BRITISH COLUMBIA VEGETABLE MARKETING COMMISSION

IN THE MATTER OF THE *NATURAL PRODUCTS MARKETING (BC) ACT* AND A COMPLAINT MADE BY GREENHOUSE GROWN FOODS INC. CONCERNING HUMBLE FARMER LTD. and GREENHOUSE DELIGHT FOODS INC.

October 2, 2026

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Introduction and Outcome

1. On August 20, 2026, the British Columbia Vegetable Marketing Commission (the "Commission") issued reasons concerning allegations involving Humble Farmer Ltd. ("Humble Farmer") and Greenhouse Delight Foods Inc. ("Greenhouse Delight").

2. The Commission did not find, on the balance of probabilities, that regulated Humble Farmer product was marketed, packed, shipped, transferred, received, or otherwise handled through Greenhouse Delight contrary to sections 16, 19, or 28 of the General Order or contrary to the Commission's March 11, 2026 direction.

3. The Commission did find that Humble Farmer and Greenhouse Delight failed to maintain or produce records sufficient to afford an intelligent understanding of the conduct of their relevant business activities, contrary to section 33 of the General Order.

4. The August 20 decision did not determine what regulatory response or sanction should follow from those findings. The Commission invited written submissions from Humble Farmer, Greenhouse Delight and Greenhouse Grown Foods Inc. ("GGFI") concerning that question.

5. Having considered those submissions, the findings made in the August 20 decision, the Commission's statutory and regulatory mandate, and the SAFETI principles, the Panel has determined that a meaningful but primarily corrective regulatory response is required.

6. For the reasons that follow, the Panel orders that:

    (a) Humble Farmer and Greenhouse Delight will each be subject, for a period of three years, to enhanced record-keeping and reporting requirements as a condition of their respective licences;

    (b) the specific record-keeping and reporting requirements will be those set out in Schedule A to this decision;

    (c) Humble Farmer and Greenhouse Delight will each be responsible for 50% of a charge of $45,234.38 imposed to recover the Commission's costs associated with the investigation and determination of this matter;

    (d) for the same three-year period, Greenhouse Delight will not accept any new growers without the prior, written approval of the Commission;

(e) for the same three-year period, Greenhouse Delight will not use any external person or facility to pack or repack product in connection with its Agency operations without the prior written approval of the Commission; and

(f) the question of whether the section 33 findings have implications for the continuing eligibility or good standing of Gordi Toor and Ken Sandhu as members of the Commission will be referred to the Commission's Governance Committee for separate consideration.

7. The Panel has considered the circumstances of Humble Farmer and Greenhouse Delight separately. Although the nature of their respective record-keeping deficiencies was not identical, the Panel is not satisfied that there is a principled basis on the record to conclude that one bears materially greater responsibility than the other for the section 33 non-compliance found in the August 20 decision.

Background and Phase II Process

8. The factual and regulatory background is set out in detail in the Commission's August 20 decision and will not be repeated here except as necessary to explain the regulatory response.

9. The central finding relevant to this phase is that the records maintained or produced by Humble Farmer and Greenhouse Delight did not permit the Commission to understand and verify product origin, ownership, segregation, packing, shipment, traceability, quantity reconciliation, inventory, and final disposition to the degree required by section 33.

10. The Commission also found that those deficiencies impaired its ability to verify the respondents' explanations, prolonged and complicated the investigation, required the Commission to attempt to reconstruct product movement from incomplete, indirect and inconsistent records, and prevented important product-origin and chain-of-custody questions from being resolved with confidence.

11. Following the August 20 decision, the parties were invited to make submissions concerning the appropriate regulatory response or sanction. They were also given an opportunity to reply to the submissions of the other parties.

The Applicable Regulatory Framework

12. Section 33(1) of the General Order requires every person engaged in the marketing of regulated product to keep books, records and accounts sufficient to afford an

intelligent understanding of the conduct of that person's business, in such form and containing such particulars as the Commission may prescribe.

13. Section 33 also requires those records to be available for inspection and requires original records to be retained for three years.

14. Paragraph 11(1)(j) of the *Natural Products Marketing (BC) Act* authorizes the Commission to require full information relating to the marketing of regulated product, to require periodic returns, and to inspect the books and premises of persons engaged in marketing activities.

