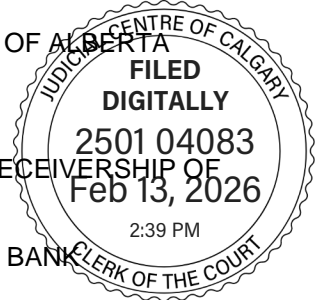


Clerk's stamp:

COURT FILE NUMBER	2501-04083
COURT	COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE	CALGARY
PLAINTIFF	THE TORONTO-DOMINION BANK
DEFENDANTS	SUNORA FOODS INC., CHARLES O. EGHOBAMIEN and OMOWUMI FOLAYEMI AROWOJOBE
DOCUMENT	<u>APPLICATION BY KPMG INC. COURT APPOINTED RECEIVER FOR - APPROVAL OF INTERIM AND FINAL DISTRIBUTION, RECEIVER'S FEES AND DISBURSEMENTS, ACTIVITIES, AND DISCHARGE OF RECEIVER</u>
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	DENTONS CANADA LLP Bankers Court 15th Floor, 850 - 2nd Street S.W. Calgary, Alberta T2P 0R8 Attention: Afshan Naveed Ph. (403) 268-7015 Fx. (403) 268-3100 File No.: 533650-12



NOTICE TO RESPONDENTS: Service List attached as **Schedule "A"**

This application is made against you. You are a respondent.

You have the right to state your side of this matter before the Justice.

To do so, you must be in Court when the application is heard as shown below:

Date	February 25, 2026
Time	2:00 p.m.
Where	Calgary, Courts Centre VIA WEB-EX at the coordinates attached as Schedule "B"
Before Whom	The Honourable Justice C.C.J. Feasby

Go to the end of this document to see what else you can do and when you must do it.

Remedy claimed or sought:

1. KPMG Inc. ("**KPMG**") is the court-appointed receiver (the "**Receiver**") of all of the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate,

including all proceeds thereof (the “**Property**”) of Sunora Foods Inc. (the “**Debtor**”) pursuant to the receivership order of the Court of King’s Bench (the “**Court**”) granted by the Honourable Justice L.K. Harris on April 10, 2025 and subsequently amended pursuant to the amended and restated receivership order of the Court granted by the Honourable Justice R.W. Armstrong on June 25, 2025 (together, the “**Receivership Order**”).

2. Capitalized terms not otherwise defined herein shall have the meaning given to them in the First & Final Report of the Receiver dated February 13, 2026 (the “**First Report**”), as the context requires.
3. In this Application, the Receiver seeks from this Honourable Court:
 - (a) an order, substantially in the form attached as **Schedule “C”** hereto:
 - (i) abridging the time for service of this application and deeming service good and sufficient and declaring that no other person is required to have been served with notice of this Application, if necessary;
 - (ii) approving and ratifying the actions, conduct, and activities of the Receiver, as set out in the First Report;
 - (iii) approving the Receiver’s Interim SRD, as defined and set out in the First Report;
 - (iv) approving the professional fees and disbursements of the Receiver, and those of its legal counsel, Dentons Canada LLP, plus the estimated costs to complete, as set out in the First Report;
 - (v) approving the Receiver’s proposed interim distribution of funds held and collected by the Receiver for the benefit of the Debtor’s estate, and authorizing and direction the Receiver to make such distributions;
 - (vi) approving and directing the Receiver to make a further, final distribution of funds upon the Receiver completing all of its other duties, without the need for further Court order authorizing the same;
 - (vii) declaring that the Receiver has duly and properly discharged its duties, responsibilities, and obligations as Receiver;
 - (viii) authorizing and directing the Receiver to destroy the books and records of the Debtor, after providing the former directors of the Debtor with 30 days written notice and if not collected by the directors of the Debtor, subject to preserving such records as required by statute or agreement.
 - (ix) discharging the Receiver upon the filing of the Receiver’s Discharge Certificate confirming that all matters required to complete the administration of the estate have been completed;
 - (x) empowering the Receiver, notwithstanding its discharge, to perform any act necessary or incidental to the conclusion of the Receivership; and
 - (b) granting such further and other relief, advice, and directions as counsel may advise and this Honourable Court deem just and appropriate.

