

**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
1242939 B.C. UNLIMITED LIABILITY COMPANY, 1241423 B.C. LTD., 1330096 B.C. LTD., 1330094
B.C. LTD., 1330092 B.C. UNLIMITED LIABILITY COMPANY, 1329608 B.C. UNLIMITED LIABILITY
COMPANY, 2745263 ONTARIO INC., 2745270 ONTARIO INC., SNOSPMIS LIMITED, 2472596
ONTARIO INC., AND 2472598 ONTARIO INC.**

(Applicants)

**MOTION RECORD
(Re: Transition Order)
(Returnable July 27, 2026)**

July 20, 2026

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**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
1242939 B.C. UNLIMITED LIABILITY COMPANY, 1241423 B.C. LTD., 1330096 B.C. LTD., 1330094
B.C. LTD., 1330092 B.C. UNLIMITED LIABILITY COMPANY, 1329608 B.C. UNLIMITED LIABILITY
COMPANY, 2745263 ONTARIO INC., 2745270 ONTARIO INC., SNOSPMIS LIMITED, 2472596
ONTARIO INC., AND 2472598 ONTARIO INC.**

(Applicants)

INDEX

TAB	DESCRIPTION
1.	Notice of Motion returnable July 20, 2026
2.	Affidavit of Thomas Obersteiner sworn July 20, 2026
3.	Transition Order

TAB 1

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

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
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UNLIMITED LIABILITY COMPANY, 2745263 ONTARIO INC., 2745270 ONTARIO INC.,
SNOSPMIS LIMITED, 2472596 ONTARIO INC., AND 2472598 ONTARIO INC.**

Applicants

**NOTICE OF MOTION
(Re: Transition Order)
(Returnable July 27, 2026)**

1242939 B.C. Unlimited Liability Company (f/k/a Hudson's Bay Company ULC Compagnie De La Baie D'Hudson SRI) (the "**Company**"), 1241423 B.C. Ltd., 1330096 B.C. Ltd., 1330094 B.C. Ltd., 1330092 B.C. Unlimited Liability Company, 1329608 B.C. Unlimited Liability Company, 2745263 Ontario Inc., 2745270 Ontario Inc., Snospmis Limited, 2472596 Ontario Inc., and 2472598 Ontario Inc. (collectively, the "**Applicants**") will make a motion before the Honourable Madam Justice Kimmel of the Ontario Superior Court of Justice (Commercial List) on July 27, 2026, at 12:00 p.m., or as soon after that time as the Motion can be heard.

PROPOSED METHOD OF HEARING: The motion is to be heard:

- ☐ In writing under subrule 37.12.1(1);
- ☐ In writing as an opposed motion under subrule 37.12.1(4);
- ☐ In person;
- ☐ By telephone conference;
- ☒ By video conference.

THE MOTION IS FOR:¹

1. An order substantially in the form attached to Tab 3 of the Motion Record (the “**Transition Order**”), among other things, enhancing the powers of the Monitor as they relate to the Applicants.
2. Such further relief as this Honourable Court may deem just.

THE GROUNDS FOR THE MOTION ARE:

Background

1. Since the commencement of these proceedings, significant progress has been made in the monetization of the Applicants’ assets and the wind-down of operations, including: completion of the Liquidation Sale; completion of FF&E removal and signage removal activities; completion of the SISP and Lease Monetization Process; completion of the potential Central Walk APA transaction; completion of the Art Collection Auction; resolution of the sale of the Charter; resolution of WEPPA matters; approval of the Hardship Term Sheet; and initiating of process in respect of pension surplus matters.
2. In July 2025, the FILO Agent initially raised the possibility of enhancing the Monitor’s powers or appointing a “super monitor” and removing the existing directors of the Applicants (the “**FILO Motion**”). The Applicants opposed the request, believing it was premature given the ongoing monetization efforts. The FILO Motion was dismissed pursuant to the endorsement of Justice Osborne dated October 24, 2025.
3. In June 2026, following the substantial completion of the monetization efforts, the FILO Agent renewed its request for expanded Monitor powers, with the support of Pathlight.
4. The matters that remain to be addressed in these CCAA proceedings include: completing the implementation of the Hardship Term Sheet; addressing the SERP Trustee Motion for directions and related HBC SERP matters; pursuing Pension Surplus matters; attending to remaining matters involving the RioCan JV Receivership Proceedings; addressing

¹ Capitalized terms used herein and not otherwise defined have the meanings ascribed to such terms in the Affidavit of Thomas Obersteiner sworn July 20, 2026.

the FILO Agent's make whole claims and calculations; and attending to various CCAA administrative matters, including document and data retention matters.

5. The Applicants and their Boards of Directors have acted in good faith and with due diligence throughout these proceedings.

6. Given the current status of remaining matters, the Board is supportive of the CCAA Proceedings continuing to be administered in the most efficient and cost effective manner. The Applicants are prepared to facilitate the request and to work cooperatively with the Secured Creditors and the Monitor to transition to a "Super Monitor" in an orderly manner.