15. Paragraph 11(1)(o) of the *Natural Products Marketing (BC) Act* authorizes the Commission to set and collect levies or charges from designated persons engaged in the marketing of regulated product and to use those amounts, among other things, to carry out the purposes of the Scheme and to pay the expenses of the Commission.

16. Paragraph 11(1)(q) of the *Natural Products Marketing (BC) Act* authorizes the Commission to make orders and rules it considers necessary or advisable to promote, control and regulate effectively the marketing of regulated product.

17. Section 4 of the *British Columbia Vegetable Scheme* vests the Commission with the authority to promote, control and regulate the production, transportation, packing, storage and marketing of regulated product and with the powers described in section 11 of the Act.

18. Subsection 4(3) of the General Order provides that the Commission may impose terms and conditions on a licence where the Commission is satisfied that doing so will promote the orderly marketing of regulated product.

19. In relation specifically to an Agency, section 10 of the General Order permits the Commission to review an existing Agency and determine whether its licence and designated status should be maintained, made subject to terms and conditions, suspended, or revoked.

Positions of the Parties

20. Humble Farmer proposes a corrective approach. It has offered, for a period of one year, to provide quarterly records of raw or unpacked production and quarterly records of shipped production in an electronic format.

21. The Panel considers that proposal significant. It demonstrates recognition by Humble Farmer that enhanced prospective reporting is an appropriate response to the record-keeping concerns identified by the Commission. The principal disagreement is therefore not whether enhanced reporting is appropriate, but the scope and duration of that reporting.

22. Greenhouse Delight submits that no sanction or other adverse regulatory consequence is warranted. It emphasizes that the Commission did not find that Greenhouse Delight unlawfully received or marketed regulated Humble Farmer product and that it did, in fact, produce substantial records, including purchase orders, supplier invoices, inbound bills of lading, transfer records, repacking invoices and customer invoices.

23. Greenhouse Delight also submits that section 33 is directed to records relating to regulated product and that the regulatory justification for sanction is diminished where the product it says was inadequately documented was sourced from outside British Columbia. It nevertheless states that it is prepared to implement reasonable prospective record-keeping measures and to work with the Commission to clarify its expectations.

24. The Panel accepts that Greenhouse Delight produced more extensive records than Humble Farmer in some respects and takes into account its stated willingness to implement prospective corrective measures.

25. The Panel does not, however, accept Greenhouse Delight's submission that no regulatory response is warranted or that section 33 has no application to records concerning non-regulated product in the circumstances of this case. That issue is addressed below.

26. GGFI submits that the section 33 contraventions are serious because the deficiencies impaired traceability, frustrated regulatory oversight, prolonged the investigation, and prevented the Commission from resolving important questions concerning product movement and compliance.

27. GGFI also emphasizes deterrence. In its submission, an inadequate response could create an incentive for regulated persons not to maintain records where those records might later establish non-compliance.

28. GGFI further relies on the additional time and expense incurred by the Commission and submits that the positions held by the principals of Humble Farmer and Greenhouse Delight as members of the Commission raise separate governance concerns.

29. The Panel accepts that the record-keeping failures were significant and warrant a regulatory response that is corrective, protective of the regulatory system, and sufficiently meaningful to promote future compliance. At the same time, the Panel's response must remain grounded in the findings actually made. The Panel will not impose sanctions on the basis that unauthorized marketing, product substitution, or the other alleged contraventions under sections 16, 19 and 28 occurred when those matters were not established on the balance of probabilities.

Analysis

Scope of Section 33

30. Greenhouse Delight's submission concerning the scope of section 33 requires specific consideration.

31. The Panel agrees that the Commission does not acquire a general regulatory jurisdiction over products grown outside British Columbia merely because a licensee also participates in the regulated marketing system. However, that observation does not fully address the section 33 issue.

32. Section 33 is not confined to records that, on their face, relate only to regulated product. It requires a person engaged in the marketing of regulated product to maintain records sufficient to afford an intelligent understanding of the conduct of that person's business.

33. Where the business of a regulated person involves both regulated and non-regulated product, records relating to the non-regulated product may be necessary to understand the regulated business and to determine whether regulated product has been produced, segregated, packed, transferred, shipped, marketed or otherwise handled in accordance with the General Order.

34. That was precisely the situation presented here. Humble Farmer and Greenhouse Delight relied on the asserted presence and movement of externally sourced Ontario and Mexican product to explain activity that otherwise raised questions concerning the movement and disposition of regulated product.

