

**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 OF THE APPLICANTS  
(Approval of the Charter Auction Process)**

September 19, 2025

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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)

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(as at September 19, 2025)**

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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)

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3.	Charter Auction Process Order

**TAB 1**

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

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
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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

**NOTICE OF MOTION  
(Approval of the Charter Auction Process)  
(Returnable September 29, 2025)**

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**") will make a Motion before the Honourable Justice Osborne of the Ontario Superior Court of Justice (Commercial List) on September 29, 2025, at 10:00 A.M., or as soon after that time as the Motion can be heard.

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

- |                                     |   |
|-------------------------------------|---|
| <input type="checkbox"/>            | In writing under subrule 37.12.1(1);                      |
| <input type="checkbox"/>            | In writing as an opposed motion under subrule 37.12.1(4); |
| <input checked="" type="checkbox"/> | In person;  |
| <input type="checkbox"/>            | By telephone conference;                                  |
| <input checked="" type="checkbox"/> | By video conference.                                      |

at the following location: 330 University Avenue, Toronto Ontario and via Zoom.

**THE MOTION IS FOR:<sup>1</sup>**

1. The issuance of the Charter Auction Process Order, among other things:
  - (a) approving the proposed Charter Auction Process for the Charter Auction, with such non-material amendments as the Applicants, Reflect, and the Monitor may agree; and
  - (b) authorizing Reflect to conduct the Charter Auction in accordance with the Charter Auction Process.
2. Such further relief as this Honourable Court may deem just.

**THE GROUNDS FOR THE MOTION ARE:**

**A. Background**

1. Hudson's Bay was the oldest continuously operating company in North America, having been established by Royal Proclamation in 1670 by King Charles II pursuant to the Royal Charter of 1670 (the "**Charter**").
2. The Applicants suffered severe liquidity issues due to, among other things, the evolving retail landscape, deteriorating brick-and-mortar retail environment, a decline in foot traffic at their stores, including as a result of the COVID 19 pandemic, and ongoing trade tensions with the United States, including the threat of tariffs, retaliatory tariffs, and newly imposed tariffs. These factors negatively affected the Applicants' operating and financial results.

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<sup>1</sup> Capitalized terms used herein and not otherwise defined have the meanings ascribed to such terms in the Seventh Affidavit of Adam Zalev sworn September 19, 2025.

3. Unable to successfully restructure their operations, or secure replacement financing or investment outside of formal insolvency proceedings, on March 7, 2025, the Applicants sought and were granted protection under the CCAA by the Court.

4. At the Comeback Motion, which commenced on March 21, 2025, the Applicants sought and obtained an amended and restated Initial Order which, among other things, approved the Reflect Engagement Letter under which Reflect was engaged to act as financial advisor to the Company. On that same date, the Applicants also sought and obtained the SISP Order which, among other things, approved the SISP and authorized the Applicants and Reflect, to conduct the SISP under the supervision of the Monitor.

5. The SISP, which has since been completed, initially provided that Qualified Bidders could submit one or more bids for the sale of all, substantially all, or certain portions of the property, assets, and undertakings of the Company and certain entities related to the Company on a liquidation or going concern basis, which included, among other things, the Art Collection and the Charter.

6. Following initial consultations and discussions with parties expressing interest in the Art Collection and the Charter, the Applicants and Reflect, in consultation with the Monitor, determined that the SISP was not the most appropriate process to sell the Art Collection or the Charter.

7. On April 24, 2025, the Court granted the Amended and Restated SISP Order, which, among other things, removed the Charter from the Property available for sale pursuant to the SISP.

8. On July 30, 2025, the Applicants served a motion record in support of a motion returnable September 9, 2025, seeking an Order, among other things approving the sale of

the Charter to Wittington, pursuant to the terms of the Wittington Offer received on June 18, 2025. Under the Wittington Offer, Wittington committed to immediately donate the Charter to the Canadian Museum of History.

9. Pursuant to an endorsement dated July 31, 2025, the Court directed that all responding materials were to be served and filed no later than August 21, 2025.

10. On August 21, 2025, the Company received the DKRT Responding Motion Record. As part of its responding materials, DKRT, among other things, indicating that it was interested in bidding for the Charter in a competitive auction and would pay a minimum of \$15 million and donate the Charter to the Archives of Manitoba.

11. Reflect has also received additional indications of interest from other parties interested in acquiring the Charter and donating it to other Canadian public institutions since August 21, 2025.

12. Based on the foregoing, and after careful consideration, the Applicants, in consultation with the Monitor, Reflect, the FILO Lenders and Pathlight, determined that a competitive focused auction process with certain restrictions on participation was most appropriate in these circumstances.

13. Accordingly, the previously scheduled Charter Motion to approve the sale of the Charter to Wittington on September 9 was adjourned on notice to the CCAA service list and the Art Service List on September 5, 2025.

14. The Company, in consultation with Reflect, the Monitor, the Applicants senior lenders and the Art Service List, have developed the Charter Auction Process, with the aim of safeguarding its historical significance and ensuring its future preservation in public trust while maximizing value for the estate.

**B. Approval of the Charter Auction Process**

15. The Applicants are seeking Court approval of the proposed Charter Auction Process pursuant to which Reflect will act as the auctioneer for the purpose of conducting the Charter Auction.

16. The proposed Charter Auction is anticipated to take place on October 15, 2025, pursuant to the Charter Auction Process, which rules and deadlines may be extended, amended or waived by Reflect, with prior consent of the Monitor

17. The criteria applicable to parties seeking to submit bids pursuant to the Charter Auction Process shall be consistent with those previously established by the offers of Wittington and DKRT, including the facilitation of sharing arrangements. The sharing of the Charter may take a variety of formats and approaches including, the physical sharing of the Charter through collaborative exhibitions, sharing high quality digital images of the Charter, and interactive educational programs and initiatives.

18. Following the conclusion of the Charter Auction, the Applicants will return to Court to seek formal approval of the sale, in accordance with the Charter Auction Process and any further direction of the Court.

19. The proposed Charter Auction Process will respect the cultural and historical significance of the Charter, while also creating a platform for the Company to ensure that the consideration to be received for the assets is reasonable and fair for the benefit of stakeholders.

**C. Other Grounds**

1. Sections 11, 11.3, 32 and 36 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; and
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:

4. The Affidavit of Adam Zalev sworn September 19, 2025;
5. The Ninth Report of the Monitor, to be filed; and
6. Such further and other evidence as counsel may advise and this Court may permit.



September 19, 2025

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Counsel for the Applicants

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

Proceeding commenced at Toronto

**NOTICE OF MOTION  
(Returnable September 29, 2025)**

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Lawyers for the Applicants

**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  
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

**AFFIDAVIT OF ADAM ZALEV  
(Sworn September 19, 2025)**

I, Adam Zalev, of the City of Nashville, in the State of Tennessee, MAKE OATH  
AND SAY:

1. I am the Co-Founder and Managing Director of Reflect Advisors, LLC ("**Reflect**"), the Court-approved financial advisor to 1242939 B.C. Unlimited Liability Company (f/k/a Hudson's Bay Company ULC Compagnie De La Baie D'Hudson SRI) (the "**Company**" or "**Hudson's Bay**"), and certain other Applicants.<sup>1</sup>

2. I, together with other members of Reflect, have been responsible for assisting the Applicants' with their restructuring efforts, including, among other things, (a) conducting the SISF (as defined below); (b) supporting the Applicants and the Broker (as defined in the Lease Monetization Process) in respect of the Lease Monetization Process; (c) preparing for the sale of the Art Collection (as defined below) including, together with the Company, consulting with key stakeholders and Interested Parties (as defined below); and (d) assisting with the wind-down of the Applicants' operations, including the liquidation of its stores and disposal of FF&E. In addition to the matters described above, I, together with other members of Reflect, have been involved in all aspects of dealing with the Charter (as defined below) during the CCAA proceedings, including, among other things, in respect of its physical safety and security, as well

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<sup>1</sup> The Court-authorized name changes of the Applicants are attached as Exhibit "A" to the affidavit of Franco Perugini sworn August 12, 2025, which became effective as of August 12, 2025.

as evaluating the various options available to realize on its value for the benefit of the Company's stakeholders and ensure it is safeguarded and made publicly available for the benefit of all Canadians. 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 Hudson's Bay Canada and have spoken with certain of the directors, officers of Hudson's Bay Canada and the Monitor, as necessary. Where I have relied upon such information, I believe such information to be true.

