lusher	0.00
Total 27000 Due to/from Related Parties	539,438.08
28000 Shareholder Loan	54,192.72
29000 CIBC Bank Loan (763055)	0.00
29001 CIBC Bank Loan (763152)	925,166.23
Damage Deposits Payable	500.00
Total Non-current Liabilities	\$1,519,297.03
Total Liabilities	\$1,556,430.76
Equity	
30000 Opening Balance Equity	0.00
30110 Share capital	100.00
Retained Earnings	-16,326.26
Profit for the year	36,809.70
Total Equity	\$20,583.44
Total Liabilities and Equity	\$1,577,014.20

Bermman Haven Inc.

Profit and Loss

February - August, 2024

	TOTAL
<hr/>	
INCOME	
47400 Rental Income	52,355.02
47500 Commercial Rent Revenue	35,000.00
Total Income	\$87,355.02
<hr/>	
GROSS PROFIT	\$87,355.02
<hr/>	
EXPENSES	
50400 Bank Service Charges	376.25
52400 Depreciation Expense	28,049.21
53300 Insurance Expense	21,593.04
Total Expenses	\$50,018.50
<hr/>	
OTHER EXPENSES	
Non-Deductible Interest & Penalties	526.82
Total Other Expenses	\$526.82
<hr/>	
PROFIT	\$36,809.70
<hr/>	

Appendix F– Personal Property Registry Search for BHI

Search Result List

Searching Party: BDO Canada Limited Search #: 204539107
Search Date: 18-Sep-2024 11:59:50 Client Reference #:
Search Type: Standard

Search Criteria

Search By: Business Debtor Name
Business Name
Bermman Have Incorporated

The following list displays all matches & indicates the ones that were selected.

1 Registration(s) Found: Exacts (0) - Similar (1)

Table with 7 columns: Select, Match, Registration #, Registration Type, Debtor Name, City, Enforcement Instruction Registration #. Row 1: Yes, Similar, 301943701, Security Agreement, BERMMAN HAVEN INCORPORATED, Sedley, N/A

1 Registration(s) Found: Exacts (0) - Similar (1)

Registrations

Current - Similar

Registration Type: Personal Property Security Agreement Registration #: 301943701
Registration Date: 23-Aug-2019 13:35:03 Expiry Date: 23-Aug-2029

Event Type: Amendment
Transaction Reason: Regular

Transaction Description: Renewal – Lifetime changed.

Notations

Trust Indenture: NO

Registrant

Party ID: 153199455 - 1 Address: 2 Robert Speck Parkway, 15th FL
Entity Type: Business Mississauga, Ontario
Name: Teranet Collateral Management L4Z1H8
Solutions Corporation Canada

Secured Party

Item #: 1 Address: 305 Milner 6th Floor
Party ID: 151689871 - 5 Scarborough, Ontario

Entity Type: Business
Name: Canadian Imperial Bank of Commerce

M1B3V4
Canada

Debtor Party

* **Item #:** 1
Party ID: 153302891 - 1
Entity Type: Business
Name: BERMMAN HAVEN INCORPORATED

Address: Po Box 119
Sedley, Saskatchewan
S0G4K0
Canada

General Property

ALL OF THE DEBTOR'S PRESENT AND AFTER-ACQUIRED PERSONAL PROPERTY

Historical information for the registration(s) returned by this search is available in your Output List.

End of Search Result

Appendix G – Accounts Payable Listing for BHI

Bermman Haven Inc.

A/P Aging Detail

As of August 31, 2024

DATE	TRANSACTION TYPE	#	SUPPLIER	DUE DATE	PAST DUE	AMOUNT	OPEN BALANCE
91 or more days past due							
06/09/2023	Journal Entry		Saskenergy	06/09/2023	469	180.23	180.23
07/12/2023	Bill	24275	Avid Insurance	07/12/2023	436	4,874.94	4,874.94
07/12/2023	Journal Entry	174	Avid Insurance	07/12/2023	436	-20,892.58	-20,892.58
07/14/2023	Bill	RB10778832080	Rural Municipality Of Sherwood	07/14/2023	434	18,274.35	18,274.35
07/18/2023	Bill	3903240	Miller Thomson	07/18/2023	430	417.50	417.50
07/12/2023	Bill		Avid Insurance	07/22/2023	426	13,616.74	13,616.74
07/12/2023	Bill		Avid Insurance	07/22/2023	426	2,400.90	2,400.90
07/31/2023	Journal Entry		Saskenergy	07/31/2023	417	476.61	476.61
08/31/2023	Journal Entry		Saskenergy	08/31/2023	386	87.18	87.18
Total for 91 or more days past due						\$19,435.87	\$19,435.87
TOTAL						\$19,435.87	\$19,435.87