35. The Commission could not intelligently understand that explanation, or determine whether regulated and non-regulated product had been kept separate and dealt with appropriately, without adequate records concerning both categories of product.

36. In those circumstances, records concerning the externally sourced product were not irrelevant to the section 33 obligation merely because the respondents characterized that product as non-regulated. Those records were necessary to permit the Commission to understand the business as it related to regulated product and to verify regulatory compliance.

37. The Panel therefore does not accept Greenhouse Delight's submission that the absence of a finding that the product in question was regulated product substantially diminishes the significance of the section 33 contravention.

38. This conclusion does not extend section 33 to every record concerning every unregulated product handled by a licensee. The obligation extends only so far as records concerning that product are reasonably necessary to afford an intelligent understanding of the licensee's business in relation to regulated product and compliance with the Commission's regulatory framework.

Relative Responsibility of Humble Farmer and Greenhouse Delight

39. The Panel has considered separately the circumstances of Humble Farmer and Greenhouse Delight.

40. Humble Farmer failed to maintain or produce records sufficient to permit the Commission to verify regulated production, yield, segregation, packing, shipment, inventory and disposition. Those deficiencies were particularly significant because the product was being handled at the Humble Farmer facility.

41. Greenhouse Delight produced substantial transaction records. However, as found in the August 20 decision, those records did not fully connect externally sourced product to the product transferred to Humble Farmer, packed or repacked there, and ultimately shipped, sold or otherwise accounted for.

42. The deficiencies were therefore different in character. They nevertheless combined to create the same fundamental regulatory problem: the Commission could not reliably reconstruct the movement of product or verify the respondents' explanation.

43. The Panel is not satisfied that the evidence provides a sound basis to allocate materially greater fault to one respondent than the other.

44. The common three-year record-keeping conditions will therefore apply to both Humble Farmer and Greenhouse Delight. The cost-recovery charge will likewise be allocated equally.

45. The additional conditions imposed on Greenhouse Delight do not reflect a finding that Greenhouse Delight bears greater responsibility for the section 33 contraventions. They reflect its distinct regulatory position and responsibilities as an Agency.

Three-Year Record-Keeping and Reporting Conditions

46. The Panel has considered whether the findings themselves, without further regulatory action, would be sufficient. It concludes that they would not.

47. Section 33 is fundamental to effective regulatory oversight. A regulated marketing system cannot function effectively if the Commission is unable to determine from reliable records what product was produced, received, packed, transferred, shipped or marketed.

48. The conditions imposed must therefore do more than restate the existing obligation to keep records. They must establish a clear and verifiable compliance framework for a meaningful period of time.

49. Humble Farmer proposed one year of quarterly reporting. The Panel accepts the corrective principle underlying that proposal but concludes that one year is insufficient.

50. A three-year period will permit the Commission to assess sustained compliance over multiple production and marketing cycles rather than on the basis of a single year. It is also consistent with the three-year record-retention period already prescribed by section 33(3) of the General Order.

51. For that period, Humble Farmer's and Greenhouse Delight's licences will be subject to the enhanced record-keeping and reporting requirements set out in Schedule A.

52. The Panel has taken into account Humble Farmer's proposal for prospective reporting and Greenhouse Delight's stated willingness to implement enhanced record-keeping protocols. Those positions support the Panel's conclusion that rigorous prospective conditions are both practical and proportionate.

53. The Panel considers those conditions sufficient to address future compliance without imposing more severe licence consequences on the basis of the findings presently before it.

Additional Conditions Applicable to Greenhouse Delight

54. Greenhouse Delight's position as an Agency requires additional consideration.

55. An Agency occupies an important role within the regulated marketing system. Its operations involve relationships with assigned producers, product movement, marketing arrangements, packing facilities and customer channels. The Commission must be able to understand and oversee those activities with confidence.

56. During the three-year compliance period, the Panel considers it appropriate that Greenhouse Delight demonstrate sustained compliance within its existing producer base rather than expand its operations by accepting additional growers. Expanding Greenhouse Delight's producer base during that period would increase the volume and complexity of product movements subject to Commission oversight before Greenhouse Delight has demonstrated sustained compliance with the enhanced record-keeping requirements.

57. Greenhouse Delight's licence will therefore be subject to a condition that, for a period of three years from the date of this decision, it will not accept any new growers without the prior, written approval of the Commission.

