

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF ATLAS GLOBAL BRANDS INC., GREENSEAL
CANNABIS COMPANY, LTD., GREENSEAL NURSERY, LTD.,
AGMEDICA BIOSCIENCE INC., WELLWORTH HEALTH CORP.,
5047346 ONTARIO INC., 8050678 CANADA INC. AND TAVIVAT
NATURALS INC.**

Applicants

RESPONDING RECORD

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Department of Justice
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LSO #: 40290A

Lawyers for the Canada Revenue Agency

TO : SERVICE LIST

**ONTARIO
SUPERIOR COURT OF JUSTICE
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**IN THE MATTER OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT,
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5047346 ONTARIO INC., 8050678 CANADA INC. AND TAVIVAT
NATURALS INC.**

Applicants

AFFIDAVIT OF SANDRA PALMA

I, **SANDRA PALMA**, of the **CITY OF TORONTO** in the Province of Ontario, **MAKE OATH
AND SAY AS FOLLOWS:**

1. I am a Resource Officer/Complex Case Officer assigned to the Specialty Collections Division in the Eastern Ontario Tax Services Office of the Canada Revenue Agency (the "**CRA**").
2. As such, I have personal knowledge of the facts and matters hereinafter deposed to, save and except what is stated to be on information and belief, and where so stated, I verily believe them to be true.

A. Liabilities and Outstanding Returns

3. Attached as Exhibit “A” is a summary of the tax returns which the Applicants have not filed for the pre-CCAA period.
4. Attached as Exhibit “B” is a summary of the outstanding assessed tax liabilities (source deductions, excise, corporate tax and GST) owed by the Applicants for both the pre-CCAA and post-CCAA period.
5. With respect to the source deduction liability owing by AgMedica Bioscience Inc. (“**AgMedica**”), the deemed trust portion of the liability – that is, the unremitted employee withholdings under the Income Tax Act, Canada Pension Plan and Employment Insurance Act – totals **\$1,772,417.69** (“**Source Deduction Deemed Trust**”). Attached as Exhibit “C” are the Notices of Assessment dated September 18, 2024 and Statement of Account.
6. The CRA has never consented or acquiesced to the Source Deduction Deemed Trust being vested out.
7. The CRA communicated, through counsel, to the Applicants and Monitor that it was the expectation of the CRA that the Source Deduction Deemed Trust liability would be paid in full.
8. With respect to pre-filing source deduction liability owing by GreenSeal in the amount of \$5,953.61, the CRA has not yet completed its payroll audit of GreenSeal Cannabis Company, Ltd. (“**GreenSeal**”).

9. By way of letter dated July 3, 2024, the CRA requested certain payroll records from GreenSeal. Attached as Exhibit “D” is a copy of the letter dated July 3, 2024 from CRA to GreenSeal.
10. I am advised by the CRA payroll auditor, Michael Ayerh, and do verily believe, that on or about September 26, 2024, GreenSeal provided the CRA with partial records. The CRA is currently awaiting receipt of the remaining records that were requested.
11. Given that there are outstanding returns and documents, the total pre-CCAA debt owing to the Crown cannot be entirely quantified at this time.
12. Certain of the Applicants compromised approximately \$1,089,636.68 in tax liabilities during the first CCAA proceeding in 2019.

B. Security

13. With respect to the pre-CCAA excise liability owing by AgMedica, cash collateral was posted by AgMedica in the amount of \$565,000. The CRA has communicated through its counsel that the cash collateral will eventually be applied to the pre-CCAA excise debt owing by AgMedica. As there is currently a stay of proceedings, the CRA has not applied the cash collateral.
14. With respect to the pre-CCAA excise liability owing by GreenSeal Cannabis Company, Ltd. (“**GreenSeal**”), a surety bond from Western Surety Company was posted by GreenSeal in the amount of \$275,000. The CRA has communicated through its counsel that it eventually intends to call on the Surety Bond and apply the proceeds to the pre-CCAA excise debt owing by GreenSeal.

15. With respect to the pre-CCAA excise debt owing by GreenSeal, on or about December 12, 2023, the CRA obtained a Federal Court Certificate being Court File Number T-2631-23 being the equivalent of a Federal Court Judgment (the “**Certificate**”). Attached as Exhibit “E” is a copy of the Certificate.
16. On the strength of the Certificate, on or about March 26, 2023, the CRA registered a secured lien (the “**Secured Lien**”) against three parcels of land (the “**Land**”) in Stratford, Ontario bearing a Parcel Identifier Number (**PIN**) as follows : PIN 53264-0120, LT 53264-0121 LT, 53264-0122 LT.
17. Attached as Exhibit “F” is a copy of the Secured Lien.
18. Attached as Exhibit “G” is a copy of a parcel register for each of PIN 53264-0120, LT 53264-0121 LT, 53264-0122 LT.
19. The CRA is holding certain pre-filing refunds owing to the Applicants with a view to potentially exercising the right of set-off as against pre-filing liabilities (PRE to PRE) on a consolidated basis. The pre-filing refunds are insufficient to satisfy the pre-filing liabilities and total approximately \$412,922.08. As there is currently a stay of proceedings, the CRA has not exercised any set-off.

