

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY ACT*,
R.S.C. 1985, c. B-3, AS AMENDED**

**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
THE BODY SHOP CANADA LIMITED, IN THE CITY OF TORONTO, IN THE
PROVINCE OF ONTARIO**

SUPPLEMENTARY MOTION RECORD

(For Appointment of Representative Counsel for Terminated Canadian Employees)

April 23, 2024

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and Proposed Representative Counsel for
Terminated Canadian Employees

TO: THE SERVICE LIST

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TAB 1

**ONTARIO
SUPERIOR COURT OF JUSTICE
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**IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY ACT*,
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**AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL
OF THE BODY SHOP CANADA LIMITED, IN THE CITY OF TORONTO, IN THE
PROVINCE OF ONTARIO**

**SUPPLEMENTARY AFFIDAVIT OF STEPHANIE HOOD
(sworn April 23, 2024)**

I, STEPHANIE HOOD, of the City of Toronto, in the Province of Ontario, **MAKE
OATH AND SAY:**

1. This Affidavit is sworn supplementary to my Affidavit sworn on April 12, 2024 in this proceeding.
2. In my April 12, 2024 Affidavit, I stated that the Terminated Canadian Employees of The Body Shop Canada Ltd. ("**TBS Canada**" or the "**Company**") have the following claims in respect of the mass termination of our jobs by TBS Canada without prior notice nor pay in lieu of notice:
 - a) Severance pay;
 - b) Terminated health and life insurance benefits;
 - c) Group RRSP contributions owing by TBS Canada;
 - d) Vacation pay owing by TBS Canada; and

- e) Other amounts owing during our notice periods, such as bonus payments for certain employees.

3. There is no mention of the amount of the Terminated Canadian Employees claims in the Proposal Trustee's reports, nor on the creditor lists, nor is there any mention of obtaining a payment under the Wage Earner Protection Program ("**WEPPA**") for the employees.

4. This Affidavit provides additional evidence to support the veracity of our claims. Attached hereto are copies of the following documents in support of the above-noted employees' claims:

- a) The Body Shop Canada Ltd. Group Retirement Savings Plan Member Booklet ("**GRRSP**") with Sun Life Financial, attached as **Exhibit "A"**;
- b) The Body Shop's group life and health benefits plan with Manulife Financial, attached as **Exhibit "B"**; and
- c) The Body Shop NA Retail Bonus Structure, attached as **Exhibit "C"**.

5. I am advised by our counsel Koskie Minsky LLP ("**KM**") and verily believe that 30 of the employees who retained KM (out of the total of 40 individuals) in this proceeding have provided KM with their employment data, i.e., hire date, position, rate of pay, and termination date, which can be used to calculate our claims.

6. Using that data and the methodology described below, an accountant retained by KM with expertise in mass terminations in insolvency proceedings has calculated, on a preliminary basis, that the total claim amount for the 30 Terminated Canadian Employees is approximately \$862,000. Attached hereto as **Exhibit "D"** is a chart setting out these employees' claims, with the names redacted for privacy.

7. The total claim for all the Terminated Canadian Employees is of course significantly higher if all the 220 employees were included. KM and its accountant estimate the total employee claim to be approximately \$2M to \$2.5M.

8. I am advised by KM and believe that each Terminated Canadian Employee has a claim based on wrongful dismissal against TBS Canada. For mass terminations in an insolvency proceeding, and for increased efficiency as well as overall costs savings, the employees' severance and benefit claims are determined using a comparison of the amount required to be paid to the employee under minimum standards employment legislation, and the amount required to be paid under common law pay in lieu of notice and then filing the higher of those amounts as the employees' claim.

9. For the common law calculation in an insolvency case such as this, the notice period is typically determined using an agreed methodology formula that is then applied to the entire terminated employee group using employee individual data (rather than perform individual wrongful dismissal calculations for each employee). KM has been involved in many insolvency cases where this approach was accepted by monitors and trustees, most recently in the Matter of the Proposal of Metroland Media Group Ltd., which was approved by the Court on January 24, 2024.

10. In this case, and with reference to recent wrongful dismissal caselaw, KM used the uniform common law notice period of three weeks' pay per year of each employee's employment service to arrive at the total claim for the 30 employees to be approximately \$753,000.

11. Representative Counsel is willing to discuss the appropriate methodology formula to determine the Terminated Canadian Employees' severance and other claims with TBS Canada and Proposal Trustee.

12. GRRSP contributions owing by TBS during the notice period are based on the requirement by TBS Canada to match 100% of the first 3% of each employee's basic contributions to the GRRSP, and 50% of the remainder of their basic contributions, to a maximum of 4% of our earnings.

13. The value of health benefits and life insurance benefits owing by TBS Canada for applicable employees during the notice period have been estimated at \$300/month. This figure can be revised based on actual claim usage data, which TBS Canada or Manulife Financial would have.

14. Bonus pay owing to the Terminated Canadian Employees under The Body Shop NA Retail Bonus Structure is based on employees' roles and the annual sales of the store where they were employed. This amount still needs to be calculated and would increase the employees' claims.

15. The attached table also shows that many employees' claims exceed \$8507.66, which is the maximum amount that each employee would receive under WEPPA if it were to apply to this proceeding. As explained in my previous Affidavit, we cannot obtain a WEPPA payment at this time.

16. The attached claim for 30 employees further supports the fact that the Terminated Canadian Employees are a significant and vulnerable creditor group in this proceeding with significant claims for voting on a Proposal, if one is brought forward by the Company, or for a liquidation of

TBS Canada. We require a Representative Counsel to help us navigate a very difficult and complicated proceeding, where we are major creditors.

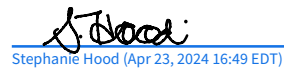
17. I swear this Affidavit in good faith and in support of a motion to appoint me as Representative, and KM as Representative Counsel to the Terminated Canadian Employees in this proceeding and for no improper purpose.

SWORN REMOTELY by Stephanie Hood of the City of Toronto, in the Province of Ontario, before me in the City of Mississauga, in the Province of Ontario, on April 23, 2024, in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



A Commissioner for Taking Affidavits, etc.

LSO# 88251V


Stephanie Hood (Apr 23, 2024 16:49 EDT)

STEPHANIE HOOD

This is **Exhibit "A"**

referred to in the Affidavit of Stephanie Hood
sworn before me this 23rd day of April, 2024.



LSO# 88251V

A COMMISSIONER FOR TAKING AFFIDAVITS, ETC.



my plan

The Body Shop Canada Ltd. Group Retirement Savings Plan Member Booklet

For all full-time employees

**Client ID G3J-01
Prepared December 16, 2014
Effective January 1, 2015**

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Introduction

The Body Shop Canada Ltd. (the “Company”) has established a group plan with Sun Life Assurance Company of Canada (“Sun Life Financial”). This booklet contains a summary of the provisions of the plan.