7. The remaining employees and consultants currently retained by the Applicants will continue to be available to the Monitor to assist with the remaining matters. The current members of the Applicants' Board of Directors are prepared to tender their resignation immediately following the granting of the Transition Order.

8. The Applicants and the Monitor have worked together to draft the Transition Order and have consulted with the FILO Lenders and Pathlight regarding same.

9. The Monitor supports the draft form of Transition Order and is prepared to exercise such an expanded role in accordance with its terms.

Enhanced Monitor Powers

10. The Transition Order would authorize and empower the Monitor to, among other things:

- (a) exercise any powers that may be properly exercised by any board of directors of the Applicants;
- (b) execute administrative filings as may be required on behalf of the Applicants
- (c) take any and all actions to facilitate: (i) the performance of the Applicants' remaining obligations; (ii) the winding down of the Applicants; and (iii) the termination of these CCAA proceedings;
- (d) take any actions in respect of the Applicants' pension, savings or retirement plans (including the Pension Plan and retirement compensation arrangements), the employee life and health trust, and any other benefit plans, including

participating in any negotiations, litigation, and/or proceedings in connection therewith;

- (e) initiate, prosecute, and/or continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Applicants or the Applicants' property;
- (f) act as an authorized representative of the Applicants in respect of dealings with any taxing or regulatory authority,
- (g) retain or terminate the services of any employee;
- (h) engage, communicate, and negotiate on behalf of the Applicants with FTI Consulting Canada Inc. in its capacity as receiver and manager of all of the assets of the various RioCan JV entities;
- (i) designate an authorized representative to have the authority to act on behalf of the Applicants as an authorized signing authority; and
- (j) apply to the Court for advice and directions or any further orders necessary or advisable to carry out the Monitor's powers and duties under the Transition Order or any other order granted in these CCAA proceedings.

11. The Transition Order also grants certain ancillary relief that will facilitate the Monitor's effective exercise of these enhanced powers and require cooperation from various parties. Pursuant to the Transition Order, the Monitor would be granted various standard protections in connection with its enhanced powers.

Other Grounds

1. Sections 11 and 23 of the CCAA and the inherent and equitable jurisdiction of this Court;
2. Rules 1.04, 2.03, 3.02, 16, 37, and 39 of the Ontario *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended;
3. Such further and other grounds as counsel may advise and this Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the Motion:

1. The Affidavit of Thomas Obersteiner sworn July 20, 2026;
2. The [●] Report of the Monitor, to be filed; and
3. Such further and other evidence as counsel may advise and this Court may permit.

July 20, 2026

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

Proceeding commenced at Toronto

**NOTICE OF MOTION
(Returnable July 27, 2026)**

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TAB 2

Court File No. CV-25-00738613-00CL

**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
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UNLIMITED LIABILITY COMPANY, 2745263 ONTARIO INC., 2745270 ONTARIO INC.,
SNOSPMIS LIMITED, 2472596 ONTARIO INC., AND 2472598 ONTARIO INC.**

Applicants

**AFFIDAVIT OF THOMAS OBERSTEINER
(Sworn July 20, 2026)**

I, Thomas Obersteiner, of the city of Copenhagen, in the Kingdom of Denmark, MAKE OATH
AND SAY:

1. I am an independent consultant performing services similar to those of a general
counsel of 1242939 B.C. Unlimited Liability Company (f/k/a Hudson's Bay Company ULC
Compagnie de la Baie d'Hudson SRI) (the "**Company**"), and certain other Applicants.

2. I, together with other members of management, have been involved in overseeing
various aspects of the Applicants' restructuring efforts. As such, I have knowledge of the
matters to which I hereinafter depose, except where otherwise stated. I have also reviewed
the records, press releases, and public filings of the Company and have spoken with certain
of the directors, officers and/or employees of the Company, as necessary, together with
Alvarez & Marsal Canada Inc., in its capacity as the monitor of the Applicants (the "**Monitor**")
and Reflect Advisors, LLC, in its capacity as the Applicants' financial advisor, and outside
counsel to the Applicants. Where I have relied upon such information, I believe such
information to be true. The Applicants do not, and do not intend to, waive privilege by any
statement herein.

3. All capitalized terms used in this affidavit and not otherwise defined have the meanings
given to them in my affidavits sworn June 18, 2026.

4. I swear this affidavit in support of a motion by the Applicants for the issuance of an

order (the “**Transition Order**”), among other things, enhancing the powers of the Monitor as they relate to the Applicants. In particular, the Transition Order would, among other things, authorize and empower the Monitor to:

