

CANADA

PROVINCE OF QUEBEC  
MONTREAL SEAT

CAM: 500-09-025385-154  
CAM: 500-09-025387-150  
(SCM: 500-06-000076-980)  
(SCM: 500-06-000070-983)

**DECLARATION OF VOLUNTARY  
CONSERVATORY INTERVENTION**

**(Article 186 C.C.P.)**

COURT OF APPEAL

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**IMPERIAL TOBACCO CANADA LTD.**

-and-

**ROTHMANS, BENSON & HEDGES INC.**

APPELLANTS / Defendants

v.

**CONSEIL QUÉBÉCOIS SUR LE TABAC  
ET LA SANTÉ**

-and-

**JEAN-YVES BLAIS**

-and-

**CÉCILIA LÉTOURNEAU**

RESPONDENTS / Plaintiffs

-and-

**FTI CONSULTING CANADA INC.**, in its capacity as Monitor and CCAA Plan Administrator of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited, having its establishment at 79 Wellington Street West, Suite 2010, Toronto, Ontario, M5K 1G8

-and-

**ERNST & YOUNG INC.**, in its capacity as Monitor and CCAA Plan Administrator of Rothmans, Benson & Hedges Inc., having its establishment at Ernst & Young Tower, 100 Adelaide Street West, Toronto, Ontario, M5H 0B3

INTERVENERS / Monitors

-and-

**JTI-MACDONALD CORP.**

MISE EN CAUSE / Defendant

-and-

**DELOITTE RESTRUCTURING INC.**, in its capacity as Monitor and CCAA Plan Administrator of JTI-Macdonald Corp.

MISE EN CAUSE

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**DECLARATION OF VOLUNTARY CONSERVATORY INTERVENTION**  
**(Article 186 C.C.P.)**

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**TO ONE OF THE HONOURABLE JUDGES OF THE COURT OF APPEAL OF QUEBEC, SITTING IN AND FOR THE DISTRICT OF MONTREAL, THE MONITORS (INTERVENERS) FTI CONSULTING CANADA INC. AND ERNST & YOUNG INC. RESPECTFULLY SUBMIT THE FOLLOWING:**

1. By way of the present *Declaration of Voluntary Conservatory Intervention*,<sup>1</sup> FTI Consulting Inc. (“**FTI**”), in its capacity as Monitor (in such capacity, the “**Imperial Monitor**”) of the Appellant Imperial Tobacco Canada Ltd. (“**ITCAN**”) and Imperial Tobacco Company Limited (“**ITCO**”, and collectively “**Imperial**”), and Ernst & Young Inc. (“**EY**”), in its capacity as Monitor (in such capacity, the “**RBH Monitor**”) of the Appellant Rothmans, Benson & Hedges Inc. (“**RBH**”), seek to voluntarily intervene in the present Court file in order to bring the *Joint Application to Release and Withdraw the Cash Security Deposits* (the “**Joint Application**”) in support of the CCAA Plans (defined below) of the Appellants.
2. The Joint Application is brought jointly by: (i) the Respondents *Conseil québécois sur le tabac et la santé*, Jean-Yves Blais and Cécilia Létourneau (the “**QCAP**”); and (ii) the Imperial Monitor and the RBH Monitor.
3. The Joint Application seeks an order from this Honourable Court directing the Registry of the Court of Appeal of Quebec to release for deposit into the Global Settlement Trust Accounts:
  - (a) the amount of \$757,995,000 deposited by ITCAN in Court file 500-09-025385-154; and

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<sup>1</sup> All capitalized terms used but not defined herein have the meanings given to them in the CCAA Plans (Exhibit M-5 in support of the Joint Application).

- (b) the amount of \$225,996,000 deposited by RBH in Court file 500-09-025387-150

(collectively, the “**Cash Security Deposits**”)

which are presently being held as suretyship for the benefit of the Respondents QCAP pursuant to a judgment of this Honourable Court.

4. By judgment dated October 27, 2015, Schrager J.A. ordered that the appeals by the Appellants ITCAN and RBH were subject to the provision of security (suretyship) to guarantee, in part, payment of the judgment debt. In this regard, ITCAN and RBH were ordered to furnish as suretyship the Cash Security Deposits.
5. Shortly after the release of the Appeal Judgment (as defined in the Joint Application) in the present file, in March 2019, the Appellants Imperial and RBH (along with the *mise en cause* JTI-MacDonald Corp. (“**JTIM**”)) sought and were granted protection under the *Companies’ Creditors Arrangement Act* (the “**CCAA**”) before the Ontario Superior Court of Justice (Commercial List) (the “**CCAA Court**”) and have benefitted from a stay of proceedings ever since. The CCAA proceedings of Imperial, RBH and JTIM (collectively, the “**Tobacco Companies**”), in CCAA Court files CV-19-616077-00CL, CV-19-616779-00CL and CV-19-615862-00CL are collectively referred to as the “**CCAA Proceedings**”.
6. FTI was appointed as the Monitor of the business and financial affairs of Imperial under an Initial Order dated March 12, 2019 (as amended and restated from time to time) rendered by the CCAA Court.
7. EY was appointed as the Monitor of the business and financial affairs of RBH under an Initial Order dated March 22, 2019 (as amended and restated from time to time) rendered by the CCAA Court.
8. On March 6, 2025, the CCAA Court issued a Sanction Order in each CCAA Proceeding, among other things:

