

COURT OF APPEAL FOR ONTARIO

CITATION: Alyousef v. Alyousef, 2026 ONCA 374

DATE: 20260526

DOCKET: COA-23-CV-1075

Roberts, Trotter and Dawe JJ.A.

BETWEEN

Abdul Razak Alyousef

Plaintiff (Respondent)

and

Anes Alyousef, Zainab Almelli, 2390247 Ontario Inc., Alyousef Brother's
2296411 Ontario Inc. and John Doe

Defendants (Appellants)

Omer S. Chaudhry, for the appellants

Abdul Razak Alyousef, acting in person

Heard: January 5, 2026

On appeal from the judgment of Justice Michael T. Doi of the Superior Court of Justice, dated August 28, 2023, with amended reasons released January 13, 2025, at 2023 ONSC 4899.

SECOND ADDENDUM

[1] On February 6, 2026, in reasons found at 2026 ONCA 78, we dismissed the appeal and cross-appeal, subject to the determination of a further issue related to the calculation of the parties' partnership net profit figure for the purpose of finalizing the respondent's damages during the contract period with the Milkman Inc. between 2013 and 2017.

[2] In the Addendum dated April 15, 2026, found at 2026 ONCA 280, we dismissed the appeal and cross-appeal, subject to the issue of the appellants' payment of income taxes for 2296411 Ontario Inc. ("229"). We invited further written submissions from the parties which we have received.

[3] The appellants submitted a sworn affidavit of the appellant, Anes Alyousef, in which he confirmed the remittance to the Canada Revenue Agency ("CRA") of the amount of \$8,348.36. This affidavit evidence is supported by the notices of assessment that CRA sent in relation to the taxation years 2014, 2015, 2016 and 2017. In sum, these notices confirm that payment of \$8,348.36 was made and no further taxes are owing to CRA by 229 for those taxation years.

[4] Accordingly, the amount of \$8,348.36 shall be deducted from 229's net income figure to arrive at an after-tax income figure for the purpose of recalculating the damages owing to the respondent.

[5] If the parties cannot agree on the recalculation of damages or the disposition of the costs of the appeal and cross-appeal, they may make brief written submissions of no more than two pages, plus a costs outline, within 10 days of the release of these reasons.

"L.B. Roberts J.A."
"Gary Trotter J.A."
"J. Dawe J.A."