Grounds for making this application:

Receivership Proceedings

4. On April 10, 2025, The Toronto-Dominion Bank (“**TD**”) applied for and obtained a receivership order appointing KPMG as the receiver (in such capacity, the “**Receiver**”) pursuant to section 243(1) of the BIA, section 13(2) of the *Judicature Act*, RSA 2000, c J-2, section 99(a) of the *Business Corporations Act*, RSA 2000, c.B-9 and section 65(7) of the *Personal Property Security Act*, RSA 2000, c.P-7. The order was immediately stayed until July 10, 2025 and required that the Debtor cooperate with KPMG in its capacity as a financial advisor to TD and address outstanding reporting obligations. The stay was subsequently lifted and the receivership order was amended pursuant to an amended and restated receivership order granted on June 25, 2025 (collectively, the “**Receivership Order**”).
5. The Receiver’s First Report sets out the activities of the Receiver since June 25, 2025 (the “**Appointment Date**”) and sets out the Receiver’s manner of dealing with the receivership. The Receiver seeks the approval of the Court for the activities set out in the Receiver’s First Report.
6. The Debtor is a Calgary-based wholesaler of food-grade oils and operated out of a leased premises as a small-scale distributor to retail and commercial customers primarily in Canada and the United States. As such, the assets of the Debtor were primarily comprised of accounts receivable (“**AR**”), personal property and inventory, as further detailed in the First Report.
7. Wage arrears are owing to two employees of the Debtor, and the Receiver has filed documents in accordance with the *Wage Earner Protection Program Act* (“**WEPPA**”) with Service Canada.
8. The Receiver has sold remaining inventory where possible and collected a large portion of the Debtor’s outstanding AR, except where the Receiver determined that such amounts were uncollectable.
9. The Receiver has substantially completed the administration of the Debtor’s estate, with the exception of:
 - (a) collection of the Bakhshi Outstanding Receivable, as detailed in the First Report;
 - (b) payment of professional fees;
 - (c) distribution of residual estate proceeds;
 - (d) submission of a final statutory report to the Office of the Superintendent of Bankruptcy pursuant to subsection 246(3) of the BIA; and
 - (e) filing the Receiver’s final certificate of discharge confirming all funds help by the Receiver have been distributed and all administrative matters have been concluded.
10. The Receiver submits that reasonable efforts have been made to collect the Bakhshi Outstanding Receivable, and it is appropriate to terminate the receivership proceedings and discharge the Receiver upon the filing of the Receiver’s Discharge Certificate.

11. All receipts and disbursements, for the period of June 25, 2025 to February 6, 2026 made or anticipated to be made by the Receiver during the course of the administration of the receivership estate are described in the Receiver's First Report.

Interim & Final Distribution

12. As of February 6, 2026, the estate balance of approximately \$580,549.00 is held in the Receiver's trust account.
13. As outlined in the First Report, the Receiver proposes to make the following interim distributions:
 - (a) \$2,000 to Service Canada, or whatever alternative amount Service Canada confirms is owing in wage arrears by way of statement of account pursuant to section 81.4 of the BIA; and
 - (b) \$400,000 to TD, as the first ranking secured creditor.
14. Following payment of any outstanding professional fees of the Receiver and its legal counsel, Dentons Canada LLP ("**Dentons**"), the Receiver proposes to make a final distribution of any residual amounts remaining in the Debtor's estate after the collection of the Bakshi Outstanding Receivable, to TD as the first ranking secured creditor.
15. Based on the opinion provided to the Receiver by its independent legal counsel, Dentons, the Receiver recommends that the Court approve the interim and final distribution.

Approval of Receiver's Activities and Fees

16. The Receiver, among other things, and as more expressly detailed in the First Report, completed the following activities:
 - (a) identified and took possession of accounts, books and records;
 - (b) disclaimed the lease for the Premises;
 - (c) terminated employees and advised about the Wage Earners Protection Program;
 - (d) prepared the Notice and Statement of the Receiver for all known creditors of the Debtor;
 - (e) took steps to collect outstanding accounts receivable;
 - (f) prepared Receiver's First Report and the Interim SRD; and
 - (a) attending to emails and phone calls from creditors, customers, and other stakeholders of the Debtors.
17. The Receiver seeks ratification and approval of its actions, conduct and activities and Interim SRD, as detailed in the First Report.
18. Additionally, the Receiver seeks ratification and approval the Receiver's professional fees and disbursements, and those of its counsel, Dentons, as set out in the First Report. A summary of the professional fees and disbursements is set out in the First Report, and detailed accounts are available for inspection by the Court at the hearing of this Application.