We recommend that you review this booklet and the investment and savings guide provided to you. They contain important information on the principal advantages of membership in your group plan. Please file this booklet in a safe place for future reference.

If you have any questions please contact Sun Life Financial's Customer Care Centre at 1-866-733-8613.

What type of plan do I have?

Your Company's group plan is a group registered retirement savings plan (Group RRSP). Information specific to the Group RRSP is described in the next section of this booklet.

What are my responsibilities?

As a member of a group plan you are responsible for:

- Making sure you understand how your plan works
- Taking advantage of the information and tools available to help you make investment decisions
- Making investment decisions
- Deciding whether you should obtain investment advice and selecting who you go to for this advice
- Checking how your investments are performing and revising your investment strategy if your personal circumstances change
- Determining how much you will contribute

It is important for you to take an active role in your plan, as your decisions (or lack thereof) will affect the amount of money accumulated for your future. The information in this booklet and in your investment and savings guide can assist you in making your decisions.

Group Retirement Services are provided by Sun Life Assurance Company of Canada, a member of the Sun Life Financial group of companies.

Your Group Registered Retirement Savings Plan

What is a group registered retirement savings plan?

A **registered retirement savings plan** (RRSP) is an arrangement between an individual and an issuer (eg. an insurance company or a trust company) under which contributions are made by individuals and a retirement income is payable at maturity. Contributions are tax deductible and investment earnings remain tax-sheltered while in the plan. Payments out of a RRSP are taxable income to the recipient. A **group RRSP** is a collection of individual RRSPs that are administered together under a group arrangement sponsored by an organization for a group of individuals.

Statement of purpose

Your Company has established a group registered retirement savings plan to assist members in reaching their goals for long-term financial security in retirement.

This section of your booklet describes the rules of your group registered retirement savings plan (Group RRSP). The Group RRSP issued by Sun Life Assurance Company of Canada is registered under the Income Tax Act (Canada).

The Group RRSP is funded under Group Annuity Policy 65447-G issued by Sun Life Assurance Company of Canada.

When can I join?

You are eligible to join immediately.

Membership is voluntary. You may join at any time after you become eligible for membership.

How do I join?

To become a member, complete and sign the Group RRSP enrolment form provided to you.

How much do I contribute?

Regular contributions are made by payroll deduction.

You are required to make a basic contribution equal to 5% of your Earnings.

You also have the option to increase your savings by making contributions over and above the basic or minimum required contribution.

You may change your contributions at any time by contacting the Company.

You may also make a lump sum contribution at any time by sending a cheque to Sun Life Financial or online by visiting **www.mysunlife.ca**.

Will the Company contribute?

Once you have completed 1 year of continuous employment, the Company will match 100% of your first 3% of your basic contributions to the Group RRSP, and 50% of the remainder of your basic contributions, to a maximum of 4% of your Earnings.

To be eligible for Company matching contributions you are required to make employee deferral contributions.

Company contributions are reported to you as income and are considered to be contributions made by you for the purposes of the Income Tax Act (Canada) but will be offset by a tax receipt in your name.

Are spousal RRSPs allowed?

Spousal RRSPs are permitted. The spousal option allows you, as contributor, to make contributions to a Group RRSP for your Spouse. Spousal contributions count toward your maximum contribution limit under the Income Tax Act (Canada) in exactly the same way as contributions made to your own RRSP. You can claim the tax deduction but your Spouse owns the spousal RRSP and all benefits arising from it.

Your Spouse, not you, will be issued a tax form to report the withdrawals from the spousal RRSP. The tax form will also show your social insurance number because you are the contributor. If you contributed to any spousal RRSP in the year of the withdrawal or the two prior calendar years, the withdrawal up to the amount contributed may be attributed back to you as income.

Important

Company contributions will be made to the RRSP in your name, not to a Spousal RRSP.

How do I make contributions to a spousal RRSP?

Your Spouse must complete the RSP enrolment form indicating "Spousal RSP". Your contributions to the spousal RRSP are made by payroll deduction as indicated on the enrolment form. Lump sum contributions to the spousal RRSP are made in the same way as lump sum contributions to your own RRSP.

Is there a maximum to how much may be contributed to the plan?

For any tax year, your contributions to all RRSPs, including the Group RRSP and any spousal RRSPs, are limited to the lesser of:

- (a) 18% of your previous year's earned income, as defined under the Income Tax Act (Canada), and
- (b) the RRSP dollar limit under the Income Tax Act (Canada) for the year the contributions are made,

reduced by the value of any benefits earned in the previous year under all registered pension plans or deferred profit sharing plans. The value of the benefits is referred to as the "pension adjustment" or "PA" and is reported on your T4 slip.

Each year, in your Notice of Assessment, the federal tax authority will advise you of the maximum RRSP contribution you may make for the year.

When calculating how much you can contribute to the Group RRSP, you must remember to consider contributions made to your other RRSPs or to spousal RRSPs. It is your responsibility to ensure that you

do not contribute more than your maximum allowable RRSP contribution.

You are subject to a 1% monthly penalty tax on your unused contributions that exceed your RRSP deduction limit by more than \$2,000. You can withdraw the overcontribution amount using a form available from the federal tax authority website or at your local district tax office.

If, in any year, the contributions you made are less than your maximum allowable RRSP contribution limit for that year, the difference, known as “unused RRSP contribution room”, can be carried forward for use in future years, subject to any limitations set out in the Income Tax Act (Canada).

Are contributions tax deductible?

All contributions made to the Group RRSP are tax deductible by you provided they do not exceed the maximum RRSP contribution limit under the Income Tax Act (Canada).

Can I transfer in money from other plans?

You may transfer in amounts that you’ve accumulated under other registered plans. Any locked-in pension amounts transferred into the Group RRSP will be administered in accordance with the rules of the Applicable Legislation.

Can I make withdrawals?

Withdrawals are permitted at any time, however you may only withdraw from the contributions you make over and above your basic contribution without Company approval or penalty. Company contributions and your basic contributions may be withdrawn while you are employed by the Company upon Company approval.

If, with approval from the Company, you should choose to make a withdrawal from Company contributions, the Company will suspend its contributions for 1 year.

Withholding tax will be deducted from any amounts withdrawn.

Note: Withdrawals under the federal Home Buyers’ Plan and/or Lifelong Learning Plan are permitted without penalty or restriction and withholding tax does not apply.