3. All capitalized terms used in this affidavit and not otherwise defined have the meanings given to them in my affidavits sworn April 17, 2025, April 23, 2025, and July 30, 2025 (the "**Third Zalev Affidavit**") which are available on the Monitor's website at: <https://www.alvarezandmarsal.com/HudsonsBay>.

4. I swear this affidavit in support of a motion by the Applicants for the issuance of an order (the "**Charter Auction Process Order**"), among other things:

- a) approving the proposed process (the "**Charter Auction Process**") for the auction of the Charter (the "**Charter Auction**") in the form attached as Schedule "A" to the Charter Auction Process Order, with such non-material amendments as the Applicants, Reflect and the Monitor may agree; and
- b) authorizing Reflect to conduct the Charter Auction in accordance with the Charter Auction Process.

5. All references to monetary amounts in this affidavit are in Canadian dollars unless otherwise indicated.

## I. OVERVIEW

6. Hudson's Bay was the oldest continuously operating company in North America, having been established by Royal Proclamation in 1670 by King Charles II pursuant to the Royal Charter of 1670 (the "**Charter**"). As described below, until the commencement of these proceedings, the Company and its subsidiaries collectively operated as a premier North American department store retailer with a portfolio of real estate assets in Canada.

7. In addition, by virtue of its age and historical importance in the development of Canada, the Applicants amassed a significant collection of art and artifacts. The majority of the historic

artifacts from the 'fur trade era' were donated by the Company to the Manitoba Museum in 1994. The remaining art and artifact collection relates primarily to the Company's 'retail era' (the "**Art Collection**").

8. The Applicants suffered severe liquidity issues due to, among other things, the evolving retail landscape, deteriorating brick-and-mortar retail environment, a decline in foot traffic at their stores, including as a result of the COVID 19 pandemic, and ongoing trade tensions with the United States, including the threat of tariffs, retaliatory tariffs, and newly imposed tariffs. These factors negatively affected the Applicants' operating and financial results.

9. Unable to successfully restructure their operations, or secure replacement financing or investment outside of formal insolvency proceedings, the Applicants sought and were granted protection under the *Companies' Creditors Arrangement Act* by the Ontario Superior Court of Justice (Commercial List) (the "**Court**") on March 7, 2025, pursuant to an order (the "**Initial Order**") which, among other things, appointed Alvarez & Marsal Canada Inc. as monitor of the Applicants in these proceedings (in such capacity, the "**Monitor**").

10. At the Comeback Motion, which commenced on March 21, 2025, the Applicants sought and obtained an amended and restated Initial Order which, among other things, approved the Reflect Engagement Letter under which Reflect was engaged to act as financial advisor to the Company. On that same date, the Applicants also sought and obtained an order (the "**SISP Order**") which, among other things, approved a sale and investment solicitation process (the "**SISP**") and authorized the Applicants and Reflect, to conduct the SISP under the supervision of the Monitor.

11. The SISP, which has since been completed, initially provided that Qualified Bidders could submit one or more bids for the sale of all, substantially all, or certain portions of the property, assets, and undertakings of the Company and certain entities related to the Company on a liquidation or going concern basis, which included, among other things, the Art Collection and the Charter.

12. Following initial consultations and discussions with parties expressing interest in the Art Collection and the Charter, the Applicants and Reflect, in consultation with the Monitor, determined that the SISP was not the most appropriate process to sell the Art Collection or the Charter.

13. On April 24, 2025, the Court granted the Amended and Restated SISP Order (“**A&R SISP Order**”), which, among other things, removed the Art Collection and the Charter from the Property available for sale pursuant to the SISP and approved the engagement of Heffel Gallery Limited as Auctioneer (the “**Auctioneer**” or “**Heffel**”) to conduct the Art Collection Auction, which initially provided that the Art Collection Auction could include the Charter. Documents served in connection with the motion for the A&R SISP Order, including the affidavit of Adam Zalev sworn April 17, 2025, and the A&R SISP Order, are available on the Monitor’s website.

14. Since the granting of the A&R SISP Order, the Applicants and Reflect, in consultation with the Monitor, the Auctioneer and the Company’s conservator and specialized art advisor, have physically secured the Art Collection and the Charter, developed a comprehensive listing of the Art Collection and generated a list of parties with an interest in the Art Collection and the Charter.

15. Following consultations with Reflect, the Monitor, the Auctioneer, and Interested Parties, the Company developed and is seeking approval of the Art Collection Auction Procedures on September 25, 2025.

16. In addition, on July 26, 2025, the Applicants withdrew the Charter from the Art Collection Auction to pursue an offer (the “**Wittington Offer**”) in respect of the Charter received from Wittington Investments Limited (“**Wittington**”), a private Canadian holding company under the control of the Weston family, pursuant to which Wittington committed to immediately donate the Charter to the Canadian Museum of History.

17. The Court scheduled a motion for approval of the Wittington Offer for September 9, 2025. Pursuant to an endorsement dated July 31, 2025, the Court directed that all responding materials, including but not limited to materials of any party wishing to oppose the motion, were to be served and filed no later than August 21, 2025.

18. On August 21, 2025, DKRT Family Corp (“**DKRT**”), a personal family holding company of David K. R. Thomson, filed responding motion materials indicating that it was interested in bidding for the Charter in a competitive auction and would pay a minimum of \$15 million and donate the Charter to the Archives of Manitoba. Furthermore, DKRT has committed to allocate a minimum of \$2 million to the Archives for the purpose of facilitating sharing arrangements with Indigenous communities and Canadian museums and cultural organizations.

19. Since August 21, 2025, Reflect has received additional indications of interest from other parties interested in acquiring the Charter and donating it to other Canadian public institutions. In the circumstances, the Applicants, in consultation with Reflect and the Monitor, determined that a competitive process for the Charter, with certain Court-approved participation requirements, was appropriate.

## **II. THE CHARTER AUCTION PROCESS<sup>2</sup>**

### **A. The Charter Motion**

20. The Applicants, Reflect and the Monitor received numerous letters, emails and calls from government entities, public institutions, Indigenous groups and other interested parties expressing concern regarding the preservation, safeguarding and future accessibility of the Charter.

21. The Charter is a foundational document that is critical to the historical narrative of Canada as a nation and holds significant importance for First Nations, Inuit, and Métis people.

22. Until recently, the Charter was stored in a protective case at the Company's head office in Toronto. The Applicants, with the assistance of Reflect and under the supervision of the Monitor, relocated the Charter to a secure facility specifically equipped to store and protect important documents, art and artifacts. Given the importance of the Charter, the Applicants took the utmost care in the relocation process including, but not limited to, engaging conservation, security and other professionals with expertise regarding the Charter and in transporting high value items. It is the Company's intention that the Charter will stay in the secure facility until such time as the Charter is conveyed to a successful bidder.