Appendix H – Personal Property Registry Search for GCCI

Search Result List

Searching Party: BDO Canada Limited Search #: 204539101
 Search Date: 18-Sep-2024 11:58:28 Client Reference #:
 Search Type: Standard

Search Criteria

Search By: Business Debtor Name

Business Name

Green Chem Consultants Inc.

The following list displays all matches & indicates the ones that were selected.

1 Registration(s) Found: Exacts (1) - Similar (0)

Select	Match	Registration #	Registration Type	Debtor Name	City	Enforcement Instruction Registration #
Yes	Exact	301943703	Security Agreement	GREEN CHEM CONSULTANTS INC.	Sedley	N/A

1 Registration(s) Found: Exacts (1) - Similar (0)

Registrations

Current - Exact

Registration Type: Personal Property Security Agreement
 Registration Date: 23-Aug-2019 13:36:06

Registration #: 301943703
 Expiry Date: 23-Aug-2029

Event Type: Amendment
 Transaction Reason: Regular

Transaction Description: Renewal – Lifetime changed.

Notations

Trust Indenture: NO

Registrant

Party ID: 153199455 - 1	Address: 2 Robert Speck Parkway, 15th FL
Entity Type: Business	Mississauga, Ontario
Name: Teranet Collateral Management Solutions Corporation	L4Z1H8
	Canada

Secured Party

Item #: 1	Address: 305 Milner 6th Floor
Party ID: 151689871 - 5	Scarborough, Ontario

Entity Type: Business
Name: Canadian Imperial Bank of Commerce

M1B3V4
Canada

Debtor Party

* **Item #:** 1
Party ID: 153302893 - 1
Entity Type: Business
Name: GREEN CHEM CONSULTANTS INC.

Address: Po Box 119
Sedley, Saskatchewan
S0G4K0
Canada

General Property

ALL OF THE DEBTOR'S PRESENT AND AFTER-ACQUIRED PERSONAL PROPERTY

Historical information for the registration(s) returned by this search is available in your Output List.

End of Search Result

Appendix I– Personal Property Registry Search for BMI

Search Result List

Searching Party: BDO Canada Limited Search #: 204539105
 Search Date: 18-Sep-2024 11:59:13 Client Reference #:
 Search Type: Standard

Search Criteria

Search By: Business Debtor Name
 Business Name
 Bermman Micronutrient Incorporated

The following list displays all matches & indicates the ones that were selected.

1 Registration(s) Found: Exacts (1) - Similar (0)

Select	Match	Registration #	Registration Type	Debtor Name	City	Enforcement Instruction Registration #
Yes	Exact	301943702	Security Agreement	BERMMAN MICRONUTRIENT INCORPORATED	Regina	N/A

1 Registration(s) Found: Exacts (1) - Similar (0)

Registrations

Current - Exact

Registration Type: Personal Property Security Agreement Registration #: 301943702
 Registration Date: 23-Aug-2019 13:36:04 Expiry Date: 23-Aug-2029

Event Type: Amendment
 Transaction Reason: Regular

Transaction Description: Renewal – Lifetime changed.

Notations

Trust Indenture: NO

Registrant

Party ID: 153199455 - 1 Address: 2 Robert Speck Parkway, 15th FL
 Entity Type: Business Mississauga, Ontario
 Name: Teranet Collateral Management Solutions Corporation L4Z1H8
 Canada

Secured Party

Item #: 1 Address: 305 Milner 6th Floor
 Party ID: 151689871 - 5 Scarborough, Ontario

Entity Type: Business
Name: Canadian Imperial Bank of Commerce

M1B3V4
Canada

Debtor Party

* **Item #:** 1
Party ID: 153302892 - 1
Entity Type: Business
Name: BERMMAN MICRONUTRIENT
INCORPORATED

Address: 2018 WASCANA GREENS
Regina, Saskatchewan
S4V2K8
Canada

General Property

ALL OF THE DEBTOR'S PRESENT AND AFTER-ACQUIRED PERSONAL PROPERTY

Historical information for the registration(s) returned by this search is available in your Output List.