20. I make this affidavit for no improper purpose.

AFFIRMED REMOTELY by Sandra Palma stated as being located at the City of Toronto, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, on this 1st day of October, 2024, in accordance with O. Reg 431/20, <i>Administering Oath of Declaration Remotely</i> <i>Edward Park</i> A Commissioner for Oaths in and for the Province of Ontario Edward Park, LSO #45496L	<i>Sandra Palma</i> SANDRA PALMA
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Exhibit “A” referred to in the Affidavit of Sandra Palma
affirmed remotely by Sandra Palma stated as being located at the City of Toronto, in the
Province of Ontario, before me at the City of Toronto, in the Province of Ontario on
October 1, 2024, in accordance with O. Reg 431/20, *Administering Oath of Declaration*
Remotely

Sworn before me this 1st day of October, 2024

Edward Park

A Commissioner for Oaths in and for the
Province of Ontario etc.

ENTITY	UNFILED RETURNS As of September 25, 2024
ATLAS GLOBAL BRANDS INC	Income Tax (RC0001): - last return filed for taxation year ending (“TYE”) 2022-12-29 - PRE CCAA period TYE for 2023 overdue GST/HST (RT0001) - last return filed for period ending 2024-06-20
GREENSEAL CANNABIS COMPANY, LTD	Income Tax (RC0001) - last return filed for TYE 2022-12-31 - PRE CCAA period TYE for 2023 overdue
GREENSEAL NURSERY, LTD.	Income Tax (RC0001): - last return filed for TYE 2022-12-31 - PRE CCAA period TYE for 2023 overdue GST/HST (RT0001): - last return filed for monthly period ending 2022-12-31 - PRE CCAA return for period 2023-01-01 through to period ending 2024-07-31 overdue
AGMEDICA BIOSCIENCE INC.	Income Tax (RC0001): - last return filed on account for TYE 2021-03-31 - account amalgamated eff 2022-12-29 - PRE CCAA period for TYE 2022 overdue Income Tax (RC0002): - No returns filed on account - account amalgamated eff 2022-12-30

	• PRE CCAA period TYE for 2023 overdue GST/HST (RT0001): • last return filed for monthly period ending 2024-08-31
WELLWORTH HEALTH CORP	Income Tax (RC0001): • last return filed for TYE 2019-03-31 • PRE CCAA period TYE for 2020-2024 overdue GST/HST (RT0001): • account closed eff 2022-03-31 • last return filed for period ending 2022-03-31
5047346 ONTARIO INC	Income Tax (RC0001): • account amalgamated eff 2021-03-31 • last return filed for TYE 2019-03-31 • PRE CCAA period TYE for 2020/2021 overdue Income Tax (RC0002): • account amalgamated eff 2021-04-01 • no returns filed on account • PRE CCAA period TYE 2022-2024 overdue
8050678 CANADA INC	Income Tax (RC0001): • last return filed for TYE 2019-03-31 • PRE CCAA period TYE for 2020-2024 overdue
TAVIVAT NATURALS INC.	Income Tax (RC0001): • account amalgamated eff 2021-03-31 • last return filed for taxation year ending (TYE) 2019-03-31 • PRE CCAA period TYE for 2020/2021 overdue

	Income Tax (RC0002): • account amalgamated eff 2021-04-01 • no returns filed on account • PRE CCAA period TYE 2022-2024 overdue GST/HST (RT0001): • last return filed for annual period ending 2024-03-31 • PRE CCAA period 2024-04-01 to 2024-06-20 overdue
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Exhibit “B” referred to in the Affidavit of Sandra Palma
affirmed remotely by Sandra Palma stated as being located at the City of Toronto, in the
Province of Ontario, before me at the City of Toronto, in the Province of Ontario on
October 1, 2024, in accordance with O. Reg 431/20, *Administering Oath of Declaration*
Remotely

Sworn before me this 1st day of October, 2024

Edward Park

A Commissioner for Oaths in and for the
Province of Ontario etc.

ENTITY	OUTSTANDING ARREARS As of September 25, 2024
ATLAS GLOBAL BRANDS INC	Income Tax (RC0001): • Currently NIL • last return filed for taxation year ending (“TYE”) 2022-12-29 • PRE CCAA period TYE for 2023 overdue GST/HST (RT0001): • \$90,758.40 arrears in period ending 2024-06-20 for 296(1)(B) amounts assessed resulting from GST/HST Audit review • last return filed for period ending 2024-06-20
GREENSEAL CANNABIS COMPANY, LTD	Source Deductions (RP0001): • \$5,953.61 balance on 2024-09-25 for PRE CCAA arrears related to 2024 (penalty and interest balance for late remittance related to May and June 2024) • Audit not complete. Waiting for additional records to be provided by GreenSeal to CRA. Excise (RD0001): • \$3,023,158.79 balance on 2024-09-25 for PRE CCAA arrears related to periods ending 2023-06-30 to 2024-05-31 • \$243,185.66 balance on 2024-09-25 for arrears related to part PRE CCAA (Jun1-20) part POST CCAA (Jun21-30) on return for period ending 2024-06-30 • \$417.72 balance on 2024-09-25 for POST CCAA arrears related to return for period ending 2024-07-31