23. Initially, it was the Company's intention to include the Charter as part of the Art Collection Auction and develop the Art Collection Auction Procedures in a manner that addressed concerns related to the Charter.

24. As further detailed in the Third Zalev Affidavit, on or about June 18, 2025, the Company received an unsolicited offer from Wittington to purchase the Charter for \$12.5 million. Following the purchase of the Charter, Wittington committed to immediately donate the Charter to the Canadian Museum of History, where, after a robust and extensive consultation process, it would

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<sup>2</sup> Capitalized terms used in this section and not otherwise defined have the meanings ascribed to such terms in the Charter Auction Process.



be shared with museums and Indigenous groups across Canada, prioritizing the long-term preservation of the Charter.

25. On July 26, 2025, after consulting with the Monitor, Reflect and the Auctioneer, and obtaining the consent of the FILO Agent, with Pathlight not opposing, the Applicants withdrew the Charter from the Art Collection Auction by providing written notice to the Auctioneer, in accordance with the Heffel Engagement Letter and scheduled a motion seeking approval of the Charter Transaction to be heard on September 9, 2025 (the “**Charter Motion**”). The Applicants served their materials in support of the Charter Motion on the CCAA service list and the Art Service List on July 30, 2025.

26. Given the cultural and historical importance of the Charter, the Applicants wanted to ensure that all interested parties would have a sufficient opportunity to review the proposed sale and consult as needed. Accordingly, at the request of the Company, the Court, as part of an Endorsement dated July 31, 2025, ordered that any party who intended to file responding materials in respect of the Charter Motion was required to deliver such materials by no later than August 21, 2025. A copy of the Endorsement is attached hereto as **Exhibit “A”**.

27. On August 21, 2025, the Company received a Responding Motion Record from DKRT (the “**DKRT Responding Motion Record**”). As part of its responding materials, DKRT, among other things, objected to the selection of Wittington to purchase the Royal Charter for \$12.5 million and indicated that it was willing to provide an ‘opening bid’ of at least \$15 million if the Charter was auctioned.

28. DKRT’s opening bid represents an increase of \$2.5 million over the offer submitted by Wittington Investments, Limited. Consistent with the terms of the Wittington Offer, DKRT has committed, in the event that its offer is accepted, to permanently donate the Charter forthwith to the Archives of Manitoba. Furthermore, DKRT has committed to endow a minimum of \$2 million to the Archives for the purpose of facilitating consultation with Indigenous communities; fostering collaborative initiatives with museums, archives, and other cultural organizations; and promoting the broad dissemination of the Charter throughout Canada in order to optimize public accessibility.

29. Although other parties did not submit formal responding materials, Reflect also engaged in numerous discussions with other Interested Parties, including representatives of major Canadian cultural institutions. The nature of those conversations was informational, revealing

several expressions of interest in acquiring the Charter and parties' desire to participate should the Charter be made available through an auction process.

30. In light of this emerging interest, Reflect, and counsel for the Applicants, initiated conversations with DKRT's and Wittington's respective advisors to further discuss their offers and the possibility of an auction. Furthermore, to ensure appropriate protections were in place, the Applicants obtained a binding commitment letter from DKRT to (a) participate in any Court-approved process, and (b) submit an opening bid of no less than \$15 million on terms consistent with those set out in the DKRT Responding Motion Record. The Applicants understand Wittington is still considering whether it will participate in the Charter Auction.

31. Based on the foregoing, and after careful consideration, the Applicants, in consultation with the Monitor, Reflect, the FILO Lenders and Pathlight, determined that a competitive, focused auction process, with certain restrictions on participation to ensure the preservation and sharing of the Charter, was most appropriate in these circumstances. The sharing of the Charter may take a variety of formats and approaches including, the physical sharing of the Charter through collaborative exhibitions, sharing high quality digital images of the Charter, and interactive educational programs and initiatives.

32. Accordingly, the previously scheduled Charter Motion to approve the sale of the Charter to Wittington on September 9 was adjourned on notice to the CCAA service list and the Art Service List on September 5, 2025. The Company, in consultation with Reflect, its senior lenders and the Monitor have developed the Charter Auction, with the aim of safeguarding its historical significance and ensuring its future preservation in public trust while maximizing value for the estate, the details of which are further described below.

#### **B. Charter Auction Participation Requirements**

33. Interested Potential Bidders that wish to participate in the Charter Auction must submit their Bid Proposals to Reflect and the Monitor no later than 5:00 p.m. on October 3, 2025. The Charter Auction is anticipated to take place on or about October 15, 2025.

34. The criteria applicable to parties seeking to submit bids for the Charter shall be consistent with those previously established by the offers of Wittington and DKRT. In particular, in order to qualify as a Qualified Bidder, any Potential Bidder will be required to submit a Bid Proposal that includes, among other things:

- (a) an executed confidentiality agreement in the form provided by Reflect (unless already provided);
- (b) the identity of the Potential Bidder, the contact information for the Potential Bidder and full disclosure of the principals of the Potential Bidder;
- (c) a commitment (in form and substance satisfactory to Reflect and the Monitor) to bid no less than \$15 million at the Charter Auction;
- (d) an acknowledgement that the Charter is cultural property and protected under the Canadian *Cultural Property Export and Import Act*;
- (e) confirmation that the Potential Bidder is considering the acquisition of the Charter for its own account and a commitment to permanently donate the Charter to a Canadian public institution/museum, who will share the Charter with other Canadian public institutions and Indigenous groups pursuant to arrangements developed through a robust and extensive consultation process;
- (f) details of the terms of the donation;
- (g) a letter from the Canadian public institution/museum to which the Charter is proposed to be donated indicating it will accept the donation and the terms thereof;
- (h) confirmation that the Potential Bidder will bear all costs associated with moving and handling the Charter at the conclusion of the Charter Auction Process if it is the Successful Bidder;
- (i) confirmation that the Potential Bidder has all requisite authority to participate in the Charter Auction Process and close the purchase of the Charter;
- (j) confirmation that registration as a Qualified Bidder is non-transferable and that payment to the Company must reflect the billing name and address of the Potential Bidder;
- (k) an attestation that the Charter will not be funded through monies acquired or derived from, or that constitute, "proceeds of crime", as defined under the Canadian *Criminal Code*; and

- (l) confirmation that the Potential Bidder consents to the jurisdiction of the Court over the Charter Auction Process and the Charter Auction.

35. Reflect has also compiled a list of potential qualified purchasers and has communicated with a number of these parties in the context of the SISP and the art sale process. A teaser document concerning the Charter has been prepared and will be distributed to potential bidders if the Charter Auction Process is approved and Reflect will conduct discussions with potential bidders to ascertain their interest in participating.

### **C. Charter Auction Process**

36. The Charter Auction will proceed in accordance with the following provisions, subject to Court approval:

- (a) Reflect, in consultation with the Monitor, shall determine the rules for and conduct the Charter Auction;
- (b) only Qualified Bidders shall be entitled to participate in the Charter Auction;
- (c) each Qualified Bidder will designate a single individual to be its sole authorized spokesperson during the Charter Auction;
- (d) the Charter Auction will commence at a time and in a manner to be determined by Reflect in consultation with the Monitor;
- (e) bid increments at the Charter Auction shall be set by Reflect, in consultation with the Monitor, at the commencement of the Charter Auction and from time to time thereafter and communicated to the Qualified Bidders;
- (f) all bids made at the Charter Auction shall remain irrevocable and binding on the Qualified Bidder until the later of such Qualified Bidder submitting a higher bid and closing of the sale of the Charter. All bids shall be communicated to all Qualified Bidders participating in the Charter Auction. The Monitor shall maintain a summary of all bids made and announced at the Charter Auction;
- (g) Reflect, with the consent of the Monitor, may waive any of the rules set forth herein and/or announce and employ additional rules at the Charter Auction, provided that such rules are: (i) not inconsistent with the Charter Auction Process

Order; (ii) disclosed to each Qualified Bidder; and (iii) designed, in Reflect's business judgement, to result in the highest and/or otherwise best Successful Bid;

- (h) each Qualified Bidder participating in the Charter Auction must confirm at the commencement and again at the conclusion of the Charter Auction, that it has not engaged in any concerted action with any other Qualified Bidder (i) without the consent of Reflect and the Monitor, and (ii) that has been disclosed to all other Qualified Bidders;
- (i) Reflect, in consultation with the Monitor, shall determine when the Charter Auction has concluded. The Qualified Bidder who submitted the highest bid during the Charter Auction shall be the Successful Bidder; and
- (j) no bids submitted after the announced conclusion of the Charter Auction will be considered.