- (a) exercise any powers that may be properly exercised by any board of directors of the Applicants;
- (b) execute administrative filings as may be required on behalf of the Applicants;
- (c) take any and all actions in order to facilitate: (i) the performance of the Applicants’ remaining obligations, (ii) the winding down of the Applicants; and (iii) the termination of these CCAA proceedings;
- (d) on its own behalf or on behalf of the Applicants, take any actions, or perform any functions or duties, in respect of the Applicants’ registered and non-registered pension, savings or retirement plans (including the retirement compensation arrangements), the Hudson’s Bay Company Pension Plan Registration Number 0291419 (the “**Pension Plan**”), and the employee life and health trust or any other benefit plans, including by participating in any negotiations, litigation, and/or proceedings (including the contemplated Pension Plan mediation) in connection therewith;
- (e) initiate, prosecute, and/or continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Applicants or the Applicants’ property;
- (f) act as an authorized representative of the Applicants in respect of dealings with any taxing or regulatory authority;
- (g) retain or terminate the services of any employee;
- (h) engage, deal, communicate, and negotiate on behalf of the Applicants with FTI Consulting Canada Inc. in its capacity as receiver and manager of all of the assets, undertakings and properties of 2455034 Ontario Limited Partnership (formerly RioCan-HBC Limited Partnership), 2455034 Ontario Inc. (formerly RioCan-HBC General Partner Inc.), 2491815 Ontario Limited Partnership (formerly HBC YSS 1 Limited Partnership), 2491815 Ontario Inc. (formerly HBC

YSS 1 LP Inc.), 2491816 Ontario Limited Partnership (formerly HBC YSS 2 Limited Partnership), 2491816 Ontario Inc. (formerly HBC YSS 2 LP Inc.), 2681842 Ontario Limited Partnership (formerly RioCan-HBC (Ottawa) Limited Partnership), 2681845 Ontario Inc. (formerly RioCan-HBC (Ottawa) Holdings Inc.), and 2681842 Ontario Inc. (formerly RioCan-HBC (Ottawa) GP, Inc.);

- (i) designate an authorized representative to have the authority to act on behalf of the Applicants as an authorized signing authority solely as the Monitor may direct; and
- (j) apply to the Court for advice and directions or any further orders necessary or advisable to carry out the Monitor's powers and duties under the Transition Order, or any other order of the Court granted in these CCAA proceedings.

5. The Transition Order also grants certain ancillary relief that will facilitate the Monitor's effective exercise of these enhanced powers and require cooperation from various parties. Pursuant to the Transition Order, the Monitor would be granted various standard protections in connection with its enhanced powers. Finally, the Transition Order would provide certain protections to the Applicants' directors.

I. BACKGROUND

A. Request to Enhance Monitor Powers

6. In July 2025, the FILO Agent initially raised the possibility of enhancing the Monitor's powers or appointing a "super monitor" and removing the existing directors of the Applicants (the "**FILO Motion**"). At that time, the Company was in the midst of the Central Walk APA transaction and various other monetization efforts. The Applicants opposed the request, believing (amongst other factors) that the request was premature. The FILO Motion was dismissed pursuant to the endorsement of Justice Osborne dated October 24, 2025.

7. Since the original request, the CCAA Proceedings and monetization efforts and circumstances have advanced:

- (a) pursuit of the Central Walk APA transaction has been completed, and no appeals having been taken from the October 24 Endorsement;
- (b) the Art Collection Auction has been completed with the exception of one item remaining that will be sold through Heffel's next general online auction;
- (c) the sale of the Charter has been completed or addressed;
- (d) the Applicants have delivered their responding materials in connection with Mr. Turpin's Proprietary Claims Motion;
- (e) various WEPPA matters for employees and former employees have been completed;
- (f) matters involving hardship funds and historical Employee Health Trust arrangements were ultimately resolved, and the Hardship Term Sheet was approved by this Court on February 11, 2026;
- (g) FF&E removal and demolition activities have been completed on all stores as well as those under the RioCan JV receivership proceedings and signage removal has been completed at all former store locations (or has funded the applicable landlord for such removal, as the case may be) except for one location which is being completed by the landlord pending the receipt of the appropriate city permits; and
- (h) a process has been initiated to seek potential recovery from the Pension Surplus, including through the appointment of Pension Plan Representative Counsel, and a Court appointed Mediator, by Orders granted on June 26, 2026.

8. As noted in the recent stay extension motion, the matters that remain to be addressed include:

- (a) completing the implementation of the Hardship Term Sheet;
- (b) addressing the SERP Trustee Motion for directions, together with related HBC SERP matters;
- (c) pursuing Pension Surplus matters;
- (d) attending to remaining matters involving the RioCan JV Receivership Proceedings with respect to certain remaining locations, including the closing of transactions involving the Calgary Real Property and the Vancouver Real Property;
- (e) addressing the FILO Agent's make whole claims and calculations; and
- (f) attending to various CCAA administrative matters, including document and data retention matters.

9. In June 2026, the FILO Agent renewed its request for expanded Monitor powers, with the support of Pathlight.

10. While the Applicants and their Boards of Directors have acted in good faith and with due diligence throughout these proceedings, and believe that they, management and consultants can continue to provide value and historical knowledge relating to the Applicants, the issues remaining to be resolved in these proceedings are limited and the Board is supportive of the CCAA Proceedings continuing to be administered in the most efficient and cost effective manner.

11. As such, the Applicants are prepared to facilitate the request and to work cooperatively with the Secured Creditors and the Monitor to transition to a Super Monitor in an orderly manner pursuant to an appropriate form of order and transition plan.

12. The remaining employees and consultants currently retained by HBC will continue to be available to the Monitor to assist with the remaining matters. I expect that the remaining employees and consultants will work cooperatively with the Monitor going forward.