If you’ve transferred in any locked-in pension amounts you are generally not allowed to receive those amounts in cash, however some exceptions may apply under Applicable Legislation.

What happens if I terminate employment or retire?

When you terminate employment or retire, contributions will stop and you may elect one or more of the following options:

- 1) a transfer to another RRSP, or
- 2) a transfer to a RRIF, or
- 3) a transfer to a registered pension plan, if that plan permits, or
- 4) a payout Annuity, payable for your lifetime or for a fixed term up to and including age 90, from Sun Life Assurance Company of Canada or another Canadian insurance company, or
- 5) a lump sum cash payment, less withholding tax.

Visit "**Leaving the Plan**" at www.mysunlife.ca or call 1-866-733-8613 for assistance or to find out about the Group Choices Plan RRSP or RRIF for terminated members of group plans. The Group Choices Plans allow you to continue to enjoy the benefits of group plan membership.

Important

- If you have transferred in any locked-in pension amounts you are generally not allowed to receive those amounts in cash as they must be used to provide you with a lifetime retirement income. If your locked-in pension amounts are transferred out of the Group RRSP, the receiving plan must continue to administer the amounts in accordance with the locking-in rules of the Applicable Legislation.
- If you do not choose an option within 90 days after you terminate employment, Sun Life Financial will be entitled to either (a) for small balances, pay your account balances in one lump sum cash payment, less withholding tax, or (b) transfer the amount on a tax-sheltered basis to an individual RRSP established for you by Sun Life Financial under a group RRSP for terminated members. In the case of the transfer, the account balances in your Group RRSP will be transferred from the fund(s) in which they were invested into the same or similar fund(s)* under the new plan, provided that such fund(s) is/are also available under your new plan. Any amounts in your Group RRSP that cannot be matched to the same or similar fund(s) will be transferred into a money market fund. Under your new plan you will still be able to make additional contributions, transfer amounts between a variety of funds, make withdrawals or transfer to another registered plan. **However, subject to Applicable Legislation, because this is a new plan, any amounts payable on your death will be paid to your estate, unless you designate a beneficiary by completing a beneficiary designation form. If, under the Group RRSP Policy, the beneficiary designation is irrevocable, that beneficiary will become the beneficiary under your new plan.** If spousal contributions are permitted under the Group RRSP, similar terms would apply to your Spouse's spousal RRSP.

* The fee of a fund may be different than the fee for the same fund in your Group RRSP.

What happens at age 71?

Legislation requires that you choose a retirement income option no later than the last day of the calendar year in which you turn age 71, or such other date as may be required by Applicable Legislation. If you do not choose an option by the end of that year, Sun Life Assurance Company of Canada will begin making Annuity payments to you. Annuity payments will be made to you until your death or until 120 equal monthly payments in all have been made, whichever is later. Once the Annuity payments begin, the benefit will be non-commutable. Should the Annuity payments be less than Sun Life Assurance Company of Canada's minimum at the time of calculation, Sun Life Assurance Company of Canada reserves the right to pay the value of the Annuity to you in cash, subject to any applicable withholding tax.

If you have transferred in any locked-in pension amounts settlement of those amounts must be made in a manner acceptable under Applicable Legislation.

What happens if I die before I terminate or retire?

Your beneficiary, or your estate, if you haven't designated a beneficiary, will receive the full value of your RRSP account balances in cash. No income tax will be deducted at source, however the account value as of the date of death is tax-reported to you and investment earnings will be tax-reported to a non-Spouse beneficiary depending on when the settlement payment is made.

Options for your Spouse

If your Spouse is entitled to the death benefit, your Spouse may elect one or more of the following options:

- 1) A payout Annuity payable for life or for a fixed term up to and including age 90 from Sun Life Assurance Company of Canada or another Canadian insurance company, or
- 2) a tax-sheltered transfer to a RRSP, or
- 3) a tax-sheltered transfer to a RRIF, or
- 4) a lump sum cash payment.

Note: If you have transferred in any locked-in pension amounts, those amounts may be required to be paid to your Spouse and settlement must be made in a manner acceptable under Applicable Legislation.

Can I borrow or assign my Group RRSP account balances?

Except as otherwise permitted by Applicable Legislation, the benefits provided under the Group RRSP may not be assigned, pledged, alienated or given as security for a loan.

What is the tax treatment of fees and charges paid by the Company?

Any fees or charges paid by the Company for the administration and management of your Group RRSP may be treated as a taxable benefit in the year in which they are paid and may be reported on a tax form by the Company.

Will I receive any tax forms from Sun Life Financial?

Each year, you will receive two RRSP tax receipts. One receipt will be for contributions made in the first 60 days of the calendar year. The second will be for contributions made in the last 305 days of the year. The receipt for the first 60 days allows you to claim a tax deduction for the contributions either in the year in which they were made or in the previous calendar year.

If any benefits are paid to you in cash you will receive, for income tax purposes, a tax form reporting the amount withdrawn and tax withheld.

Investment & Account Information

Who makes the investment decisions?

You make the investment decisions for all contributions to the plan.

The investment choices available to you are described in detail in your investment and savings guide. You can change your investment direction for future contributions, or transfer amounts between funds at any time, by accessing your account online at www.mysunlife.ca, by calling Sun Life Financial's Customer Care Centre at 1-866-733-8613 or by completing a financial change form obtained from the Customer Care Centre.

If you do not make an investment choice, or the total percentage does not equal 100%, the total/difference, as the case may be, will be invested in the Sun Life Financial Money Market Segregated Fund. This default fund is subject to change in the future. Neither Sun Life Financial nor the Company makes any representation that the default fund is appropriate for any given member. It is your responsibility to reallocate any amounts invested in the default fund to your desired investment choice by contacting Sun Life Financial.

Which types of investment options are available?

The investments under your plan will consist of the following:

Segregated Funds

The market-based investment funds under your plan are known as segregated funds. Segregated funds are similar to mutual funds. Both types of funds pool assets from a large number of investors, and the assets are invested and controlled by a professional money manager. Contributions allocated to segregated funds are accumulated under a Group Annuity Policy issued by Sun Life Assurance Company of Canada. The assets within the segregated funds are owned by Sun Life Assurance Company of Canada.

The value of holdings in any segregated fund can fluctuate depending on market conditions and the degree of risk of the underlying investments that make up the fund. The contributions allocated to a segregated fund are measured in notional units. The value of each unit held in your account will fluctuate with the value of the investments held by the fund. The value of any capital appreciation (or depreciation), interest or dividends is included in determining the value of the units held in your account.

Target Date Segregated Funds

Each target date fund has a specified maturity date and the asset mix of the fund generally becomes more conservative as the fund approaches the maturity date. You decide which fund to invest in by matching your investment time horizon with the maturity date of a fund. Like all other segregated funds available in your plan neither the value of the assets nor the rate of return is guaranteed.

