



Deloitte Restructuring Inc.  
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Canada

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July 3, 2025

**TO THE CREDITORS OF D&P GOODER HOLDING LTD**

Sir/Madam:

**Subject: D&P Gooder Holding Ltd. ("DPG") - in bankruptcy**

Please be advised that on April 16, 2025, the Court of King's Bench of New Brunswick in Bankruptcy and Insolvency granted an order authorizing, but not directing, Deloitte Restructuring Inc. ("**Deloitte**"), in its capacity as receiver of DPG (the "**Receiver**"), to assign DPG into bankruptcy under the *Bankruptcy and Insolvency Act* (the "**Bankruptcy Order**").

On July 2, 2025, the Receiver assigned DPG into a bankruptcy using the Bankruptcy Order and the Office of the Superintendent of Bankruptcy appointed Deloitte as the Licensed Insolvency Trustee (the "**Trustee**") of DPG.

Please find enclosed the following documents for your files:

1. Certificate of filing a Bankruptcy Order dated July 2, 2025;
2. Statement of Affairs (Form 78);
3. Notice of First Meeting of Creditors (Form 68); and
4. Proof of Claim/Proxy (Forms 31/36).

Copies of documents listed above will also be made available on the Trustee's webpage  
<http://www.insolvencies.deloitte.ca/Ifoodequipment>

The first meeting of creditors will be held via conference call on July 18<sup>th</sup>, 2025, at 10:15AM Atlantic Standard Time.

If you wish to participate in the conference call, please contact Mathieu Laforest at 438.392.3545 or via email at [mлаforest@deloitte.ca](mailto:mлаforest@deloitte.ca) for additional information.

We trust you will find the above and enclosed to be in order.

Sincerely,

**DELOITTE RESTRUCTURING INC.**

Acting solely in its capacity as  
Licensed Insolvency Trustee of  
D&P Gooder Holding Ltd.  
and not in its personal capacity

Per:

**Mathieu Laforest**  
Senior Manager

Enclosures



Industry Canada

Office of the Superintendent  
of Bankruptcy Canada

District of NEW BRUNSWICK

Division No. 04 - Moncton

Court No. 26669

Estate No. 51-3242721

Industrie Canada

Bureau du surintendant  
des faillites Canada

In the Matter of the Bankruptcy of:  
D&P Gooder Holding Ltd.

Debtor

DELOITTE RESTRUCTURING INC/RESTRUCTURATION DELOITTE

Licensed Insolvency Trustee

ORDINARY ADMINISTRATION

Security: \$\*,\*\*\*

Date of Bankruptcy: July 2, 2025, 07:55

Meeting of Creditors: July 18, 2025, 10:15  
Atlantic Standard Time  
via Conference Call, NEW BRUNSWICK

Chair: Trustee

Designated Person: Deloitte Restructuring Inc. Receiver for  
D&P Gooder Holding Ltd

CERTIFICATE OF FILING OF A BANKRUPTCY ORDER - Section 43

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify, that:

- the aforementioned trustee, filed for my endorsement, a bankruptcy order appointing the trustee under section 43(9) of the Bankruptcy and Insolvency Act, Trustee of the Estate of the aforementioned Debtor;
- provisions for the avoidance of certain settlements and preferences where applicable, begin before the initial bankruptcy event date and end on the date of bankruptcy, both dates included.

The designated person is required:

- to perform all duties imposed upon a bankrupt by the Bankruptcy and Insolvency Act and in particular, attend the first meeting of creditors and upon request appear before the Official Receiver for examination.

The said trustee is required:

- to serve upon the designated person, a copy of the bankruptcy order bearing the Official Receiver's endorsement and where applicable a notice of examination;
- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable to call in the prescribed manner, a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the Official Receiver.

Date: July 2, 2025

E-File / Dépôt électronique

Official Receiver

Maritime Centre, 1505 Barrington Street, 16th Floor, Halifax, NOVA SCOTIA, B3J 3K5, 877/376-9902

District of: New Brunswick  
Division No. 04 - Moncton  
Court No.  
Estate No.

