

Court File No. CL-26-00000265-0000

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
FRESHSTONE BRANDS INC.**

(Applicant)

AFFIDAVIT OF LEIGH WILSON

(Sworn October 7, 2026)

I, **LEIGH WILSON**, of the City of Edmonton, in the Province of Alberta, Canada, MAKE OATH AND SAY:

1. I am the Chief Development Officer of Freshstone Brands Inc. ("**Freshstone**"). In this capacity, I am part of the team responsible for overseeing the operations of Freshstone, its liquidity management and, ultimately, for assisting it in its restructuring process. As such, I have knowledge of the matters to which I hereinafter depose, except where otherwise stated. The facts stated in this affidavit are based on my personal knowledge of Freshstone, my review of its books and records, as well as on information received from other individuals, such as directors, officers and employees of Freshstone, which information I believe to be true.
2. The present supplemental affidavit was prepared to provide the Ontario Superior Court of Justice (Commercial Division) (the "**Court**") with additional evidence in relation to certain specific aspects of the evidence included in my affidavit sworn on September 11, 2026 (the "**Second Wilson Affidavit**"). To the extent that the Court requires further additional evidence, I would be pleased to provide same.
3. All capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Second Wilson Affidavit.

I. ADDITIONAL EVIDENCE IN SUPPORT OF THE PROPOSED “REVERSE VESTING” STRUCTURE

A. The Preservation of Freshstone’s Licenses, Certificates and Registrations Necessary for Freshstone’s Operations

4. As previously stated in the Second Wilson Affidavit, in order for Freshstone to operate from its Steinway and Mississauga manufacturing facilities in Ontario, Canada, Freshstone must maintain certain licences, certificates and registrations, including those set out in the table below:

Facility	Licence/Certificate	Issuing Entity	Governing Act/Regulations/Code
Steinway Facility	Licence number 4HFXBWXT ¹	Canadian Food Inspection Agency (“CFIA”)	<i>Safe Food for Canadians Act (the “SFCA”) / Safe Food For Canadians Regulation (the “SFCR”)</i>
	Certificate of Conformity number 71649 ²	Safe Quality Food (“SQF”) Institute	<i>SQF Food Safety Code</i>
	Certificate of registration number 11775333496 ³	U.S. Food and Drug Administration (the “FDA”)	<i>Federal Food Drug and Cosmetic Act / U.S. Code of Federal Regulations</i>
Mississauga Facility	Licence number 3BYDXHBB issued by the CFIA ⁴	CFIA	<i>SFCA / SFCR</i>
	Certificate of Conformity number 71649 ⁵	SQF Institute	<i>SQF Food Safety Code</i>

5. Without the benefit of the above licences, certificates and registrations, and more particularly the Safe Food for Canadians (SFC) Licence issued by the CFIA, all of Freshstone’s operations would be brought to a halt, thereby significantly impairing its ability to remain in business.

¹ Exhibit “F” to the Second Wilson Affidavit.

² Exhibit “G” to the Second Wilson Affidavit.

³ Exhibit “H” to the Second Wilson Affidavit.

⁴ Exhibit “I” to the Second Wilson Affidavit.

⁵ Exhibit “J” to the Second Wilson Affidavit.

6. In the Second Wilson Affidavit, I stated the following with regard to the non-assignability of the above licences, certificates and registrations, for which the Court requested additional evidence at the hearing on October 2, 2026:

“29. Freshstone’s understanding is that these licences, certificates and registrations cannot be assigned or otherwise transferred to a third party, and if the Transactions were to be implemented as an asset deal to be approved by the Court by way of a traditional approval and vesting order, the Investor would be required to re-apply and re-submit the relevant applications in order to obtain the above licences, certifications and registrations, without which the Investor would not be able to operate.”⁶

7. Below is additional evidence in relation to the above statement.

(i) The SFC Licences

8. With regard to the SFC Licences, the SFCA expressly prohibits, at subsection 20(5) thereof, the assignment or transfer of a licence or registrations issued or made by the Minister of Agriculture and Agri-Food, which prohibition is also expressly confirmed on the Government of Canada’s website:

➤ *Extracts of the SFCA:*

“(5) The registration or licence is not transferable.”⁷

➤ *Extract of the Government of Canada’s website:*

“3.2 New Licence requirements: changing your business structure or selling your business

Your SFC Licence is not transferable (SFCA, Subsection 20(5)). An SFC Licence is issued specifically to a person (for example, an individual or business) who is identified in the SFC licence application. The person named in the licence must always be the same person who conducts the activity(ies) authorized in the licence.”⁸

⁶ Second Wilson Affidavit, at para. 29.