Important

The Group Annuity Policy and the segregated funds underlying it have not been registered with securities regulators and may not be offered or sold outside of Canada unless they are registered or otherwise exempt from registration under the securities laws of the country in which such funds are offered.

Guaranteed Funds

Guaranteed Funds earn a set rate of interest and give you a guarantee to receive that interest, plus the contributions invested, at the end of a specific term. The contributions are accumulated under a Group Annuity Policy issued by Sun Life Assurance Company of Canada, a member of the Sun Life Financial group of companies.

Each contribution invested in a Guaranteed Fund for a guaranteed period of one year or more will be credited with interest, compounded daily, at the annual interest rate in effect on the date the contribution is deposited. Interest is earned on each contribution from the date the contribution is deposited, and is reinvested at the same interest rate as is applicable to the contribution, unless you provide other reinvestment instructions.

Important

- If, before the expiry of a Guaranteed Fund's guaranteed period, an interfund transfer is made, or a withdrawal is made for any reason other than to pay a death or disability benefit, the value of the funds to be transferred or withdrawn will be subject to a market value adjustment to reflect both the interest rate movement and the shorter period of investment.
- If only a portion of an account in a Guaranteed Fund is to be transferred or withdrawn, the amount will be taken proportionally from all contributions and earned interest in the account.

Warning regarding withdrawals

If you elect to withdraw a specific dollar amount and you do not indicate the account or accounts from which this amount is to be taken, it will be withdrawn proportionately from each fund within each account. The exception is where an account contains money that is restricted from withdrawal by the terms of the plan or Applicable Legislation.

How do I access account information?

Once you are enrolled you will receive a welcome letter from Sun Life Financial that includes your account number. You can access your account information at any time by:

- using Sun Life Financial's 24-hour Automated Telephone System for self-service at 1-866-733-8613 (toll-free)
- calling Sun Life Financial's Customer Care Centre representatives toll-free at 1-866-733-8613 any business day from 8 A.M. to 8 P.M ET. By calling the Customer Care Centre, you can also arrange to speak with an investment specialist for information about your investments.
- visiting www.mysunlife.ca (Sun Life Financial's Plan Member Services website) – 24 hours a day

Note: To enter the website you will need your access identification number and password.

How do I make investment changes?

You can change your investment direction for future contributions and transfer money between funds at any time using the same services as you use to access your account information.

Warning regarding short term trading

Frequent trading or "short term trading" is the practice whereby an investor makes multiple buying and selling transactions on a regular basis in an attempt to time market trends and boost returns to their account. Short term trading affects all investors in the fund and can lead to a negative impact on performance. For this reason, Sun Life Financial takes steps to protect plan members from the effects of short-term trading. You will be charged a 2% fee if you initiate an interfund transfer into a fund followed by an interfund transfer out of the same fund within 30 days. The fee will not be charged for transactions involving guaranteed funds or money market funds, and does not apply to deposits or withdrawals, only interfund transfers.

More information about Sun Life Financial's short term trading policy is available at www.mysunlife.ca.

What fees apply to the plan?

Administration, investment management and account service fees cover account management, various services offered by Sun Life Financial, and may, in certain cases, cover services including investment monitoring and governance activities provided by service providers of the Company. Fund operating expenses, federal and provincial taxes may also apply.

The Company will pay the costs associated with the administration of the group plan. The costs associated with investment management will be reflected in the value of your accounts. You or the Company will be responsible for the fees related to account services, depending upon the type of service requested.

If you have any questions about your plan's fees, contact Sun Life Financial's Customer Care Centre at 1-866-733-8613. Your account statements also contain a section which clearly outlines the fees and charges you pay.

Once you enrol, you can access fee information at www.mysunlife.ca. You can either look for the '**Accounts**' drop-down menu where you'll find '**Account fees**' or view your online statement.

Note: If you are no longer employed by the Company, you may be responsible for all fees and charges applicable to your accounts.

Undertaking to provide an Annuity

For contributions invested in segregated and guaranteed funds offered under a Group Annuity Policy Sun Life Assurance Company of Canada undertakes to provide you with an Annuity payable for your lifetime using the account balances which you are entitled to under the terms of the plan.

The Annuity payments will depend on:

- your account balance,
- your age at the date your Annuity payments are scheduled to begin,
- the type of Annuity you choose, and
- the Annuity purchase rates in effect at that time.

Annuity payments will be calculated using the greater of (a) Sun Life Assurance Company of Canada's current payout Annuity rate applicable at the time of calculation, and (b) a minimum guaranteed rate determined by reference to the mortality table and interest rate specified in the Group Annuity Policy.

Once the Annuity payments begin, the benefit will be non-commutable. Should the Annuity payments be less than Sun Life Assurance Company of Canada's minimum at the time of calculation, Sun Life Assurance Company of Canada reserves the right to pay the value of the Annuity to you in cash, subject to any Applicable Legislation or withholding tax.

General Information

The information in this document is a summary of The Body Shop Canada Ltd. Group Registered Retirement Savings Plan. If there is a conflict between the content of this booklet and any applicable legislation or official plan documents, the applicable legislation/ official plan documents will apply. The Body Shop Canada Ltd. has the right to change and amend this Plan at any time. These changes would be applicable to anyone who has any funds in the Plan, including but not limited to the right to change contributions, change the fees charged, change the investment options, and terminate the Plan.

What statements and communications will I receive?

Semi-annual account statements will be available at www.mysunlife.ca. Copies of some of your previous statements will also be available on-line. In addition, you will receive a paper copy mailed to you no less frequently than once a year. If you have questions regarding the frequency of paper statements, or any details included on the statement, or to request to have these statements mailed to you, please contact Sun Life Financial's Customer Care Centre at 1-866-733-8613.

Also available on the website to help you effectively manage your personal finances are semi-annual newsletters discussing topical financial issues, investment decision-making tools and details on your investment funds.

You may request additional plan information, such as investment fund holdings or transaction details, by contacting Sun Life Financial's Customer Care Centre at 1-866-733-8613.

Any changes to the investment options available under your plan, such as a fund name change or the removal of a fund, will be communicated to you on your statement or by separate communication.

In accordance with Applicable Legislation, if you live in Alberta or British Columbia, upon your request Sun Life Financial will provide directly to you a copy of your enrolment form (or other information that was required by Sun Life Financial in order to enrol you in the plan) and the Group Annuity Policy issued by Sun Life Assurance Company of Canada. If you live elsewhere in Canada, contact the Company to determine if you are entitled to examine certain documents pertaining to your plan.