	Income Tax (RC0001) • Currently NIL • last return filed for TYE 2022-12-31 • PRE CCAA period TYE for 2023 overdue GST/HST (RT0001): • 290,902.14 PRE CCAA arrears related to periods ending 2024-04-30 to 2024-06-20 • \$633.96 Balance on 2024-09-25 for POST CCAA arrears related to period ending 2024-06-30
GREENSEAL NURSERY, LTD.	Income Tax (RC0001): • last return filed for TYE 2022-12-31 • PRE CCAA period TYE for 2023 overdue GST/HST (RT0001): • last return filed for annual period ending 2022-12-31 • PRE CCAA return for period 2023-01-01 through to period ending 2024-07-31 overdue
AGMEDICA BIOSCIENCE INC.	Source Deductions (RP0001) (Assessed September 18, 2024) • \$2,109,991.44 Balance on account 2024-09-25 related to 2023 and 2024 including the \$16,190.42 penalty charge that is related to the POST CCAA period,(July 2024 remittance) Excise (RD0001): • \$3,772,364.49 PRE CCAA arrears related to periods ending 2022-02-28 to 2024-05-31 • \$7,453.59 balance on account 2024-09-25 for arrears related to part PRE CCAA (Jun1-20) part POST CCAA

	(Jun21-30)from return for period ending 2024-06-30 • \$82.42 balance on account 2024-09-25 from for arrears related to POST CCAA period ending 2024-07-3 Income Tax (RC0001): • last return filed on account for TYE 2021-03-31 • account amalgamated eff 2022-12-29 • PRE CCAA period for TYE 2022 overdue Income Tax (RC0002): • No returns filed on account • account amalgamated eff 2022-12-30 • PRE CCAA period TYE for 2023 overdue GST/HST (RT0001): • \$353,367.90 PRE CCAA arrears related to period ending 2024-06-20 • \$15,544.37 Balance on account 2024-09-25 related to arrears for POST CCAA arrears period ending 2024-06-30 • last return filed for monthly period ending 2024-08-31 • GST/HST Audit of PRE CCAA period is complete
WELLWORTH HEALTH CORP	Income Tax (RC0001): • Currently NIL • last return filed for TYE 2019-03-31 • PRE CCAA period TYE for 2020-2024 overdue GST/HST (RT0001): • Currently NIL • account closed eff 2022-03-31 • last return filed for period ending 2022-03-31

5047346 ONTARIO INC	Income Tax (RC0001): • Currently NIL • account amalgamated eff 2021-03-31 • last return filed for TYE 2019-03-31 • PRE CCAA period TYE for 2020/2021 overdue Income Tax (RC0002): • Currently NIL • account amalgamated eff 2021-04-01 • no returns filed on account • PRE CCAA period TYE 2022-2024 overdue GST/HST (RT0001): • \$43,128.06 PRE CCAA arrears related to period ending 2024-03-31
8050678 CANADA INC	Income Tax (RC0001): • Currently NIL • last return filed for TYE 2019-03-31 • PRE CCAA period TYE for 2020-2024 overdue
TAVIVAT NATURALS INC.	Income Tax (RC0001): • Currently NIL • account amalgamated eff 2021-03-31 • last return filed for taxation year ending (TYE) 2019-03-31 • PRE CCAA period TYE for 2020/2021 overdue Income Tax (RC0002): • Currently NIL • account amalgamated eff 2021-04-01 • no returns filed on account • PRE CCAA period TYE 2022-2024 overdue

	GST/HST (RT0001): • Currently NIL • last return filed for annual period ending 2024-03-31 • PRE CCAA period 2024-04-01 to 2024-06-20 overdue
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Exhibit “C” referred to in the Affidavit of Sandra Palma
affirmed remotely by Sandra Palma stated as being located at the City of Toronto, in the
Province of Ontario, before me at the City of Toronto, in the Province of Ontario on
October 1, 2024, in accordance with O. Reg 431/20, *Administering Oath of Declaration*
Remotely

Sworn before me this 1st day of October, 2024

Edward Park

A Commissioner for Oaths in and for the
Province of Ontario etc.



Summerside PE C1N 5Z7

000000026

AgMedica Bioscience Inc.
104 - 566 RIVERVIEW DR
CHATHAM ON N7M 0N2

Notice details

Account number 83782 7179 RP0001

Tax year 2023

Date issued Sep 18, 2024

Notice of assessment: Canada and Ontario

This is your notice of assessment for AgMedica Bioscience Inc.. Go to the **Assessment details** section for more information.

Thank you,

Bob Hamilton
Commissioner of Revenue

Account balance

You have a debit balance.

Balance: \$865,225.71

Payment options

You can pay:

- online
- by mail to CRA

For more information, go to the **How do you pay?** section of this notice.

Notice details

Account number	83782 7179 RP0001
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Tax year	2023
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Date issued	Sep 18, 2024
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AgMedica Bioscience Inc.
104 - 566 RIVERVIEW DR
CHATHAM ON N7M 0N2

Assessment details

The summary table shows your previous arrears account balance, a breakdown of this assessment and the new arrears account balance.