13. The current members of the Applicants' Board of Directors are prepared to tender their resignation, immediately following the granting of the Transition Order.

14. The Company and its counsel have been working diligently with the Monitor on a transition plan to facilitate the orderly transition of responsibilities following the granting of the Transition Order.

B. Reflect

15. Pursuant to paragraph 40 of the Amended and Restated Initial Order (“**ARIO**”), this Court approved the engagement of Reflect Advisors, LLC (“**Reflect**”) as financial advisor to the Applicants. Specifically, the ARIO provided as follows:

THIS COURT ORDERS that the agreement dated February 14, 2025, engaging Reflect Advisors, LLC (“**Reflect**”) as financial advisor to Hudson’s Bay in the form attached as Exhibit “F” to the Second Bewley Affidavit (the “**Reflect Engagement Agreement**”), and the retention of Reflect under the terms thereof, is hereby approved and ratified and the Applicants are authorized and directed to make the payments contemplated thereunder in accordance with the terms and conditions of the Reflect Engagement Agreement.

16. Given that the administration of the Company's estate has been largely concluded but for the matters in respect of the Pension Surplus, Reflect advised that it no longer believed it was appropriate or prudent for the Company to continue to bear the costs of a financial advisor to assist in these proceedings. Accordingly, the Company and Reflect have mutually agreed that it is appropriate for Reflect to resign as financial advisor to the Company effective July 31, 2026.

C. Draft Order

17. The Applicants and the Monitor worked together to draft the Transition Order and consulted with the FILO Lenders and Pathlight regarding same.

18. I am advised by the Monitor that it supports the draft form of Transition Order and is prepared to exercise such an expanded role in accordance with the terms of the Transition Order.

II. RELIEF SOUGHT

19. I swear this affidavit in support of the Applicants' motion seeking approval of the Transition Order and for no other or improper purpose.

SWORN remotely via videoconference, by Thomas Obersteiner, stated as being located in the city of Copenhagen, in the Kingdom of Denmark, before me at the City of Markham, in the Province of Ontario, this 20th day of July, 2026, in accordance with O. Reg 431/20, Administering Oath or Declaration Remotely.

Signed by:

Brittney Ketwaroo

Commissioner for Taking Affidavits, etc.
Brittney Ketwaroo | LSO #89781K

Signed by:

Thomas Obersteiner

Thomas Obersteiner

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

Court File No: CV-25-00738613-00CL

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
1242939 B.C. UNLIMITED LIABILITY COMPANY ET AL.

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

Proceeding commenced at Toronto

**AFFIDAVIT OF THOMAS OBERSTEINER
(Sworn July 20, 2026)**

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Lawyers for the Applicants

TAB 3

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

THE HONOURABLE MADAM

)

MONDAY, THE 27th

)

JUSTICE KIMMEL

)

DAY OF JULY, 2026

**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
1242939 B.C. UNLIMITED LIABILITY COMPANY, 1241423 B.C. LTD., 1330096 B.C. LTD.,
1330094 B.C. LTD., 1330092 B.C. UNLIMITED LIABILITY COMPANY, 1329608 B.C.
UNLIMITED LIABILITY COMPANY, 2745263 ONTARIO INC., 2745270 ONTARIO INC.,
SNOSPMIS LIMITED, 2472596 ONTARIO INC., AND 2472598 ONTARIO INC.**

TRANSITION ORDER

THIS MOTION made by 1242939 B.C. Unlimited Liability Company (f/k/a Hudson's Bay Company ULC Compagnie De La Baie D'Hudson SRI), 1241423 B.C. Ltd., 1330096 B.C. Ltd., 1330094 B.C. Ltd., 1330092 B.C. Unlimited Liability Company, 1329608 B.C. Unlimited Liability Company, 2745263 Ontario Inc., 2745270 Ontario Inc., Snospmis Limited, 2472596 Ontario Inc., and 2472598 Ontario Inc. (collectively, the "**Applicants**"), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") for an Order, among other things, expanding the powers of Alvarez & Marsal Canada Inc. ("**A&M**"), in its capacity as the Court-appointed Monitor of the Applicants (in such capacity, the "**Monitor**"), was heard this day at 330 University Avenue, Toronto, Ontario by videoconference via Zoom.

ON READING the Applicants' Notice of Motion dated July 20, 2026, the Affidavit of Thomas Obersteiner sworn July 20, 2026, the Seventeenth Report of the Monitor, and on hearing the submissions of counsel for the Applicants, counsel for the Monitor, and counsel for the other persons listed on the Participant Information Form, no one else appearing for any other person on the service list, although properly served:

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and Motion Record is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that capitalized terms used herein but not otherwise defined have the definitions given to them in the Amended and Restated Initial Order of Justice Osborne issued on March 21, 2025 (the “**ARIO**”).