⁷ *Safe Food for Canadians Act* (S.C. 2012, c. 24), at [s. 20\(5\)](#).

⁸ Canada, Canadian Food Inspection Agency, “*Regulatory Requirements: Licensing of food business*”, at s. 3.2, <https://inspection.canada.ca/en/food-licences/obtain-licence#a3_2>.

“In addition, subsection 20(5) of the SFCA does not allow you to transfer your licence to another person”⁹

9. I have communicated directly with the CFIA, and, more specifically, with Mr. Mathieu Theriault (Support Agent for the CFIA), who also verbally confirmed to me that:
- (a) a SFC Licence cannot be assigned or transferred to a third party, including in the context of a sale transaction;
 - (b) in the context of such sale transaction, the CFIA would require any third-party purchaser to apply for a new SFC Licence; and
 - (c) the process for applying for a new SFC Licence could last up to seventy (70) business days.
10. With regards to Mr. Theriault’s estimate of the delays to re-apply and obtain a new SFC Licence, this was also previously confirmed in writing by Mr. Craig Price (Director of Operations, National Service Centers Division, Operations, for the CFIA), in an email previously sent to all SFC Licence holders, including Freshstone, on July 21, 2026, a copy of which is attached hereto as **Exhibit “A”**, in which Mr. Price mentioned the following:

“Subject: Changes to SFC Licensing Process // Changements au processus d’octroi des licences SAC

Greetings,

I am writing to ensure you are aware of important changes to the Safe Food for Canadians (SFC) licensing process that may affect your ability to operate under a SFC licence without interruption.

[...]

Processing times have increased as compared to previous experience, and SFC licence applications will no longer be processed within 48 hours. Pre-issuance verification by Case Management Officers may result in requests for additional information to trigger an application to be referred to an Area Inspector for a pre-issuance inspection. When any of these scenarios occur, additional processing time may be required. The service standard for Safe Food for Canadians Licence Application is 70 business days.”

⁹ Canada, Canadian Food Inspection Agency, *Regulatory Requirements: Licensing of food business*, at [S. 4.](#)

11. Finally, the above is also consistent with Freshstone's own experience in relation to the prior sale of its Kitchen Partners Division, as stated in sub-paragraph 30(b) of the Second Wilson Affidavit:

"30(b) in any event, based on its own experience, including in relation to its prior sale of Kitchen Partners and related business assets (further described in the Burdzy Affidavit), Freshstone expects such application and approval process could take, at a minimum, eight (8) weeks, and perhaps several more weeks with the FDA, thereby delaying and potentially putting at risk the Transactions, to the detriment of Freshstone and its stakeholders."

12. While Freshstone was the seller as part of such transaction, Freshstone had the duty to cooperate with the purchaser of the Kitchen Partner Division in its licence application process and, as such, had direct knowledge as to the steps and delays required for such purchaser to obtain a new SFC Licence. Such process took a total of fifty-two (52) days (or eight (8) weeks) as appears from the below:

- (a) March 9, 2026: Submission of SFC Licence application through the CFIA online portal;
- (b) March 13, 2026: Submission of additional documents requested by the CFIA;
- (c) April 8, 2026: Assignment of case to a CFIA inspector;
- (d) April 15, 2026: Case review completed by the CFIA inspector, and submission of the SFC Licence application to the CFIA Permissions Department; and
- (e) April 30, 2026: Approval of the SFC Licence application.