Summary

Description	\$ Amount assessed	\$ Amount	CR/DR
Previous arrears account balance		279,855.71	CR
Federal tax	470,448.67		
Provincial tax Ontario	159,951.41		
Canada Pension Plan	243,629.56		
Second Canada Pension Plan	0.00		
Employment insurance	83,665.02		
Penalty	95,769.47		
Interest	91,617.29		
Current amount assessed		1,145,081.42	DR
Balance		865,225.71	DR

Explanation of changes and other important information

We charged you for a failure to remit.

You must pay the balance shown on this notice right away. If you do not, we may have to take legal action without further notice.

More information

If you need more information, go to **canada.ca/payroll** or call the business enquiries line at **1-800-959-5525**.

To access and manage your payroll account, go to **canada.ca/my-cra-business-account**. Authorized employees or representatives can access accounts online on behalf of their employer or clients. To log in or register, go to **canada.ca/taxes-representatives**.

If you want to register a formal dispute:

Go to **canada.ca/cra-complaints-disputes**. You have 90 days from the date of this notice to register your dispute.

Definitions

For arrears account balances, a **debit** (DR) increases your amount owing and a **credit** (CR) decreases your amount owing.

Help for persons with hearing, speech or visual impairments

You can get this notice in braille, large print, electronic text or audio format. For more information about other formats, go to **canada.ca/cra-multiple-formats**.

If you use a teletypewriter, you can get tax information by calling **1-800-665-0354**.

How do you pay?

- online or by phone using a Canadian financial institution's services
- online at **canada.ca/cra-my-payment**
- online by setting up a pre-authorized debit agreement at **canada.ca/my-cra-business-account**
- in person at your Canadian financial institution or, for a fee, at a Canada Post retail outlet (cash or debit only)

For more information on how to make a payment, go to **canada.ca/payments**.

If you cannot pay in full and you would like more information, go to **canada.ca/cra-collections**. To discuss a payment arrangement, call us at **1-877-548-6016**, Monday to Friday (except holidays) from 7:00 a.m. to 11:00 p.m. Eastern time.

Fraudulent communications (scams)

The CRA is committed to protecting the personal information of taxpayers and benefit recipients. We will never ask you to give us personal information of any kind by email, text message, or by clicking on a link. Nor will we ask you to pay your balance through the use of a pre-paid credit card. For more information about how to recognize scams and protect yourself, go to **canada.ca/taxes-security**.



Summerside PE C1N 5Z7

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AgMedica Bioscience Inc.
104 - 566 RIVERVIEW DR
CHATHAM ON N7M 0N2

Notice details

Account number 83782 7179 RP0001

Tax year 2024

Date issued Sep 18, 2024

Notice of assessment: Canada and Ontario

This is your notice of assessment for AgMedica Bioscience Inc.. Go to the **Assessment details** section for more information.

Thank you,

Bob Hamilton
Commissioner of Revenue

Account balance

You have a debit balance.

Balance: \$2,027,756.17

Payment options

You can pay:

- online
- by mail to CRA

For more information, go to the **How do you pay?** section of this notice.

Notice details

Account number	83782 7179 RP0001
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Tax year	2024
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Date issued	Sep 18, 2024
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AgMedica Bioscience Inc.
104 - 566 RIVERVIEW DR
CHATHAM ON N7M 0N2

Assessment details

The summary table shows your previous arrears account balance, a breakdown of this assessment and the new arrears account balance.

Summary

Description	\$ Amount assessed	\$ Amount	CR/DR
Previous arrears account balance		865,225.71	DR
Federal tax	463,253.61		
Provincial tax Ontario	157,505.10		
Canada Pension Plan	297,133.31		
Second Canada Pension Plan	0.00		
Employment insurance	98,195.71		
Penalty	101,608.78		
Interest	44,833.95		
Current amount assessed		1,162,530.46	DR
Balance		2,027,756.17	DR

Explanation of changes and other important information

We charged you for a failure to remit.

You must pay the balance shown on this notice right away. If you do not, we may have to take legal action without further notice.

More information

If you need more information, go to canada.ca/payroll or call the business enquiries line at **1-800-959-5525**.

To access and manage your payroll account, go to canada.ca/my-cra-business-account. Authorized employees or representatives can access accounts online on behalf of their employer or clients. To log in or register, go to canada.ca/taxes-representatives.

If you want to register a formal dispute:

Go to canada.ca/cra-complaints-disputes. You have 90 days from the date of this notice to register your dispute.

Definitions

For arrears account balances, a **debit** (DR) increases your amount owing and a **credit** (CR) decreases your amount owing.

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- online at canada.ca/cra-my-payment
- online by setting up a pre-authorized debit agreement at canada.ca/my-cra-business-account
- in person at your Canadian financial institution or, for a fee, at a Canada Post retail outlet (cash or debit only)

For more information on how to make a payment, go to canada.ca/payments.

If you cannot pay in full and you would like more information, go to canada.ca/cra-collections. To discuss a payment arrangement, call us at **1-877-548-6016**, Monday to Friday (except holidays) from 7:00 a.m. to 11:00 p.m. Eastern time.