Can I designate a beneficiary?

Your beneficiary is the person you designate in writing to receive the benefits from your plan's Group Annuity Policy when you die. If you haven't designated a beneficiary, or you would like to change your beneficiary, you can designate a new beneficiary by completing a "Change of records" form which you can obtain from Sun Life Financial.

Important

- Although you can designate anyone as your beneficiary, Applicable Legislation may require that any locked-in pension amounts be paid to your Spouse.
- If you are a resident of Quebec and you named your married or civil union Spouse as beneficiary, the designation will be irrevocable unless you indicate that the designation is revocable. If you have an irrevocable beneficiary, you cannot designate a new beneficiary or perform certain transactions without the consent of your irrevocable beneficiary.
- A minor cannot personally receive a death benefit under the plan until he/she reaches the age of majority. If you reside outside Quebec and are designating a minor as your beneficiary you may wish to designate someone to receive the death benefits during the time your beneficiary is a minor. A

special form is available from Sun Life Financial to designate a trustee for your minor beneficiary's assets. If you reside outside Quebec and have not designated a trustee, current legislation may require Sun Life to pay the death benefit to the court or to a guardian or public trustee. If you reside in Quebec, the death benefit will be paid to the parent(s)/legal guardian of the minor on his/her behalf. Alternatively, you may wish to designate the estate as beneficiary and provide a trustee with directions in your will. You are encouraged to consult a legal advisor.

The Company and Sun Life Financial encourage you to review your will and beneficiary designations from time to time to ensure that your intentions are carried out in the event of your death.

How do I update my personal information?

To update your address and other personal information, visit **www.mysunlife.ca** or contact Sun Life Financial's Customer Care Centre at 1-866-733-8613.

Who has access to my personal information?

As the party responsible for the operation and administration of the plan, the Company requires some personal information about you in order to monitor the effectiveness of plan service providers and provide general member services. **By enrolling in the plan, you will have authorized the Company, its agents, and service providers such as Sun Life Financial, to access your personal information necessary for the purpose of plan administration.** If you need further information regarding these issues, please contact the Company.

At Sun Life Financial, protecting your privacy is a priority. Sun Life Financial maintains a confidential file in their offices containing personal information about you and your contract(s) with Sun Life Financial. Sun Life Financial's files are kept for the purpose of providing you with investment and insurance products or services that will help you meet your lifetime financial objectives. Access to your personal information is restricted to those employees, representatives and third party service providers who are responsible for the administration, processing and servicing of your contract(s) with Sun Life Financial, our reinsurers or any other person whom you authorize. In some instances these persons may be located outside of Canada and your personal information may be subject to the laws of those foreign jurisdictions. You are entitled to consult the information contained in Sun Life Financial's file and, if applicable, to have it corrected by sending a written request to Sun Life Financial.

You have a choice

Sun Life Financial will occasionally inform you of other financial products and services that they believe meet your changing needs. If you do not wish to receive these offers, let Sun Life Financial know by calling 1-877-SUN-LIFE (1-877-786-5433).

To find out about Sun Life Financial's privacy policy, visit the website at www.sunlife.ca, or to obtain information about Sun Life Financial's privacy practices, send a written request by e-mail to **privacyofficer@sunlife.com**, or by mail to Privacy Officer, Sun Life Financial, 225 King St. West, Toronto, ON, M5V 3C5.

Future of the plan

The Company has established this plan for your benefit but reserves the right to amend or terminate it at any time. The benefits you have earned will not be reduced. If Sun Life Financial is notified that your plan is terminating, you will be sent a settlement option package. You then select an option for the benefits you are entitled to under the plan and return the completed settlement option form to Sun Life Financial.

Please be aware that membership in the plan does not confer any legal right upon you for continuation of employment.

Limitation period for actions

Every action or proceeding against an insurer for the recovery of insurance money payable under the contract is absolutely barred unless commenced within the time set out in the Insurance Act or the provincial or territorial legislation applicable to the action or proceeding.

Glossary of Terms

Annuity	An insurance policy that provides income payments at periodic (typically monthly) intervals, usually for a specified period or for the lifetime of the annuitant. Income payments may begin immediately upon retirement or may be postponed to a future date.
Applicable Legislation	The Income Tax Act (Canada), any applicable provincial income tax legislation and any applicable provincial insurance or other legislation.
Earnings	Means, for the purposes of determining contributions, your base employment compensation, not including any overtime pay.
Group Annuity Policy	A contract of life insurance issued by Sun Life Assurance Company of Canada to a policyholder to provide annuities at retirement to a group of people in a group pension or savings plan.
RRIF	A registered retirement income fund (RRIF) is an arrangement between a carrier (eg. an insurance company or a trust company) and an individual under which payments are made to the individual of a minimum amount each year. The property under a RRIF is derived only as a result of a transfer of funds from another RRIF, a RRSP, a registered pension plan or a deferred profit sharing plan, and annual amounts must begin to be paid to the individual in the year after the RRIF is established. Property and earnings in a RRIF are tax-sheltered and amounts paid out of a RRIF are considered taxable income to the recipient.
RRSP	A registered retirement savings plan (RRSP) is an arrangement between an individual and an issuer (eg. an insurance company or a trust company) under which contributions are made by individuals and a retirement income commences at maturity. Contributions are tax deductible under the Income Tax Act (Canada). Investment earnings in the plan remain tax-sheltered and payments out of a RRSP are considered taxable income to the recipient.
Spouse	For the purposes of qualifying for tax-sheltered transfers or other special tax treatment under the Income Tax Act (Canada), Spouse means (a) a person who is married to you or (b) a person of the opposite or same sex who is and has been living with you in a conjugal relationship for a continuous period of at least 12 months, or is living with you in a conjugal relationship and is a natural or adoptive parent of your child.

This is **Exhibit "B"**

referred to in the Affidavit of Stephanie Hood
sworn before me this 23rd day of April, 2024.



LSO# 88251V

A COMMISSIONER FOR TAKING AFFIDAVITS, ETC.

Shop Employees - Full-Time

Your benefits at a glance

Basic Life

Coverage	1 times annual earnings
Non-evidence Limit	\$100,000
Minimum Benefit	\$5,000
Maximum Benefit	\$100,000
Termination Age	Retirement

Optional Employee Life

Note: You must complete an Evidence of Insurability form to qualify for this coverage.

