

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE *COMPANIES' CREDITORS  
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF TOYS "R" US (CANADA) LTD. /  
TOYS "R" US (CANANDA) LTEE (the "Applicant")**

**AIDE MEMOIRE OF ALLIED WORLD SPECIALTY INSURANCE COMPANY  
(RETURNABLE JUNE 22, 2026)**

June 20, 2026

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## I. Introduction<sup>1</sup>

1. This aide memoire is filed by Allied World Specialty Insurance Company (“**Allied World**”) in response to the Applicant’s motion for, among other things, the Stay and Distribution Order. Allied World requests the Court direct the Monitor to hold the net sale proceeds from the Fox Jumbo Transaction and the AP Transaction in escrow pending a determination on the merits of the TUV Litigation (defined below), or further order of the Court.
2. As set out in Confidential Appendix “F” of the Third Report, the Stay and Distribution Order contemplates significant related party distributions from the sale proceeds from the Fox Jumbo Transaction and the AP Transaction (the “**Related Party Distributions**”). In light of the Monitor’s findings set out in the Related Party Transactions Report dated June 12, 2026 (the “**RPT Report**”), it is prejudicial to the Applicant’s creditors, including Allied World, for the Court to allow related parties who may be subject to transfer at undervalue and/or preference litigation (“**TUV Litigation**”) to receive and have access to such funds prior to a determination on its merits.
3. As set out in further detail below, Ernst & Young Inc. (“**EY**”), Allied World’s financial advisor, has delivered information requests with respect to the Applicant’s related party transactions. Once the Applicant and the Monitor have responded to such requests, Allied World proposes that the Monitor schedule a case conference to set a litigation timetable to determine the TUV Litigation on its merits.

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<sup>1</sup> Capitalized terms used herein but not otherwise defined have their meaning in the Third Report of the Monitor dated June 12, 2026 (the “**Third Report**”).

## II. Background

4. Allied World is an insurer for a significant number of the Applicant's merchandise suppliers.<sup>2</sup> As of June 18, 2026, Allied World has paid claims filed by the Applicant's merchandise suppliers in the aggregate amount of USD \$7,494,939.95 and CAD \$43,129,511.75. As set out in the Third Report, the Monitor estimates the total unsecured creditors to be approximately \$150 million, meaning that Allied World represents approximately 35% of the unsecured creditors.<sup>3</sup>
5. At the outset of this proceeding, Allied World identified several non-arm's length transactions that warranted additional scrutiny and increased oversight from the Monitor and, if necessary, the Court.<sup>4</sup> At the request of Allied World, the Amended and Restated Initial Order ("**ARIO**") directed the Monitor to conduct a related party transaction review to determine if any related party transactions may constitute transfers at undervalue and/or preferences (the "**Related Party Transactions Review**").<sup>5</sup>
6. Allied World engaged EY as its financial advisor to review financial and other information related to the Applicant, including the related party transactions. On April 30, 2026, EY delivered an initial set of information requests to the Monitor on behalf of Allied World. A copy of the information requests is attached hereto as Appendix "A". The Monitor advised

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<sup>2</sup> Affidavit of Tracy L. Montalbano sworn March 30, 2026 at para 5, Responding Motion Record of Allied World Specialty Insurance Company dated March 30, 2026, Tab 1.

<sup>3</sup> Third Report at para 6.11(i).

<sup>4</sup> Aide Memoire of Allied World Specialty Insurance Company dated February 13, 2026 at paras 2-4.

<sup>5</sup> Amended and Restated Initial Order dated February 13, 2026 at para 30(g), Exhibit "A" to the Affidavit of Neil Taylor sworn June 11, 2026, Motion Record of the Applicant dated June 11, 2026, Tab 2A.

Allied World that it expected the RPT Report would be responsive to some of the information requested by EY.

7. Following receipt and an initial review of the RPT Report, on June 19, 2026, EY refined its initial information requests and sent an updated list, along with some additional questions arising from the RPT Report. A copy of the second information request is attached hereto as Appendix “B”.
8. On June 20, 2026, EY and counsel to Allied World received preliminary responses from the Monitor to the updated list of information requests. EY and Allied World are currently considering the Monitor’s responses.