☒ Original ☐ Amended

**-- Form 78 --**  
**Statement of Affairs (Corporate Bankruptcy)**  
(Subsection 49(2) and Paragraph 158(d) of the Act / subsections 50(2) and 62(1) of the Act)

In the Matter of the Bankruptcy of  
D&P Gooder Holding Ltd.  
of the City of Moncton, in the Province of New Brunswick

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 30th day of June 2025. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration by a duly authorized director, if the bankrupt is a corporation, or by yourself, in other cases.

Give reasons for the bankrupt's/debtor's financial difficulty (Select all that apply and provide details):

- |   |   |   |   |  |
|---|---|---|---|--|
| <input checked="" type="checkbox"/> Negative market conditions; | <input type="checkbox"/> Foreign Exchange Fluctuations;           | <input checked="" type="checkbox"/> Economic Downturn;          | <input checked="" type="checkbox"/> Poor Financial Performance; | <input type="checkbox"/> Legal Matters (Provide details);  |
| <input type="checkbox"/> Lack of Working Capital/Funding;       | <input type="checkbox"/> Competition;                             | <input type="checkbox"/> Legislated or Regulatory Restrictions; | <input type="checkbox"/> Natural Disaster;                      | <input type="checkbox"/> Increased Cost of Doing Business; |
| <input type="checkbox"/> Overhead Increasing;                   | <input type="checkbox"/> Faulty Infrastructure or Business Model; | <input type="checkbox"/> Unsuccessful Marketing Initiatives;    | <input type="checkbox"/> Personal Issues;                       | <input type="checkbox"/> Poor Management;                  |
| <input type="checkbox"/> Faulty Accounting;                     | <input type="checkbox"/> Tax Liabilities;                         | <input type="checkbox"/> Labour;                                | <input type="checkbox"/> Other (Please specify).                |  |

Provide relevant details:

**ASSETS**

(totals from the list of assets as stated and estimated by bankrupt/debtor)

1. Cash on hand		1.00
2. Deposits in financial institutions		0.00
3. Accounts receivable and other receivables		
Total amount	0.00	
Estimated realizable value	0.00	0.00
4. Inventory		0.00
5. Trade fixtures, etc.		0.00
6. Livestock		0.00
7. Machinery and equipment		0.00
8. Real property or immovables		0.00
9. Furniture		0.00
10. Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.)		0.00
11. Vehicles		0.00
12. Securities (shares, bonds, debentures, etc.)		0.00
13. Other property		0.00
Total of lines 1 to 13		1.00

If bankrupt is a corporation, add:

Amount of subscribed capital	0.00	
Amount paid on capital	0.00	
Balance subscribed and unpaid	0.00	
Estimated to produce	0.00	0.00
Total assets		1.00
Deficiency		-1,140,449.14
Total value of assets located outside Canada included in lines 1 to 13		0.00

**LIABILITIES**

(totals from the list of liabilities as stated and estimated by bankrupt/debtor)

1. Secured creditors	1.00
2. Preferred creditors, securities, and priorities	0.00
3. Unsecured creditors	1,140,449.14
4. Contingent, trust claims or other liabilities estimated to be provable for	0.00
Total liabilities	1,140,450.14
Surplus	1,140,449.14

## FORM 78 -- Continued

## List of Assets

Arrange by Nature of asset and number consecutively

No.	Nature of asset <sup>1</sup>	Address/Location	Asset located outside Canada	Details	Percentage of bankrupt's/debtor's interest	Total value of the bankrupt's/debtor's interest	Estimated realizable value	Equity or Surplus	Placeholder (values on this line are for notification)
101	Cash on hand	n/a	<input type="checkbox"/>	Cash on Hand - Cash on hand	100.00	1.00	1.00	0.00	<input type="checkbox"/>
<b>Total</b>						<b>1.00</b>	<b>1.00</b>		

<sup>1</sup> Choose one option for each item: Cash on hand; Deposits in financial institutions; Accounts receivable and other receivables; Inventory; Trade fixtures, etc.; Livestock; Machinery and equipment; Residential rental property; Commercial building; Industrial building; Land; Immovable industrial equipment; Other real property; Furniture; Intangible assets (intellectual properties, licences, cryptocurrencies, digital tokens, etc.); Vehicles; Securities (shares, bonds, debentures, etc.); Bills of exchange, promissory note, etc.; Tax refunds; Other personal property.