Coverage	Units of \$10,000
Maximum	25 units or \$250,000
Termination Age	Earlier of attainment of age 65 or retirement

Accidental Death & Dismemberment

Coverage	1 times annual earnings (Subject to a table of scheduled losses)
Minimum Benefit	\$5,000
Maximum Benefit	\$100,000
Termination Age	Earlier of attainment of age 70 or retirement

Short-Term Disability

Benefit	70% of weekly earnings
Maximum Benefit	\$1,570
Elimination Period	7 days accident / 7 days sickness
Maximum Benefit Period	17 weeks
Tax Status of any Disability Payments	Taxable
Termination Age	Retirement

Long-Term Disability

Benefit	70% of monthly earnings
Non-evidence Limit	\$6,800
Maximum Benefit	\$6,800
Elimination Period	120 days
Definition of Disability	Unable to perform duties of own occupation for 2 years and any occupation thereafter

Shop Employees - Full-Time

Maximum Benefit Period	To age 65
Tax Status of any Disability Payments	Taxable
Termination Age	Earlier of attainment of age 65 or retirement

Spousal Optional Life

Note: Your spouse must complete an Evidence of Insurability form to qualify for this coverage.

Coverage	Units of \$10,000
Maximum	25 units or \$250,000
Termination Age	Earlier of attainment of member or spouse's age 65, or member's retirement

Extended Health Care

Benefit Details

Overall Maximum	Unlimited
Overall Deductible	None
Reimbursement	As stated below for each expense
Termination Age	At retirement
Survivor Extended Benefits	Up to 24 months
Dependant Eligibility	Eligible child dependants may be covered until the age of 21 (or 26 if a full-time student)

Covered Expenses

	Coverage includes, but is not limited to the following summary of eligible expenses
Prescription Drugs	Drug Dispensing Fee Maximum - \$8.00 per prescription 80% reimbursement - mandatory generic substitution Unlimited maximum No coverage for: fertility drugs, smoking cessation drugs or sexual dysfunction drugs
Vision	100% reimbursement Eye Exams: \$60 per 12 months for dependents under the age of 18 and \$60 per 24 months for employee and dependents age 18 and over Prescription eye glasses, contact lenses and laser eye surgery: \$200 per 24 months
Out-of-province/ Canada Medical Emergency	100% reimbursement \$5,000,000 per lifetime
Emergency Travel Assistance	Included
Private Duty Nursing	100% reimbursement \$10,000 per 12 months
Hearing Aids	100% reimbursement \$400 per 5 calendar years
Orthopaedic Shoes and Orthotics	100% reimbursement Stock-item and custom-made orthopaedic shoes: \$300 per calendar year combined Custom-made orthotics: \$300 per calendar year

Shop Employees - Full-Time

Extended Health Care

Benefit Details

Paramedical Practitioners: <ul style="list-style-type: none"> • Chiropractor • Naturopath • Massage Therapist • Speech Therapist • Osteopath • Physiotherapist • Psychologist/Social Worker • Podiatrist/Chiropodist • Acupuncturist 	80% reimbursement \$300 per calendar year per practitioner Note: Psychologist and Social Worker have a \$300 combined maximum; and Podiatrist and Chiropodist have a \$300 combined maximum
Accidental Dental	Treatment must be provided within 12 months of the accident. Injuries sustained while biting or chewing are not covered.

Health Service Navigator®

Coverage	Health Service Navigator® offers comprehensive health information, tools and resources to navigate Canada's healthcare system, as well as a second opinion medical service that provides assistance for a number of serious conditions. Please refer to the side navigation bar on the plan member site for information.
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Shop Employees - Full-Time

Dental

Benefit Details

Deductible	\$50 member only \$100 member and 1 dependent \$100 member and all eligible dependents
Dental Fee Guide	Current fee guide for General Practitioners and Denturists in province where treatment is received
Termination Age	Retirement
Survivor Extended Benefits	Up to 24 months
Dependant Eligibility	Eligible child dependants may be covered until the age of 21 (or 26 if a full-time student)
Recall Examination Frequency	Once every 6 months
Covered Expenses	
Basic Services	Diagnostic and Preventative Services: 100% reimbursement All other basic services: 80% reimbursement
Endodontics and Periodontics	50% reimbursement
Annual Maximum	\$1,000 per calendar year combined for Basic, Endodontics and Periodontics combined

Fitness Account

TSA Plan Number	106674
Annual Deposit	As determined by The Body Shop each year

This is **Exhibit "C"**

referred to in the Affidavit of Stephanie Hood
sworn before me this 23rd day of April, 2024



LSO# 88251V

A COMMISSIONER FOR TAKING AFFIDAVITS, ETC.

Summary Plan Description

The Body Shop NA Retail Bonus Structure
EFFECTIVE 2023

BONUS PLANS FOR RETAIL

The following roles will be eligible for Bonus payments under this plan: **Store Managers, FT Assistant Store Managers, PT Assistant Store Managers, FT Team Leaders, PT Team Leaders and PT Customer Consultants.**

	New Program (effective March 5, 2023)
Funding	Self-Funding
Payout Frequency	Monthly
Quantitative Achievement Factors	Identified KPI Targets (Sales)
Payout Amounts	Vary Payments by Job Title
Eligibility	Must be employed by the 15 th of the month
Seasonal Variances	All months are equal

How it will work:

- Stores will be provided sales targets to achieve each month
- Stores will qualify for a Bonus Payment upon achieving, or exceeding their monthly sales target.
- The amount paid will go up in increments of 5% over target and capped out at 15% over target per month.
- There are fixed Bonus Payment amounts for Shop Managers and Assistant Shop Managers based on the percentage over target per month.
- The Bonus Payments for Team Leaders (both full and part time) and customer consultants will be calculated based on a dollar amount per hours worked within the month that will increase based on the percentage over target per month.

Sales Target Methodology:

Targets are set monthly by Sales and Operations based on a review of the financial forecast, near-term trend vs. LY, plus the estimated growth opportunities for individual stores. KPIs are analyzed based on a 4-week trend to align with +3% over planned sales.

Payouts:

Stores will be broken up into volumes based on where they landed from the previous year.

Your current tier is determined on where your sales results finished from the previous year.

i.e. If your annual sales for 2022 was \$950K, your store would be in tier 2, if your store was over \$1M, your store would be in tier 1.