### **III. The Monitor’s Related Party Transactions Report**

9. At approximately 10:00 p.m. on Friday, June 12, 2026, the RPT Report was served on the Service List. The RPT Report sets out the findings and conclusions of the Monitor’s Related Party Transactions Review, including whether, in the Monitor’s opinion, any Related Party Transactions were contrary to the *Bankruptcy and Insolvency Act*, R.S.C., 1985, c. B-3 (the “**BIA**”), the *Fraudulent Conveyances Act*, R.S.O. 1990, c. F.29 or the *Assignments and Preferences Act*, R.S.O. 1990, c. A.33.
10. The RPT Report raises several concerns about potential transfers at undervalue and/or preferential transactions during the applicable lookback periods that may be subject to the TUV Litigation. For example:

- (a) the RPT Report identifies that management fees were calculated based on the estimated time spent by the individuals plus a 35% mark-up for an overhead and administrative burden, plus a further 10% mark-up for a total mark-up of 45%;<sup>6</sup>
  - (b) the Monitor opines that an \$800,000 payment made to Rose Textiles may be considered a preferential transaction;<sup>7</sup>
  - (c) CBRE identified four related party leases that it considered above market and the RPT Report concludes that excess rent payments for these four leases may be between \$300,000 to \$1.8 million based on the high range of comparables.<sup>8</sup> In addition, there were nine other related party leases that were above the comparable market range identified by CBRE;<sup>9</sup> and
  - (d) related parties sold two real properties previously owned by the Applicant for an aggregate profit of \$14.56 million (100.7%) within 15 months after the relevant transactions with the Applicant.<sup>10</sup>
11. While Allied World and its advisors continue to review the RPT Report and expect there will be further questions as additional information becomes available, these issues raise *prima facie* concerns regarding the Applicant engaging in transfers at undervalue and preferential transactions with related parties to the detriment of the Applicant's creditors.

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<sup>6</sup> RPT Report at para 6.4.

<sup>7</sup> RPT Report at para 7.14.

<sup>8</sup> RPT Report at para 8.11(ii). Allied World notes that the excess rent payments could be as high as approximately \$2.3 million when considering the low end of the range for these four subject properties.

<sup>9</sup> RPT Report at para 8.9(ii).

<sup>10</sup> RPT Report at para 10.16.

**IV. It is in the Interests of Justice for the Monitor to Hold the Sale Proceeds in Escrow Pending a Determination of the TUV Litigation**

12. Section 96 of the BIA provides the Court with the jurisdiction to order that “a person who is privy” to a transfer at undervalue pay to the estate the difference between the value of the consideration received by the debtor and the value of the consideration given by the debtor.<sup>11</sup> In *Peoples Department Stores*, the Supreme Court of Canada adopted a broad and inclusive interpretation of the word privy to prevent someone who might receive indirect benefits to the detriment of the bankrupt’s unsecured creditors from frustrating the provisions remedial purpose. The Supreme Court of Canada held that privy should include persons who had knowledge of a transaction occurring for less than fair market value.<sup>12</sup>
13. Section 96(3) of the BIA defines “a person who is privy” as a person who is not dealing at arm’s length with a party to a transfer and, by reason of the transfer, directly or indirectly, receives a benefit or causes a benefit to be received by another person.<sup>13</sup> Section 2 of the BIA defines a “person” as including a “partnership, an unincorporated association, a corporation, a cooperative society or a cooperative organization, the successors of a partnership, of an association, of a corporation, of a society or of an organization and the heirs, executors, liquidators of the succession, administrators or other legal representatives of a person.”<sup>14</sup>

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<sup>11</sup> BIA, [s.96\(1\)](#).

<sup>12</sup> *Peoples Department Stores Inc. (Trustee of) v. Wise*, 2004 SCC 68 (CanLII), [2004] 3 SCR 461 [at para 91](#) [*Peoples Department Stores*].

<sup>13</sup> BIA, [s.96\(3\)](#).

<sup>14</sup> BIA, [s.2](#).