Deloitte Restructuring Inc. Receiver for  
D&P Godder Holding Ltd.

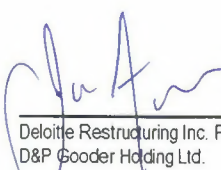
30-Jun-2025

Date

## FORM 78 -- Continued

## List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	Estimated surplus or (deficit) from security	Placeholder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
1	Babineau Appraisal Lts.	C.P.P.O. Box 1273 Moncton NB E1C 8P9	Accounts payable			3,220.00	0.00	0.00	0.00	3,220.00			0.00	<input type="checkbox"/>
2	Baker Tilly	548 Pinewood Rd Riverview NB E1B 5J9	Accounts payable			8,625.00	0.00	0.00	0.00	8,625.00			0.00	<input type="checkbox"/>
3	Bro Tilt-Load Ltd	163 Malakoff Rd Scoudouc NB E4P 1A9	Accounts payable			1,840.00	0.00	0.00	0.00	1,840.00			0.00	<input type="checkbox"/>
4	Business Bank of Development Canada	1234 Main Street, 5th floor Moncton NB E1C 1H7	Bank Loans except real property mortgage		30-Jun-2025	1.00	0.00	0.00	0.00	1.00			-1.00	<input type="checkbox"/>
5	CRA - Tax-Atlantic	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-Sud QC G9P 5H9	Taxes Federal/Provincial/Municipal			1.00	0.00	0.00	0.00	1.00			0.00	<input type="checkbox"/>
6	Miller Waste Systems Inc.	181 MacAleese Lane Moncton NB E1A 3M2	Accounts payable			617.75	0.00	0.00	0.00	617.75			0.00	<input type="checkbox"/>
7	Orkin Canada Corporation	5840 Falbourne St. Mississauga ON L5R 4B5	Accounts payable			160.42	0.00	0.00	0.00	160.42			0.00	<input type="checkbox"/>
8	PROV OF NB (PAN 01907491)	PO BOX 100 Fredericton NB E3B 1B0	Accounts payable			8,872.33	0.00	0.00	0.00	8,872.33			0.00	<input type="checkbox"/>



Deloitte Restructuring Inc. Receiver for  
D&P Gooder Holding Ltd.

30-Jun-2025

Date

FORM 78 -- Concluded

List of Liabilities

No.	Name of creditor or claimant	Address	Nature of liability <sup>2</sup>	Details	Date given/ incurred	Amount of Claim					Asset securing the liability	Ground for the right to a priority <sup>3</sup>	Estimated surplus or (deficit) from security	Place-holder (values on this line are for notification only)
						Unsecured	Secured	Preferred/Priorities	Contingent, trust claims or other liabilities	Total amount of claim				
9	PROV OF NB (PAN 01907506)	Prince Edward Island tax centre 275 Pope Road Summerside PE C1N 6A2	Accounts payable			27,473.90	0.00	0.00	0.00	27,473.90			0.00	<input type="checkbox"/>
10	Royal Bank of Canada	1871 Hollis Street, 7th Floor Halifax NS B3J 1M7	General Security Agreement		30-Jun-2025	1,089,637.74	1.00	0.00	0.00	1,089,638.74	101		-1,089,637.74	<input type="checkbox"/>
<b>Total</b>						<b>1,140,449.14</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,140,450.14</b>				

<sup>2</sup> Choose one option for each item: Accounts payable; Owed rent; Owed wages; Severance pay; Corporate taxes; Sales taxes; Employee source deductions; Litigation/legal costs and awards; Subordinated debenture; Bills of exchange; Promissory notes; Lien notes; Mortgages or hypothec on real or immovable property; Chattel mortgages or movable hypothec; General Security Agreement; Intercompany loans; Bank loans (except real property mortgage); Finance company loans; Shareholder loans; Shares and subscribed capital; Other claim or liability.

<sup>3</sup> Choose one option for each item with a preferred or priority amount: Unpaid supplier; Farmer, fisherman or aquaculturist; Owed wages; Unpaid amount regarding pension plan; Municipal taxes; Rent; Customer of a bankrupt securities firm; Deemed trust in favour of the Crown; Priming charges and interim financing; Environmental liabilities; Other.