19. The Receiver incurred professional fees and disbursements for the period of June 16, 2025 to November 30, 2025 in the amount of approximately \$146,689, and unpaid fees for the period of December 1, 2025 to January 31, 2026 in the amount of \$19,764. The Receiver's counsel, Dentons, has incurred fees and the Receiver has paid fees in the amount of \$16,662 for the period of March 10, 2025 to September 10, 2025. From September 11, 2025 to January 31, 2026, Dentons has unpaid fees in the amount of \$9,142.
20. The Receiver estimates its professional fees and disbursements and those of its counsel to complete the administration of the Receivership to be \$31,500 and \$31,500, respectively, inclusive of taxes and fees, as indicated in the First Report.
21. The Receiver submits that its fees and disbursements, and the fees and disbursements of its counsel, Dentons, are fair and reasonable and justified in the circumstances. The Receiver recommends approval of its accounts and the accounts of Dentons by this Court.

Discharge

22. The Receiver has substantially completed the administration of the Debtor's estate, with the exception of:
 - (a) payment of professional fees;
 - (b) distribution of the interim and final distribution;
 - (c) submission of a final statutory report to the Office of the Superintendent of Bankruptcy pursuant to subsection 246(3) of the *Bankruptcy and Insolvency Act*;
 - (d) completing the final reconciliation of the Receiver's estate bank account; and
 - (e) filing the Receiver's certificate of discharge confirming all funds held by the Receiver have been distributed and all administrative matters have been concluded.
23. The Receiver has performed its mandate as Receiver under the Receivership Order, including the liquidation of substantially all of the Debtors' assets and has completed the administration of the Debtors' estate. It is the Receiver's respectful view that the Receiver has completed its duties in accordance with the Orders of this Honourable Court in these proceedings and applicable statutory duties.
24. It is just and appropriate that the relief sought by Receiver be granted and the Receiver be discharged
25. Such further and other grounds as counsel may advise and this Honourable Court may permit.

Material or evidence to be relied on:

26. First & Final Report of the Receiver dated February 13, 2026, filed.
27. The pleadings and proceedings in the within action.
28. Such further and other material and evidence as counsel may advise and this Honourable Court may permit.

Applicable Rules:

29. *Alberta Rules of Court*, Alta Reg 124/2010, including but not limited to rules 1.2-1.5, 6.3(1), 6.9(1)(b), 6.10, 6.47(e) and (f), and 11.27.
30. Such further and other Rules as counsel may advise and this Honourable Court may permit.

Applicable Acts and regulations:

31. *Bankruptcy and Insolvency Act*, RSC 1985 c B-3, as amended.
32. *Bankruptcy and Insolvency General Rules*, CRC c 368.
33. *Judicature Act*, RSA 2000 c J-2.
34. Such further and other Acts and regulations as counsel may advise and this Honourable Court may permit.

Any irregularity complained of or objection relied on:

35. None.

How the application is proposed to be heard or considered:

36. Via Web-Ex, before the Presiding Commercial List Justice.

WARNING

If you do not come to Court either in person or by your lawyer, the Court may give the applicant(s) what they want in your absence. You will be bound by any order that the Court makes. If you want to take part in this application, you or your lawyer must attend in Court on the date and at the time shown at the beginning of the form. If you intend to give evidence in response to the application, you must reply by filing an affidavit or other evidence with the Court and serving a copy of that affidavit or other evidence on the applicant(s) a reasonable time before the application is to be heard or considered.

Schedule "A" – Service List

COURT FILE NUMBER

2501 04083

COURT

COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE

CALGARY

IN THE MATTER OF THE RECEIVERSHIP OF SUNORA
FOODS INC.

PLAINTIFF

THE TORONTO-DOMINION BANK

DEFENDANTS

SUNORA FOODS INC., CHARLES O. EGHOBAMIEN, and
OMOWUMI FOLAYEMI AROWOJOBE

SERVICE LIST

Last Updated February 13, 2026

Service Recipient	Mode of Service	Status
KPMG Inc. 2200, 240 – 4th Avenue SW Calgary, AB T2P 4H4 Attention: Julie Kennedy and Andrew Brausen	Email: juliekennedy@kpmg.ca and abrausen@kpmg.ca and hueylee@kpmg.ca	Receiver
Dentons Canada LLP Bankers Court, 15 th Floor 850 – 2 nd Street SW Calgary, AB T2P 0R8 Attention: Afshan Naveed	Email: afshan.naveed@dentons.com	Counsel to Receiver
Burnet, Duckworth & Palmer LLP 2400, 525 – 8th Avenue SW Calgary, AB T2P 1G1 Attention: Ryan Algar and Jessica MacKinnon	Email: ralgar@bdplaw.com and jmackinnon@bdplaw.com	Counsel for the Plaintiff

