

This is the 5th Affidavit
Of Gagandeep Nahal in this case and
was made on the 8th day of April, 2026

Affidavit has been sworn or affirmed by video conference

No. S-261350
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

NATIONAL BANK OF CANADA

Petitioner

AND:

1030931 B.C. LTD.,
MANNEY TRANSPORT LTD.,
NCG NATIONAL CONTAINER GROUP INC.,
1312230 B.C. LTD. dba LIQUOR 56,
138516 B.C. LTD. and 11490756 dba BURNABY LIQUOR MART

Respondents

AFFIDAVIT

I, Gagandeep Singh Nahal, a business person, c/o Reedman Law, #800a – 1030 West Georgia Street, Vancouver, British Columbia, V6E 2Y3, AFFIRM THAT:

1. I am a director of the Petition Respondents 1030931 B.C Ltd. ("**103**"), Manney Transport Ltd. ("**Manney**"), and NCG National Container Group Inc. ("**NCG**") in this matter and as such have personal knowledge of the facts and matters hereinafter deposed to, save and except where the same are stated to be based on information and belief, and where so stated I verily believe the same to be true.
2. I have reviewed the affidavit #3 of Raymond Pai filed on April 08, 2026. I make this affidavit in reply and where I do not specifically respond should not be taken as agreement with his affidavit.

3. In response to paragraph 3, despite making three offers and engaging with the receiver, my counsel nor myself received a counteroffer or offer back from National Bank or through the receiver. Further, explanations regarding these discrepancies in relation to my prior affidavits were provided to the Receiver as supporting documentation related to the offers to purchase.
4. In response to paragraph 5(b), I disagree with the allegation that Manny or the other corporate entities subject to the receivership order have refused or neglected to provide ongoing monitoring as required by the receivership order.
5. I confirm that ongoing reporting was provided to Alvarez & Marsal after the receivership order was made rather than to counsel for National Bank of Canada. I confirm that as of the date of affirming this affidavit that a daily report was provided to Alvarez & Marsal for April 08, 2026. It is provided in the format of an excel spreadsheet. A true copy of the emails provided to Alvarez & Marsal on April 6th, 7th and 8th as and a PDF version of the Excel spreadsheet from the April 8th reporting email is **Exhibit "A"** to this my affidavit.
6. In response to paragraph 5 (c) (i), I provided an explanation of the AR. As an operating entity, broadly, the AR was used to make payments in the ordinary course including towards employees and suppliers. Further impacting the AR, following the receivership order, a number of vendors reduced or eliminated previously extended credit terms.
7. Where Manny historically operated on standard 30–45 day terms, many suppliers now require payment upfront or on a cash-on-delivery (COD) basis. This has significantly accelerated cash outflows and placed increased pressure on working capital.
8. In addition, the public nature of the receivership has impacted customer confidence and market perception. I am aware that competitors have contacted Manny customers about the receivership, which has adversely affected sales activity. This has resulted in reduced invoicing and contributed to a lower accounts receivable balance over the period.
9. In response to paragraph 5(c)(iii), while the Manny and NCG had reached an agreement with the buyer prior to the March 10 court date, I acknowledge that lender consent was required before entering into such an arrangement. Once Truck-World

This is **Exhibit "A"** referred to in the Affidavit of Gagandeep Singh Nahal sworn before me at the City of Vancouver, in the Province of British Columbia this 8th day of April 2026.

A Commissioner for taking Affidavits for British Columbia

From: [Manney Nahal](#)
To: vchan@alvarezandmarsal.com; hashworth@alvarezandmarsal.com
Cc: [Jag Nahal](#); [Simran Kahlon](#); [Aman Oberoi](#)
Subject: Location Update
Date: Monday, April 6, 2026 4:52:20 PM
Attachments: [1775518743-675170-vehicles_detail.xlsx](#)

Good afternoon,

Please see attached daily report confirming the current location of all motor vehicles and trailers as of today.