58. The Panel also considers that the use of third-party packing arrangements requires enhanced regulatory visibility. The arrangement between Greenhouse Delight and Humble Farmer was one of the circumstances that contributed to the traceability and record-reconciliation difficulties identified in the August 20 decision.

59. Greenhouse Delight's licence will therefore also be subject to a condition that, during the three-year period, it will not use any external person or facility to pack or repack product in connection with its Agency operations without obtaining the Commission's prior written approval.

60. These Agency-specific conditions are not based on a finding that Greenhouse Delight bears greater responsibility than Humble Farmer for the section 33 contraventions. They are directed to the particular regulatory risks and oversight requirements arising from Greenhouse Delight's role as an Agency.

Cost-Recovery Charge

61. The Commission found in the August 20 decision that the respondents' deficient records substantially complicated and prolonged the investigation and required the Commission to attempt to reconstruct product movement from incomplete, indirect and inconsistent information.

62. The investigation and determination of this matter required substantial staff, investigative, administrative, legal and decision-making resources.

63. Having regard to the section 33 contraventions, their effect on the Commission's investigation and regulatory oversight functions, and the Commission's responsibility to administer the regulated marketing system in the interests of the industry as a whole, the Panel considers it appropriate that Humble Farmer and Greenhouse Delight bear the Commission's costs associated with the investigation and determination of this matter rather than requiring those costs to be borne by the regulated industry generally.

64. Pursuant to paragraph 11(1)(o) of the *Natural Products Marketing (BC) Act*, the Commission therefore imposes a total charge of $45,234.38. The amount of the charge reflects the Commission's staff, investigative, administrative, legal and decision-making costs associated with the investigation and determination of this matter.

65. For the reasons given above concerning relative responsibility, that charge will be allocated equally:

    (a) Humble Farmer shall pay $22,617.19; and

    (b) Greenhouse Delight shall pay $22,617.19.

66. The amounts are payable to the Commission on or before October 31, 2026.

67. The charge is imposed as a regulatory response to the section 33 contraventions.

Governance Implications

68. The Panel has also considered the submissions concerning the positions of Gordi Toor and Ken Sandhu as members of the Commission.

69. The Panel considers this issue to be distinct from the regulatory sanctions imposed on Humble Farmer and Greenhouse Delight as licensed participants.

70. Members of the Commission participate in the governance of the regulatory system and in the administration of requirements that apply to other regulated persons.

71. A finding that an entity whose principal is a member of the Commission has failed to comply with a material provision of the General Order may therefore raise concerns that go beyond the immediate regulatory consequences for that entity.

72. In particular, it may raise reasonable questions as to whether: (a) the member remains eligible to hold office as an elected member; (b) the member remains in good standing with applicable Commission orders; and (c) continued service as a member of the Commission is consistent with the integrity and credibility of the Commission's governance.

73. The Panel does not determine those questions in this decision. Nor does the Panel find, merely by making the section 33 findings against Humble Farmer and Greenhouse Delight, that either Gordi Toor or Ken Sandhu has personally engaged in misconduct or has ceased to be eligible to hold office.

74. However, the Panel considers that the section 33 findings are sufficiently connected to the integrity of the Commission's regulatory role that the governance implications should not simply be left unaddressed.

75. There is therefore a reasonable question as to whether the findings made against Humble Farmer and Greenhouse Delight bear upon the good standing or continuing eligibility for office of Gordi Toor and Ken Sandhu.

76. That question is referred to the Commission's Governance Committee for consideration.

77. The Governance Committee should determine what further process, if any, is appropriate, including any notice to the affected members, opportunity to make submissions, and recommendation to the Commission.

78. This referral is not itself a finding concerning eligibility for office and should not be treated as prejudging the result of any governance process.

SAFETI

79. The Panel has applied the Commission's SAFETI principles in determining the appropriate regulatory response.

80. The response is strategic because it is directed to the regulatory problem actually established: the absence of records sufficient to permit effective understanding, traceability and oversight.

81. It is accountable and transparent because the conditions imposed are tied directly to the section 33 findings and because the Panel has distinguished those findings from the alleged contraventions under sections 16, 19 and 28 that were not established.

82. It is fair because Humble Farmer and Greenhouse Delight have been considered separately, neither has been assigned greater responsibility without a sufficient evidentiary basis, and the additional conditions imposed on Greenhouse Delight reflect its distinct role and responsibilities as an Agency rather than a finding of greater fault.

83. It is effective because the three-year reporting and licence conditions create an enforceable mechanism through which the Commission can assess sustained future compliance.