Service Recipient	Mode of Service	Status
<p>Miles Davison LLP 517 10th Avenue SW, #900 Calgary, AB T2R 0A8</p> <p>Attention: Daniel Jukes</p>	<p>Email: djukes@milesdavison.com</p>	<p>Counsel to the Defendant, Sunora Foods Inc.</p>
<p>Charles O. Eghobamien Unit 1322, 327 Canals Cross SW Airdrie, AB T4B 5H4</p>	<p>Email: charles@sunora.com</p>	<p>Defendant/Director</p>
<p>Omowumi Folayemi Arowojobe #1707, 720 Trethewey Drive North York, ON M6M 5A5</p>	<p>Email: omowumiarowojobe@gmail.com ; charles.eghobamien@gmail.com</p>	<p>Defendant/Director</p>
<p>Norberg Provident Ltd. #001, 4616 Valiant Drive NW Calgary, AB T3A 0X9</p>	<p>Courier</p>	<p>Landlord</p>
<p>Conlux International Inc. 73 Kincora Glen Rise SW Calgary, AB T3R 0B6</p>	<p>Email: norma@hlf.ca</p>	<p>PPR Registrant</p>
<p>Steve Bank 42 – 1901 Valiant Estates Drive NW Calgary, AB T3B 4T7</p>	<p>Email: norma@hlf.ca</p>	<p>PPR Registrant</p>
<p>Ford Credit Canada Leasing, Division of Canadian Road Leasing Company Box 1800 RPO Lakeshore West Oakville, ON L6K 0J8</p>	<p>Email: albertaprod@teranet.ca</p>	<p>PPR Registrant</p>

Schedule "B" – Webex Details

Trojanoski, Terry

From: CommercialCoordinator KBJCalgary
<CommercialCoordinator.KBJCalgary@albertacourts.ca>
Sent: Thursday, December 18, 2025 10:47 AM
To: Naveed, Afshan
Cc: JudicialScheduler QB; Chelsea Arteau
Subject: WEBEX CONFIRMATION- 2501 04083 - TORONTO-DOMINION BANK v. SUNORA
FOODS INC - Feb 25, 2026 02:00 PM - FEASBY, J - Confirmed
Attachments: 2025-12-18 - Confirming Letter to Commercial Coordinator (re Feb 25, 2026
Booking).pdf

[WARNING: EXTERNAL SENDER]

The above booking is Confirmed

File #(s) : 2501 04083

Style of Cause: TORONTO-DOMINION BANK v. SUNORA FOODS INC

Date/Duration:

Feb 25, 2026 02:00 PM

Total: 60 Minute(s)

Booking Type/List: Commercial

Purpose of Hearing: Commercial Hearing

Counsel: Afshan Naveed;

Special Requirements:

Requirements: Courtroom Required

Equipment: Video Conferencing

Notes: CCM

Counsel: Please ensure that all relevant parties have received Webex information.

Virtual Courtroom 60 has been assigned for the above noted matter:

Virtual Courtroom Link:

<https://albertacourts.webex.com/meet/virtual.courtroom60>

Instructions for Connecting to the Meeting

1. Click on the link above or open up Chrome or Firefox and cut and paste it into your browser address bar.
2. If you do not have the Cisco Webex application already installed on your device, the site will have a button to install it. Follow installation instructions. Enter your full name and email address when prompted
3. Click on the **Open Cisco Webex Meeting**.
4. You will see a preview screen. Click on **Join Meeting**.

Key considerations for those attending:

1. Please connect to the courtroom **15 minutes prior** to the start of the hearing.
2. Please ensure that your microphone is muted and remains muted for the duration of the proceeding, unless you are speaking. Ensure that you state your name each time you speak.
3. If bandwidth becomes an issue, some participants may be asked to turn off their video and participate by audio only.
4. **Note: Recording or rebroadcasting of the video is prohibited.**
5. **Note: It is highly recommended you use headphones with a microphone or a headset when using Webex. This prevents feedback.**

For more information relating to Webex protocols and procedures, please visit: <https://www.albertacourts.ca/qb/court-operations-schedules/webex-remote-hearings-protocol>

You can also join the meeting via the “Cisco Webex Meetings” App on your smartphone/tablet or other smart device. You can download this via the App marketplace and join via the link provided above.