Thank you,

Manney Nahal | Chief Operating Officer

T: 604-755-7131

E: manney@manneytrans.com

Unit 720, P.O. Box 8000 | Abbotsford, BC | V2S 6H1 | Canada



This message may contain confidential information and is intended only for the addressee(s).
If I sent this message in error, please notify me and delete it. Thank you!

From: [Manney Nahal](#)
To: vchan@alvarezandmarsal.com; hashworth@alvarezandmarsal.com
Cc: [Jag Nahal](#); [Simran Kahlon](#); [Aman Oberoi](#)
Subject: Re: Location Update
Date: Tuesday, April 7, 2026 4:44:01 PM
Attachments: [1775605145-675170-vehicles_detail.xlsx](#)

Good afternoon,

Please see attached daily report confirming the current location of all motor vehicles and trailers as of today.

Thank you,

Manney Nahal | Chief Operating Officer

T: 604-755-7131
E: manney@manneytrans.com

Unit 720, P.O. Box 8000 | Abbotsford, BC | V2S 6H1 | Canada



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From: Manney Nahal <manney@manneytrans.com>
Sent: Monday, April 6, 2026 4:52 PM
To: vchan@alvarezandmarsal.com <vchan@alvarezandmarsal.com>; hashworth@alvarezandmarsal.com <hashworth@alvarezandmarsal.com>
Cc: [Jag Nahal](mailto:jag@manneytrans.com) <jag@manneytrans.com>; [Simran Kahlon](mailto:simran@manneytrans.com) <simran@manneytrans.com>; [Aman Oberoi](mailto:aman@alliancelawyers.ca) <aman@alliancelawyers.ca>
Subject: Location Update

Good afternoon,

Please see attached daily report confirming the current location of all motor vehicles and trailers as of today.

Thank you,

Manney Nahal | Chief Operating Officer

T: 604-755-7131
E: manney@manneytrans.com

Unit 720, P.O. Box 8000 | Abbotsford, BC | V2S 6H1 | Canada



From: [Jag Nahal](#)
To: [Chan, Vicki](#); [Ashworth, Harry](#)
Cc: [Cody Reedman](#); [Aman Oberoi](#)
Subject: Location Update
Date: Wednesday, April 8, 2026 7:51:40 PM
Attachments: [1775691567-675170-vehicles_detail.xlsx](#)

Good afternoon,

Please see attached daily report confirming the current location of all motor vehicles and trailers as of today.

Thank you,

Jag Nahal | Chief Executive Officer

T: 604-755-7131 ext. 111

D: 604-614-1984

E: jag@manneytrans.com

Unit 720, P.O. Box 8000 | Abbotsford, BC | V2S 6H1 | Canada



This message may contain confidential information and is intended only for the addressee(s). If I sent this message in error, please notify me and delete it. Thank you!