I, Deloitte Restructuring Inc. Receiver for D&P Gooder Holding Ltd., of the City of Halifax in the Province of Nova Scotia, do swear (or solemnly declare) that this statement and the attached lists are, to the best of my knowledge, a full, true and complete statement of the affairs of the Corporation on the 30th day of June 2025 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED) before me at the City of Halifax in the Province of Nova Scotia, on this 30th day of June 2025.

  
Deloitte Restructuring Inc. Receiver for  
D&P Gooder Holding Ltd.

AS WITNESSED BY:



**SARA L. SCOTT**  
A Notary Public in and for the  
Province of Nova Scotia

District of: New Brunswick  
Division No. 04 - Moncton  
Court No. 26669  
Estate No. 51-3242721

FORM 68  
Notice of Bankruptcy, First Meeting of Creditors  
(Subsection 102(1) of the Act)

☒ Original ☐ Amended

In the Matter of the Bankruptcy of  
D&P Gooder Holding Ltd.  
of the City of Moncton, in the Province of New Brunswick

Take notice that:

1. D&P Gooder Holding Ltd. filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against D&P Gooder Holding Ltd.) on the 2nd day of July 2025 and the undersigned, Deloitte Restructuring Inc., was appointed as trustee of the estate of the bankrupt by the official receiver (or the Court); subject to affirmation by the creditors of the trustee's appointment or substitution of another trustee by the creditors.
2. The first meeting of creditors of the bankrupt will be held on the 18th day of July 2025 at 10:15 AM at Atlantic Standard Time via Conference Call, 1741 Lower Water Street, Floor 8, Halifax, NS.
3. To be entitled to vote at the meeting, a creditor must file with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.
4. Enclosed with this notice is a proof of claim form, proxy form and list of creditors with claims showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt to share in any distribution of the proceeds realized from the estate.

Dated at the City of Halifax in the Province of Nova Scotia, this 2nd day of July 2025.

Deloitte Restructuring Inc. - Licensed Insolvency Trustee

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1741 Lower Water Street, Floor 8  
Halifax NS B3J 0J2  
Phone: (902) 721-5661 Fax: (902) 423-5820

District of: New Brunswick  
Division No. 04 - Moncton  
Court No. 26669  
Estate No. 51-3242721

**FORM 31 / 36**  
Proof of Claim / Proxy  
In the Matter of the Bankruptcy of  
D&P Gooder Holding Ltd.  
of the City of Moncton, in the Province of New Brunswick

The creditor's preference is to receive all notices and correspondence regarding this claim at the following address and/or facsimile number and/or email address (a mailing address must be provided in all cases):

Address: \_\_\_\_\_  
Facsimile: \_\_\_\_\_  
Email: \_\_\_\_\_  
Contact person name or position: \_\_\_\_\_  
Telephone number for contact person: \_\_\_\_\_

In the matter of the bankruptcy of D&P Gooder Holding Ltd. of the City of Moncton in the Province of New Brunswick and the claim of \_\_\_\_\_, creditor.

I, \_\_\_\_\_, of the city of \_\_\_\_\_, a creditor in the above matter, hereby appoint \_\_\_\_\_, of \_\_\_\_\_, to be my proxyholder in the above matter, except as to the receipt of dividends, \_\_\_\_\_ with or without) power to appoint another proxyholder in his or her place.

I, \_\_\_\_\_ (name of creditor or representative of the creditor), of \_\_\_\_\_ (city and province), do hereby certify:

1. That I am a creditor of the above named debtor (or that I am \_\_\_\_\_ (state position or title) of \_\_\_\_\_, (name of creditor or representative of the creditor) and that I am authorized to represent and (if the creditor is a corporation) that I have authority to bind the creditor of the above-named debtor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of bankruptcy, namely the 2nd day of July 2025, and still is, indebted to the creditor in the sum of \$ \_\_\_\_\_, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. Any debt payable in a currency other than Canadian currency was converted to Canadian currency as of the date of bankruptcy.

(The attached statement of account or affidavit must specify the supporting documents or other evidence in support of the claim)

4. That, to the best of my knowledge, this debt has never been (or this debt has been or part of this debt has been) statute-barred as determined under the relevant legislation.