Thank you,



Laura Cho for Corbyn Burik
Commercial Duty Coordinator

commercialcoordinator.kbjcalgary@albertacourts.ca

Court of King's Bench of Alberta
Calgary Courts Centre
601 5 Street SW
Calgary, Alberta T2P 5P7

Schedule "C" – Draft Form of Order

Clerk's Stamp:

COURT FILE NUMBER 2501-04083
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE CALGARY
IN THE MATTER OF THE RECEIVERSHIP OF SUNORA FOODS INC.
PLAINTIFF THE TORONTO-DOMINION BANK
DEFENDANTS SUNORA FOODS INC., CHARLES O. EGHOBAMIEN and OMOWUMI FOLAYEMI AROWOJOBE
DOCUMENT **ORDER- APPROVAL OF INTERIM AND FINAL DISTRIBUTION, RECEIVER'S ACTIVITIES AND FEES AND DISCHARGE OF RECEIVER**
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT DENTONS CANADA LLP
Bankers Court
15th Floor, 850 - 2nd Street S.W.
Calgary, Alberta T2P 0R8
Attention: Afshan Naveed
Ph. (403) 268-7015 Fx. (403) 268-3100
File No.: 533650-12

DATE ON WHICH ORDER WAS PRONOUNCED	February 25, 2026
LOCATION WHERE ORDER WAS PRONOUNCED	Calgary, Alberta
NAME OF JUSTICE WHO MADE THIS ORDER	The Honourable Justice C.C.J. Feasby

UPON THE APPLICATION by KPMG Inc. ("**KPMG**"), in its capacity as the Court-appointed receiver-manager (the "**Receiver**") of all of the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "**Property**") of Sunora Foods Inc. (the "**Debtor**"); **AND UPON** reading the First & Final Report of the Receiver, dated February 13, 2026 ("**First Report**"), **AND UPON** having read the Affidavit of Service, filed; **AND UPON** hearing submissions from counsel as to service with respect to the Application; **AND UPON** hearing submissions of counsel to the Receiver and counsel for any other interest parties who may be present;

IT IS HEREBY ORDERED AND DECLARED THAT:

SERVICE

1. Service of notice of this application and supporting materials, as set out in the Affidavit of Service, is hereby declared to be good and sufficient, and no other person is required to have been served with notice of this application, and time for service of this application is abridged to that actually given.

APPROVAL OF ACTIVITIES AND ACCOUNTS

2. The Receiver's accounts for professional fees and disbursements, as set out in the First Report, including the Receiver's estimated costs to complete the receivership, are hereby approved without the necessity of a formal passing of its accounts.
3. The accounts of the Receiver's legal counsel, Dentons Canada, LLP, for its professional fees and disbursements, as set out in the First Report, including estimated legal costs to complete the receivership, are hereby approved without the necessity of a formal assessment of its accounts.
4. The Receiver's conduct and activities as set out in the First Report, and the Interim SRD for the period of June 25, 2025 to February 6, 2026 as set out in the First Report, are hereby ratified and approved.

DISTRIBUTION

5. The Receiver is authorized and directed to make distributions, to TD and Service Canada, as set out in the First Report, subject to the maintenance of a holdback fund in the Receiver's account in an amount satisfactory to the Receiver to satisfy the cost of completion of the receivership proceedings.
6. The Receiver is authorized and directed to make a further final distribution of funds, to TD, upon the Receiver completing of its remaining duties, without the need for further Court order authorizing the same.

RELEASE AND STAY

7. On the evidence before the Court, the Receiver has satisfied its obligations under and pursuant to the terms of the Orders granted in the within proceedings up to and including the date hereof, and the Receiver shall not be liable for any act or omission on its part including, without limitation, any act or omission pertaining to the discharge of its duties in the within proceedings, save and except for any liability arising out of any in fraud, gross negligence or willful misconduct on the part of the Receiver, or with leave of the Court. Subject to the foregoing any claims against the Receiver in connection with the performance of its duties are hereby stayed, extinguished, and forever barred.
8. No action or other proceedings shall be commenced against the Receiver in any way arising from or related to its capacity or conduct as Receiver, except with prior leave of this Court on notice to the Receiver, and upon such terms as this Court may direct.