(ii) The FDA Facility Registration

13. With regard to the facility registrations issued by the FDA (and for which a certificate of registration must be issued by a third party consultant such as Registrar Corp.), the U.S. Code of Federal Regulations ¹⁰ provides that if a facility previously registered with the FDA

¹⁰ Food and Drugs, 1 CFR [§ 1.234](#).

has a new owner, the former owner must cancel the facility's registration within 60 calendar days of the change and the new owner must submit a new registration for the facility:

➤ *Extracts of the Code of Federal Regulations:*

“§ 1.234

(b) Cancellation due to ownership changes. If the reason for the update is that the facility has a new owner, the former owner must cancel the facility's registration as specified in § 1.235 within 60 calendar days of the change and the new owner must submit a new registration for the facility as specified in § 1.231. The former owner may authorize an individual to cancel a facility's registration.”¹¹

14. I have communicated directly with the FDA, and more specifically with the following individuals, who verbally confirmed to me the following:

- (f) an individual by the name of Nadine (who did not specify her last name), an employee at the FDA helpdesk, who verbally confirmed to me that if a facility in respect of which a facility registrations was issued by the FDA has a new owner, the previous owner will be required to cancel the existing facility registration and the new owner will have to apply for a new facility registration, and obtain a new Data Universal Numbering System number, also known as a DUNS number (which is a “Unique Facility Identifier” number required by the FDA during the registration (or renewal) of food facilities, amongst other types of facilities); and
- (g) an individual by the name of Tammy (who did not specify her last name), an employee at the FDA registration helpdesk, who also confirmed to me that if a facility in respect of which a facility registrations was issued by the FDA has a new owner, the previous owner will be required to cancel the existing facility registration and the new owner will have to apply for a new facility registration, and obtain a new DUNS number. Ms. Tammy also stated that this would be a manual review process for which she was not in a position to provide any specific or estimated timeline, as applications for facility registrations would be reviewed in the order in

¹¹ *Ibid*, [§ 1.234](#).

which they are received by the FDA. In other words, the delay for the above application process would depend on, *inter alia*, how many applications are submitted to, and are being reviewed by, the FDA at any specific time.

(iii) The SQF Certificate of Conformity

15. With regard to the certificates of conformity issued by the SQF Institute, the SQF Food Safety Code provides that if the ownership of a certified organization changes (e.g. the organization's business has been sold), within thirty (30) calendar days of the change of ownership the new owner is required to notify the certification body and apply to retain the SQF certification. If the staff with major responsibility for the management and oversight of the SQF System has been retained the certification body may retain the existing audit frequency status, but if there are significant changes in management and personnel, the certification body is required to complete an initial certification audit and issue a new certificate and a new number.

➤ *Extracts of the SQF Food Safety Code:*

"Step 15.5: Change of Business Ownership

If the ownership of a certified organization changes (e.g., the organization's business has been sold), within thirty (30) calendar days of the change of ownership the new owner is required to notify the certification body and apply to retain the SQF certification and the existing certification number.

If the staff with major responsibility for the management and oversight of the SQF System has been retained, the certification body may retain the existing audit frequency status.

*If there are significant changes in management and personnel, the certification body is required to complete an initial certification audit and issue a new certificate and a new certification number. The audit frequency applicable to a new certification applies."*¹²

16. While I attempted to communicate with a representative of the SQF Institute, I have been unable to speak to anyone thus far, and I was advised that a call would need to be

¹² SQF Institute, *SQF Code: Food Safety Services*, Edition 9, FSC 30 - Food Safety Services, Part A: Implementing and Maintaining the SQF Food Safety Code, at [s. 15.5](#).

scheduled in order to speak to a representative of the SQF Institute.

17. This being said, it is clear from the above that the SFC Licences issued by the CFIA and the Facility Registrations issued by the FDA described and filed as part of the Second Wilson Affidavit, and in respect of which additional evidence is hereby submitted to the Court as part of this supplemental affidavit, cannot be assigned or otherwise transferred to a third party, including in the context of a sale transaction.
18. For these reasons, I do believe and maintain that an asset sale transaction to be approved and implemented by way of a traditional approval and vesting order would certainly result in additional delays and costs, as well as uncertainty given that there is no guarantee that the issuing entity will agree to re-issue the licences, registrations and certificates which are necessary to pursue Freshstone's operations, as previously stated in subparagraph 30(a) of the Second Wilson Affidavit.

B. The Preservation of Freshstone's Membership with the Fruit and Vegetable Dispute Resolution Corporation

19. Another reason raised in the Second Wilson Affidavit to justify the proposed "reverse vesting" structure was the preservation of Freshstone's membership with the Fruit and Vegetable Dispute Resolution Corporation (the "**DRC**"), which Freshstone is required to maintain in order to operate pursuant to section 122 of the SFCR.¹³
20. Section 2.03 of the DRC By-law no. 1 expressly states that a membership cannot be assigned or otherwise transferred to a third party, as it can only be transferred to the DRC, which the DRC also confirms on its website:

➤ *Extracts of the DRC by-laws:*

"2.03 Membership Transferability

*A Membership may only be transferred to the Corporation [i.e. the Fruit & Vegetable Dispute Resolution Corporation]."*¹⁴

¹³ *Safe Food for Canadians Regulations*, SOR/2018-108, [s. 122](#).