37. The foregoing requirements shall not apply to DKRT Family Corp. who shall be deemed to be a "Qualified Bidder" on the basis of its binding bid delivered to Reflect on September 9, 2025.

38. The Charter Auction Process is attached hereto as **Exhibit "B"**.

39. Upon approval of the Charter Auction Process, the Applicants will issue a press release, which will also be posted on the Monitor's website together with the Charter Auction Process.

40. Following the conclusion of the Charter Auction, the Applicants will return to Court to seek formal approval of the sale, in accordance with the Charter Auction Process and any further direction of the Court. It is anticipated that all the Applicants' right, title, and interest in and to the Charter shall be sold free and clear of all pledges, liens, security interests, encumbrances, claims, charges, options, and interests thereon and there against in accordance with an approval and vesting order of the Court.

41. The Successful Bidder will bear all risks, costs, and expenses associated with storing, securing, preserving, and handling the Charter after Closing, including all responsibilities related to transferring the Charter from its storage location. The Applicants and Reflect shall cooperate with the Successful Bidder to coordinate delivery of the Charter.

III. CONCLUSION

42. For the reasons set out above, I believe that it is in the best interests of the Applicants and their stakeholders that the Court grant the relief requested in accordance with the terms of the proposed Charter Auction Process Order.

43. I swear this affidavit in support of the Applicants' motion seeking approval of the proposed Charter Auction Process Order and for no other or improper purpose.

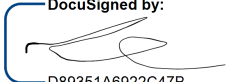
SWORN remotely via videoconference, by Adam Zalev, stated as being located in the City of Nashville, in the State of Tennessee, before me at the City of Toronto, in Province of Ontario, this 19th day of September, 2025, in accordance with O. Reg 431/20, Administering Oath and Declaration Remotely.

*Brittney Ketwaroo*

FA383D6B5B5A42C...

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

DocuSigned by:



D89351A6922C47B

Adam Zalev

**EXHIBIT "A"**  
referred to in the Affidavit of  
**ADAM ZALEV**  
Sworn September 19, 2025

Signed by:

*Brittney Ketwaroo*

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Commissioner for Taking Affidavits



# ONTARIO SUPERIOR COURT OF JUSTICE COMMERCIAL LIST

## ENDORSEMENT

COURT FILE  
NO.:

CV-25-00738613-00CL

DATE:

July 31, 2025

NO. ON LIST: 3

TITLE OF  
PROCEEDING:  
BEFORE  
JUSTICE:

In Re: HUDSON'S BAY COMPANY  
Justice OSBORNE

### PARTICIPANT INFORMATION

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**ENDORSEMENT OF JUSTICE OSBORNE:**

1. HBC seeks various orders and directions today as set out in the motion materials, including:
  - a. an order approving the assignment and assumption of leases between HBC and YM Inc. (Sales) (“YM”) dated as of May 28, 2025, and amended on June 18, June 25 and July 16, 2025 (the “YM Lease Assignment Agreement”), and approving the related transactions;
  - b. an order sealing the confidential appendix to the Seventh Report of the Monitor dated July 29, 2025 which sets out a summary of the economic terms of the bids received during the Lease Monetization Process for the YM Leases, to be in effect until closing of the YM Transaction or further order of the Court;
  - c. an order approving the assignment and assumption of leases between HBC and Ivanhoe Realities Inc. (“IC”) as assignee, and Ivanhoe Cambridge II Inc. as landlord, (the “IC Lease Assignment Agreement”), and approving the related transactions;
  - d. an order extending the stay of proceedings until and including October 31, 2025;

- e. a direction and case management order in respect of the pending motion of HBC relating to the disposition of the Royal Charter returnable September 9, 2025, requiring and directing that all responding materials, including but not limited to materials of any party wishing to oppose the motion, to be served and filed no later than August 21, 2025; and
  - f. an order approving the Monitor's Reports and the activities of the Monitor referred to therein.
2. As discussed below, one of the landlords (Ivanhoe Cambridge) appeared to request an adjournment of the previously scheduled motions for approval of the Central Walk Asset Purchase Agreement and the corresponding assignment of leases returnable August 28 and 29, 2025.
3. The Applicants rely on the Affidavit of Franco Perugini, sworn July 25, 2025, together with exhibits thereto, and the Seventh Report of the Monitor dated July 29, 2025, together with Appendices thereto. Defined terms in this Endorsement have the meaning given to them in the motion materials and/or the Seventh Report, unless otherwise stated.
4. None of the relief referred to above in subparagraphs 1(a) – (e) is opposed, although with respect to the stay extension, the FILO Agent submits that any such extension should be conditional on an order requiring the Monitor and the Applicants to immediately distribute to the FILO Agent, the amount of approximately \$7 million comprised of approximately \$2 million from the proceeds of the sale of the Affiliate Lease Assignment currently held in trust by the Monitor, and approximately \$5 million from the proceeds of the YM Lease Assignment Agreement once approved and completed.
5. With respect to the proposed approval of the Monitor's Reports and the activities of the Monitor, the FILO Agent and various landlords, including in particular Ivanhoe Cambridge, Oxford and Cadillac Fairview, submitted that the Reports and activities ought not to be approved at least today, and that such approval was premature, given concerns those parties intended to raise in opposition to the approval of the Central Walk APA which motions are returnable on August 28 and 29, 2025.
6. I am satisfied, having reviewed all of the materials filed and heard the submissions of all parties, that the proposed relief should be granted.
7. First, with respect to the YM Lease Assignment Agreement and the IC Lease Assignment Agreement, this Court has jurisdiction to approve a sale of assets outside the ordinary course of business pursuant to section 36 of the *CCAA*.
8. I have considered the factors set out in section 36 (3) of the *CCAA* as well as the *Soundair Principles*, with which those factors overlap.
9. While not determinative, the recommendation of the Court-appointed Monitor and the lack of any opposition from any party are factors to be taken into account.
10. I am satisfied that the process undertaken by the Applicants to identify the highest offers for these leases was fair, reasonable, and there is no concern as to its efficacy and integrity. The Applicants and their advisors undertook significant efforts to obtain the best price for the leases as part of the previously approved Lease Monetization Process, and have not acted improvidently. Solicitation efforts for these leases was extensive. The process was fair and transparent, and included consultation with the Monitor, and certain secured lenders at relevant times. I am satisfied that the interests of all parties have been considered, and there has been no unfairness in the conduct of the Lease Monetization Process.
11. Fundamentally, the proposed transactions represent a positive development for the Applicants and their stakeholders, the consideration to be received is fair and reasonable, and I am satisfied that the approval and vesting orders and related relief should be granted.