MONITOR’S ENHANCED POWERS

3. **THIS COURT ORDERS** that, in addition to the powers and duties of the Monitor set out in the ARIO or any other Order of this Court granted in these CCAA Proceedings, the CCAA or applicable law, and without in any way altering the obligations of the Applicants in these CCAA Proceedings, the Monitor is hereby authorized and empowered, but not required to:
 - (a) take any and all actions and steps, and execute all agreements, documents, instruments and writings, on behalf of, and in the name of, the Applicants in order to facilitate the administration of the Applicants and the performance of any of the Applicants’ rights, powers or obligations, including, without limitation, under any Order of this Court, and to carry out the Monitor’s duties under this Order, the CCAA or any other Order of this Court in these CCAA Proceedings;
 - (b) sign such other agreements, documents, instruments and writings on behalf of the Applicants as the Monitor deems appropriate, whether in the Monitor’s name or in the name of and on behalf of the Applicants, and execute such administrative filings as may be required on behalf of the Applicants, including, without limitation, accounting, tax and reporting functions on behalf of, and in the name of, the Applicants, in each case based solely upon information in the Books and Records (as defined below), and provided that the Monitor shall incur no liability or obligation to any person with respect to such filings, reporting, statements and records;

- (c) take any and all corporate actions and other actions regarding the governance of the Applicants, including, without limitation, to exercise any powers which may be properly exercised by a board of directors of the Applicants, and such actions taken by the Monitor are hereby authorized without requiring further action by any person, including any current or former director, officer or shareholder of the Applicants;
- (d) conduct, supervise and direct the continuation or commencement of any process or effort to collect or recover any Property or other assets of the Applicants (including any accounts receivable or cash), enforce any security of the Applicants, and to sell or dispose of such Property or other assets in accordance with the Orders of this Court granted in these CCAA Proceedings;
- (e) take control of the existing bank accounts of the Applicants (the “**Bank Accounts**”) and the funds credited thereto or deposited therein including, without limitation, closing any or all of the Bank Accounts and/or transferring any funds received into these Bank Accounts to accounts held in the name of the Monitor, provided that the Monitor shall endeavour to cause the Applicants to perform the obligations of the Applicants with respect to such Bank Accounts, including the payment of any fees or expenses arising in the ordinary course from the use of the accounts, and provided that nothing in this Order or anything done by the Monitor in furtherance of its duties as Monitor shall create any obligation or liability on the part of the Monitor in respect of any amounts owing by the Applicants on account of payment of such fees or expenses;
- (f) cause the Applicants to take any action or make any payment or disbursement required by the ARIO or any other Order of this Court granted in these CCAA Proceedings, the CCAA or applicable law;
- (g) meet and consult with current or former employees of the Applicants and/or their affiliates or any of their respective advisors, with respect to the carrying out of its powers and obligations under this Order or any other Order of this Court in these CCAA Proceedings;

- (h) engage, retain or terminate, or cause the Applicants to engage, retain or terminate, the services of any officer, employee, consultant, agent, representative, advisor, legal counsel, or other persons or entities, as the Monitor deems necessary or desirable to assist with the exercise of the Monitor's powers and duties, including such powers and duties as may be enhanced pursuant to this Order. For greater certainty, any such officer, employee, consultant, agent, representative, advisor, legal counsel, or other persons or entities engaged or retained pursuant to this paragraph 3(h) shall thereafter be deemed to be or shall continue to be "Assistants" under the ARIO;
- (i) perform or cause the Applicants to perform such other functions or duties, and enter into or cause the Applicants to enter into any agreements, disclaim or terminate any agreements, or incur any obligations, as the Monitor considers necessary or desirable in order to facilitate the realization and/or sale of any Property, or other assets of the Applicants, the distribution of any net proceeds of such Property or assets, or any other related activities;
- (j) exercise any shareholder, partnership, joint venture or other rights or powers, contractual or otherwise, that the Applicants may have, if any;
- (k) initiate, prosecute, and/or continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Applicants or the Property;
- (l) engage, deal, communicate, negotiate, agree and settle with any creditor or other stakeholder of the Applicants (including, without limitation, any governmental authority) in the name of or on behalf of the Applicants;
- (m) claim or pursue, or cause the Applicants to claim or pursue, any and all insurance proceeds or refunds or tax refunds to which the Applicants are or may be entitled;
- (n) have access to all books and records, including any documents, communications, information or materials subject to solicitor-client

privilege, litigation privilege, common interest privilege, settlement privilege or any other privilege, immunity or protection from disclosure, that are the Property of the Applicants or that are in the Applicants' possession or control, and have the same access as the Applicants have to any books and records no longer in the Applicants' control or possession, including, for greater certainty and without limitation, any documents, advice, opinions, or other information related to the plans described in paragraph (u) below whether in the possession of the Applicants or a third-party such as TELUS Health (Canada) Ltd., Manulife Financial, the Financial Services Regulatory Authority of Ontario, Mercer (Canada) Limited, or Royal Trust Corporation of Canada (collectively, the "**Books and Records**");