¹⁴ Fruit & Vegetable Dispute Resolution Corporation, *By-Law No. 1*, at [s. 2.03](#).

➤ *Extracts of the DRC website:*

“In a nutshell, each legal entity requires its own membership and membership is continual until terminated or expelled in accordance with the DRC by-laws and operating rules. A membership is not transferable from one legal entity to another, however there are some variations and DRC can assist you in determining your unique situation. In order to ensure your rights and responsibilities remain intact, if you have made, or are going to make, any changes to your business legal or operating status, you have an obligation to contact DRC.”¹⁵

21. Accordingly, since Freshstone’s membership with the DRC cannot be assigned or otherwise transferred to a third party, an asset sale transaction to be approved and implemented by way of a traditional approval and vesting order would likely be followed by Freshstone’s bankruptcy, which, in turn, would result in Freshstone’s membership with the DRC being automatically terminated, and the ensuing consequences that would arise therefrom, as further detailed in the Second Wilson Affidavit.

C. The Preservation of Freshstone’s Tax Attributes

22. As stated in the Second Wilson Affidavit, Freshstone benefits from significant tax attributes (the “**Tax Attributes**”), which include:
- (a) approximately \$36,6 million in non-capital loss carryforwards, based on Freshstone’s tax return for the year ended December 31, 2024; and
 - (b) more than \$70 million¹⁶ in non-capital loss carryforwards, based on Freshstone’s current estimates for the years ended December 31, 2025 and 2026.
23. In the Second Wilson Affidavit, I stated the following with regards to the Tax Attributes, for which the Court requested additional evidence at the hearing on October 2, 2026:

“42. The Investor has advised Freshstone that, based on its discussions

¹⁵ Fruit & Vegetable Dispute Resolution Corporation, “*Can I transfer my DRC Membership?*” (August 9, 2017), online: < <https://fvdrc.com/solutions/can-transfer-drc-membership/> >.

¹⁶ It should be noted that in the Second Wilson Affidavit, I had indicated that the Tax Attributes included more than \$50 million in non-capital loss carryforwards, based on Freshstone’s current estimates for the years ended December 31, 2025 and 2026. However, such approximate amount was for the year ended December 31, 2025 only. Based on current estimates, the total amount of non-capital loss carryforwards amounts to more than \$70 million for both years ended December 31, 2025 and 2026, which was confirmed at paragraph 80 of the Monitor’s Third Report to the Court.

with its advisors, such Tax Attributes could potentially be lost should the Transactions be structured as an asset deal to be implemented through a traditional approval and vesting order, given that these Tax Attributes cannot legally be assigned to a third party.”

24. The advisors referred to in paragraph 42 of the Second Wilson Affidavit was Mr. Aasim Hirji, Director and Leader, Canadian Tax Practice at Moodys Tax Law.¹⁷
25. In addition, I have also been advised by Freshstone’s counsels, Stikeman Elliott LLP, and more specifically Mr. Frank Mathieu, partner and Head of the Stikeman Elliott LLP’s Montreal office’s Tax Group,¹⁸ who I have been advised has participated in the structuring and implementation of multiple “reverse vesting” transactions, that the specific Tax Attributes which the Investor requires to be preserved would be lost should the Transactions be structured as an asset deal, given the following:
- (a) the *Income Tax Act* (the “**ITA**”) refers to non-capital losses as attributes which may only be claimed (or otherwise be deducted) by the “taxpayer” who incurred them, as reflected in subsection 111(1) of the ITA¹⁹

“Loss deductible

*111(1) For the purpose of computing the taxable income of a **taxpayer** for a taxation year, there may be deducted such portion as the **taxpayer** may claim of the **taxpayer’s***

Non-capital losses

(a) non-capital losses for the 20 taxation years immediately preceding and the 3 taxation years immediately following the year;”

[Emphasis added]

- (b) There is no provision in the ITA which allows a taxpayer to assign its non-capital losses (or any other tax attributes) to a third party;
- (c) However, subsection 87(2.1) of the ITA provides that where there is an amalgamation of two (2) or more corporations, the new amalgamated corporation shall be deemed

¹⁷ Moodys Private Client, “*Meet the Team*” (Aasim Hirji) <<https://moodysprivateclient.com/team/hirji-aasim/>>.