- (a) sanctioning substantially identical individual plans of compromise and arrangement in respect of each Tobacco Company, which were most recently amended and restated on February 27, 2025 (the “**CCAA Plans**”);
  - (b) authorizing and directing the Monitor to “take all steps and actions, and to do all things, necessary or appropriate to implement the CCAA Plan” (para. 15(a));
  - (c) authorizing and empowering the Monitor “to apply to any court ... for the assistance in carrying out the terms” of the Sanction Order (para. 64); and
  - (d) extending the Stay Period in each CCAA Proceeding until the Effective Time.
9. As explained in the Joint Application, the CCAA Plans, which are filed as Exhibit M-5 in support of the Joint Application, require that the Cash Security Deposits be released from the Court of Appeal of Quebec and deposited into the Global Settlement Trust Accounts prior to the Plan Implementation Date as part of the Tobacco Companies’ Upfront Contributions towards the Global Settlement Amount.
10. The CCAA Plans also provide for an ongoing role for the Monitors in the administration of the CCAA Plans as “CCAA Plan Administrators”, whose responsibilities include overseeing the management of all trust accounts to be established pursuant to the CCAA Plans, including the Global Settlement Trust Accounts. In that regard, concurrently with the issuance of the Sanction Orders, the CCAA Court issued the CCAA Plan Administrator Appointment Orders, which formally appointed each Monitor as CCAA Plan Administrator in respect of the CCAA Plan of their respective Tobacco Company. The CCAA Plan Administrator Appointment Orders are filed as Exhibit M-7 in support of the Joint Application.
11. On June 18, 2025, the CCAA Court partially lifted the stay of proceedings in respect of Imperial and RBH, solely to the extent required to allow the Imperial Monitor and the RBH Monitor, with the support of ITCAN and RBH and the QCAP,

to commence the Joint Application in order to seek the release of the Cash Security Deposits and their deposit into the Global Settlement Trust Accounts in accordance with the provisions of the CCAA Plans, as appears from the Orders filed as Exhibit M-8.

12. Accordingly, the Imperial Monitor and the RBH Monitor intervene solely for the purposes of the Joint Application to seek the release and withdrawal of the Cash Security Deposits from the Registry of the Court of Appeal of Quebec for deposit into the Global Settlement Trust Accounts to satisfy one of the conditions to implementation of the CCAA Plans.
13. the Imperial Monitor and the RBH Monitor have sufficient interest in the subject matter of the Joint Application. Specifically, their intervention is required in accordance with the CCAA Plans in order to obtain the release and deposit of the Cash Security Deposits into the Global Settlement Trust Accounts.
14. The Respondents QCAP as well as the Appellants ITCAN and RBH support the intervention of the Imperial Monitor and the RBH Monitor.

**FOR THESE REASONS, MAY IT PLEASE THE COURT TO:**

**[A] GRANT** the present *Declaration of Voluntary Conservatory Intervention*;

**[B] AUTHORIZE** FTI Consulting Canada Inc., in its capacity as Monitor and CCAA Plan Administrator of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited, and Ernst & Young Inc., in its capacity as Monitor and CCAA Plan Administrator of Rothmans, Benson & Hedges Inc., to intervene as parties in the *Joint Application to Release and Withdraw the Cash Security Deposits* filed concurrently with the present *Declaration of Voluntary Conservatory Intervention*;

**[C] THE WHOLE**, without costs, except in the case of contestation.

Montreal, July 11<sup>th</sup>, 2025

*Davies Ward Phillips & Vineberg LLP*

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Lawyers for FTI Consulting Canada Inc., in its capacity as Monitor and CCAA Plan Administrator of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

Montreal, July 11<sup>th</sup>, 2025

*Langlois Lawyers LLP*

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Lawyers for Ernst & Young Inc. in its capacity as Monitor and CCAA Plan Administrator of Rothmans, Benson & Hedges Inc.

**NOTICE OF PRESENTATION**

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Lawyers for Ernst & Young Inc., in its  
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**NOTICE IS HEREBY GIVEN** that the *Declaration of Voluntary Conservatory Intervention* will be presented before a judge of the Court of Appeal of Quebec sitting at the Ernest-Cormier Building, located at 100 Notre-Dame Street East, in Montreal, on July 29, 2025 at 9:30 a.m., in Courtroom RC-18.



PLEASE ACT ACCORDINGLY.

Montreal, July 11<sup>th</sup>, 2025

*Davies Ward Phillips & Vineberg LLP*

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Montreal, July 11<sup>th</sup>, 2025

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**COURT OF APPEAL**  
**District of Montreal**

**IMPERIAL TOBACCO CANADA LTD. et al.**

APPELLANTS / Defendants

v.

**CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ et al.**

RESPONDENTS / Plaintiffs

-and-

**FTI CONSULTING CANADA INC. et al.**

INTERVENERS / Monitors

-and-

**JTI-MACDONALD CORP.**

MISE EN CAUSE / Defendant

-and-

**DELOITTE RESTRUCTURING INC.**

MISE EN CAUSE

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**(Article 186 C.C.P.)**