- (o) engage, deal, communicate and negotiate on behalf of the Applicants with Exemplar Luxury Group (formerly known as Saks Global) or other corporate entities, or parties, in respect of any shared services or arrangements required by the Applicants to complete the wind-up of the Applicants' business operations or CCAA Proceedings, or the business operations of the non-Applicants;
- (p) engage, deal, communicate, and negotiate on behalf of the Applicants with FTI Consulting Canada Inc. in its capacity as receiver and manager of all of the assets, undertakings and properties of 2455034 Ontario Limited Partnership (formerly RioCan-HBC Limited Partnership), 2455034 Ontario Inc. (formerly RioCan-HBC General Partner Inc.), 2491815 Ontario Limited Partnership (formerly HBC YSS 1 Limited Partnership), 2491815 Ontario Inc. (formerly HBC YSS 1 LP Inc.), 2491816 Ontario Limited Partnership (formerly HBC YSS 2 Limited Partnership), 2491816 Ontario Inc. (formerly HBC YSS 2 LP Inc.), 2681842 Ontario Limited Partnership (formerly RioCan-HBC (Ottawa) Limited Partnership), 2681845 Ontario Inc. (formerly RioCan-HBC (Ottawa) Holdings Inc.), and 2681842 Ontario Inc. (formerly RioCan-HBC (Ottawa) GP, Inc.) in the receivership proceedings (the "**Receivership Proceedings**") before the Ontario Superior Court of Justice (Commercial List) bearing court file number CV-25-00744295-00CL;

- (q) exercise and assert in the Receivership Proceedings any rights held by the Applicants;
- (r) consult with any taxing or regulatory authority with respect to any issues impacting the Applicants (including with respect to the employee life and health trust and the retirement compensation arrangements), including any issues arising in respect of these CCAA Proceedings;
- (s) act as an authorized representative of the Applicants (including with respect to the employee life and health trust and the retirement compensation arrangements) in respect of dealings with the Canada Revenue Agency or any other taxing, government or regulatory authority, and the Monitor shall hereby be entitled to execute any appointment or authorization form on behalf of the Applicants that a taxing, government or regulatory authority may require in order to confirm the Monitor's appointment as an authorized representative for such purposes;
- (t) file, or take such actions necessary or desirable for the preparation and filing of, on behalf of and in the name of the Applicants (including with respect to the employee life and health trust and the retirement compensation arrangements), (i) any tax returns, and (ii) the Applicants' employee-related remittances, T4 statements and records of employment for the Applicants' former employees, in each case, based solely upon the information in the Books and Records and on the basis that the Monitor shall incur no liability or obligation to any person with respect to such returns, remittances, statements, records or other documents;
- (u) on behalf of the Applicants or on its own behalf, take any actions, or perform any functions or duties, in respect of the Applicants' registered and non-registered pension, savings or retirement plans (including the retirement compensation arrangements), the Hudson's Bay Company Pension Plan Registration Number 0291419 (the "**Pension Plan**"), and the employee life and health trust or any other health and welfare benefit plans, including, without limitation:
 - i. instruct or otherwise engage with any Person (including, without

limitation, TELUS Health (Canada) Ltd., the Financial Services Regulatory Authority of Ontario (and all other pension regulatory authorities), Manulife Financial, Mercer (Canada) Limited, and the Royal Trust Corporation of Canada) regarding such plans,

- ii. participate in the pre-mediation negotiations and mediated negotiations, or any other proceedings, with respect to the Pension Plan surplus assets contemplated by the Order appointing Pension Representative Counsel dated June 26, 2026, and the Order Appointing Court-Appointed Mediator dated June 26, 2026;
 - iii. perform, or cause the Applicants to perform, their functions or duties, or otherwise take any actions, pursuant to or arising out of, the Order appointing Pension Representative Counsel dated June 26, 2026, and the Order Appointing Court-Appointed Mediator dated June 26, 2026;
 - iv. with respect to any other assets to be distributed or entitlements to be paid under any non-registered pension plan (including the retirement compensation arrangements), take all steps and actions to give effect to a distribution of such assets, including with respect to the motion for advice and directions by the Royal Trust Corporation of Canada and any related motions, negotiations, or proceedings; and
 - v. with respect to any other assets to be distributed or entitlements to be paid under any employee life and health trust, take all steps or actions to give effect to a distribution of such assets, including with respect to the Hardship Programs Term Sheet dated February 3, 2026, and any related motions or proceedings, and address any tax matters, including, without limiting any other tax-related provision of this Order, consulting with any taxing or regulatory authority;
- (v) on behalf of the Applicants, bring, respond to, or otherwise participate in, any motion, application or other process in these CCAA Proceedings or any other ongoing or pending litigation, mediation, or adversarial

proceeding, including the Order appointing Pension Representative Counsel dated June 26, 2026, the Order Appointing Court-Appointed Mediator dated June 26, 2026, the motion for advice and directions by the Royal Trust Corporation of Canada and any related motions or proceedings and the Hardship Programs Term Sheet dated February 3, 2026 and any related motions or proceedings;

- (w) sign documentation or take other steps as necessary to cause or implement the winding-up, dissolution or liquidation of any entity affiliated with any of the Applicants;
- (x) apply for any permits, licenses, approvals or permissions as may be required by any taxing, governmental or regulatory authority and any renewals thereof for and on behalf of and in the name of the Applicants;
- (y) provide instruction and direction to the advisors of the Applicants;
- (z) apply to this Court, on its own behalf or on behalf of the Applicants, for any further Orders necessary or deemed advisable by the Monitor to carry out the Monitor's powers and duties under this Order, the CCAA or any other Order of this Court granted in these CCAA Proceedings, including, without limitation, for advice and directions with respect to any matter; and
- (aa) take any steps reasonably incidental to the exercise by the Monitor of any of the powers listed above or the performance of any statutory obligations;

and, in each case where the Monitor or such person duly authorized by the Monitor takes any action or steps, or signs or enters into any documentation, the Monitor or such person duly authorized by the Monitor shall be exclusively authorized and empowered to do so, to the exclusion of all other persons, including the Applicants, and without interference from any person.