Fraudulent communications (scams)

The CRA is committed to protecting the personal information of taxpayers and benefit recipients. We will never ask you to give us personal information of any kind by email, text message, or by clicking on a link. Nor will we ask you to pay your balance through the use of a pre-paid credit card. For more information about how to recognize scams and protect yourself, go to canada.ca/taxes-security.



Summerside PE C1N 5Z7

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AgMedica Bioscience Inc.
104 - 566 RIVERVIEW DR
CHATHAM ON N7M 0N2

Notice details

Account number 83782 7179 RP0001

Tax year 2024

Date issued Sep 17, 2024

Notice of assessment

This is your notice of assessment for AgMedica Bioscience Inc.. Go to the **Assessment details** section for more information.

Thank you,

Bob Hamilton
Commissioner of Revenue

Account balance

You have a credit balance.

Balance: \$201,364.70

Payment options

You can pay:

- online
- by mail to CRA

For more information, go to the **How do you pay?** section of this notice.

Notice details

Account number	83782 7179 RP0001
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Tax year	2024
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Date issued	Sep 17, 2024
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AgMedica Bioscience Inc.
104 - 566 RIVERVIEW DR
CHATHAM ON N7M 0N2

Assessment details

The summary table shows your previous arrears account balance, a breakdown of this assessment and the new arrears account balance.

Summary

Description	\$ Amount assessed	\$ Amount	CR/DR
Previous arrears account balance		217,555.12	CR
Federal tax	0.00		
Provincial tax	0.00		
Canada Pension Plan	0.00		
Second Canada Pension Plan	0.00		
Employment insurance	0.00		
Penalty	16,190.42		
Interest	0.00		
Current amount assessed		16,190.42	DR
Balance		201,364.70	CR

Explanation of changes and other important information

We charged you a penalty for late remitting because you were late in remitting your payment of \$161,904.20.

You must pay the balance shown on this notice right away. If you do not, we may have to take legal action without further notice.



OTTAWA ON K1A 1A8

AgMedica Bioscience Inc.
104 - 566 RIVERVIEW DR
CHATHAM ON N7M 0N2

AgMedica Bioscience Inc.
104 - 566 RIVERVIEW DR
CHATHAM ON N7M 0N2

Statement of account as of September 20 2024	Account number 83782 7179 RP0001	Employer name AgMedica Bioscience Inc.
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Balances		Balances	
Prior years	2023	2024	Amount owing
0.00	0.00	1,477,608.55Cr	2,106,363.06Dr

Date	Description	Amount
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Jan 01	Calendar Year 2024	
July 05	Arrears payment	71,083.62Cr
July 24	Arrears payment	80,096.12Cr
Aug 13	Arrears payment	74,514.96Cr
Aug 14	Arrears payment	76,565.67Cr
Sept 10	Arrears payment	80,769.44Cr
Sept 17	Assessed late remitting penalty	16,190.42Dr
Sept 17	Arrears payment	78,491.01Cr
Sept 17	Interest charged	90,483.00Dr
Sept 17	Assessed failure to remit * 2023	957,694.66Dr
Sept 17	Assessed failure to remit penalty	95,769.47Dr
Sept 17	Interest charged	43,270.00Dr
Sept 17	Assessed failure to remit * 2024	1,016,087.73Dr
Sept 17	Assessed failure to remit penalty	101,608.78Dr
Sept 17	Credit transferred from arrears	71,083.62Dr
Sept 17	Credit transferred to 2024	71,083.62Cr
Sept 17	Credit transferred from arrears	80,096.12Dr
Sept 17	Credit transferred to 2024	80,096.12Cr
Sept 17	Credit transferred from arrears	74,514.96Dr
Sept 17	Credit transferred to 2024	74,514.96Cr
Sept 17	Credit transferred from arrears	76,565.67Dr
Sept 17	Credit transferred to 2024	76,565.67Cr
Sept 17	Credit transferred from arrears	80,769.44Dr
Sept 17	Credit transferred to 2024	80,769.44Cr
Sept 18	Interest charged on 768,321.95Dr	From Sept 12 2024 1,134.29Dr
Sept 18	Interest charged on 1,059,357.73Dr	From Sept 12 2024 1,563.95Dr
Sept 18	Credit transferred from arrears	78,491.01Dr
Sept 18	Interest charged on 78,491.01Dr	From Sept 12 2024 115.88Dr
Sept 18	Credit transferred to 2024	78,491.01Cr
Sept 20	Uncharged Interest	From Sept 18 2024 1,036.04Dr

* An assessment to your account will reflect an automatic credit to the employee trust funds remitted for the applicable year. This credit will be equal to the amount of Tax, Canada Pension or Employment Insurance for which you were assessed and is not available for transfer to cover an outstanding debit.

For general information about this notice, please call 1-800-959-5525.

Exhibit “D” referred to in the Affidavit of Sandra Palma
affirmed remotely by Sandra Palma stated as being located at the City of Toronto, in the
Province of Ontario, before me at the City of Toronto, in the Province of Ontario on
October 1, 2024, in accordance with O. Reg 431/20, *Administering Oath of Declaration*
Remotely

Sworn before me this 1st day of October, 2024

Edward Park

A Commissioner for Oaths in and for the
Province of Ontario etc.



