

Clerk's Stamp

CLERK OF THE COURT
FILED
APR 23 2021
JUDICIAL CENTRE
OF CALGARY

COURT FILE NO. 1801-04745

COURT Court of Queen's Bench of Alberta

JUDICIAL CENTRE Calgary

PLAINTIFF(S) **HILLSBORO VENTURES INC.**DEFENDANT(S) **CEANA DEVELOPMENT SUNRIDGE INC.
IN THE MATTER OF RECEIVERSHIP OF CEANA DEVELOPMENT
SUNRIDGE INC.**DOCUMENT **Affidavit**

ADDRESS FOR
SERVICE AND
CONTACT
INFORMATION OF
PARTY FILING THIS
DOCUMENT

**SUKHDEEP S. DHALI WAL
28 CASTLEBROOK PL NE
CALGARY, AB. T3J 1V8
PH: 403 681 6051
EMAIL: GDCL@LIVE.COM**

AFFIDAVIT OF**Sukhdeep S. Dhaliwal****Sworn (or Affirmed) on**April 15, 2021

I, Sukhdeep S. Dhaliwal

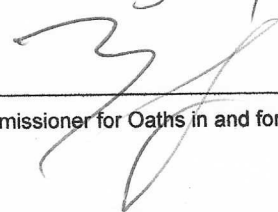
of Alberta, ~~SWEAR~~/AFFIRM AND SAY THAT:

1. I am a purchaser of the Unit, as defined below and as such, I have personal knowledge of the facts deposed to herein, except where stated to be upon information and belief, in which case I believe the same to be true.
2. I have sworn a previous affidavit in these proceedings. My first affidavit was sworn on October 28, 2020 (the "Affidavit of Sukhdeep S. Dhaliwal") in support of my application for a declaration that the condominium project is subject to a resulting or constructive trust in favor of the Purchasers for payment of the deposit funds which are or should have been held in trust to purchasers.
3. On or about December 9, 2015, I and Mandeep S. Mavi ("Mavi") entered into a purchase and sale agreement with Ceana Developement Sunridge Inc. ("Ceana") for the purchase of a commercial condominium unit (the "Unit") located at 2255-32 Street N.E. Calgary, Alberta, (the "PSA") and subsequent second "PSA" dated February 06, 2017, copies of which have been attached to my previous Affidavit dated October 28, 2020 and marked as Exhibit "A" and "B" (D672-D715), are copies of the PSA's. The PSA's states that all funds paid to the Vendor "shall be held in trust by the Vendor's solicitor."
4. Our sole purpose of purchase contract with Mr Gaidhar or Ceana Development Sunridge Inc was to purchase a building "C" of this project to operate my retail business (Home World) to use rent of business into an investment of my own. I did not understand what the Joint Venture agreement meant and was asked by Mr. Gaidhar to sign it as he stated other purchaser's have signed it, showed us copies as proof and stated we need it for the project financing. Mr. Gaidhar, being a professional experienced Realtor, Developer and Builder never explained to us the results of JV agreement. We only came to know during the receivership the meaning of JV agreements and its consequences. He was always in rush to show he is very busy and in rush to get documents signed. We trusted his ability when he gave examples of his other projects in Evanston and Westwinds.
5. I and Mandeep S. Mavi, have failed to have our rights to the purchaser deposits to be recognized in trust or implied trust pursuant to Memorandum of decision of Honourable Madam Justice K. M. Eidsvik passed on 5th day of February 2021.
6. Through the proceeding of this Court Action Number 1801-04745, it has come to my knowledge that the funds were not used for the intended purpose. Evidence is that they were moved out to related parties or used for other purposes (Exhibit "I"). The facts of funds being moved out of Ceana Development Sunridge Inc. accounts and into related parties is shown in receiver's Third Report (para 43 (sources and uses schedule & appendix "F" dated December 09,2020))
7. It has come to my attention the "Unit" for which I had signed PSA dated December 09, 2015 and subsequently updated on February 06, 2017 as shown in Exhibit "A" and "B" of my first affidavit dated October 28, 2020, has been sold to another party ("Simon Touchan / 2035043 Alberta Ltd.) shown in Exhibit "F" and "G". This appears to me to be a fraudulent transaction, where one piece of property is sold to 2 different parties and deposits from both are collected. Funds are purposely co-mingled with the understanding of privacy to information under corporate veil of other related companies with the intention to hide the traceability into related parties or their Bank accounts by management of Ceana Development Sunridge Inc, with the knowledge of the accountant Ms. Simeen Gaidhar-Bhanji (which happens to be the daughter of Bahadur (Bob) Gaidhar (director of Ceana Development Sunridge Inc.)
8. I have also forwarded to Ceana Development Inc the sum of \$63,754.50 as loan to be paid back as additional deposit towards the PSA, with interest rate of 2% to be calculated from September 18, 2017 to possession date. This money has not been accounted for by the receiver and has not been deposited and used in the Ceana Development Sunridge Inc. project (Exhibit "J").