Below are the payouts for volume tier per role:



TIER 1		\$1M +			
Role	Target	5%	10%	15%+	
Shop Manager	\$500	\$600	\$800	\$1,000	
Asst. Shop Manager	\$300	\$400	\$500	\$800	
Team Leader	\$1.50/hr	\$1.75/hr	\$2/hr	\$2.75/hr	
Customer Consultant	\$1/hr	\$1.50/hr	\$1.75/hr	\$2/hr	

TIER 2		\$750-\$999			
Role	Target	5%	10%	15%+	
Shop Manager	\$350	\$400	\$500	\$600	
Asst. Shop Manager	\$200	\$250	\$300	\$450	
Team Leader	\$1.25/hr	\$1.50/hr	\$1.75/hr	\$2.25/hr	
Customer Consultant	\$1/hr	\$1.15/hr	\$1.25/hr	\$1.50/hr	

TIER 3		\$500-\$749			
Role	Target	5%	10%	15%+	
Shop Manager	\$250	\$300	\$400	\$500	
Asst. Shop Manager	\$175	\$200	\$250	\$350	
Team Leader	\$1.10	\$1.20/hr	\$1.50/hr	\$2/hr	
Customer Consultant	\$1/hr	\$1.15/hr	\$1.25/hr	\$1.50/hr	

TIER 4		< \$499			
Role	Target	5%	10%	15%+	
Shop Manager	\$225	\$250	\$300	\$400	
Asst. Shop Manager	\$150	\$175	\$200	\$250	
Team Leader	\$1.10	\$1.20/hr	\$1.50/hr	\$1.75/hr	
Customer Consultant	\$1/hr	\$1.10/hr	\$1.20/hr	\$1.35/hr	

Bonus Plan Rules:

1. Bonus Payments will be made in the first pay period for the second month following the reference month.
i.e. January Bonus Payments will be paid out on the first pay period in March.
2. Bonus Payments are processed through payroll and are subject to statutory deductions.
3. Employees who are not actively employed for the totality of the bonus period will receive a pro rata share of the bonus as follows:
 - employed for less than half of the bonus period: half of the period bonus
 - employed for more than half of the bonus period: full period bonus amount.
 New stores are eligible to participate in this Bonus Plan after the first full fiscal month of sales.
4. Sales targets will be based on financial performance.
5. An employee that transfers, is promoted, or assigned an acting role will be eligible based on position/location they are in on the 15th of the month.
6. You are eligible to participate in The Body Shop's Bonus Plan, effective the first day of the following month, subject to terms and conditions that may be amended from time to time by The Body Shop.
7. Employees affected by store closures will be eligible for final Bonus Payments, should the affected store achieve the target (or above) and the employee fulfills scheduling requirements leading to the store closing date.
8. In the event of a store closing due to an uncontrollable situation, sales targets may be adjusted if a store is closed for three (3) or more consecutive days.
9. Participation in the Bonus Plan may be revoked or suspended as a result of a final disciplinary action.
10. Bonus may be reduced or removed by Head of Retail if payroll has been excessively overspent in any given month.
11. The information in this Plan is confidential information of The Body Shop and any discussion of this plan from anyone outside of the organization could lead to termination of employment.
12. The Body Shop reserves the right to amend, modify, revise or cancel the Bonus Plan at any time.
13. The weekly results will be posted within the NUMBERS section on Retail Park.
This will include how each store is tracking to the incremental bonus numbers.

Bonus Month Defined:

<u>January 2023</u>			<u>April 2023</u>			<u>July 2023</u>			<u>October 2023</u>		
1	01/01/2023	01/07/2023	14	04/02/2023	04/08/2023	27	07/02/2023	07/08/2023	40	10/01/2023	10/07/2023
2	01/08/2023	01/14/2023	15	04/09/2023	04/15/2023	28	07/09/2023	07/15/2023	41	10/08/2023	10/14/2023
3	01/15/2023	01/21/2023	16	04/16/2023	04/22/2023	29	07/16/2023	07/22/2023	42	10/15/2023	10/21/2023
4	01/22/2023	01/28/2023	17	04/23/2023	04/29/2023	30	07/23/2023	07/29/2023	43	10/22/2023	10/28/2023
<u>February 2023</u>			<u>May 2023</u>			<u>August 2023</u>			<u>November 2023</u>		
5	01/29/2023	02/04/2023	18	04/30/2023	05/06/2023	31	07/30/2023	08/05/2023	44	10/29/2023	11/04/2023
6	02/05/2023	02/11/2023	19	05/07/2023	05/13/2023	32	08/06/2023	08/12/2023	45	11/05/2023	11/11/2023
7	02/12/2023	02/18/2023	20	05/14/2023	05/20/2023	33	08/13/2023	08/19/2023	46	11/12/2023	11/18/2023
8	02/19/2023	02/25/2023	21	05/21/2023	05/27/2023	34	08/20/2023	08/26/2023	47	11/19/2023	11/25/2023
9	02/26/2023	03/04/2023	22	05/28/2023	06/03/2023	35	08/27/2023	09/02/2023	48	11/26/2023	12/02/2023
<u>March 2023</u>			<u>June 2023</u>			<u>September 2023</u>			<u>December 2023</u>		
10	03/05/2023	03/11/2023	23	06/04/2023	06/10/2023	36	09/03/2023	09/09/2023	49	12/03/2023	12/09/2023
11	03/12/2023	03/18/2023	24	06/11/2023	06/17/2023	37	09/10/2023	09/16/2023	50	12/10/2023	12/16/2023
12	03/19/2023	03/25/2023	25	06/18/2023	06/24/2023	38	09/17/2023	09/23/2023	51	12/17/2023	12/23/2023
13	03/26/2023	04/01/2023	26	06/25/2023	07/01/2023	39	09/24/2023	09/30/2023	52	12/24/2023	12/30/2023

Bonus & Incentive Plan Changes

1. Why are we changing the bonus program again?

The 2021/2022 bonus program was a short-term solution as it was difficult to understand trends within the business and was created out of necessity to provide stores with a bonus program to help drive all KPIs during a tough time. Based on where we are in the retail landscape, now is the time to return to a more traditional model that rewards employees based on sales results. We also take our employees opinions very seriously and the Glint Feedback has shown now is the time for change once again.

2. What does the new bonus scheme payouts look like?

The payouts will be paid based on your performance to your sales targets. You will see your sales targets within the Storeforce application (statistics). (see previous slides for payouts).

3. If I transfer stores and/or positions, what store/position do I qualify for, and can I receive payments for both locations?

An employee that transfers, is promoted, or assigned an acting role will be eligible based on the position/location they are in as of the 15th of the month.

If you started in your new location and/or position after the 15th, you would qualify for the previous location you were in and an active member of that team. Bonus will not be prorated.

4. Is there a year-end bonus that the store can qualify for?

At this time, we are only providing the monthly bonus and incentives, there will not be a year-end bonus.

5. Will I still bonus if I am in an “acting” role for multiple locations?

Employees on an Acting assignment that are covering two stores are eligible to receive bonus based on the performance of both locations if they were covering both locations for the full fiscal month.