12. Second, I am satisfied that the confidential appendix to the Seventh Report should be sealed, pending the closing of the transaction and/or further order of the Court. The confidential appendix includes bid summaries of the offers received in respect of the YM Leases. There is no question that disclosure of that information now could and very likely would impair the integrity and outcome of any subsequent sales and marketing process, which will be required in the event that the proposed transactions now before the Court did not close.
13. The sealing relief is proportional, necessary and limited. I am satisfied that the test set out by the Supreme Court of Canada in *Sierra Club* and modified in *Sherman Estate* has been met here.
14. Third, I am satisfied that the stay of proceedings, which currently expires today, should be extended to and including October 31, 2025. This Court may grant an extension of a stay of proceedings pursuant to section 11.02 of the *CCAA* where circumstances exist that make the order appropriate, and the debtor company satisfies the Court that it has acted, and continues to act, in good faith and with due diligence.
15. The stay extension is necessary to allow the Applicants to close the YM and IC Transactions in respect of which approval is sought today, finalize materials and seek approval of the Central Walk APA, conduct the Art Collection Auction, address the Royal Charter disposition motion, complete various *WEPPA* matters for employees and former employees, pursue pension surplus matters, and advance this *CCAA* proceeding generally as set out in the motion materials and the Seventh Report. Accordingly, circumstances exist that make the proposed extension order appropriate, and the Applicants have acted and continue to act in good faith and with due diligence.
16. No creditor is expected to suffer material prejudice as a result of the proposed extension, which is supported by the Monitor. The Updated Cash Flow Forecast appended to the Seventh report reflects that the Applicants should have sufficient liquidity to operate through the proposed extension period.
17. The FILO Agent requests that the proposed stay extension be made expressly conditional on the proposed distributions referred to above. No such formal condition to the order is necessary. The Applicants and the Monitor have both agreed (and confirmed in Court) that the distributions will be made as soon as practicable. The Updated Cash Flow Forecast reflects that the required sufficient liquidity will be maintained net of these proposed distributions. There is no issue that the Applicants remain indebted to the FILO Agent and that its security is valid in this regard.
18. Fourth, I am satisfied that the proposed case management direction in respect of the Royal Charter disposition motion should be made. The Applicants have brought a motion for approval of the sale of the Royal Charter to Wittington Investments Limited, which includes as a term thereof the fact that it will be donated immediately to the Canadian Museum of History, together with the donation of an additional amount to fund a consultation process and facilitate sharing of the Charter, as well as supporting educational programs of the Museum, public exhibitions and outreach efforts in respect of the Charter.
19. That motion is returnable on September 9, 2025. Given the significant public interest in the Royal Charter, I previously directed the Applicants to ensure that any motion with respect to its distribution was brought on ample notice to all stakeholders, including but not limited to indigenous groups, the Government of Canada (including but not limited to representing Heritage Canada) and other cultural and historical groups interested in the Charter, all in addition to the economic stakeholders in this *CCAA* proceeding.
20. That has been done, and the Applicants have already served their motion materials which are publicly available, including on the website of the Court-appointed Monitor. Those materials specifically include the agreement between the Applicants and Wittington.
21. It is important that any and all issues regarding the Royal Charter be considered and addressed on the basis of a full record, and that in turn requires that the Applicants and Wittington have an opportunity to consider any issues that may be raised in responding materials filed by any party. Accordingly, I direct that it any

responding materials in respect of the Royal charter motion returnable September 9 be delivered no later than August 21, 2025.

22. Fifth, I am satisfied that the Reports of the Monitor and the activities referred to therein should be approved. This Court has held on many previous occasions that there are good policy and practical reasons for the Court to approve the activities of the Monitor and to provide a level of protection for the Monitor during *CCAA* proceedings. See, for example, *Target Canada Co. (Re)*, 2015 ONSC 7574 at paras. 2, and 22 – 25.
23. Court approval allows the Monitor to move forward with next steps, bring its activities before the Court and allow an opportunity for concerns to be addressed and for the Court to satisfy itself that the activities have been conducted in a prudent and diligent manner, it provides protection for the Monitor not otherwise provided for in the *CCAA*, and protects creditors from the delay that could be caused by re-litigating steps already taken and potential indemnity claims. (*Target*, at para. 22).
24. I am satisfied that the Reports and the activities referred to therein should be approved. Counsel for the FILO Agent and various landlords submitted that approval should at least be adjourned pending the hearing of the Central Walk APA approval motions scheduled for August 28 and 29, 2025.
25. In my view, there is no reason not to approve the Reports and the activities of the Monitor today, for the very reasons set out in *Target*. It is important for the Monitor, as well as the Applicants and indeed all stakeholders, to have certainty and certainty of direction with respect to the progress of this proceeding. The FILO Agent and the landlords raised concerns about the recent disclosure of correspondence between the Applicants (and in some cases, the Monitor) and the Central Walk parties relating to the APA.
26. While the FILO Agent and the landlords are free to make submissions on the return of the Central Walk APA approval motion as to why that APA ought not to be approved and why the leases ought not to be assigned, I observe that Applicants and counterparties to proposed agreements routinely exchange correspondence and may take positions with respect to proposed (but as yet not Court-approved) agreements. Often, such exchanges involve the Monitor. There is no good reason today not to approve the Reports and the activities of the Monitor.
27. Finally, Ivanhoe Cambridge submitted that the Central Walk APA approval motion scheduled for August 28 and 29, 2025 should be adjourned because the lease assignment relief sought by the Applicants includes a request for a declaration that certain portions of sections 3.05 and 3.05(a) of the IC Leases are in breach of section 34 of the *CCAA*, and therefore unenforceable. An adjournment of at least one month was suggested.
28. The case management schedule, culminating in the hearing dates already fixed, contemplate numerous steps, including deadlines for the delivery of moving party and responding party materials, cross examinations and other matters. Vigorous and extensive submissions were made with respect to that schedule, which is already well advanced, and the hearing dates fixed, which themselves represent a balancing of interests between those parties who submitted that the hearing dates were too late, and those that submitted that they were too early. Ivanhoe Cambridge was part of all of that.
29. In my view, it would be unfair to all parties and would create additional delay and cost associated therewith to disrupt that schedule now. Moreover, I am not persuaded that Ivanhoe Cambridge cannot be ready in the time allotted to make such submissions with respect to the proposed assignment conditions as it may wish.
30. For all of these reasons, I granted the orders in the (revised) form proposed. The orders have immediate effect without the necessity of issuing and entering.

A handwritten signature in green ink, appearing to read "Oliver J.", is located at the bottom right of the page.

**EXHIBIT "B"**  
referred to in the Affidavit of  
**ADAM ZALEV**  
Sworn September 19, 2025

Signed by:

*Brittney Ketwaroo*

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Commissioner for Taking Affidavits

## **Charter Auction Process**

### **Introduction**

On March 7, 2025, 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**")<sup>1</sup> obtained an initial order, as may be amended from time to time, under the *Companies' Creditors Arrangement Act* from the Ontario Superior Court of Justice (Commercial List) (the "**Court**"). Alvarez & Marsal Canada Inc. was appointed by the Court as the monitor of the Applicants (the "**Monitor**").

On March 21, 2025, the Court granted an Order (the "**SISP Order**"), among other things, approving the Sale and Investment Solicitation Process (the "**SISP**") and authorizing the Applicants and Reflect Advisors LLC ("**Reflect**"), the Court-approved financial advisor to Hudson's Bay, to conduct the SISP under the Monitor's supervision.

On April 24, 2025, the Court approved an amended and restated SISP Order, which, among other things: (a) removed the Art Collection (as defined therein) from the property available for sale pursuant to the SISP; and (b) approved the engagement of Heffel Gallery Limited to conduct an auction of the Art Collection, subject to appropriate protocols to be approved by the Court after consultation with relevant stakeholders.