14. Section 4(5) of the BIA provides that persons who are related to each other are deemed not to deal with each other at arm's-length.<sup>15</sup> Section 4(2)(c) of the BIA provides that persons are related to each other and are related persons if they are two entities that are controlled by the same person or group of persons.<sup>16</sup>
15. At this time, other than the Applicant, it is not clear what other related party entities may be involved in the TUV Litigation. Regardless, as set out in the RPT Report, Mr. Putman either directly or indirectly owns or controls the Applicant, 262, 1001 Ontario, and the other related parties associated with the Related Party Transactions summarized at Appendix "C" of the RPT Report.
16. Due to this relationship, Allied World asserts that Mr. Putman, 262, 1001 Ontario and any other related party subject to TUV Litigation are "persons who are privy" and, in the event that TUV Litigation is successful, a Court may order 262 and 1001 Ontario to pay any amounts that have been stripped from the Applicant for the benefit of the Applicant's creditors.
17. Further, to date, no information has been provided regarding the financial position of the Applicant's related parties. This limits Allied World's ability to determine whether such related parties would be able to satisfy a successful multi-million dollar judgment.
18. As set out in the Third Report, following the conclusion of the sales process, there will be no recoveries for unsecured creditors. Accordingly, pursuing the TUV Litigation may be

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<sup>15</sup> BIA, [s.4\(5\)](#).

<sup>16</sup> BIA, [s.4\(2\)\(c\)](#).

the only route that leads to recovery for unsecured creditors. If the TUV Litigation is successful, it is important that funds that may otherwise be available to the Applicant's creditors do not leave the estate and remain with the Monitor.

19. If the Related Party Distributions are granted, 262 and 1001 Ontario will be free to utilize these funds as they wish, including moving the funds out of the reach of the Applicant's creditors. Given this potential dynamic, it is prejudicial to the Applicant's creditors, including Allied World, for the Court to authorize the Related Party Distributions at this time because it would allow funds that may be subject to the TUV Litigation to leave the estate and no longer be under the auspices of the Monitor. This would require the Applicant's creditors to engage in an enforcement exercise against the Applicant's related parties in an effort to realize on any successful judgment.
20. Instead, Allied World submits that it is in the interests of justice that the Related Party Distributions be held by the Monitor pending a final determination of the TUV Litigation.

**V. The Related Party Distributions Do Not Need to be Authorized Now**

21. There is no urgency for the Court to authorize the Related Party Distributions at this juncture. The two transactions that will result in cash proceeds have not yet closed, and the Applicant has requested a stay extension until August 31, 2026.
22. Allied World does not seek to unnecessarily delay or hinder the advancement of the Applicant's CCAA proceeding. The RPT Report was delivered nearly four months after the ARIO was granted. Allied World (and any other creditor of the Applicant) should be permitted a reasonable opportunity to carefully review and consider the issues raised in the RPT Report and determine whether they warrant further investigation. Allied World should

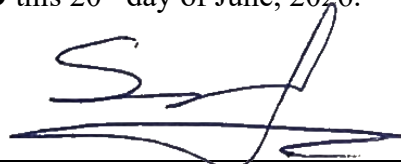
also be given the opportunity to receive responses to its preliminary and any future information requests. All of this is necessary for Allied World to determine its position and any appropriate next steps in respect of the TUV Litigation.

23. In summary, it is in the interests of justice to direct the Monitor to hold the net sale proceeds in escrow pending a final determination of the TUV Litigation. This will keep the *status quo* and ensure that no stakeholder is prejudiced.

#### **VI. Relief Requested**

24. For all of the foregoing reasons, Allied World requests the Court decline to authorize the Related Party Distributions.

**ALL OF WHICH IS RESPECTFULLY SUBMITTED** this 20<sup>th</sup> day of June, 2026.



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Lawyers for Allied World Specialty Insurance  
Company

## SCHEDULE “A” RELEVANT STATUTES

### *Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3*

#### **Definition of *person***

(2) *person* includes a partnership, an unincorporated association, a corporation, a cooperative society or a cooperative organization, the successors of a partnership, of an association, of a corporation, of a society or of an organization and the heirs, executors, liquidators of the succession, administrators or other legal representatives of a person

#### **Definition of *related persons***

4(2) For the purposes of this Act, persons are related to each other and are *related persons* if they are

(c) two entities

(i) both controlled by the same person or group of persons, [...]

#### **Presumptions**

(5) Persons who are related to each other are deemed not to deal with each other at arm’s length while so related. For the purpose of paragraph 95(1)(b) or 96(1)(b), the persons are, in the absence of evidence to the contrary, deemed not to deal with each other at arm’s length.