Vehicle	VIN	Year	Make	Model	Fuel	License Number
1001	3AKJGLDR5HDHG7413	2017	Freightliner	Cascadia	diesel	70221P
1002	4V4NC9EH1GN935819	2016	Volvo	VNL	diesel	74430P
1006	4V4WC9EG7NN305893	2022	Volvo	VNR	diesel	77940-P
1007	4V4NC9EH5GN928758	2016	Volvo	VNL	diesel	93542-P
208	4V4NC9EJ9GN967033	2016	Volvo	VNL	diesel	87095-P
230	1M1AN4GY4KM009904	2019	Mack	Anthem	diesel	71766-P
231	1M1AN4GY8KM009906	2019	Mack	Anthem	diesel	93567-P
260	4V4NC9EJ3KN907113	2019	Volvo	VNL	diesel	88974-P
D50	1M1AW07Y3GM059089	2016	Mack	CXU (Pinnacle)	diesel	VG0439
T4002	3AKJGLDR9HDHG7415	2017	Freightliner	Cascadia	diesel	77906P
T4003	1FUJGLDR4HLHK7674	2017	Freightliner	Cascadia	diesel	8669-6P
T4004	4V4NC9EJ1KN907112	2019	Volvo	VNL	diesel	96447-P
T4005	4V4NC9EJ5KN907114	2019	Volvo	VNL	diesel	91792-P
T4006	4V4NC9EJ7KN907115	2019	Volvo	VNL	diesel	96444-P
T4007	4V4WC9EG3NN295167	2022	Volvo	VNR	diesel	75833-P
T4008	4V4WC9EG8NN295164	2022	Volvo	VNR	diesel	75828-P
T4009	4V4WC9EG9NN305894	2022	Volvo	VNR	diesel	75829-P
T4011	4V4WC9EG5NN295168	2022	Volvo	VNR	diesel	87094-P
T4012	4V4WC9EG4NN305897	2022	Volvo	VNR	diesel	78570-P
T4013	4V4WC9EG6NN305898	2022	Volvo	VNR	diesel	78571-P
T4014	4V4WC9EG2NN305896	2022	Volvo	VNR	diesel	78569-P
T4015	4V4WC9EG0NN305895	2022	Volvo	VNR	diesel	96924-P
701	4V4NC9EHXJN951217	2018	Volvo	VNL	diesel	WG5234
702	4V4NC9TJXKN899725	2019	Volvo	VNL	diesel	SW7523
704	4V4NC9EH1JN998796	2018	Volvo	VNL	diesel	SM1789
705	4V4WC9EG5NN305892	2022	Volvo	VNR	diesel	95152P
706	4V4NC9EH9KN901149	2019	Volvo	VNL	diesel	SK4497
707	4V4NC9TJ1KN899726	2019	Volvo	VNL	diesel	SK4507
708	4V4NC9EJ8HN978042	2017	Volvo	VNL	diesel	WG5287

License State	Group	Vehicle Gateway SN	WIFI Password
BC	Company Trucks,Toronto Terminal		
BC	Company Trucks,Toronto Terminal		
BC	Company Trucks,Toronto Terminal	AABL36UF382432	
BC	Company Trucks,Calgary Terminal	AABL36UF382408	
BC	Company Trucks,Toronto Terminal	AABL36UF382548	
BC	Company Trucks,BC Terminal	AABL36NF323825	
BC	Company Trucks,Toronto Terminal	AABL36UF382621	
BC	USA Trucks,Company Trucks,BC Terminal	AABL36UF361488	
BC	Company Trucks,BC Terminal		
BC	Company Trucks,Toronto Terminal		
BC	Company Trucks,Toronto Terminal		
BC	Company Trucks,Toronto Terminal	AABL36UF010499	44ac56b7
BC	Company Trucks,Toronto Terminal		
BC	Company Trucks,Toronto Terminal	AABL36UF010573	32610f3c
BC	Company Trucks,Toronto Terminal	AABL36UF382476	
BC	Company Trucks,BC Terminal	AABL36UF361305	
BC	Company Trucks,Toronto Terminal	AABL36UF382505	
BC	Company Trucks,Toronto Terminal		
BC	Company Trucks,Toronto Terminal	AABL36UF382417	
BC	Company Trucks,Toronto Terminal	AABL36UF382473	
BC	Company Trucks,Toronto Terminal	AABL36UF382463	
BC	Company Trucks,Toronto Terminal	AABL36UF382520	
BC		AABL36UF361506	0b6a6780
BC		AABL36UF361428	87c6de83
BC		AABL36UF361381	7f5603f6
BC		AABL36UF361480	fa01b606
BC		AABL36UF361433	c7bfb409
BC		AABL36UF361508	036a783f
BC		AABL36UF361413	14d69f67