On July 26, 2025, the Applicants withdrew the Hudson's Bay Company Royal Charter of 1670 (the "**Charter**") from the Art Collection Auction to pursue an offer in respect of the Charter received from Wittington Investments Limited.

Pursuant to the Order of the Court dated September [29] 2025 (the "**Charter Auction Process Order**"), the Court approved the following process (the "**Charter Auction Process**"). The purpose of the Charter Auction Process is to conduct an auction of the Charter (the "**Charter Auction**"). The Charter Auction Process describes, among other things: (a) the process by which bidders may qualify to participate in the Charter Auction (as defined below); (b) the Charter Auction process; (c) the process for obtaining approval of the Successful Bid (as defined below) by the Court; and (d) the process for closing the Successful Bid and transferring control of the Charter to the designated qualifying institution, as defined in the participation requirements.

### **Participation Requirements**

1. Any party that wishes to participate in the Charter Auction (each person, a "**Potential Bidder**") must deliver to Reflect, with a copy to the Monitor, at the addresses specified in Schedule "A" hereto (including by email) by no later than 5:00p.m. Eastern Time on October [7] 2025, the following information (together, a "**Bid Proposal**"):
  - (i) An executed confidentiality agreement in the form provided by Reflect (unless

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<sup>1</sup> The previous names of the Applicants were as follows: Hudson's Bay Company ULC Compagnie De La Baie D'Hudson SRI, HBC Canada Parent Holdings Inc., HBC Canada Parent Holdings 2 Inc., HBC Bay Holdings I Inc., HBC Bay Holdings II ULC, The Bay Holdings ULC, HBC Centerpoint GP Inc., HBC Holdings GP Inc., Snospmis Limited, 2472596 Ontario Inc., and 2472598 Ontario Inc. Pursuant to the Amendment to the Approval and Vesting Order (Canadian Tire APA) dated June 23, 2025, the Court authorized that the names of the Applicants shall be deleted and replaced with the new legal names of the Applicants. The new legal names, effective as of August 12, 2025, are as follows: 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. (collectively, the "Applicants").

already provided);

- (ii) The identity of the Potential Bidder, the contact information for the Potential Bidder and full disclosure of the principals of the Potential Bidder;
  - (iii) A commitment (in form and substance satisfactory to Reflect and the Monitor) to bid no less than \$15 million at the Charter Auction;
  - (iv) An acknowledgement that the Charter is cultural property and protected under the Canadian *Cultural Property Export and Import Act*;
  - (v) Confirmation that the Potential Bidder is considering the acquisition of the Charter for its own account and a commitment to permanently donate the Charter to a Canadian public institution/museum immediately after closing of the purchase of the Charter;
  - (vi) Details of the terms of the donation;
  - (vii) A letter from the Canadian public institution/museum to which the Charter is proposed to be donated indicating it will accept the donation and the terms thereof;
  - (viii) Confirmation that the Potential Bidder will bear all costs associated with moving and handling the Charter at the conclusion of the Charter Auction Process if it is the Successful Bidder;
  - (ix) Confirmation that the Potential Bidder has all requisite authority to participate in the Charter Auction Process and close the purchase of the Charter;
  - (x) Confirmation that registration as a Qualified Bidder (as defined below) is non-transferable and that payment to the Company must reflect the billing name and address of the Potential Bidder;
  - (xi) An attestation that the Charter will not be funded through monies acquired or derived from, or that constitute, "proceeds of crime", as defined under the Canadian *Criminal Code*; and
  - (xii) Confirmation that the Potential Bidder consents to the jurisdiction of the Court over the Charter Auction Process and the Charter Auction.
2. The foregoing requirements shall not apply to DKRT Family Corp. who shall be deemed to be a "Qualified Bidder" on the basis of its binding bid delivered to Reflect on September 9, 2025.
3. Reflect, in consultation with the Applicants and the Monitor, will review each Bid Proposal and determine whether the Potential Bidder constitutes a "Qualified Bidder" such that the Potential Bidder is qualified to participate in the Charter Auction. Evaluation of each Bid Proposal will include, but is not limited to:
- (a) The identity of the Potential Bidder and its ability to consummate the sale;
  - (b) Confirmation that the Potential Bidder has committed to permanently donate the Charter to a recognized Canadian public institution/museum immediately after closing of the purchase of the Charter;

- (c) The letter from the public institution to which the Charter is proposed to be donated indicating that it will accept such donation and:
  - (i) Commit to conserve and preserve the physical integrity of the Charter; and
  - (ii) Commit to share the Charter with other Canadian public institutions and Indigenous groups pursuant to arrangements developed through a robust and extensive consultation process.
- 4. The Charter will not be available for viewing or inspection prior to the Charter Auction. However, Reflect shall provide each Qualified Bidder with the following materials:
  - (a) Scientific Examination of the Royal Charter of the Hudson's Bay Company for Hudson's Bay Company, Toronto, Ontario, Canada dated May 2, 2012. Report No. CSD 4887, CCI 122884;
  - (b) Follow-up Examination of Hudson's Bay Company Charter wax seal for Hudson's Bay Company, Toronto, ON, dated June 28, 2013. CCI Number 125651;
  - (c) Treatment Record re: Wax Seal dated June 18, 2015. CCI Number 128112;
  - (d) Outgoing Condition Report: HBC Charter dated February 2019;
  - (e) Condition Report dated January 4, 2022;
  - (f) Condition Assessment & Packing Report dated June 25, 2025;
  - (g) Charter Display Case User Maintenance Guide;
  - (h) Images of each of the five (5) pages of the Charter; and
  - (i) Transcript of the Charter.

#### **Charter Auction Process**

- 5. The Charter Auction will be implemented pursuant to the following process:
  - (a) Reflect, in consultation with the Monitor, shall determine the rules for and conduct the Charter Auction;
  - (b) Only Qualified Bidders shall be entitled to participate in the Charter Auction;
  - (c) Each Qualified Bidder will designate a single individual to be its sole authorized spokesperson during the Charter Auction;
  - (d) The Charter Auction will commence at a time and in a manner to be determined by Reflect in consultation with the Monitor;
  - (e) Bid increments at the Charter Auction shall be set by Reflect, in consultation with the Monitor, at the commencement of the Charter Auction and from time to time thereafter and communicated to the Qualified Bidders;
  - (f) All bids made at the Charter Auction shall remain irrevocable and binding on the



Qualified Bidder until the later of such Qualified Bidder submitting a higher bid and closing of the sale of the Charter. All bids shall be communicated to all Qualified Bidders participating in the Charter Auction. The Monitor shall maintain a summary of all bids made and announced at the Charter Auction;

- (g) Reflect, with the consent of the Monitor, may waive any of the rules set forth herein and/or announce and employ additional rules at the Charter Auction, provided that such rules are: (i) not inconsistent with the Charter Auction Process Order; (ii) disclosed to each Qualified Bidder; and (iii) designed, in Reflect's business judgement, to result in the highest and/or otherwise best Successful Bid;
  - (h) Each Qualified Bidder participating in the Charter Auction must confirm at the commencement and again at the conclusion of the Charter Auction, that it has not engaged in any concerted action with any other Qualified Bidder (i) without the consent of Reflect and the Monitor, and (ii) that has been disclosed to all other Qualified Bidders;
  - (i) Reflect, in consultation with the Monitor, shall determine when the Charter Auction has concluded. The Qualified Bidder who submitted the highest bid during the Charter Auction shall be the Successful Bidder; and
  - (j) No bids submitted after the announced conclusion of the Charter Auction will be considered.
6. Reflect and the Monitor may consult with the FILO Lenders regarding the conduct of the Charter Auction Process.