¹⁸ Stikeman Elliott, “*Frank Mathieu*”, <<https://stikeman.com/en-CA/people/m/frank-mathieu>>.

¹⁹ R.S.C., 1985, c. 1 (5th Supp.), [s. 111\(1\)](#).

to be the same corporation for the purposes of, *inter alia*, determining the new corporation's non-capital losses:

"Non-capital losses, etc., of predecessor corporations

(2.1) Where there has been an amalgamation of two or more corporations, for the purposes only of:

(a) determining the new corporation's non-capital loss, net capital loss, restricted farm loss, farm loss, limited partnership loss or restricted interest and financing expense, as the case may be, for any taxation year,

[...]

The new corporation shall be deemed to be the same corporation as, and a continuation of, each predecessor corporation [...]"

- (d) As such, prior to sale transactions being implemented by way of a "reverse vesting" structure, a third-party purchaser who intended to acquire or otherwise preserve an insolvent debtor's tax attributes was required to implement several steps (and incur the costs relating thereto) which depended on, *inter alia*, the structure of the insolvent debtor and the nature of the tax attributes to be acquired or otherwise preserved. Generally speaking, the main steps which were implemented in order to preserve and acquire an insolvent debtor's tax attributes included the following:
- (i) Acquisition of the insolvent debtor's assets (other than its tax attributes) as a going concern and vesting of such assets (other than the tax attributes) to the third-party purchaser;
 - (ii) Submission of a proposal or a plan of compromise and reorganization (to be sponsored by the third-party purchaser) to the insolvent debtor's creditors in the hopes that it be approved by the required majorities of its creditors, so as to ensure that the insolvent debtor would not become bankrupt and be able to preserve its tax attributes;
 - (iii) Reorganization of the insolvent debtor's share capital; and

- (iv) Amalgamation between the insolvent debtor and the third-party purchaser.
- (e) Unless such steps (or any applicable variation thereof) were implemented, all of which would require significant delays and associated costs, an insolvent debtor's tax attributes will be lost following the implementation of an asset sale transaction.
26. I understand that the above is consistent with prior rulings from Canadian Courts who have generally recognized, in connection with motions seeking the issuance of a reverse vesting order, that an insolvent debtor's tax attributes would be lost in a traditional asset sale, as appears from certain extracts of decisions rendered in recent years which were brought to my attention by Mr. Danny Vu, restructuring partner at Stikeman Elliott LLP:

Case	Relevant Extracts (Emphasis added)
<i>In the Matter of Just Energy Group Inc. & al. (McEwen J.)</i>	"[34] The aforementioned cases approved reverse vesting orders in circumstances where: [...] <u>Where maintaining the existing legal entities would preserve certain tax attributes that would otherwise be lost in a traditional vesting order transaction.</u>" ²⁰
<i>In the Matter of Tacora Resources Inc. (Kimmel J.)</i>	[10] [...] The jurisprudence establishes certain circumstances in which RVOs may be appropriate, at least two of which apply to Tacora: [...] <u>b. Maintaining the existing legal entity would preserve \$650 million in tax attributes (the "Tax Attributes") that would otherwise be lost in a traditional asset sale.</u>" ²¹
<i>In the Matter of Elna Medical Group Inc. (Sheehan J.)</i>	[47] Nonetheless, it is now recognized that courts have jurisdiction to approve RVOs under the various insolvency legislations and that such orders may be appropriate to allow businesses to continue through the debtor company when the debtor company owns valuable assets that cannot be transferred. Examples include: [...] <u>47.3. Where maintaining the existing legal entities would preserve certain tax attributes that would otherwise be lost in a traditional vesting order.</u>" ²²

²⁰ *Just Energy Group Inc. et. al. v. Morgan Stanley Capital Group Inc. et. al.*, [2022 ONSC 6354](#), at [para. 34](#).