84. It is inclusive because the Panel has considered the submissions of Humble Farmer, Greenhouse Delight and GGFI, together with the broader interests of producers, agencies and the regulated industry in effective oversight and confidence in the regulated marketing system.

85. The Panel considers the measures imposed to be proportionate. They recognize the seriousness of the section 33 contraventions and the need for deterrence and effective oversight while remaining confined to the contraventions actually established.

Orders

86. The Commission therefore orders as follows:

(a) For a period of three years from the date of this decision, Humble Farmer's licence is subject to the record-keeping and reporting conditions set out in Schedule A.

(b) For a period of three years from the date of this decision, Greenhouse Delight's licence is subject to the record-keeping and reporting conditions set out in Schedule A.

(c) Humble Farmer shall pay to the Commission a charge of $22,617.19 on or before October 31,2026.

(d) Greenhouse Delight shall pay to the Commission a charge of $22,617.19 on or before October 31,2026.

(e) For a period of three years from the date of this decision, Greenhouse Delight shall not accept any new grower for assignment to, or marketing through, Greenhouse Delight, without the prior, written approval of the Commission.

(f) For a period of three years from the date of this decision, Greenhouse Delight shall not use any external person or facility to pack or repack product in connection with its Agency operations without obtaining the Commission's prior written approval.

(g) The question of whether the findings made against Humble Farmer and Greenhouse Delight affect the good standing or continuing eligibility for office of Gordi Toor and Ken Sandhu is referred to the Commission's Governance Committee for consideration.

87. The conditions imposed by this decision are conditions of the respective licences of Humble Farmer and Greenhouse Delight and will continue to apply to any renewal of those licences occurring during the three-year period.

88. Failure to comply with any condition imposed by this decision may result in further regulatory action by the Commission.

Right of Appeal

89. This decision completes the Commission's determination of the regulatory response arising from the August 20, 2026 compliance findings as they relate to Humble Farmer and Greenhouse Delight as licensed participants. The governance referral addressed above is a separate process.

90. A person aggrieved by or dissatisfied with an order, decision or determination of the Commission may have a right of appeal to the British Columbia Farm Industry Review Board under the *Natural Products Marketing (BC) Act*. Any person considering an appeal should refer to the Act and BCFIRB's applicable rules and procedures, including any applicable time limits.



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Wes Shoemaker, Chair

SCHEDULE A

For purposes of these licence conditions, equivalent records are required for unregulated like product because the ability to identify, segregate and trace such product is necessary to permit the Commission to verify the handling and marketing of regulated product.

1. Greenhouse Delight Foods Inc ("GDF")

Record keeping and reporting requirements

These requirements apply for three years from the decision date to all regulated greenhouse product handled or marketed by GDF and all unregulated like product. Unregulated like product means product grown outside British Columbia of the same vegetable types as greenhouse product regulated by the Commission. The same records and reporting are required for both categories.

"Lot" means an identifiable quantity of product from a known grower or source, assigned a code or other reference that allows it to be tracked through receipt or harvest, packing, storage and shipment.

Where a lot is split, combined with another lot or repacked, the records must link the resulting product to each original lot.

Records to be kept

GDF must keep current records that trace each lot from its grower or source through every receipt, transfer, packing or repacking step to delivery to the customer or other final disposition, including activities at all external packing facilities used by GDF. Records must show:

- **Source and ownership.** Product type, grower or supplier, province or country of production, regulated or unregulated status, lot identification, dates, quantities and ownership changes.

- **Packing and packaging.** Packing house facility, dates, input lots and quantities, packed lots and quantities, packaging type and brand used, and the customer orders filled. Record packaging receipts, use, transfers, discards and inventory locations.

- **Inventory and losses.** Quantities and locations of unpacked and packed product, transfers, returns, discards and other adjustments, with dates and reasons.

- **Orders and delivery.** Customer orders and invoices, agency transportation instructions (transport orders), carrier, shipment dates, quantities, lot references,

destinations, bills of lading and receiving or delivery confirmations. Keep supporting supplier and packing records and relevant instructions and communications.

Record retention and access

Keep original records, including electronic records, for at least three years after they are created and make them available to the Commission on request. Reports must be verifiable against those records. Existing systems and documents may be used if they provide all required information.

Quarterly reporting

The quarterly reporting requirements apply to all regulated greenhouse product handled or marketed by GDF and all unregulated like product, together with the packaging materials used for those products.