4. **THIS COURT ORDERS** that the Monitor exercising the powers provided for in the ARIO, this Order, or any other Order of this Court granted in these CCAA Proceedings, the CCAA or applicable law, including but not limited to the contemplated disclosure, delivery, review, possession, custody or use of any Books and Records or other documents, communications, information or materials subject to solicitor-client privilege,

litigation privilege, common interest privilege, settlement privilege or any other privilege, immunity or protection from disclosure by or to the Monitor, its counsel, agents, representatives or advisors, shall not constitute and shall not be deemed to constitute any waiver, impairment, limitation or loss of any such privilege, immunity or protection held by the Applicants or their current or former directors and officers, and the Monitor shall maintain, preserve and protect, in the name of and on behalf of the Applicants, any such privilege, immunity, or protection previously held by the Applicants and/or their former directors and officers. No waiver of any privilege, immunity or protection shall occur by reason of any inadvertent or unauthorized disclosure or production of such materials.

5. **THIS COURT ORDERS** that any financial institution where the Applicants hold Bank Accounts, including Royal Bank of Canada, is directed to recognize and permit the Monitor and its representatives to complete any and all transactions on behalf of the Applicants in connection with such Bank Accounts, and for such purpose, the Monitor and its representatives are empowered and shall be permitted to execute documents for or on behalf of and in the name of the Applicants and shall be empowered and permitted to add and remove persons having signing authority with respect to the Bank Accounts. The financial institutions maintaining such Bank Accounts shall not be under any obligation whatsoever to inquire into the propriety, validity or legality of any transfer, payment, collection or other action taken in accordance with the instructions of the Monitor for and on behalf of the Applicants, and/or as to the use or application of funds transferred, paid, collected or otherwise dealt with in accordance with such instructions and such financial institutions shall be authorized to act in accordance with and in reliance upon such instructions without any liability in respect thereof to any person.

6. **THIS COURT ORDERS** that, subject to the provisions of this Order, the Applicants shall remain in possession and control of the Property and Business or any part thereof.

7. **THIS COURT ORDERS** that the Monitor shall not be liable for any employee-related liabilities or obligations of the Applicants, including, without limitation, any successor employer liabilities as provided for in subsection 11.8(1) of the CCAA or at common law, other than amounts the Monitor may specifically agree in writing to pay. Nothing in this Order shall, in and of itself, cause the Monitor to be liable for any employment-related liabilities of the Applicants, including wages, severance pay,

termination pay, vacation pay, and pension, savings, retirement or benefit obligations or amounts (including without limitation contributions, premiums, benefit payments, or taxes), in each case whether arising under statute, contract, common law or otherwise. Without limiting the foregoing, the Monitor shall not, as a result of this Order, or with respect to anything done pursuant to its powers pursuant to this Order, be (a) deemed to be the “administrator” of or otherwise responsible for the operation of any of the Applicants’ savings, health and welfare, pension, or retirement plans, including the Pension Plan; (b) liable for any associated liabilities or costs of the Applicants; or (c) liable for the actions or inactions of any person instructed by the Monitor, or otherwise appointed, in connection with the Applicants’ savings or retirement plans.

8. **THIS COURT ORDERS** that nothing in this Order, and nothing done by the Monitor in carrying out its duties hereunder, shall constitute or result in, or be deemed to constitute or result in, the Monitor being an employer, successor employer, responsible person, operator, officer, director, employee, receiver, trustee, assignee, liquidator, administrator, legal representative, receiver-manager or agent of the Applicants, *de facto* or otherwise, in each case within the meaning of any statute, regulation or rule of law or equity, for any purpose whatsoever.

9. **THIS COURT ORDERS** that the Monitor is not and shall not for the purposes of the Income Tax Act, R.S.C., 1985, c. 1 (5th Supp.) be deemed to be a legal representative or person to whom s. 150(3) of that Act applies.

10. **THIS COURT ORDERS** that, in addition to the rights and protections afforded to the Monitor under the CCAA, as an officer of this Court or otherwise at law, the Monitor and its legal counsel shall continue to have the benefit of all the indemnities, charges, protections and priorities as set out in the ARIO and any other Order of this Court granted in these CCAA Proceedings, and all such indemnities, charges, protections and priorities shall apply and extend to the Monitor in carrying out the provisions of this Order and exercising any powers granted to it hereunder and shall extend to any Authorized Representatives (as defined below) acting at the direction of the Monitor. Without limiting the generality of the foregoing, in exercising any powers granted to it hereunder: (a) the Monitor shall not be deemed to have taken or maintained possession or control of the Business or Property, or any part of either of the foregoing; (b) the Monitor shall be entitled to rely on the Books and Records of the Applicants without independent investigation; and

(c) the Monitor shall incur no liability or obligation as a result of exercising any powers granted to it hereunder, save and except for any gross negligence or wilful misconduct on its part.