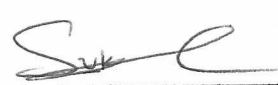
8. I had request through my previous counsel at Field Law to A&M, through its counsel that they provide documentation of information, and their response that they could not do so without a court order (Exhibit H and K).

SWORN (or affirmed) BEFORE ME

on April 15, 2021
at Calgary, Alberta


(Commissioner for Oaths in and for the Province of Alberta)

(Print Name and Expiry of Lawyer/Student-at-Law/
Commissioner or JP)


(Signature)

SUKHDEEP DHALIWAL
(Print Name)

I certify that the Affiant satisfied me that
they are a person entitled to Affirm.

NICOLE GEE
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
EXPIRES AUGUST 24, 2022

SUKHDEEP DHALIWA

Affirmed before me this 15 day of APR 2021


A Commissioner for Oaths
in and for Alberta

Keith Ferrel

From: Kunle Popoola <kpopoola@connectfirstcu.com>
Sent: Thursday, May 30, 2019 4:04 PM
To: Keith Ferrel
Cc: Usman Vahidy
Subject: FW: Ceana Sunridge Project - Bldgs. A B C D Sales
Attachments: SUNRIDGE SALES 4 BUILDINGS.xlsx

NICOLE GEE
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
EXPIRES AUGUST 24, 2021

From: Hector MacMullin [mailto:hmacmullin@yorkfield.com]
Sent: Wednesday, April 24, 2019 9:20 AM
To: Kunle Popoola <kpopoola@connectfirstcu.com>; Usman Vahidy <uvahidy@connectfirstcu.com>; alex@qssi.ca
Subject: Ceana Sunridge Project - Bldgs. A B C D Sales

Good Morning Gentlemen

I met with Bob Galdhar yesterday and reviewed the status of all Sales Contracts in Buildings A, B, C, & D.

Here is the summary:

Building A.

CRU 1 - Sold to 1785337 Alberta Ltd for \$2,788,250.00 and there is a JV deposit in the project of \$417,487.50.

The purchaser owns a very successful restaurant called LaJawaab in northeast Calgary and owns a take-out restaurant which leases space in Bob Galdhar's Westwinds Building. A copy of the buyers financing confirmation from the Bank of Nova Scotia is attached. We spoke with the client yesterday and he will obtain an updated letter from the Bank of Nova Scotia.

CRU 2 - Sold to Mounir Allen for \$907,500.00 with a deposit of \$76,000.00 at the KH Dunglely Law Offices. The purchase is planning a Coffee Shop and has a mortgage application for \$437,500.00 and balance is cash to close.

CRU 3 - Sold to Paul Ng for \$821,625.00 with a deposit at the same law firm for \$195,625.00. He is to open a Jewellery Shop and will close with cash.

CRU 4 - Sold to Zahir Karmali for \$872,550.00 with a JV deposit of \$200,000.00. He will open an Insurance Agency. He will arrange a 50% loan to close.

CRU 5 & 6 - Sold to Simon Touchan, Orthodontist for \$2,237,000.00 with \$230,000.00 deposit with the same law firm. In addition to the purchase, Dr Touchan is planning to spent upwards to \$2,000,000.00 on improvements to the new facility.

CRU 7A - Sold Karim Sharifat for \$894,258.00 with \$127,751.00 deposit with the same law firm. The purchaser is planning to open a Bread/Baklava Pastry shop.

CRU 7B - Sold to Eureka Prescriptions Inc. for \$1,034,250.00 with a deposit of \$200,000.00. at the same law firm. The purchaser will open a Pharmacy.

COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
EXPIRES AUGUST 24, 2021

This is Exhibit "G" referred to in the Affidavit of:

CUKHDEEP DHALIWAL

Affirmed before me this 15 day of APR 20 21

Commissioner for Oaths
in and for the Province of Alberta

SUNRIDGE SALES				USES	JV DEPOSITS with ceana	DEPOSITS WITH LAWYER
BUILDING	BAY	SQ. FT	Sold for \$/sq ft	SALE PRICE		
A						
LAJAWAB	CRU1	6185	\$475.00	\$2,937,875.00	RESTAURANT	\$417,487.50
B						
MOUNIR ALIEN	CRU2	1650	\$550.00	\$907,500.00	COFFEE SHOP	\$76,000.00
PAUL NG	CRU3	1565	\$525.00	\$821,625.00	JEWELRY STORE	\$195,625.00
ZAHIR KARMALI INSURANCE	CRU4	1662	\$525.00	\$872,550.00	INSURANCE AGENCY	\$200,000.00
C						
DHALIWAL	CRU5	2530	\$475.00	\$1,201,750.00	CROCKERY STORE TWO BROTHERS	\$334,714.00
MAVI	CRU6	1944	\$475.00	\$923,400.00	CROCKERY STORE TWO BROTHERS	
D						
KARIM SHARIFAT	CRU7A	1882	\$475.00	\$894,258.00	LEBANESE BREAD STORE/BAKLAWA	\$127,751.00
EUREKA PRESCRIPTIONS	CRU7B	2068	\$500.00	\$1,034,250.00	DOCTORS/PHARMACY	\$200,000.00
DR MUNDI	CRU8	1675	\$550.00	\$921,250.00	DENTIST	\$80,000.00
E						
1989207 ALBERTA LTD	CRU9	1535	\$550.00	\$844,250.00	RETAIL	\$90,000.00
1989207 ALBERTA LTD	CRU10	1535	\$550.00	\$844,250.00	RETAIL	\$110,000.00
SULEMAN LAKHANI	CRU11	1535	\$550.00	\$844,250.00	RETAIL	\$135,000.00
801965 ALBERTA LTD	CRU12	1535	\$550.00	\$844,250.00	RETAIL	\$138,000.00
CENTRAL HALAL MEAT LTD	CRU13	1535	\$525.00	\$805,875.00	MEAT SHOP	\$73,000.00
KARMALI INSURANCE	CRU14	750			INSURANCE	
1396081 ALBERTA LTD	CRU15	1535	\$550.00	\$844,250.00	ORTHODONTIST	\$101,000.00
ORTHO DENTIST SIMON	CRU16	1535	\$500.00		ORTHODONTIST	\$230,000.00
OD SIMON TOUCHAN	CRU17	1535	\$500.00	\$2,302,500.00	ORTHODONTIST	
OD SIMON TOUCHAN	CRU18	1535	\$500.00		ORTHODONTIST	
E2						
1396081 ALBERTA LTD	OFFICE-1	3000	\$420.00	\$1,260,000.00	REAL ESTATE OFFICE	\$50,000.00
LAW OFFICE	OFFICE-2	1000	\$420.00	\$420,000.00	OFFICE	
LAW OFFICE	OFFICE-3	1200	\$425.00	\$510,000.00	OFFICE	
HAI CHIROPRACTOR	OFFICE-4	1600	\$425.00	\$680,000.00	CHIROPRACTOR	\$75,000.00
ACCOUNTANT	OFFICE-5	2000	\$425.00	\$850,000.00	INVENTORY	

44526

D1447

D1451

SUNRIDGE SALES				USES		JV DEPOSITS	DEPOSITS
Sold for						with ceana	WITH LAWYER
BUILDING	BAY	SQ. FT	\$/ sq ft	SALE PRICE			
A							
LA JAWAAB	CRU1	6185	\$475.00	\$2,788,250.00		RESTAURANT	\$417,487.50
B							
MOUNIR ALIEN	CRU2	1650	\$550.00	\$907,500.00		COFFEE SHOP	\$76,000.00
PAUL NG	CRU3	1565	\$525.00	\$821,625.00		JEWELERY STORE	\$195,625.00
ZAHIR KARWALI INSURANCE	CRU4	1662	\$525.00	\$872,550.00		INSURANCE AGENCY	\$200,000.00
C							
SIMON TOUCHAN ORTHODONTIST	CRU5	2530	\$500.00	\$1,265,000.00		ORTHODONTIST	\$230,000.00
ORTHODONTIST	CRU6	1944	\$500.00	\$972,000.00		ORTHODONTIST	
D							
KARIM SHARIFAT	CRU7A	1882	\$475.00	\$894,258.00		LEBANESE BREAD STORE/BAKLAWA	\$127,751.00
EUREKA PRESCRIPTIONS	CRU7B	2068	\$500.00	\$1,034,250.00		DOCTORS/PHARMACY	\$200,000.00
DR MUNDI	CRU8	1675	\$550.00	\$921,250.00		DENTIST	\$80,000.00
				\$10,476,683.00			
							\$697,487.50
							\$829,376.00

D1451

This is Exhibit "H" of my Affidavit

TORYS
LLP

525 – 8th Avenue S.W., 46th Floor
Eighth Avenue Place East
Calgary, Alberta T2P 1G1 Canada
P. 403.776.3700 | F. 403.776.3800
www.torys.com