6. Is there an opportunity to move up a volume tier if my store is performing at a higher rate?

From January to November, you may only bonus within the volume tier that you were assigned based on the previous year. However, for the month of December, if you have increased your stores annualized sales revenue to surpass the next volume tier, we will pay out the December bonus based on where you landed for the current year and payout each team member at the higher rate.

7. What happens if the store closes mid-month?

If your store is closing and the store is achieving their sales target, we will pay out the full month as long as the store has been open for the majority of the month.

8. Is there an opportunity to give all or part of my monthly bonus to Charity?

Yes, there is, and you can support your fellow employees in need by supporting **The Anita Fund**.

The Anita Fund program provides financial assistance to employees of The Body Shop who experience devastating individual losses and/or who experience significant personal financial hardship due to circumstances beyond their control. The program is funded by the generous donations of our own employees via payroll contributions and through additional fundraising efforts in the Corporate Office, Retail Shops and Distribution Centre.

If you are eligible to receive the monthly bonus and want to donate all or part of your bonus to The Anita Fund, you will have until the end of the week following the announcement of the winners. The deadline will be shared within the post and if you would like to donate, please send an email to Shop Operations:

AME-shopops@thebodyshop.com with the amount you would like to donate.

This is **Exhibit "D"**

referred to in the Affidavit of Stephanie Hood
sworn before me this 23rd day of April, 2024.

A handwritten signature in black ink, appearing to read "Min Joon", is written above a horizontal line.

LSO# 88251V

A COMMISSIONER FOR TAKING AFFIDAVITS, ETC.

The Body Shop Canada Limited

Employee Entitlements Claim

Optimal of Employment Standards or Common-Law

Prov	Employee	3.0 Weeks per Year of Service						Eligible for WEPP \$ 8,507.66
		Basis	Termination Pay	Vac Pay on Termination	Severance	RSP	Health Benefits	Total
AB	Employee 1	Common-Law	0.00	726.92	55,528.85	2,221.15	1,869.23	60,346.15
Total Alberta			0.00	726.92	55,528.85	2,221.15	1,869.23	60,346.15
NB	Employee 2	Common-Law	0.00	374.40	33,800.00	1,352.00	2,215.38	37,741.78
Total New Brunswick			0.00	374.40	33,800.00	1,352.00	2,215.38	37,741.78
NS	Employee 3	Common-Law	0.00	268.50	15,312.84	612.51	1,246.15	17,440.00
Total Nova Scotia			0.00	268.50	15,312.84	612.51	1,246.15	17,440.00
ON	Employee 4	Common-Law	0.00	1,615.89	68,801.53	2,752.06	1,869.23	75,038.71
ON	Employee 5	ESA	25,846.15	1,033.85	0.00	0.00	553.85	27,433.85
ON	Employee 6	Common-Law	0.00	1,058.46	43,000.00	1,720.00	1,800.00	47,578.46
ON	Employee 7	Common-Law	0.00	253.70	27,550.74	0.00	2,353.85	30,158.29
ON	Employee 8	Common-Law	0.00	674.46	24,238.46	969.54	761.54	26,644.00
ON	Employee 9	ESA	3,452.00	138.08	0.00	0.00	0.00	3,590.08
ON	Employee 10	Common-Law	0.00	1,299.60	93,408.75	3,736.35	2,353.85	100,798.55
ON	Employee 11	Common-Law	0.00	439.47	62,258.86	0.00	0.00	62,698.33
ON	Employee 12	Common-Law	0.00	925.98	24,596.35	0.00	1,176.92	26,699.25
ON	Employee 13	ESA	2,714.20	108.57	0.00	0.00	0.00	2,822.77
ON	Employee 14	Common-Law	0.00	464.58	58,798.99	2,351.96	4,153.85	65,769.38
ON	Employee 15	Common-Law	0.00	1,132.38	34,059.91	0.00	1,315.38	36,507.67
ON	Employee 16	Common-Law	0.00	714.54	27,167.23	0.00	1,246.15	29,127.92
ON	Employee 17	Common-Law	0.00	1,661.54	25,312.50	1,012.50	623.08	28,609.62
ON	Employee 18 (pending)	Common-Law	0.00	0.00	0.00	0.00	0.00	0.00
ON	Employee 19	Common-Law	0.00	1,111.38	32,125.96	1,285.04	1,246.15	35,768.53
ON	Employee 20 (pending)	Common-Law	0.00	0.00	0.00	0.00	0.00	0.00
ON	Employee 21	Common-Law	0.00	265.85	17,723.08	0.00	2,215.38	20,204.31
ON	Employee 22	Common-Law	0.00	836.92	14,384.62	575.38	761.54	16,558.46
Total Ontario			32,012.35	13,735.25	553,426.98	14,402.83	22,430.77	636,008.18
SK	Employee 23 (pending)	Common-Law	0.00	0.00	0.00	0.00	0.00	0.00
SK	Employee 24	ESA	1,624.00	97.44	0.00	0.00	0.00	1,721.44
SK	Employee 25	ESA	1,200.00	72.00	0.00	0.00	0.00	1,272.00
SK	Employee 26	Common-Law	0.00	82.62	3,729.38	0.00	0.00	3,812.00
SK	Employee 27	Common-Law	0.00	267.25	15,403.76	0.00	1,384.62	17,055.63
SK	Employee 28	Common-Law	0.00	343.91	24,360.35	0.00	1,730.77	26,435.03
SK	Employee 29	Common-Law	0.00	441.60	26,220.00	1,048.80	1,938.46	29,648.86
SK	Employee 30	ESA	1,914.00	114.84	0.00	0.00	0.00	2,028.84
SK	Employee 31 (pending)	Common-Law	0.00	0.00	0.00	0.00	0.00	0.00
SK	Employee 32	Common-Law	0.00	115.20	4,920.00	0.00	692.31	5,727.51
SK	Employee 33	Common-Law	0.00	158.40	2,640.00	0.00	0.00	2,798.40
SK	Employee 34	Common-Law	0.00	242.64	18,029.50	0.00	1,800.00	20,072.14
Total Saskatchewan			4,738.00	1,935.90	95,302.99	1,048.80	7,546.16	110,571.85
GRAND TOTAL			36,750.35	17,040.97	753,371.66	19,637.29	35,307.69	862,107.96

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
IN BANKRUPTCY AND INSOLVENCY

Proceeding commenced at Toronto

SUPPLEMENTARY AFFIDAVIT OF
STEPHANIE HOOD

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**IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF THE
BODY SHOP CANADA LIMITED, IN THE CITY OF TORONTO, IN THE PROVINCE
OF ONTARIO**

Court File No.: BK-24-03050418-0031

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
IN BANKRUPTCY AND INSOLVENCY

Proceeding commenced at Toronto

SUPPLEMENTARY MOTION RECORD

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