5800 Hurontario St. Mississauga, ON L5R4B4

Account number

83451 3798 RP0001

Date issued

July 3, 2024

GREENSEAL CANNABIS COMPANY,
LTD.
530 WRIGHT BLVD
STRATFORD ON N4Z 1H3

Subject: Trust accounts examination - payroll

Further to the telephone conversation we had with you on **July 3, 2024**, we will be examining your payroll books and records.

The Income Tax Act, Canada Pension Plan, Employment Insurance Act and Excise Tax Act state that you must keep books and records and that an officer of the Canada Revenue Agency (CRA) may examine them.

By **July 24, 2024**, please send us the following books and records electronically for the period starting **January 1, 2023**, to the most recent pay period:

- payroll journals (registers) that show salaries, wages, taxable benefits, and commissions for each pay period and each employee, including deductions for income tax, Canada Pension Plan contributions, and employment insurance premiums.
- summaries from the payroll journals (registers), showing the total income tax deductions, Canada Pension Plan contributions, and employment insurance premiums for each pay period. Include the total employee part, the total employer part, and the dates employees were paid.
- 2023 T4 Summary
- list of subcontractors and self-employed individuals, their contact information, and copies of contracts and invoices.
- list of all the taxable benefits for all employees, shareholders, directors, and other person(s).
- shareholders' loan journal.
- cash receipts and disbursements journal.
- bank statements and cancelled cheques.
- electronic funds transfer statements.
- detailed (names, amounts, and addresses) list of current accounts receivable (including the business's merchant number) and accounts payable.
- list of assets.
- most recent financial statements (balance sheet, income statement).

You can send documents electronically through our secure online portals: My Business Account (MyBA) and Represent a Client. For information about MyBA and how to register, or to authorize a representative, go to **canada.ca/taxes-business-online**.

To send the books and records for your account RP0001 through MyBA, log into MyBA and select the "Submit documents" option from the left-side menu. Click on "No case and reference number?" From the topic list select "More topics" and click "Next." Then select "Submit documents to support a Trust Accounts Examination" and click "Next" and follow the instructions. After you've attached your file, enter the CRA contact name in the "File description" box.

You will receive a confirmation number. Please keep that number for your records.

Your authorized representative can send your books and records by logging into Represent a Client.

After you send the requested books and records, it is important that a director of the corporation be available by phone to answer questions.

If you don't provide the requested books and records, an officer may go to your place of business to do the examination or we may raise an assessment on your account and take legal action without further notice.

For more information, please call Michael Ayerh at **289-442-4070**.

If you doubt the validity of this request, please call our Business Enquiries line at **1-800-959-5525**. You can verify this number at **Canada.ca**. An agent can confirm that I am an employee with the Canada Revenue Agency.

Thank you,

Michael Ayerh
Trust Accounts Examination Officer
32 Church Street
St. Catharines
ON
L2R 3B9
289-442-4070

Exhibit “E” referred to in the Affidavit of Sandra Palma
affirmed remotely by Sandra Palma stated as being located at the City of Toronto, in the
Province of Ontario, before me at the City of Toronto, in the Province of Ontario on
October 1, 2024, in accordance with O. Reg 431/20, *Administering Oath of Declaration*
Remotely

Sworn before me this 1st day of October, 2024

Edward Park

A Commissioner for Oaths in and for the
Province of Ontario etc.

T-2631-23

FILED	FEDERAL COURT COUR FÉDÉRALE	DÉPOSÉ
	DEC 12 2023	
	LAURENCE GAUTHIER	
	OTTAWA, ON	

TO THE FEDERAL COURT

In the matter of the *Excise Act, 2001*, S.C. 2002, c. 22,

- and -

In the matter of a notice or notices of penalty, or of an assessment or assessments by the Minister of National Revenue under the *Excise Act, 2001*, against:

**GREENSEAL CANNABIS
COMPANY, LTD.
530 Wright Boulevard,
Stratford, Ontario.
N4Z 1H3**



CERTIFICATE

The undersigned certifies, under section 288 of the *Excise Act, 2001*, that, in addition to such other amounts as may have been previously certified, the following amount payable by the above named has not been paid, namely, **\$1,153,739.96**.

Interest, compounded daily, is payable, at the rate prescribed under the *Excise Act, 2001*, applicable from time to time, on the sum of **\$1,153,739.96** from the **15th** day of **November, 2023**, to the day of payment.

This Certificate is executed under the *Excise Act, 2001*.

Certified at Ottawa, Ontario this 12 day of **December**, A.D. **2023**.

#7

Director, Collections
Collections and Verification Branch
Canada Revenue Agency

I HEREBY CERTIFY that the above document is a true copy of the original files in the Court./

JE CERTIFIE que le document ci-dessus est une copie conforme à l'original déposé au dossier de la Cour fédérale.

Filing date 12-Dec-2023
Date de dépôt

12-Dec-2023

Dated
Fait le

**LAURENCE GAUTHIER
REGISTRY ASSISTANT
ADJOINTE DU GREFFE**

TO THE FEDERAL COURT

In the matter of the *Excise Act, 2001*, S.C. 2002,
c. 22,

- and -

In the matter of a notice or notices of penalty, or of an
assessment or assessments by the Minister of National
Revenue under the *Excise Act, 2001*, against:

GREENSEAL CANNABIS COMPANY, LTD.