Kyle Kashuba
kkashuba@torys.com
P. 403.776.3744

March 1, 2021

EMAIL

Field Law
400 – 444 7 Avenue SW
Calgary, AB T2P 0X8

Attention: Douglas S. Nishimura

Dear Sir:

**Re: In the matter of the Receivership Proceedings of Ceana Development
Sunridge Inc. ("Ceana")
Alberta Court of Queen's Bench Action No. 1801-04745
Commercial Condominium Project located at 2255 – 32 Street NE, Calgary,
Alberta (the "Project")**

As you are aware, Alvarez & Marsal Canada Inc. has been appointed receiver and manager (the "Receiver") of the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof of Ceana pursuant to the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 and the order granted by Madam Justice B.E.C. Romaine of the Court of Queen's Bench of Alberta made on July 3, 2019, which was amended and restated on June 17, 2020 pursuant to an Order of Mr. Justice C.M. Jones (the "**Amended and Restated Receivership Order**", bearing Court File No. 1801-04745, and such proceedings, the "**Receivership Proceedings**").

We have had an opportunity to review your letter dated February 19, 2021 requesting copies of all detailed banking records, general ledgers, and any other financial information that the Receiver may have on Ceana in connection with a potential Financial Forensic Audit that your clients are considering conducting, as discussed on the conference call amongst the Receiver, Torys LLP and yourself. We have also reviewed and considered the Amended and Restated Receivership Order and are of the view that it does not provide express rights to the Receiver to disclose the requested information. In the absence of an express authorization under the terms of the Amended and Restated Receivership Order, the Receiver has concerns respecting the release of the requested documentation at this time.

Per your request, however, we note that, with respect to the potential Financial Forensic Audit your clients are considering conducting, the Receiver has confirmed that they have the following documentation/information that may be of interest to your clients:

- i. fiscal 2018 financial statements and general ledgers prepared by Ceana management;
- ii. bank statements received directly from ATB Financial and Canadian Western Bank (the

NICOLE GEE
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
EXPIRES AUGUST 24, 2021

This is Exhibit H referred to in the Affidavit of:

SUKHDEEP DHALIWAL

Affirmed before me this 15 day of APR 20 21


Commissioner for Oaths
in and for Alberta

"Banks") for the period of July 25, 2015 to the Receivership Date (the "Historical Bank Statements");

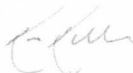
- iii. supporting cheque and wire transfer scans received from the Banks for all transactions in the Historical Bank Statements; and
- iv. a "sources and uses" schedule prepared by the Receiver utilizing the Historical Bank Statements, which itemizes and sorts the banking transaction into identifiable categories (as best as possible, where possible).

Unfortunately, despite numerous requests from our office of Ceana and their counsel, the Receiver does not have any other financial information from any other fiscal year of Ceana.

We understand that you were considering bringing forward a potential application requesting the release of certain information in the Receiver's possession that may be of interest to your clients. Should you wish to contact Mr. Bob Gaidhar's legal counsel directly requesting consent (given the additional cost your clients and Ceana/Bob Gaidhar will likely incur should you bring such an application), please feel free to copy us in such correspondence.

Should you have any questions or comments, please do not hesitate to contact me.

Sincerely,



Kyle Kashuba

KDK/jw

cc: The Receiver, Alvarez & Marsal Canada Inc., Attention: Orest Konowalchuk & David Williams (via email)

31839229.3

This is Exhibit "I" of my Affidavit

CEANA DEVELOPMENT INC

101, 3115, 12 STREET N E

CONRICH, ALBERTA.

T2E 7J2

PH: (403) 3976606

FAX: (403) 9102242

19th March, 2017

TO WHOM IT MAY CONCERN

Re: Finance for Motion Picture project titled 'JL 50'

This is to confirm that Ceana Development Inc, conducting a business from Suite 101, 3115-12 Street N E, in the city of Calgary, Province of Alberta in Canada, is financing the Motion Picture project tentatively titled 'JL50' in the amount of \$2,000,000 (CAD Two Million dollars). The complete amount above will be available to the producers, Vision 20 Entertainment Inc, conducting a business from 245111 Meadowridge Road Conrich, Alberta. T2M 4L5, atleast 60 days ahead of principal photography.

Upon the completion of the Motion Picture, the producers have agreed to return to Ceana Development Inc, the complete financed amount from the business arising from the exploitation of the motion picture along with the 10% share of the back end profit.