5. That payment for this debt by the debtor to the creditor has been due (or has been in default) since the \_\_\_\_\_ day of \_\_\_\_\_, and that the last payment, if any, on this debt by the debtor to the creditor was made on the \_\_\_\_\_ day of \_\_\_\_\_, and/or that the last acknowledgement, if any, of liability for this debt by the debtor to the creditor was made on the \_\_\_\_\_ day of \_\_\_\_\_, as follows:

(Give full particulars of the claim, including its history, any acknowledgement or legal action)

6. (Check and complete appropriate category)

☐ **A. Unsecured claim of \$ \_\_\_\_\_**

(Other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and:

(Check appropriate description)

- ☐ Regarding the amount of \$ \_\_\_\_\_, I do not claim a right to a priority.
- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(d) of the Act (Complete paragraph 6E below.)
- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(d.01) of the Act.
- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(d.02) of the Act.
- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(d.1) of the Act.



- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(e) of the Act.
- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(f) of the Act.
- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(g) of the Act.
- ☐ Regarding the amount of \$ \_\_\_\_\_, I claim a right to a priority under paragraph 136(1)(i) of the Act.

(Set out on an attached sheet details to support priority claim)

☐ **B. Claim of Lessor for disclaimer of a lease of \$ \_\_\_\_\_**

That I make a claim under subsection 65.2(4) of the Act, the particulars of which are as follows:  
(Give full particulars of the claim, including the calculations upon which the claim is based)

☐ **C. Secured claim of \$ \_\_\_\_\_**

That in respect of this debt, I hold assets of the debtor valued at \$ \_\_\_\_\_ as security, the particulars of which are as follows:  
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in the proof of security, by the secured creditor.

☐ **D. Claim by Farmer, Fisherman or Aquaculturist of \$ \_\_\_\_\_**

That I make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ \_\_\_\_\_  
(Attach a copy of sales agreement and delivery receipts)

☐ **E. Claim by Wage Earner of \$ \_\_\_\_\_**

☐ That I make a claim under subsection 81.3(8) of the Act in the amount of \$ \_\_\_\_\_,

☐ That I make a claim under subsection 81.4(8) of the Act in the amount of \$ \_\_\_\_\_,

☐ **F. Claim by Pension Plan for unpaid amount of \$ \_\_\_\_\_**

☐ That I make a claim under subsection 81.5 of the Act in the amount of \$ \_\_\_\_\_,

☐ That I make a claim under subsection 81.6 of the Act in the amount of \$ \_\_\_\_\_,

☐ **G. Claim against Director of \$ \_\_\_\_\_**

(To be completed when a proposal provides for the compromise of claims against directors)

That I make a claim under subsection 50(13) of the Act, the particulars of which are as follows:  
(Give full particulars of the claim, including the calculations upon which the claim is based)

☐ **H. Claim of a Customer of a Bankrupt Securities Firm of \$ \_\_\_\_\_**

That I make a claim as a customer for net equity as contemplated by section 262 of the Act, the particulars of which are as follows:  
(Give full particulars of the claim, including the calculations upon which the claim is based)

7. That, to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of section 4 of the Act, and have (or has) (or have not or has not) dealt with the debtor in a non-arm's-length manner.

8. That the following are the payments that I have received from the debtor, the credits that I have allowed to the debtor, and the transfers at undervalue within the meaning of section 2 of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act:  
(Provide details of payments, credits and transfers at undervalue)

9. (Applicable only in the case of the bankruptcy of an individual.)

- ☐ Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.
- ☐ I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

**Warning:** Subsection 201(1) of the Act provides for the imposition of severe penalties in the event that a creditor or person claiming to be a creditor makes any false claim, proof, declaration or statement of account.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Individual Creditor

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Name of Corporate Creditor

Per \_\_\_\_\_  
Name and Title of Signing Officer

Return To:

Phone Number: \_\_\_\_\_  
Fax Number: \_\_\_\_\_  
E-mail Address: \_\_\_\_\_

Deloitte Restructuring Inc. - Licensed Insolvency Trustee

\_\_\_\_\_  
1741 Lower Water Street, Floor 8  
Halifax NS B3J 0J2  
Fax: (709) 576-8460