CERTIFICATE

Filed by
Commissioner of Canada Revenue Agency
Assistant Director, Revenue Collections
Canada Revenue Agency
Kitchener/Waterloo Tax Services Office
166 Frederick Street
Kitchener, Ontario
N2H 0A9

Telephone: (519) 570-5665

Exhibit “F” referred to in the Affidavit of Sandra Palma
affirmed remotely by Sandra Palma stated as being located at the City of Toronto, in the
Province of Ontario, before me at the City of Toronto, in the Province of Ontario on
October 1, 2024, in accordance with O. Reg 431/20, *Administering Oath of Declaration*
Remotely

Sworn before me this 1st day of October, 2024

Edward Park

A Commissioner for Oaths in and for the
Province of Ontario etc.

Properties

PIN

53264 - 0122 LT

Description

LOT 29, PLAN 44M38; CITY OF STRATFORD

Address

STRATFORD

PIN

53264 - 0121 LT

Description

LOT 28, PLAN 44M38; CITY OF STRATFORD

Address

STRATFORD

PIN

53264 - 0120 LT

Description

LOT 27, PLAN 44M38; CITY OF STRATFORD

Address

STRATFORD

Claimant(s)

Name

HIS MAJESTY THE KING IN RIGHT OF CANADA AS REPRESENTED BY THE MINISTER OF NATIONAL REVENUE

Address for Service

Canada Revenue Agency
Attn: Support Staff
166 Frederick St
Kitchener, ON
N2H 0A9

This document is not authorized under Power of Attorney by this party.

This document is being authorized by a representative of the Crown.

Statements

Schedule: See Schedules

Signed By

Lubica Szymanski

166 Frederick St., 2nd Floor
Kitchener
N2H 0A9

acting for
Applicant(s)

Signed

2024 03 26

Tel

866-323-0336

Fax

519-570-5424

I have the authority to sign and register the document on behalf of the Applicant(s).

Submitted By

CANADA REVENUE AGENCY

166 Frederick St., 2nd Floor
Kitchener
N2H 0A9

2024 03 26

Tel

866-323-0336

Fax

519-570-5424

Fees/Taxes/Payment

Statutory Registration Fee

\$69.95

Total Paid

\$69.95

File Number

Claimant Client File Number : T2631-23

**NOTICE OF LIEN PURSUANT TO SUBSECTION 288 (4) AND (5) OF THE
EXCISE ACT, 2001.**

CONSIDERATION: \$1,153,739.96

WHEREAS pursuant to subsection 288 (4) and (5) of the Excise Act, 2001 any amount payable or any part of the amount payable by a tax debtor (the “amount”) and that amount remains unpaid the amount may be certified by the Minister of National Revenue and registered in the Federal Court of Canada (the “Court”) at which point the certificate is deemed to be a judgment against the tax debtor;

WHEREAS pursuant to subsection 288 (4) and (5) of the Excise Act, 2001 a document which the Court has issued, and which evidences a certificate of that Court upon registration on title or other wise recorded creates a charge, lien or priority on, or a binding interest in property that the tax debtor holds;

AND WHEREAS GREENSEAL CANNABIS COMPANY, LTD. is indebted to the Minister of National Revenue for Excise Duty and other amounts as set out in the notice at the date of issuance of the Certificate in **Court File Number T-2631-23** by the Court, together with interest as such rate or rates as determined from time to time by Section 288 of the Excise Act; 2001.

AND WHEREAS GREENSEAL CANNABIS COMPANY, LTD. has an interest in the lands described in the notice.

**NOW THEREFORE TAKE NOTICE that HIS MAJESTY THE KING IN
RIGHT OF CANADA AS REPRESENTED BY THE MINISTER OF
NATIONAL REVENUE** claims a lien and charge against the interest of **GREENSEAL
CANNABIS COMPANY, LTD.** in the lands described in this notice.

Notwithstanding the date of registration of this lien, a portion of the lien takes priority over all other encumbrances except those that fall within the definition of “prescribed security interest” in Regulation 2201 of the Income Tax Act. This priority is claimed pursuant to subsections 227 (4) and (4.1) of the Income Tax Act, and/or section 288 of the Excise Act, 2001.

Exhibit “G” referred to in the Affidavit of Sandra Palma
affirmed remotely by Sandra Palma stated as being located at the City of Toronto, in the
Province of Ontario, before me at the City of Toronto, in the Province of Ontario on
October 1, 2024, in accordance with O. Reg 431/20, *Administering Oath of Declaration*
Remotely

Sworn before me this 1st day of October, 2024

Edward Park

A Commissioner for Oaths in and for the
Province of Ontario etc.

PROPERTY DESCRIPTION:

LOT 29, PLAN 44M38; CITY OF STRATFORD

PROPERTY REMARKS:

FOR THE PURPOSE OF THE QUALIFIER THE DATE OF REGISTRATION OF ABSOLUTE TITLE IS DECEMBER 10, 2009.

ESTATE/QUALIFIER:

FEE SIMPLE
LT ABSOLUTE PLUS

RECENTLY:

SUBDIVISION FROM 53264-0092

PIN CREATION DATE:

2010/10/27

OWNERS' NAMES

GREENSEAL CANNABIS COMPANY, LTD.