GDF must submit an electronic spreadsheet to the Commission within 30 days after each calendar quarter ends, and within 30 days after the three-year period ends for any final partial quarter. The first report covers the period from the decision date to the end of that quarter. Each report must include:

- **Product reconciliation.** Reconcile product separately by product type, source, owner and regulated or unregulated status. Show opening inventories, receipts, shipments, discards, returns and other adjustments to calculate closing inventories, and explain any differences. Show quantities packed or repacked and unpacked and packed inventories separately, with inventory locations. Report volumes in kilograms and packed product by package size and count.

- **Packaging reconciliation.** Show opening quantities, receipts, use, transfers, discards and closing quantities by packaging type and brand, with closing inventory locations. Explain any differences. Where packaging materials are also used for other products, show that use separately in the packaging reconciliation.

- **Source and recipient lists. I**dentify growers, suppliers, product owners, packing facilities and customers or other recipients, with quantities received from or shipped to each. Calculate total volumes received and shipped, separately for regulated and unregulated like product, and reconcile those totals to the product reconciliation, explaining any differences.

2. Humble Farmer Ltd ("HFL")

Record keeping and reporting requirements

These requirements apply for three years from the decision date to HFL's own greenhouse production and all like product received, stored, packed or repacked at its facility for others, including unregulated like product. Unregulated like product means product grown outside British Columbia of the same vegetable types as greenhouse product regulated by the Commission. The same records and reporting are required for both categories.

"Lot" means an identifiable quantity of product from a known grower or source, assigned a code or other reference that allows it to be tracked through receipt or harvest, packing, storage and shipment.

Where a lot is split, combined with another lot or repacked, the records must link the resulting product to each original lot.

Records to be kept

HFL must keep current records that trace each lot from harvest or receipt through storage, packing or repacking and shipment to delivery or other final disposition. Records must show:

- **Own production.** Crop type, production area, planting and crop change dates, daily harvest dates and quantities, and harvest lot identification.

- **Product received from others.** Grower or supplier, owner, product type, province or country of production, regulated or unregulated status, receipt dates, quantities and lot identification. Keep purchase or transfer documents, inbound shipping records and packing agreements or instructions.

- **Packing and packaging.** Dates, input lots and quantities, packed lots and quantities, packaging type and brand used, and the orders filled. Record packaging receipts, use, transfers, discards and inventory locations.

- **Inventory and losses.** Quantities and locations of unpacked and packed product, transfers, returns, discards and other adjustments, with dates and reasons. Keep own production and others' product separately identifiable in the records.

- **Shipments and delivery.** For each shipment, identify the marketing agency, where applicable, any other person directing shipment, the customer or receiving party, carrier, destination, date, quantity and lot references. Keep orders, transport orders, shipping instructions, bills of lading, delivery confirmations and relevant communications.

Record retention and access

Keep original records, including electronic records, for at least three years after they are created and make them available to the Commission on request. Reports must be verifiable against those records. Existing systems and documents may be used if they provide all required information.

Quarterly reporting

The quarterly reporting requirements below apply to all regulated greenhouse product produced by HFL and any product of the same types received, stored, packed or repacked at its facility for others, whether regulated or unregulated, together with the packaging materials used for those products.

HFL must submit an electronic spreadsheet to the Commission within 30 days after each calendar quarter ends, and within 30 days after the three-year period ends for any final partial quarter. The first report covers the period from the decision date to the end of that quarter. Each report must include:

- **Product reconciliation.** Reconcile own production separately from product received from others, by product type, source, owner and regulated or unregulated status. Show opening inventories, harvests, receipts, shipments, discards, returns and other adjustments to calculate closing inventories, and explain any differences. Show quantities packed or repacked. Show unpacked and packed inventories separately, with quantities and locations. Report volumes in kilograms and packed product by package size and count.

- **Packaging reconciliation.** Show opening quantities, receipts, use, transfers, discards and closing quantities by packaging type and brand, with closing inventory locations. Explain any differences.

- **Source and recipient lists.** Identify growers, suppliers, product owners, packing facilities and customers or other recipients, with quantities received from or shipped to each. Calculate total volumes harvested, received and shipped, separating HFL's own production from product handled for others and distinguishing regulated from unregulated like product. Reconcile these totals to the product reconciliation and explain any differences. For regulated product, identify the agency through which it was marketed and the volume marketed through each agency.