#### **Obtaining Court Approval**

7. The Applicants shall seek Court approval of the sale of the Charter as soon as practicable following conclusion of the Charter Auction.

#### **Closing**

8. The Applicants and the Successful Bidder shall complete the sale of the Charter within five business days after approval of the sale by the Court.
9. The sale of the Charter pursuant to the Charter Auction Process shall be on an "as is, where is" basis and without representations or warranties of any kind, nature, or description by the Applicants, Reflect or the Monitor and each of their respective advisors. Each Qualified Bidder shall be deemed to acknowledge and represent that it had an opportunity to conduct any required due diligence regarding the Charter prior to making any bid, that it has relied solely on its own independent review, investigation, and/or inspection of any documents in making its bid, and that it did not rely on any written or oral statements, representations, promises, warranties, conditions or guaranties whatsoever, whether express, implied, by operation of law or otherwise, regarding the Charter, or the completeness of any information provided in connection therewith or the Charter Auction.
10. All the Applicants' right, title, and interest in and to the Charter shall be sold free and clear of all pledges, liens, security interests, encumbrances, claims, charges, options, and interests thereon and there against in accordance with an approval and vesting order of the Court.

11. The Successful Bidder shall bear all risks, costs and expenses associated with storing, securing, preserving, and handling the Charter following the closing, including all risks, costs and expenses associated with transferring the Charter from its storage location. The Applicants and Reflect shall cooperate with the Successful Bidder to coordinate delivery of the Charter.
12. Any dispute regarding the terms of the Charter Auction Process or the conduct of the Charter Auction shall be determined by the Court.

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

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

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

Proceeding commenced at Toronto

**AFFIDAVIT OF ADAM ZALEV  
(Sworn September 19, 2025)**

**STIKEMAN ELLIOTT LLP**

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**TAB 3**

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

THE HONOURABLE MR.	)	MONDAY, THE 29TH DAY
	)	
JUSTICE OSBORNE	)	OF SEPTEMBER, 2025

**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.**

**ORDER  
(Approval of Charter Auction Process)**

**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**") for an order approving the process for the Charter Auction (the "**Charter Auction Process**") attached as **Schedule "A"** hereto, was heard this day at 330 University Avenue, Toronto, Ontario and via videoconference.

**ON READING** the Affidavits of Adam Zalev sworn July 30, 2025, and September 19, 2025 (the "**Seventh Zalev Affidavit**"), and the Exhibits thereto, the Ninth Report of Alvarez & Marsal Canada Inc., in its capacity as monitor of the Applicants (in such capacity, the "**Monitor**"), dated September [●], 2025 (the "**Ninth Report**"), and on hearing the submissions of counsel to the Applicants, counsel to the Monitor, and such other parties as listed on the Counsel Slip, with no one else appearing although duly served as appears from the Affidavit of Service of Brittney Ketwaroo sworn September [●], 2025.

## **SERVICE AND DEFINITIONS**

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record herein 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 in this Order and not otherwise defined herein shall have the meanings ascribed to them in the Seventh Zalev Affidavit, the Charter Auction Process, or the Amended and Restated Initial Order granted by this Court on March 21, 2025, as applicable.

## **APPROVAL OF CHARTER AUCTION PROCESS**

3. **THIS COURT ORDERS** that the Charter Auction Process (subject to any amendments thereto that may be made in accordance therewith and with the terms of this Order) be and is hereby approved, and the Applicants, Reflect Advisors, LLC ("**Reflect**") and the Monitor are hereby authorized and directed to implement the Charter Auction Process pursuant to its terms and the terms of this Order. The Applicants, Reflect and the Monitor are hereby authorized and directed to take any and all actions as may be necessary or desirable to implement and carry out the Charter Auction Process and the Charter Auction contemplated therein in accordance with the terms of the Charter Auction Process and this Order.

4. **THIS COURT ORDERS** that, pursuant to section 3(c) of the Electronic Commerce Protection Regulations, Reg. 81000-2-175 (SOR/DORS), the Applicants, Reflect and the Monitor are authorized and permitted to send, or cause or permit to be sent, commercial electronic messages to an electronic address of prospective bidders and to their advisors, but only to the extent required to provide information with respect to the Charter Auction Process in these proceedings.

5. **THIS COURT ORDERS** that notwithstanding anything contained in this Order or in the Charter Auction Process, neither Reflect nor the Monitor shall take Possession of the Charter or be deemed to take Possession of the Charter.

6. **THIS COURT ORDERS** that the net proceeds of sale of the Charter Auction shall be held by the Monitor pending further order of the Court or distribution to the FILO Agent.

## **GENERAL**

7. **THIS COURT ORDERS** that the Applicants or the Monitor may from time to time apply to this Court to amend, vary or supplement this Order or for advice and directions in the discharge of their powers and duties under the Charter Auction Process.

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

9. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative bodies having jurisdiction in Canada, the United States of America, or in any other foreign jurisdiction, 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.

10. **THIS COURT ORDERS** that each of the Applicants and the Monitor be at liberty and are hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.

11. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. on the date of this Order.

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## **SCHEDULE "A"**



## Charter Auction Process

### Introduction

On March 7, 2025, 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**")<sup>1</sup> obtained an initial order, as may be amended from time to time, under the *Companies' Creditors Arrangement Act* from the Ontario Superior Court of Justice (Commercial List) (the "**Court**"). Alvarez & Marsal Canada Inc. was appointed by the Court as the monitor of the Applicants (the "**Monitor**").

On March 21, 2025, the Court granted an Order (the "**SISP Order**"), among other things, approving the Sale and Investment Solicitation Process (the "**SISP**") and authorizing the Applicants and Reflect Advisors LLC ("**Reflect**"), the Court-approved financial advisor to Hudson's Bay, to conduct the SISP under the Monitor's supervision.

On April 24, 2025, the Court approved an amended and restated SISP Order, which, among other things: (a) removed the Art Collection (as defined therein) from the property available for sale pursuant to the SISP; and (b) approved the engagement of Heffel Gallery Limited to conduct an auction of the Art Collection, subject to appropriate protocols to be approved by the Court after consultation with relevant stakeholders.

On July 26, 2025, the Applicants withdrew the Hudson's Bay Company Royal Charter of 1670 (the "**Charter**") from the Art Collection Auction to pursue an offer in respect of the Charter received from Wittington Investments Limited.

Pursuant to the Order of the Court dated September [29] 2025 (the "**Charter Auction Process Order**"), the Court approved the following process (the "**Charter Auction Process**"). The purpose of the Charter Auction Process is to conduct an auction of the Charter (the "**Charter Auction**"). The Charter Auction Process describes, among other things: (a) the process by which bidders may qualify to participate in the Charter Auction (as defined below); (b) the Charter Auction process; (c) the process for obtaining approval of the Successful Bid (as defined below) by the Court; and (d) the process for closing the Successful Bid and transferring control of the Charter to the designated qualifying institution, as defined in the participation requirements.