#### **Transfer at undervalue**

96 (1) On application by the trustee, a court may declare that a transfer at undervalue is void as against, or, in Quebec, may not be set up against, the trustee — or order that a party to the transfer or any other person who is privy to the transfer, or all of those persons, pay to the estate the difference between the value of the consideration received by the debtor and the value of the consideration given by the debtor — if

(a) the party was dealing at arm’s length with the debtor and

(i) the transfer occurred during the period that begins on the day that is one year before the date of the initial bankruptcy event and that ends on the date of the bankruptcy,

(ii) the debtor was insolvent at the time of the transfer or was rendered insolvent by it, and

(iii) the debtor intended to defraud, defeat or delay a creditor; or

(b) the party was not dealing at arm’s length with the debtor and

(i) the transfer occurred during the period that begins on the day that is one year before the date of the initial bankruptcy event and ends on the date of the bankruptcy, or

(ii) the transfer occurred during the period that begins on the day that is five years before the date of the initial bankruptcy event and ends on the day before the day on which the period referred to in subparagraph (i) begins and

(A) the debtor was insolvent at the time of the transfer or was rendered insolvent by it, or

(B) the debtor intended to defraud, defeat or delay a creditor.

**Meaning of *person who is privy***

(3) In this section, a *person who is privy* means a person who is not dealing at arm's length with a party to a transfer and, by reason of the transfer, directly or indirectly, receives a benefit or causes a benefit to be received by another person.

# Appendix “A”

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**From:** Matt Kaplan <[Matt.Kaplan@parthenon.ey.com](mailto:Matt.Kaplan@parthenon.ey.com)>

**Sent:** April 30, 2026 4:16 PM

**To:** jnevsky <[jnevsky@alvarezandmarsal.com](mailto:jnevsky@alvarezandmarsal.com)>; [sdedic@alvarezandmarsal.com](mailto:sdedic@alvarezandmarsal.com)

**Cc:** Mitch Grossell <[MGrossell@tgf.ca](mailto:MGrossell@tgf.ca)>; Lee Nicholson <[leenicholson@stikeman.com](mailto:leenicholson@stikeman.com)>

**Subject:** Toys R Us Information Request

Good afternoon Josh & Sven,

Ernst & Young Inc. has been engaged by Allied World Specialty Insurance Company to provide financial advisory services relating to Toys “R” Us (Canada) Ltd (“Toys”). As part of this engagement, we will be conducting a review of transactions between Toys and its related parties. At this time, we wish to review related party transactions that fall within the 5-year lookback window and are not part of A&M’s related party review. Accordingly, we request the following information to assist with our review:

1. Provide an organizational chart that includes all of the related parties detailed in the Toys financial statements and the forthcoming Alvarez & Marsal related party review.
2. Regarding the \$5,000,000 and \$8,000,000 promissory notes: Provide details on what this money was used for and clarify the outstanding balance at the filing date. The list of creditors includes \$15.166 million owed to 2625229 Ontario Inc. while the Application Record notes approximately \$17,000,000 was outstanding under these notes.
3. Provide details on the accounts receivables from related parties including counterparties, aging and other relevant details. Provide details on the \$1.3 million related party receivable impairment recorded in F25.
4. Provide details on the \$2.114 million advance to related parties relating to the purchase of leases (first described in note 15b to the F24 financial statements). Was this advance repaid, and if so, when? If not, what are the terms of the advance (including interest rate, maturity, etc). Provide the loan document.
5. Provide information on the \$2.2 million loan to a company under common control (first described in note 15d of the F25 financial statements). This information should include the identity of the counterparty to the arrangement and whether (and if so, when) the prepaid design and management services were ever provided. Further, why was a prepayment necessary instead of payment in arrears.
6. Why was inventory seemingly prepaid for the first time in F25? Provide details on this inventory, including if it was delivered and why prepayment was required instead of payment in arrears.
7. Why did purchases from related parties increase substantially from F24 (\$16.5 million) to F25 (\$32.1 million)? Provide purchase agreements (or other purchase documents, as applicable).
8. Why did sales to related parties decrease substantially from F24 (\$3.5 million) to F25 (\$0.8 million)? Provide sale contracts.
9. Provide copies for related party leases, including any amendments.
10. Provide the purchase agreement for the F24 lease assignment (note 15b to the F24 financial statements). How does this transaction compare to the lease assignment purchases completed by the entity related through common management in F24 (note 15a to the F24 financial statements)?
11. Provide a copy of the royalty agreement and management agreement.