²¹ *Tacora Resources Inc. (Re)*, [2024 ONSC 4436](#), at [para. 10](#).

²² *Arrangement relatif à Elna Medical Group Inc./Groupe médical Elna inc.*, [2025 QCCS 1329](#), at [para. 47](#).

Case	Relevant Extracts (Emphasis added)
<i>In the Matter of Brunswick Health Group (Immer J.)</i>	<i>"39.2 The following are examples of situations where valuable assets cannot be transferred:</i> <i>- If maintaining the existing legal entities would preserve certain <u>tax attributes that would otherwise be lost in a traditional vesting order transaction</u> tax losses [sic]."</i>²³

27. Consistent with my statement at paragraph 43 of the Second Wilson Affidavit, the Investor has reiterated that if the Transactions cannot be implemented as a share deal through an approval and reverse vesting order in order to preserve the Tax Attributes, this will affect the Investor's willingness and ability to complete the Transactions, to the detriment of Freshstone and its stakeholders.

II. CONCLUSION

28. In light of the foregoing, I still believe and maintain that the relief sought by Freshstone as part of its motion for the issuance of an Approval and Reverse Vesting Order is both necessary and reasonable in the circumstance.

²³ *Proposition de Brunswick Health Group Inc.*, [2023 QCCS 4643](#), at [para. 39.2](#).

LEIGH WILSON

EXHIBIT "A"

referred to in the Affidavit of

LEIGH WILSON

Sworn October 7, 2026

DocuSigned by:

Nickolas Avis

2C12FFAB5242430

Commissioner for Taking Affidavits

Nick Avis (LSO#76781Q)



Begin forwarded message:

On Tuesday, June 16, 2026, 8:01 AM, Price, Craig (CFIA/ACIA) (he - him / il)
<craig.price@inspection.gc.ca> wrote:

(Français suit)

Greetings,

I am writing to ensure you are aware of important changes to the Safe Food for Canadians (SFC) licensing process that may affect your ability to operate under a SFC licence without interruption.

What's changed:

- Completion of the Establishment Risk Assessment (ERA) model - **Food Safety Supplemental Information (FSSI)** questionnaire (formerly known as the Additional Establishment Information (AEI)) is now **required** for all new SFC licence applications, renewals, and amendments linked to domestic activities. Completion of the FSSI questionnaire is not required for import and export activities.
- All SFC licence applications, renewals and amendments are subject to pre-issuance review of the information provided with the application and the applicant's inspection history. In some cases, this includes a Case Management Officer meeting with the applicant to confirm preventive controls are in place and that they understand their responsibility for food safety.
- **Processing times have increased as compared to your previous experience**, and SFC licence applications will **no longer be processed within 48 hours**. Pre-issuance verification by Case Management Officers may result in requests for additional information or trigger an application to be referred to an Area Inspector for a pre-issuance inspection. When any of these scenarios occur, additional processing time may be required. **The service standard for Safe Food for Canadians Licence Applications is 70 business days.**

To avoid delays or disruptions:

- **Apply early**—you can renew your SFC licence up to **120 days before it expires**.
- Ensure that establishment information and activities on your licence accurately reflect your current business operations. Amendments to your licence can only be processed before an application for renewal is submitted, or after an application for renewal is processed.
- Businesses can make billing more efficient by selecting their CFIA Billing Account as their preferred method of payment in MyCFIA. To set up a CFIA Billing Account, fill out a form for an Application for Credit ([Form CFIA/ACIA 0015](#)).
- [Have preventive controls in place](#) that meet the requirements of [Part 4 of the Safe Food for Canadians Regulations \(SFCR\)](#). Most businesses holding a SFC licence must also prepare,

keep, maintain and implement a written preventive control plan (PCP) to demonstrate how risks to food and food animals are identified and controlled.

- If your SFC licence **expires before your renewal application is processed**, you cannot continue conducting business under your SFC licence and you'll need to apply for a **new SFC licence** to resume activities requiring a SFC licence.

I strongly encourage you to begin your renewal process well in advance of the date your SFC licence expires.

If you have any questions about these changes, please contact permission@inspection.gc.ca.

For questions about the FSSI questionnaire, you can reach out to the ERA team at cfia.eramodel-modeleere.acia@inspection.gc.ca.

Thank you for your attention to this important update.