### Participation Requirements

1. Any party that wishes to participate in the Charter Auction (each person, a "**Potential Bidder**") must deliver to Reflect, with a copy to the Monitor, at the addresses specified in Schedule "A" hereto (including by email) by no later than 5:00p.m. Eastern Time on October [7] 2025, the following information (together, a "**Bid Proposal**"):
  - (i) An executed confidentiality agreement in the form provided by Reflect (unless

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<sup>1</sup> The previous names of the Applicants were as follows: Hudson's Bay Company ULC Compagnie De La Baie D'Hudson SRI, HBC Canada Parent Holdings Inc., HBC Canada Parent Holdings 2 Inc., HBC Bay Holdings I Inc., HBC Bay Holdings II ULC, The Bay Holdings ULC, HBC Centerpoint GP Inc., HBC Holdings GP Inc., Snospmis Limited, 2472596 Ontario Inc., and 2472598 Ontario Inc. Pursuant to the Amendment to the Approval and Vesting Order (Canadian Tire APA) dated June 23, 2025, the Court authorized that the names of the Applicants shall be deleted and replaced with the new legal names of the Applicants. The new legal names, effective as of August 12, 2025, are as follows: 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. (collectively, the "Applicants").

already provided);

- (ii) The identity of the Potential Bidder, the contact information for the Potential Bidder and full disclosure of the principals of the Potential Bidder;
  - (iii) A commitment (in form and substance satisfactory to Reflect and the Monitor) to bid no less than \$15 million at the Charter Auction;
  - (iv) An acknowledgement that the Charter is cultural property and protected under the Canadian *Cultural Property Export and Import Act*;
  - (v) Confirmation that the Potential Bidder is considering the acquisition of the Charter for its own account and a commitment to permanently donate the Charter to a Canadian public institution/museum immediately after closing of the purchase of the Charter;
  - (vi) Details of the terms of the donation;
  - (vii) A letter from the Canadian public institution/museum to which the Charter is proposed to be donated indicating it will accept the donation and the terms thereof;
  - (viii) Confirmation that the Potential Bidder will bear all costs associated with moving and handling the Charter at the conclusion of the Charter Auction Process if it is the Successful Bidder;
  - (ix) Confirmation that the Potential Bidder has all requisite authority to participate in the Charter Auction Process and close the purchase of the Charter;
  - (x) Confirmation that registration as a Qualified Bidder (as defined below) is non-transferable and that payment to the Company must reflect the billing name and address of the Potential Bidder;
  - (xi) An attestation that the Charter will not be funded through monies acquired or derived from, or that constitute, "proceeds of crime", as defined under the Canadian *Criminal Code*; and
  - (xii) Confirmation that the Potential Bidder consents to the jurisdiction of the Court over the Charter Auction Process and the Charter Auction.
2. The foregoing requirements shall not apply to DKRT Family Corp. who shall be deemed to be a "Qualified Bidder" on the basis of its binding bid delivered to Reflect on September 9, 2025.
3. Reflect, in consultation with the Applicants and the Monitor, will review each Bid Proposal and determine whether the Potential Bidder constitutes a "Qualified Bidder" such that the Potential Bidder is qualified to participate in the Charter Auction. Evaluation of each Bid Proposal will include, but is not limited to:
- (a) The identity of the Potential Bidder and its ability to consummate the sale;
  - (b) Confirmation that the Potential Bidder has committed to permanently donate the Charter to a recognized Canadian public institution/museum immediately after closing of the purchase of the Charter;

- (c) The letter from the public institution to which the Charter is proposed to be donated indicating that it will accept such donation and:
    - (i) Commit to conserve and preserve the physical integrity of the Charter; and
    - (ii) Commit to share the Charter with other Canadian public institutions and Indigenous groups pursuant to arrangements developed through a robust and extensive consultation process.
4. The Charter will not be available for viewing or inspection prior to the Charter Auction. However, Reflect shall provide each Qualified Bidder with the following materials:
- (a) Scientific Examination of the Royal Charter of the Hudson's Bay Company for Hudson's Bay Company, Toronto, Ontario, Canada dated May 2, 2012. Report No. CSD 4887, CCI 122884;
  - (b) Follow-up Examination of Hudson's Bay Company Charter wax seal for Hudson's Bay Company, Toronto, ON, dated June 28, 2013. CCI Number 125651;
  - (c) Treatment Record re: Wax Seal dated June 18, 2015. CCI Number 128112;
  - (d) Outgoing Condition Report: HBC Charter dated February 2019;
  - (e) Condition Report dated January 4, 2022;
  - (f) Condition Assessment & Packing Report dated June 25, 2025;
  - (g) Charter Display Case User Maintenance Guide;
  - (h) Images of each of the five (5) pages of the Charter; and
  - (i) Transcript of the Charter.

#### **Charter Auction Process**

5. The Charter Auction will be implemented pursuant to the following process:
- (a) Reflect, in consultation with the Monitor, shall determine the rules for and conduct the Charter Auction;
  - (b) Only Qualified Bidders shall be entitled to participate in the Charter Auction;
  - (c) Each Qualified Bidder will designate a single individual to be its sole authorized spokesperson during the Charter Auction;
  - (d) The Charter Auction will commence at a time and in a manner to be determined by Reflect in consultation with the Monitor;
  - (e) Bid increments at the Charter Auction shall be set by Reflect, in consultation with the Monitor, at the commencement of the Charter Auction and from time to time thereafter and communicated to the Qualified Bidders;
  - (f) All bids made at the Charter Auction shall remain irrevocable and binding on the

Qualified Bidder until the later of such Qualified Bidder submitting a higher bid and closing of the sale of the Charter. All bids shall be communicated to all Qualified Bidders participating in the Charter Auction. The Monitor shall maintain a summary of all bids made and announced at the Charter Auction;

- (g) Reflect, with the consent of the Monitor, may waive any of the rules set forth herein and/or announce and employ additional rules at the Charter Auction, provided that such rules are: (i) not inconsistent with the Charter Auction Process Order; (ii) disclosed to each Qualified Bidder; and (iii) designed, in Reflect's business judgement, to result in the highest and/or otherwise best Successful Bid;
  - (h) Each Qualified Bidder participating in the Charter Auction must confirm at the commencement and again at the conclusion of the Charter Auction, that it has not engaged in any concerted action with any other Qualified Bidder (i) without the consent of Reflect and the Monitor, and (ii) that has been disclosed to all other Qualified Bidders;
  - (i) Reflect, in consultation with the Monitor, shall determine when the Charter Auction has concluded. The Qualified Bidder who submitted the highest bid during the Charter Auction shall be the Successful Bidder; and
  - (j) No bids submitted after the announced conclusion of the Charter Auction will be considered.
6. Reflect and the Monitor may consult with the FILO Lenders regarding the conduct of the Charter Auction Process.

#### **Obtaining Court Approval**

7. The Applicants shall seek Court approval of the sale of the Charter as soon as practicable following conclusion of the Charter Auction.

#### **Closing**

8. The Applicants and the Successful Bidder shall complete the sale of the Charter within five business days after approval of the sale by the Court.
9. The sale of the Charter pursuant to the Charter Auction Process shall be on an "as is, where is" basis and without representations or warranties of any kind, nature, or description by the Applicants, Reflect or the Monitor and each of their respective advisors. Each Qualified Bidder shall be deemed to acknowledge and represent that it had an opportunity to conduct any required due diligence regarding the Charter prior to making any bid, that it has relied solely on its own independent review, investigation, and/or inspection of any documents in making its bid, and that it did not rely on any written or oral statements, representations, promises, warranties, conditions or guaranties whatsoever, whether express, implied, by operation of law or otherwise, regarding the Charter, or the completeness of any information provided in connection therewith or the Charter Auction.
10. All the Applicants' right, title, and interest in and to the Charter shall be sold free and clear of all pledges, liens, security interests, encumbrances, claims, charges, options, and interests thereon and there against in accordance with an approval and vesting order of the Court.

11. The Successful Bidder shall bear all risks, costs and expenses associated with storing, securing, preserving, and handling the Charter following the closing, including all risks, costs and expenses associated with transferring the Charter from its storage location. The Applicants and Reflect shall cooperate with the Successful Bidder to coordinate delivery of the Charter.
12. Any dispute regarding the terms of the Charter Auction Process or the conduct of the Charter Auction shall be determined by the Court.

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

Proceeding commenced at Toronto

**ORDER  
(Charter Auction Process)**

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

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