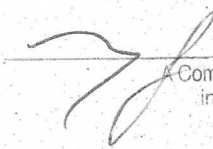
Yours truly,
CEANA DEVELOPMENT INC

PER; 

This is Exhibit "I" referred to in the Affidavit of:

SUKHOOP DHALWAL

Affirmed before me this 15 day of APR 2021


Commissioner for Oaths
in and for Alberta

NICOLE GEE
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
EXPIRES AUGUST 24, 2021

NICOLE GEE
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
EXPIRES AUGUST 24, 20

This is Exhibit "J" referred to in the Affidavit of:
SUKHDEP DHALIWA
Affirmed before me this 15 day of APR 20 2012

THIS INSTRUMENT CONTAINS SECURITY FEATURES
CET INSTRUMENT COMPORTE DES ELEMENTS DE SECURITE
2404575
129 BIL-2014/10

Commissioner for Oaths
and for Alberta



HOME WORLD INC

BANK DRAFT / TRAITE DE BANQUE
07029 - SUNBRIDGE CORNER
CALGARY, AB

2851 5409 2

27-43345

DATE

2017-09-18

V/A M/M D/J

BRANCH
CENTRE BANCAIRE

TRANSIT NO.
N° D'IDENTIFICATION

CENNA DEVELOPMENT INC*****

THE SUM OF
LA SOMME DE

***SIXTY THREE THOUSAND SEVEN HUNDRED FIFTY FOUR 50/100

*****63,754.50

CANADIAN DOLLARS
DOLLARS CANADIENS

CAD

FOR CANADIAN IMPERIAL BANK OF COMMERCE
POUR LA BANQUE CANADIENNE IMPERIALE DE COMMERCE

TO
TIRE:

CANADIAN IMPERIAL BANK OF COMMERCE
TORONTO
CANADA

AUTH. NO. / AUTOR. N°
K3317

AUTHORIZED SIGNATURE / SIGNATURE AUTORISEE

COUNTERSIGNED / CONTRESIGNE

⑈285154092⑈ ⑆09502⑈010⑆ 07029⑈2743345⑈

CEANA DEVELOPMENT SUNRIDGE INC
101, 3115, 12 STREET. N E.
CALGARY.
T2E 7J2

403 397 6606

December 20, 2017

ATT: SUKHDEEP DHALIWAL
MANDEEP MAVI
RAJINDER MAVI

RE: PURCHASE BUILDING "C"

This it to confirm that you have invested in the above mention company the amount of \$334,711.13 (334 shares) as a Joint Venture Investor. You will be receiving your share certificate reflecting the mentioned amount in due course. Currently you have a share certificate indicating the investment amount of \$318,000(318 shares)

Furthermore you have given an additional deposit of \$63,754.50 towards the purchase of the building. For that amount you will receive interest at the rate of Prime plus 2 percent.



Bob Gaidhar

FIELD LAW

400 - 444 7 AVE SW
Calgary AB T2P 0X8
fieldlaw.com

CALGARY / EDMONTON / YELLOWKNIFE

Douglas S. Nishimura

Partner

T 403-260-8548

F 403-264-7084

dnishimura@fieldlaw.com

Assistant: Elvina Hussein

T 403-232-1797

ehussein@fieldlaw.com

Our File: 69701-1

NICOLE GEE
COMMISSIONER FOR OATHS
IN AND FOR THE PROVINCE OF ALBERTA
EXPIRES AUGUST 24, 2021

February 19, 2021

VIA EMAIL

Torys LLP
46th floor, 525 - 8 Avenue S.W.
Calgary, AB T2P 1G1

Attention: Kyle Kashuba and Jessie Mann

Alvarez & Marsal Canada Inc.

1100, 250 - 6th Avenue SW

Calgary, AB T2P 3H7

Attention: Orest Konowalchuk

This is Exhibit "K" referred to in the Affidavit of:
SUKHDEEP DHALIWAL

Affirmed before me this 15 day of APR 20 21

A Commissioner for Oaths
in and for Alberta

Re: Hillsboro Ventures Inc. v. Ceana Development Sunridge Inc. ("Ceana")
Court of Queen's Bench Action No.: 1801 04745

As you are aware, we act on behalf of Sukhdeep Dhaliwal and Mandeep Mavi. My clients are considering obtaining a Financial Forensic Audit with respect to the receipt and uses of funds by Ceana and Mr. Gaidhar to ascertain whether Mr. Gaidhar transferred funds to his family or sent funds overseas. Accordingly, we are writing to request copies of all detailed banking records, general ledgers and any other financial information you may have on Ceana.

We would be happy discuss the above noted at your convenience.

Yours truly,

FIELD LLP



Douglas S. Nishimura
Partner