11. **THIS COURT ORDERS** that the powers and authority granted to the Monitor by virtue of this Order shall, if exercised in any case, be paramount to the power and authority of the Applicants with respect to such matters and, in the event of a conflict between the terms of this Order and those of the ARIO or any other Order of this Court granted in these CCAA Proceedings, the provisions of this Order shall govern.

AUTHORIZED REPRESENTATIVES

12. **THIS COURT ORDERS** that the Monitor may designate a Person (an “**Authorized Representative**”) to have the authority to act, on behalf of the Applicants, as an authorized signing authority solely as the Monitor may direct in the exercise of the Monitor’s rights, powers and authorities granted by this Order, the ARIO or any other Order of this Court granted in these CCAA Proceedings, the CCAA or applicable law. Without limiting the generality of the foregoing, an Authorized Representative shall have the authority to sign such agreements, instruments, notices, directions, settlements, regulatory and tax filings, certificates, authorization and other documents on behalf of each of the Applicants as the Monitor may direct, but no authority to direct the management and policies of the Applicants or any entity affiliated with any of the Applicants by reason of having been designated as an Authorized Representative pursuant to this Order.

13. **THIS COURT ORDERS** that any Authorized Representative acting upon the direction and delegation of the Monitor shall incur no liability or obligation as a result of carrying out the provisions of this Order, the ARIO or any other Order of this Court granted in these CCAA Proceedings, the CCAA or applicable law, save for gross negligence or willful misconduct on their part, and any Authorized Representative shall not have any liability with respect to any losses, claims, damages or liabilities of any nature or kind to any Person from and after the date of this Order, except to the extent such losses, claims, damages or liabilities result from gross negligence or willful misconduct on their part.

14. **THIS COURT ORDERS** that no Authorized Representative shall be deemed to be a director of any of the Applicants or any entity affiliated with any of the Applicants under applicable law solely by reason of having been designated as an Authorized

Representative pursuant to this Order and/or having acted in such capacity at the direction or delegation of the Monitor.

DIRECTORS & OFFICERS

15. **THIS COURT ORDERS** that each of the Applicants' directors shall have no liability, obligation, or responsibility whatsoever with respect to any matter over which the Monitor or any other person exercises control in accordance with this Order.

16. **THIS COURT ORDERS** that the Applicants' directors may retain counsel (the "**Directors' Counsel**") as and when required, and the Applicants are hereby authorized and directed to pay the accounts of the Directors' Counsel, subject to approval of the Monitor as to scope and reasonableness.

COOPERATION WITH THE MONITOR

17. **THIS COURT ORDERS** that each of the Applicants' advisors, current and former officers, directors, employees, agents, affiliates and representatives shall co-operate with the Monitor in the exercise of its powers pursuant to this Order, the CCAA or any other Order of this Court granted in these CCAA Proceedings, and shall provide the Monitor and the Applicants with such assistance as the Monitor or the Applicants may reasonably request from time to time to enable the Monitor to carry out and discharge its powers and duties set out in this Order or any other Order of this Court granted in these CCAA Proceedings, including, without limitation, by:

- (a) advising the Monitor of the existence of any Property of which such party has knowledge;
- (b) providing the Monitor with immediate and continued access to any Property in such party's possession or control;
- (c) advising the Monitor of the existence of any Books and Records, or other books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Applicants, and any computer programs, computer tapes, computer disks, or other data storage media containing

any such information (collectively with Books and Records, the "**Records**") of which such party has knowledge; and

- (d) providing access to and use of the Records, including any accounting, computer, software and physical facilities relating thereto, and including providing the Monitor with instructions on the use of any computer or other system as requested by the Monitor and providing the Monitor with any and all access codes, account names and account numbers that may be required to gain access to the Records, subject to the provisions herein including paragraph 4,

provided that such persons shall be entitled to be paid their reasonable fees and disbursements in assisting the Monitor or the Applicants with such requests.

GENERAL

18. **THIS COURT ORDERS** that the Applicants or the Monitor may apply to the Court as necessary to seek further advice and directions to give effect to this Order.

19. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada.

20. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the Applicants, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Applicants and the Monitor and their respective agents in carrying out the terms of this Order.

21. **THIS COURT ORDERS** that, except as may be necessary to give effect to this Order, the ARIO and any other Order granted in these CCAA Proceedings shall remain in full force and effect and in the event of a conflict between the terms of this Order and any other Order, the provisions of this Order shall govern.

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
1242939 B.C. UNLIMITED LIABILITY COMPANY ET AL.

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

Proceeding commenced at Toronto

TRANSITION ORDER

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

Court File No: CV-25-00738613-00CL

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
1242939 B.C. UNLIMITED LIABILITY COMPANY ET AL.

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

Proceeding commenced at Toronto

MOTION RECORD

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