CAPACITY SHARE

ROWN

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 2010/10/27 **						
**SUBJECT TO SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPHS 3 AND 14 AND *						
** PROVINCIAL SUCCESSION DUTIES AND EXCEPT PARAGRAPH 11 AND ESCHEATS OR FORFEITURE **						
** TO THE CROWN UP TO THE DATE OF REGISTRATION WITH AN ABSOLUTE TITLE. **						
R146418	1970/03/12	BYLAW				C
44M38	2010/10/27	PLAN SUBDIVISION				C
PC130754	2015/09/08	TRANSFER	\$260,000	THE CORPORATION OF THE CITY OF STRATFORD	GREENSEAL CANNABIS COMPANY, LTD.	C
REMARKS: PLANNING ACT STATEMENTS.						
PC130755	2015/09/08	NO OPTION PURCHASE		*** COMPLETELY DELETED *** GREENSEAL CANNABIS COMPANY, LTD.	THE CORPORATION OF THE CITY OF STRATFORD	
REMARKS: EXPIRES 2020/09/08.						
PC142491	2016/11/18	NOTICE		THE CORPORATION OF THE CITY OF STRATFORD		C
REMARKS: AGREEMENT						
PC166171	2019/02/28	APL (GENERAL)		*** COMPLETELY DELETED *** THE CORPORATION OF THE CITY OF STRATFORD		
REMARKS: PC130755						
PC166491	2019/03/13	CHARGE		*** COMPLETELY DELETED *** GREENSEAL CANNABIS COMPANY, LTD.	YOUR NEIGHBOURHOOD CREDIT UNION LIMITED	
PC166492	2019/03/13	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** GREENSEAL CANNABIS COMPANY, LTD.	YOUR NEIGHBOURHOOD CREDIT UNION LIMITED	
REMARKS: PC166491						
PC188369	2021/03/09	CHARGE	\$4,800,000	GREENSEAL CANNABIS COMPANY, LTD.	YOUR NEIGHBOURHOOD CREDIT UNION LIMITED	C
PC188370	2021/03/09	NO ASSGN RENT GEN		GREENSEAL CANNABIS COMPANY, LTD.	YOUR NEIGHBOURHOOD CREDIT UNION LIMITED	C

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.

NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
PC189742	2021/04/22	DISCH OF CHARGE		*** COMPLETELY DELETED *** YOUR NEIGHBOURHOOD CREDIT UNION LIMITED		
PC206378	2022/08/16	NOTICE	\$2	GREENSEAL CANNABIS COMPANY, LTD.	YOUR NEIGHBOURHOOD CREDIT UNION LIMITED	C
PC221240	2024/03/26	LIEN		HIS MAJESTY THE KING IN RIGHT OF CANADA AS REPRESENTED BY THE MINISTER OF NATIONAL REVENUE		C

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PROPERTY DESCRIPTION:

LOT 27, PLAN 44M38; CITY OF STRATFORD

PROPERTY REMARKS:

FOR THE PURPOSE OF THE QUALIFIER THE DATE OF REGISTRATION OF ABSOLUTE TITLE IS DECEMBER 10, 2009.

ESTATE/QUALIFIER:

FEE SIMPLE
LT ABSOLUTE PLUS

RECENTLY:

SUBDIVISION FROM 53264-0092

PIN CREATION DATE:

2010/10/27

OWNERS' NAMES

GREENSEAL CANNABIS COMPANY, LTD.

CAPACITY SHARE

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PROPERTY DESCRIPTION:

LOT 28, PLAN 44M38; CITY OF STRATFORD

PROPERTY REMARKS:

FOR THE PURPOSE OF THE QUALIFIER THE DATE OF REGISTRATION OF ABSOLUTE TITLE IS DECEMBER 10, 2009.

ESTATE/QUALIFIER:

FEE SIMPLE
LT ABSOLUTE PLUS

RECENTLY:

SUBDIVISION FROM 53264-0092

PIN CREATION DATE:

2010/10/27

OWNERS' NAMES

GREENSEAL CANNABIS COMPANY, LTD.

CAPACITY SHARE

ROWN

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IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF ATLAS GLOBAL BRANDS INC.,
GREENSEAL CANNABIS COMPANY, LTD., GREENSEAL NURSERY, LTD., AGMEDICA BIOSCIENCE INC.,
WELLWORTH HEALTH CORP., 5047346 ONTARIO INC., 8050678 CANADA INC. AND TAVIVAT NATURALS INC.**

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Proceeding Commenced at Toronto

RESPONDING RECORD

ATTORNEY GENERAL OF CANADA
Department of Justice
120 Adelaide Street West
Suite 400
Toronto, Ontario
M5H 1T1

Per : Kevin Dias/Edward Park/ Kelly Smith Wayland
Tel : 647-256-7360/647-292-9368/647-533-7183
Fax : 416-973-0810
Email : Kevin.Dias@justice.gc.ca
Edward.Park@justice.gc.ca
Kelly.SmithWayland@justice.gc.ca
LSO# : 39035N/45496L/40290A

Lawyers for the Canada Revenue Agency