Current Driver Name	Current Driver ID	Dashcam	Last Drive Time	Odometer (km)
RANJIT SINGH SIDHU	COMPANY DRIVER	Connected	4/8/2026 4:29 PM	280703.1
SHAMSHER SINGH	COMPANY DRIVER	Connected	4/3/2026 5:39 PM	1604027.6
PARAM DEEP SINGH BATTI	COMPANY DRIVER		4/8/2026 4:11 PM	1038056.3
HAMEET SINGH	COMPANY DRIVER	Connected	4/8/2026 3:24 PM	1087079.9
GURDEEP SINGH	COMPANY DRIVER	Connected	4/8/2026 3:58 AM	809909.9
PARMIR SINGH	COMPANY DRIVER	Connected	4/8/2026 4:11 PM	1003461.4
HARPREET SINGH	COMPANY DRIVER	Connected	4/8/2026 4:24 PM	842648.7
VEERINDER SINGH DHALIWAL	COMPANY DRIVER	Connected	4/8/2026 2:56 PM	760985.9
JASPREET SINGH GHUMMAN	COMPANY DRIVER	Connected	4/8/2026 4:16 PM	281783.3
GURMAIL SINGH	COMPANY DRIVER	Connected	4/8/2026 4:33 PM	315348.5
SEHAJBIR SINGH	COMPANY DRIVER	Connected	4/8/2026 4:39 PM	257325
		Connected	4/7/2026 2:28 AM	269534.3
RAJPREET SINGH	COMPANY DRIVER	Connected	4/8/2026 4:27 PM	272247.2
NAVPREET SINGH	COMPANY DRIVER	Connected	4/8/2026 4:19 PM	255135.5
RISHI SOOD	COMPANY DRIVER	Connected	4/8/2026 3:49 PM	222382.7
KULJIT SINGH	COMPANY DRIVER	Connected	4/8/2026 16:37	692434.6
PURAN SINGH KHERA	COMPANY DRIVER	Connected	4/8/2026 16:21	594484.6
RAJBIR SINGH SEKHON	COMPANY DRIVER	Connected	4/8/2026 16:32	769187.2
HARSHIT BAGRIA	COMPANY DRIVER	Connected	4/8/2026 15:59	166802.9
BIKRAMJEET SINGH CHEEMA	COMPANY DRIVER	Connected	4/8/2026 16:35	657529.5
		Connected	4/7/2026 18:36	574588.5
JASWINDER GHOTRA	COMPANY DRIVER	Connected	4/8/2026 15:23	461489.4

Engine Hours	Last Location
	Centreville Creek Rd, Caledon, ON L7C 0S3
	Centreville Creek Rd, Caledon, ON L7C 0S3
10100.79	7795 Torbram Rd, Brampton, ON L6T 5A2
25814.53	61 Avenue SE, Calgary, AB T2C 4T6
3782.22	61 Devon Rd, Brampton, ON L6T 5M3
26977.71	11819 River Rd, Surrey, BC V3V 2M2
28891.48	Centreville Creek Rd, Caledon, ON L7C 0S3
21571.86	Highway 17, Surrey, BC V4N 1Z4
	Grace Rd, Surrey, BC V3V 0B5
	Centreville Creek Rd, Caledon, ON L7C 0S3
	Centreville Creek Rd, Caledon, ON L7C 0S3
25148.06	130 Intermodal Dr, Brampton, ON L6T 5G4
	Centreville Creek Rd, Caledon, ON L7C 0S3
22205.14	198 Aviva Park Dr, Vaughan, ON L4L 0H3
14783.28	405 James Snow Pkwy, Milton, ON L9T 0R3
14491.62	4189 Salish Sea Way, Delta, BC V4K 3N2
13550.32	Centreville Creek Rd, Caledon, ON L7C 0S3
	Centreville Creek Rd, Caledon, ON L7C 0S3
13800.97	12698 Centreville Creek Rd, Caledon East, ON L7C 2Z5
13873.23	Centreville Creek Rd, Caledon, ON L7C 0S3
11673.28	Ward Rd, Brampton, ON L6S 4J3
9945.52	7795 Torbram Rd, Brampton, ON L6T 5A2
5762.76	7430 Hopcott Rd, Delta, BC V4G 1K7
23238.98	Grace Rd, Surrey, BC V3V 0B5
31618.8	Grace Rd, Surrey, BC V3V 2M2
12147.29	3560 190 St, Surrey, BC V3Z 1A7
35981.86	Number 6 Rd, Richmond, BC V6V 2L3
25669.34	129 St, Surrey, BC V3R 2N1
18938.73	4848 275 St, Township of Langley, BC V4W 3X4