End of Search Result

Appendix J – Receiver fees and disbursements to September 27, 2024



Tel: 780 461 8000
www.bdo.ca

BDO Canada Limited
900,10130 103 Street NW
Edmonton, AB T5J 3N9

Strictly Private & Confidential

Custom Agriculture Intelligence Incorporate
10130 103 St NW
Edmonton, AB T5J 3N9
Canada

Date

September 27, 2024

Invoice

CINV3096226

RE: Custom Agriculture Intelligence Inc. - Interim Receivership

TO OUR FEE FOR PROFESSIONAL SERVICES September 5 to September 27, 2024 as per the details below:

Our Fee	\$ 49,852.50
Disbursements	
Car rental, fuel, parking	\$ 496.08
Lodging	\$ 426.69
Subtotal	\$ 49,852.50
GST/HST (5%) 101518124RT0001	\$ 2,492.63
Insurance (Non-taxable)	\$ 6,175.30
TOTAL	\$ 58,520.43

Summary of Time Charges:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
D. Lewis, Partner	65.2	525.00	34,230.00
J. Parisi, Partner	1.0	525.00	525.00
D. Pintaric, Sr. Manager	30.5	495.00	15,097.50
Total	<u>96.7</u>		<u>\$ 49,852.50</u>

Appendix K – Legal fees and disbursements to September 27, 2024



barristers and solicitors
(306) 653-1212
500 - 616 Main Street
Saskatoon, Saskatchewan S7H 0J6

**REMITTANCE COPY
PLEASE REMIT WITH PAYMENT**

BDO CANADA LIMITED
25 Main Street West, Suite 805
Hamilton, ON
Canada L8P 1H1

Date: September 27, 2024
Invoice No.: 729787
File Number: 539720.16/CPF
GST 890275415
PST 1887298

Attention: STEPHANIE BURROWES

INVOICE SUMMARY

Total Fees	\$11,955.50
Total Taxable Disbursements	157.80
Total GST	605.67
Total PST	717.33
Total Fees Disbursements & Taxes:	<u>\$13,436.30</u>

PAYMENT METHOD 1: INTERAC e-TRANSFER

Beneficiary McDougall Gauley LLP
Email Address: saskatoonaccounting@mcdougallgauley.com
Remittance Information: (Please enter the following in the message box of the INTERAC e-Transfer)
YOUR NAME, OUR FILE NUMBER, OUR INVOICE NUMBER, AMOUNT PAID

Please Note: This account is auto deposit enabled. If your banking institution does not recognize auto deposit, you will be contacted by our office and required to cancel the transfer and pay by alternate method.

PAYMENT METHOD 2: WIRE OR DIRECT DEPOSIT

**A COPY OF THIS REMITTANCE ADVICE MUST BE FAXED OR EMAILED UPON COMPLETION
(EMAIL: saskatoonaccounting@mcdougallgauley.com or FAX: (306) 664-1942)**

BANK: ROYAL BANK of CANADA
BANK ADDRESS: 2802 – 8th STREET EAST, SASKATOON, SK, S7H 0V9
BANK CODE: 003 TRANSIT: 07598 ACCOUNT #: 107-103-4 SWIFTCODE: ROYCCAT2

NAME OF SENDER: _____ **PHONE #:** _____ **AMOUNT:** \$ _____

PAYMENT METHOD 3: VISA or MASTERCARD

CARD NUMBER: _____ **SECURITY CODE:** ###
NAME ON CARD: _____ **EXPIRY:** MM / YYYY
SIGNATURE: _____ **AMOUNT:** \$ _____

PAYMENT METHOD 4: BY MAIL

Send a cheque or bank draft payable to McDougall Gauley LLP to the remittance address at the top of this form.