12. How are management costs allocated across related parties? Provide the calculation (even if it is complex, as described in the First Report of the Monitor) and results of the Company's tax accountant's annual review.
13. Provide details on the related party travel expenses incurred in F24 and F25 including any agreement or other document supporting these payments.
14. Provide the assessment/analysis that led Toys to close the 14 locations in F25 and approximately 50 locations in F26. Also provide the assessment/analysis supporting the decision to keep open all of the stores operating in locations owned by related parties.
15. Besides those described in the First Report of the Monitor, are there any other shared services (including with related parties) and how are such costs calculated and paid?
16. Are any related parties sharing space with Toys? If so, which locations and how is rent being allocated?

I am available for a call to discuss the requests if one would be helpful. If not, please let me know when you expect to provide the requested information.

Thank you,  
Matt



**Matt Kaplan, CPA, CA, CIRP, LIT |**  
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# Appendix “B”

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**From:** Matt Kaplan <Matt.Kaplan@parthenon.ey.com>

**Sent:** June 19, 2026 12:22 PM

**To:** jnevsky <jnevsky@alvarezandmarsal.com>; Mitch Grossell <MGrossell@tgf.ca>; Dedic, Sven <sdedic@alvarezandmarsal.com>

**Cc:** Lee Nicholson <leenicholson@stikeman.com>; mbinder <mbinder@alvarezandmarsal.com>

**Subject:** RE: Toys R Us Information Request

Hi Josh,

Following our review of the Related Parties Transaction Report, we have updated the information request list. The revised list below replaces the version previously sent.

Please let us know your expected timing for providing the requested information. We are happy to receive materials on a rolling basis as they become available.

Please do not hesitate to reach out if you have any questions.

1. Regarding the \$5,000,000 and \$8,000,000 promissory notes: Provide details on what this money was used for and clarify the outstanding balance at the filing date. The list of creditors includes \$15.166 million owed to 2625229 Ontario Inc. while the Application Record notes approximately \$17,000,000 was outstanding under these notes.
2. Did Toys "R" Us record any related party receivable impairment charges fiscal 2026? If so, please provide details. None are noted in the related party report.
3. Provide details on the \$2.114 million advance to related parties relating to the purchase of leases (first described in note 15b to the F24 financial statements). Was this advance repaid, and if so, when? If not, what are the terms of the advance (including interest rate, maturity, etc). Provide the loan document.
4. Provide information on the \$2.2 million loan to a company under common control (first described in note 15d of the F25 financial statements). This information should include the identity of the counterparty to the arrangement and whether (and if so, when) the prepaid design and management services were ever provided. Further, why was a prepayment necessary instead of payment in arrears.
5. Provide copies of all related party leases, including a lease summary or abstract if available.
6. Please clarify if the reimbursed travel expenses incurred by Mr. Putman in the payroll section of the A&M related party report are the same or different from the related party travel expenses incurred in fiscal 2025. Provide details on all related party travel expenses incurred in fiscal 2024, 2025 and 2026 including any agreement or other documents supporting these payments.
7. Provide the assessment/analysis that led Toys to close the 14 locations in F25 and approximately 50 locations in F26. Also provide the assessment/analysis supporting the decision to keep open all of the stores operating in locations owned by related parties.
8. Besides those described in the First Report of the Monitor, are there any other shared services (including with related parties) and how are such costs calculated and paid?
9. With the exception of HMV stores in stores, are any related parties sharing space with Toys? If so, which locations and how is rent being allocated?

10. Did the Monitor request any information from Toys that was not provided? If so, why was the information not provided?
11. Please provide further details regarding the ownership of the Related Party Landlords / Purchasers. Appendix "C" of the Related Parties Transaction report says "100% owned by Putman family".
12. What corporate governance policies and/or procedures were in place when Toys was considering and approving the Related Party Transactions? Who was responsible for making the decisions on behalf of Toys? Who was responsible for making the decisions on behalf of the other related parties?
13. Did the Monitor consider if the collateral subject to the Gordon Brothers security interest was sufficient to repay the outstanding ABL indebtedness in full?

Thank you,

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IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TOYS "R" US (CANADA) LTD. / TOYS "R" US (CANADA) LTEE

Court File No.: CL-26-0000042-0000

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

Proceedings Commenced at Toronto

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