DISCHARGE OF RECEIVER

9. Upon the Receiver filing with the Clerk of the Court a Receiver's Discharge Certificate in substantially the form attached hereto as Schedule "A", attaching final Statements of Receipts and Disbursements for the Debtor and confirming that:
 - (a) the Receiver has paid all professional fees;
 - (b) all matters set out in paragraphs 5 and 6 of this Order have been completed; and thereafter

(c) the Receiver has submitted a final statutory report to the Office of the Superintendent of Bankruptcy pursuant to subsection 246(3) of the *Bankruptcy and Insolvency Act*;

(d) the Receiver has completed the final reconciliation of the Receiver's estate bank account,

then the Receiver shall be discharged as Receiver of the Debtor, provided however, that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of the Receiver in its capacity as Receiver.

MISCELLANEOUS

Books and Records of Debtor

10. The Receiver is authorized and empowered to destroy all books and records of the Debtor, after providing the former directors of the Debtor with 30 days written notice and if not collected by the directors of the Debtor, subject to preserving any such records as required by statute or by agreement.

Service

11. Service of this Order shall be deemed good and sufficient by:

(a) serving the same on:

(i) the persons listed on the service list created in these proceedings;

(ii) any other person served with notice of the application for this Order;

(iii) any other parties attending or represented at the application for this Order; and

(b) posting a copy of this Order on the Receiver's website established in connection with these proceedings, for no less than six months from the date of this Order;

and service on any other person is hereby dispensed with.

12. Service of this Order may be effected by facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following transmission or delivery of this Order.

Justice of the Court of King's Bench of Alberta

SCHEDULE "A" – FORM OF RECEIVER'S DISCHARGE CERTIFICATE

COURT FILE NUMBER	2501-04083
COURT	COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE	CALGARY
	IN THE MATTER OF THE RECEIVERSHIP OF SUNORA FOODS INC.
PLAINTIFF	THE TORONTO-DOMINION BANK
DEFENDANTS	SUNORA FOODS INC., CHARLES O. EGHOBAMIEN and OMOWUMI FOLAYEMI AROWOJOBE
DOCUMENT	RECEIVER'S DISCHARGE CERTIFICATE
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	DENTONS CANADA LLP Bankers Court 15th Floor, 850 - 2nd Street S.W. Calgary, Alberta T2P 0R8 Attention: Afshan Naveed Ph. (403) 268-7015 Fx. (403) 268-3100 File No.: 533650-12

RECITALS

- A. Pursuant to an Order of the Honourable Justice L.K. Harris of the Court of King's Bench, Judicial District of Calgary (the "**Court**") dated April 10, 2025, subsequently amended pursuant to an amended and restated Order of the Honourable Justice R.W. Armstrong of the Court dated June 25, 2025 (together, the "**Receivership Order**"), KPMG Inc. ("**KPMG**") was appointed as the receiver-manager (the "**Receiver**") over all of the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "**Property**") of Sunora Foods Inc. (the "**Debtor**").
- B. Pursuant to an Order of the Court dated February 25, 2026, (the "**Discharge Order**") the Court ordered the Receiver would be discharged as Receiver of the Debtor upon the delivery by the Receiver of a Receiver's Discharge Certificate certifying, *inter alia*, that all matters set out in paragraph 9 of the Discharge Order have been completed and the Receiver has completed the final reconciliation of the Receiver's estate bank account.
- C. Unless otherwise indicated herein, capitalized terms have the meanings set out in Discharge Order.

THE RECEIVER CERTIFIES the following:

1. All matters set out in paragraphs 5 and 6 of the Discharge Order have been completed.

2. The Receiver has submitted a final statutory report to the Office of the Superintendent of Bankruptcy pursuant to subsection 246(3) of the *Bankruptcy and Insolvency Act*,
3. The Receiver has completed the final reconciliation of the Receiver's estate bank account and has closed the Debtor's trust accounts.
4. The final statements of receipts and disbursements in respect of the Debtors is attached as Appendix "1" to this Certificate.
5. This Certificate was delivered by the Receiver at Calgary, Alberta on _____, 2026.

**KPMG Inc., in its capacity as
Receiver of the undertakings,
property and assets of the Debtor,
and not in its personal capacity.**

Per: _____

Name:

Title: