

**FORM 87**  
**Notice and Statement of the Receiver**  
**(Subsections 245(1) and 246(1) of the**  
**Bankruptcy and Insolvency Act)**

**IN THE MATTER OF THE RECEIVERSHIP OF**  
**STARLINE FOODS INC.**

The Receiver gives notice and declares that:

1. Pursuant to an Order (the "**Receivership Order**") of the Supreme Court of British Columbia pronounced June 25, 2026 and effective September 21, 2026, Deloitte Restructuring Inc. ("**Deloitte**") was appointed as the receiver (the "**Receiver**") without security, of all of the assets, undertakings and property of Starline Foods Inc. ("**Starline**" or the "**Debtor**"), including all proceeds thereof, and the real property located at 33786 Clayburn Road, Abbotsford, British Columbia (the "**Lands**" and, collectively with the foregoing, the "**Property**").
2. The Lands are legally described as:
  - (a) PID: 004-178-050, Lot 1 Except: Firstly: Parcel "B" (Reference Plan 8236) Secondly: Parcel "C" (Reference Plan 8237) Thirdly: Parcel "A" (Reference Plan 8255) Fourthly: Part Subdivided By Plan 24013, District Lot 202 Group 2 New Westminster District Plan 4298; and
  - (b) PID: 004-178-432, Parcel "E" (Explanatory Plan 14251) of Parcel "D" (Reference Plan 287) District Lot 202 Group 2 New Westminster District.
3. The estimated book values of the Debtor's Property are listed below:

| Estimated Book Values *  | Note | C\$                  |
|--------------------------|------|----------------------|
| Cash                     | (1)  | \$ 324,754           |
| Accounts Receivable      | (2)  | 6,600,500            |
| Inventory                | (3)  | 1,475,900            |
| Prepaid Expenses         | (4)  | 98,763               |
| Security Deposits        | (4)  | 30,494               |
| Loans Receivable         | (4)  | 5,000                |
| Capital Assets           | (5)  | 9,479,414            |
| Due from Related Parties | (6)  | 2,436,043            |
| <b>Total</b>             |      | <b>\$ 20,450,868</b> |

Notes

- (1) Cash balances are based on the amounts in the Debtor's bank accounts as at September 21, 2026.
- (2) Accounts receivable is based on the September 28, 2026 accounts receivable listing and includes trade receivables, recoverable goods and services tax, and a government grant receivable.
- (3) The inventory balance is based on the Debtor's year-end financial statements as at May 31, 2026 and consists of frozen blueberries and packaging. The Receiver is in the process of validating current inventory amounts and as such, values are subject to change.
- (4) Prepaid expenses, security deposits and loans receivable are based on the Debtor's year-end financial statements as at May 31, 2026. The Receiver is seeking more current information, and balances may be subject to change.

- (5) Capital asset values are the net book values included in the Debtor's year-end financial statements as at May 31, 2026 and comprise land, buildings, pavement, processing and refrigeration equipment, forklifts and tractors, flats, lugs and totes, computer equipment, equipment and blueberry plants. Net book value may not be indicative of realizable value.
- (6) Amounts due from related parties are the long-term, non-interest bearing advances recorded in the Debtor's year-end financial statements as at May 31, 2026.
- \* Book values are based on preliminary financial information provided by the Debtor. The Receiver has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the information, and accordingly, expresses no opinion or other form of assurance on the information contained herein. Book values are not necessarily indicative of the amounts that may be realized from the Property.

4. Deloitte became the Receiver by virtue of the Receivership Order, a copy of which is available on the Receiver's website at:

[www.insolvencies.deloitte.ca/en-ca/Starline](http://www.insolvencies.deloitte.ca/en-ca/Starline)

5. The Receiver took possession and control of the Property on September 21, 2026.

6. The following information relates to the receivership:

- (a) Operating location and mailing address of the Debtor: 33786 Clayburn Road, Abbotsford, BC V2S 7T7
- (b) Principal line of business:
- Starline's principal business is the operation of a blueberry processing plant providing fresh and frozen blueberries, individually quick frozen (IQF) custom freezing, custom sorting and cold storage services.
- (c) Registered office address: 1 – 2838 Garden Street, Abbotsford, BC V2T 4W7
- (d) The amounts owed to each creditor that holds security over the Property, or that may have a statutory priority claim against it, are set out in the table below.

| Creditor                                      | Note | C\$                 |
|-----------------------------------------------|------|---------------------|
| Bank of Montreal                              | (1)  | \$ 6,460,000        |
| De Lage Landen Financial Services Canada Inc. | (2)  | [Unknown]           |
| Khalsa Credit Union                           | (2)  | [Unknown]           |
| Brandt Tractor Ltd.                           | (2)  | [Unknown]           |
| Business Development Bank of Canada           | (2)  | [Unknown]           |
| Director of Employment Standards              | (2)  | 114,096             |
| <b>Total Known</b>                            |      | <b>\$ 6,574,096</b> |

Notes

- (1) The Receiver understands that the Bank of Montreal holds a first-ranking security interest over all of the Property. The amount shown is as at September 21, 2026, and interest and costs continue to accrue.
- (2) De Lage Landen Financial Services Canada Inc., Khalsa Credit Union and Brandt Tractor Ltd. are named as respondents in the Receivership Order and may claim security interests in certain of the Property. A search of the British Columbia Personal Property Registry conducted on September 18, 2026 disclosed registrations in favour of De Lage Landen Financial Services Canada Inc., Khalsa Credit Union, the Business Development Bank of Canada and the Director of Employment Standards. The Receiver is seeking confirmation of the amounts owing to these creditors, if any.

- (3) Potential statutory priority claims may include amounts owing to the Canada Revenue Agency in respect of unremitted source deductions or goods and services tax, amounts owing to employees that may be secured under section 81.4 of the *Bankruptcy and Insolvency Act*, and amounts owing to WorkSafeBC. The Receiver is seeking information to determine whether any such amounts are owing.
- (e) A list of the Debtor's other known unsecured creditors, and the amount owed to each according to the Debtor's books and records, is attached to this Notice as **Appendix "A"**. The amounts listed have not been verified by the Receiver and are included without admission as to their validity, quantum or priority.
- (f) The intended plan of action of the Receiver during the receivership, to the extent that such a plan has been determined, is as follows:
- Preserve and maintain the Property;
  - Collect accounts receivable; and
  - Assess options for a sale of the business and the Property, including on a going-concern basis, and consider any potential proposal to refinance the Debtor's secured indebtedness, with a view to maximizing realizations for the benefit of all stakeholders. Any sale will be subject to Court approval.
- (g) Contact person for the Receiver:
- Deloitte Restructuring Inc.  
410 West Georgia St, Level 19  
Vancouver BC V6B 0S7  
Canada  
Attention: Aveshin Govender  
Tel. +1 (604) 237 0042  
Email: [avegovender@deloitte.ca](mailto:avegovender@deloitte.ca)
- (h) The Court has not yet approved a claims procedure requiring creditors to prove their claims against the Debtor. Accordingly, creditors are not currently required to file proofs of claim with the Receiver. If the Court grants a claims procedure order, the Receiver will notify all known creditors.

Dated at Vancouver, British Columbia, this 1<sup>st</sup> day of October, 2026.

**DELOITTE RESTRUCTURING INC.,**  
In its capacity as Receiver of  
Starline Foods Inc.  
and not in its personal or corporate capacity



Paul Chambers, FCA (UK), CIRP, LIT  
Senior Vice-President

# **APPENDIX “A” – UNSECURED CREDITORS** **In the Matter of the Receivership of** **Starline Foods Inc.**

## **Starline - Unecured Creditors (CAD)**

| <b>Vendor / Creditor</b>                | <b>Address</b>                                                        | <b>Amount</b>       |
|-----------------------------------------|-----------------------------------------------------------------------|---------------------|
| 0776724 BC Ltd.                         | 33695 South Fraser Way, Abbotsford, BC, V2S 2C1, Canada               | \$ 94,420           |
| 1117320 BC Ltd.                         |                                                                       | 1,350               |
| A & B Packing Equipment Inc.            | P.O. Box 187 Lawrence, MI, 49064, USA                                 | 14,983              |
| Affinity Accountants LLP                | 5500 152 Street Surrey, BC, V3Z 6T3, Canada                           | 3,400               |
| Agriteks Consulting Ltd.                | Unit 11 27250 58 Cresent Langley, BC, V4W 3W7, Canada                 | 3,040               |
| Airplus Industrial Corp.                | B100 5350 272 Street, Langley, BC, V4W 1S3, Canada                    | 525                 |
| Amar Rucking Ltd.                       | 9398 151A Street Surrey, BC, V3R 7H6, Canada                          | 1,100               |
| Amcco Carrier Ltd.                      | 30630 Simpon Road Abbotsford, BC, V2T6J8, Canada                      | 15,221              |
| Avdic Enterprises Inc.                  | 30120 Fraser Way Abbotsford, BC, V4X 1G2, Canada                      | 19,337              |
| Avon Pest Control                       | 5652 Abbey Dr., Delta, BC, V4E1B8, Canada                             | 2,415               |
| B.C. Scale Co. Ltd.                     | 200A Steet, Langley, BC, V3A 5X8, Canada                              | 850                 |
| Baldeep S Mander                        |                                                                       | 1,686               |
| Basic Bins Ltd.                         | 4440 Community St., Chilliwack, BC, V2R5C9, Canada                    | 13,936              |
| BC Blueberry Council                    | 275 32160 South Fraser Way, Abbotsford, BC, V2T 1W5, Canada           | 29,400              |
| BC Hydro                                | 11th floor 333 Dunsmuir St.,Vancouver, BC, V6B 5R3, Canada            | 46,569              |
| BC Pallets Inc.                         | 7408 148 St., Surrey, BC, V3S 3E7, Canada                             | 457                 |
| Birbal Birbal                           |                                                                       | 4,421               |
| BKS Transport Inc.                      | #220 1770 Front St., Lynden, WA, 98264, USA                           | 5,309               |
| Buhler Inc.                             | P.O. Box 15621, Station A, Toronto, Ontario, M5W 1C1, Canada          | 3,873               |
| Bunzl Industrial                        | 2270 Portland St S.E, Calgary, AB, T2G 4M6, Canada                    | 16,751              |
| CaJenn Farms LLC.                       | P.O. Box.67, Hoboken, GA, 31542, USA                                  | 3,860               |
| California Giant Inc.                   | P.O. Box 1359, Watsonville, CA, 95077, USA                            | 450                 |
| Canadian Empire Recycling & Disposal    | 13351 98 Avenue, Surrey, BC, V3W 1B3, Canada                          | 806                 |
| Canadian Tire                           | 2180 Yonge Street, Toronto, ON, M4P 2V8, Canada                       | (123)               |
| Central Valley Blueberry Farms LLC.     | 13547 Ave 384, Cutler, CA, 93615, USA                                 | 18,261              |
| Cintas                                  | 5293-272nd Street, Langley, BC, V4W 1P1, Canada                       | 3,491               |
| Comfy Logistics                         | Suite 205 200 Consumers Road, North York, ON, M2J 4R4, Canada         | 677                 |
| Cooper Equipment Rentals Ltd.           | 32351 Huntingdon Road, Abbotsford, BC, V2T 5Y9, Canada                | 6,313               |
| Employment Professionals Canada Inc.    | 1220 Garrison Road Fort Erie, Ontario, L2A 1P1, Canada                | 1,830               |
| Evergreen Future Investments            | 201- 33832 South Fraser Way, Abbotsford, BC, V2S 2C5, Canada          | 25,219              |
| Farwest Farms                           | 5155 Old Scandia Ln, Calabasas, CA, 91302, USA                        | 7,207               |
| First Insurance of Canada               | Suite 700 20 Toronto Street, Toronto, ON, M5C 2B8, Canada             | 18,937              |
| Fraser Valley Refrigeration Ltd.        | Box 337 26121 Fraser Highway, Aldergrove, BC, V4W 2T8, Canada         | 16,137              |
| Gautam & Associates Law Corporation     | #210 8028 128TH Street, Surrey, BC, V3W 4E9, Canada                   | 1,888               |
| Genista Biosciences                     | Suite 150 5500 Hellyer Avenue,San Jose, CA, 95138, USA                | 2,897               |
| GO Fresh Foods Ltd.                     | 4586 176 Street, Surrey, BC, V3Z 1C3, Canada                          | 6,425               |
| Gurinder Grewal                         |                                                                       | 9,324               |
| Gurmukh Singh Gill                      |                                                                       | 4,296               |
| Harbour Trucking Ltd.                   | P.O. BOX - 2388, Abbotsford, BC, V2T 4X3, Canada                      | 40,786              |
| IPS Supplies Inc.                       | 7684 210 Street, Langley, BC, V2Y 0L1, Canada                         | 11,379              |
| JS Companies LLC.                       | P.O. Box 1670, Clovis, CA, 93613, USA                                 | 26,592              |
| Kamalpreet Kaur                         |                                                                       | 360                 |
| Kapil Kamboj                            |                                                                       | 4,421               |
| Khanna Transport Ltd.                   | 3333 Slocan Dr., Abbotsford, BC, V2T 5C8, Canada                      | 67,028              |
| Kirandeep Kaur Gill                     |                                                                       | 1,337               |
| Konicy Industries Ltd.                  | P.O. Box 914 Stn, Aldergrove, BC, V4W 2V1, Canada                     | 4,345               |
| Kuldip Gill                             |                                                                       | 1,866               |
| M.J.A Refrigeration                     | 3391 Nightingale Dr., Abbotsford, BC, V2T 5W3, Canada                 | 32,088              |
| Nhang Singh Trucking Ltd.               | 30475 Cardinal Ave, Abbotsford, BC, V2T 0A8, Canada                   | 8,784               |
| Nutrien AG Solutions                    | 1454 Unit B Riverside Road, Abbotsford, BC, V2S 8J2, Canada           | 5,712               |
| Pacific Customs Brokers Ltd.            | #101-17637 1st Avenue Surrey, BC, V3Z 9S1, Canada                     | 1,706               |
| Pacific Injection Molding Ltd.          | #1-33759 Morey Avenue, Abbotsford, BC, V2S 2W5, Canada                | 51,856              |
| Pacific Northwest Packers               | PO Box 98 Sumas, WA, 98285, USA                                       | 37,150              |
| Pallet World                            | 8292 Fremont Pike, Perrysburg, OH, 43551, USA                         | 5,276               |
| Peerless Logistics Inc.                 | Suite 202 3200 Dufferin Street, Toronto, ON, M6A 3B2, Canada          | 909,006             |
| Phantom Electrical Systems Ltd.         | 1865 Jackson Street, Abbotsford, BC V2S 2Z8 Canada                    | 636                 |
| RJ Road Carrier Inc.                    | 1689 Rockport Street, Windsor, ON, N9G 0B6, Canada                    | 25,000              |
| Robinpreet Singh                        |                                                                       | 4,190               |
| Rockroad LLC                            | E5917 Haffner Road, Weyauwega, WI, 54983, USA                         | 1,106               |
| Rubin Gill                              |                                                                       | 2,490               |
| SBS Berry Farms                         | 25544 56 Avenue, Langley, BC, V4W 1B3, Canada                         | 8,227               |
| Silliker Canada Co. Ltd.                | P.O. Box 4090 Stn A, Toronto, ON, M5W 0E9, Canada                     | 1,910               |
| Southern Irrigation Limited Partnership | 44160 Yale Road West, Chilliwack, BC, V2R 3Z9, Canada                 | 4,119               |
| Starlink                                | Suite 600 1741 Lower Water Street, Halifax, Nova Scotia, B3J 0J2, Can | 314                 |
| Superior Propane                        | P.O.Box 4568 Stn A, Toronto, ON, M5W 0J5, Canada                      | 8,328               |
| Tedco Electric (1988) Ltd.              | 30570 Great Northern Avenue, Abbotsford, BC, V2T 6H4, Canada          | 556                 |
| Transera Logistics Inc.                 | 15546 84 A Avenue, Surrey, BC, V3S 6P6, Canada                        | 291,551             |
| Valley Select Fabricators               | 41212 No.3 Road, Abbotsford, BC, V3G 2S1, Canada                      | 19,919              |
| Valley Select Foods Inc.                | 41212 No.3 Road, Abbotsford, BC, V3G 2S1, Canada                      | 310,391             |
| Vision Agro                             | 4133 Seldon Road, Abbotsford, BC, V2S 7T4, Canada                     | 4,962,985           |
| West Coast Blueberry Farms Ltd.         | 13573 Hale Rd., Pitt Meadows, BC, V3Y 1Z1, Canada                     | 46,640              |
| Western Belting Ltd.                    | 6468 Beresford Street, Burnaby, BC, V5E 1B6, Canada                   | 3,270               |
| Woodside Electronics Corporation        | 1311 Bluegrass Place, Woodland, CA, 95776, USA                        | 78,179              |
| Young Wave Holdings Ltd.                | 230-11938 Bridgeport Richmond, BC, V6X 1T2, Canada                    | 37                  |
| YSY International Investments Ltd.      | Suite 202- 2232 West 41st Avenue, Vancouver, BC, V6M 1Z8, CANADA      | 19,165              |
| <b>Total Known</b>                      |                                                                       | <b>\$ 7,405,642</b> |