Bonjour,

Je vous écris afin de m'assurer que vous êtes au courant des changements importants apportés au processus d'octroi des licences en vertu du Règlement sur la salubrité des aliments au Canada (RSAC), lesquels pourraient avoir une incidence sur votre capacité d'exploiter vos activités sans interruption en vertu d'une licence SAC.

Ce qui a changé :

- La réalisation du questionnaire sur les Informations supplémentaires en matière de salubrité des aliments (ISSA) du **Modèle d'évaluation des risques des établissements (ERE)** — anciennement connu sous le nom des Informations additionnelles sur l'établissement (IAE) — est maintenant **requise** pour toutes les nouvelles demandes de licence SAC, les renouvellements et les modifications liés aux activités nationales. La réalisation du questionnaire sur l'ISSA n'est pas requise pour les activités d'importation et d'exportation.
- Toutes les demandes de licence SAC, les renouvellements et les modifications font désormais l'objet d'un examen préalable des renseignements fournis avec la demande ainsi que de l'historique d'inspection du demandeur. Dans certains cas, cela implique une rencontre avec un Agent de gestion des cas afin de confirmer que les contrôles préventifs sont en place et que le demandeur comprend ses responsabilités en matière de salubrité des aliments.
- **Les délais de traitement ont augmenté par rapport à votre expérience antérieure**, et les demandes de licence SAC **ne seront plus traitées dans un délai de 48 heures**. La vérification préalable à la délivrance effectuée par les agents de gestion des cas peut entraîner des demandes de renseignements supplémentaires ou déclencher la transmission d'une demande à un inspecteur régional pour une inspection préalable à la délivrance. Lorsque l'un de ces scénarios se produit, un délai de traitement supplémentaire peut être requis. **La norme de service** pour les demandes de licence en vertu de la Loi sur la salubrité des aliments au Canada **est de 70 jours ouvrables**.

Afin d'éviter tout retard ou interruption :

- **Faites votre demande le plus tôt possible** — vous pouvez renouveler votre licence jusqu'à **120 jours avant sa date d'expiration**.
- Assurez-vous que les renseignements relatifs à votre(vos) établissement(s) et à vos activités figurant sur votre licence reflètent fidèlement vos activités commerciales actuelles. Les modifications à votre licence ne peuvent être traitées qu'avant la soumission d'une demande de renouvellement ou après le traitement d'une demande de renouvellement.
- Les entreprises peuvent rendre la facturation plus efficace en sélectionnant leur compte de facturation de l'ACIA comme le mode de paiement préféré dans Mon ACIA. Pour créer un compte de facturation de l'ACIA, veuillez remplir un formulaire de demande de crédit ([Formulaire ACIA/CFIA 0015](#)).
- [Ayez des contrôles préventifs en place](#) qui répondent aux exigences de la [Partie 4 du Règlement sur la salubrité des aliments au Canada \(RSAC\)](#). La plupart des entreprises titulaires d'une licence SAC doivent également préparer, conserver, maintenir et mettre en œuvre un plan

de contrôle préventif (PCP) écrit qui démontre comment les risques associés aux aliments et aux animaux destinés à l'alimentation sont déterminés et maîtrisés.

· Si votre licence SAC **expire avant que votre demande de renouvellement soit traitée**, vous ne pouvez pas poursuivre vos activités sous cette licence SAC et vous devrez soumettre une **nouvelle demande de licence SAC** pour reprendre les activités nécessitant une licence SAC.

Je vous encourage fortement à entamer votre processus de renouvellement bien avant la date d'expiration de votre licence SAC.

Si vous avez des questions concernant ces changements, veuillez communiquer avec permission@inspection.gc.ca.

Pour toute question concernant le questionnaire ISSA, vous pouvez contacter l'équipe ERE à l'adresse suivante : cfia.eramodel-modeleere.acia@inspection.gc.ca.

Merci de votre attention envers cette mise à jour importante.

Craig C Price, BSc, BSA (he/him/il)

Director of Operations

National Service Centres Division, Operations

Canadian Food Inspection Agency / Government of Canada

Directeur des Opérations

Division des centres de services nationaux, Opérations

Agence canadienne d'inspection des aliments / Gouvernement du Canada

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

Court File No. CL-26-00000265-0000

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
FRESHSTONE BRANDS INC.**

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

PROCEEDING COMMENCED AT TORONTO

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